

April 21, 2014

Chairman Ron Allen
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
P. O. Box 146751
Salt Lake City, UT 84114-6751

Dear Ron:

Questar Gas is providing the annual 2013 Results of Operations as called for in the Commission's Order in Docket No. 93-057-01 and as agreed to with the DPU. This Results of Operations is in the same format and uses the same model as previous Results of Operations submitted to the Commission, Division and Committee in the 02-057-02, 07-057-13, 09-057-16, and 13-057-05 cases. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah has increased from the December 2012 figure of 8.44% to 9.70% for December 2013. Fully adjusted results, as measured by return on equity, for Utah show December 2013 to be 9.59% compared to the 8.62% reported for December 2012. The fully adjusted scenario includes the normalization and annualization adjustments that are consistent with previous Results of Operations and General Rate Cases. Detailed descriptions of each adjustment are included in the attached book.

Questar Gas will continue to provide annual Results of Operations on an ongoing basis. If you or your staff have additional questions concerning these Results of Operations, please call me.

Sincerely,



Barrie L. McKay
Vice President
State Regulatory Affairs

cc: Division of Public Utilities
Office of Consumer Services

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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Questar Gas' return on an unadjusted Utah jurisdictional basis for the 12 months ending December 31, 2013 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Questar Gas's return on equity was 9.70%.

Also, included in the report is an adjusted return for the 12 months ending December 31, 2013 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Questar Gas reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Questar Gas's return on equity was 9.59%.

	(A)	(B)	(C)	(D)	(E)	(F)
		Historical		Imputed	Adjusted	Utah
Description		12 Months Dec-13	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1 NET INCOME SUMMARY						
2 Utility Operating Revenue						
3 System Distribution Non-Gas Revenue		330,594,994	(29,698,049)	0	300,928,718	289,712,925
4 System Supplier Non-Gas Revenue		106,859,050	0	0	106,859,050	
5 System Commodity Revenue		515,375,140	0	0	515,375,140	
6 Pass-Through Related Other Revenue		28,222,812	0	0	28,222,812	
7 General Related Other Revenue		4,751,932	0	0	4,751,932	4,711,802
8 Total Utility Operating Revenue		985,803,928	(29,698,049)	0	956,137,651	294,424,727
9 Utility Operating Expenses						
10 Gas Purchase Expenses						
11 Utah		627,284,937	0	0	627,284,937	
12 Wyoming		23,172,065	0	0	23,172,065	
13 Total		650,457,002	0	0	650,457,002	0
14 O&M Expenses						
15 Production		(1,135,642)	0	0	(1,135,642)	(1,097,120)
16 Distribution		54,976,650	0	0	54,976,650	51,975,961
17 Customer Accounts		24,491,056	0	0	24,491,056	23,428,992
18 Customer Service & Information		34,811,175	(29,698,049)	0	5,113,127	4,957,324
19 Administrative & General		52,475,995	0	0	52,475,995	50,290,545
20 Total O&M Expense		165,619,235	(29,698,049)	0	135,921,186	129,555,700
21 Other Operating Expenses						
22 Depreciation, Depletion, Amortization		49,683,325	0	0	49,683,325	47,621,089.86
23 Taxes Other Than Income Taxes		18,061,994	0	0	18,061,994	17,190,096
24 Income Taxes		30,571,723	0	(341,812)	30,229,911	29,791,907
25 Total Other Operating Expenses		98,317,042	0	(341,812)	97,975,229	94,603,093
Total Utility Operating Expenses		914,393,279	(29,698,049)	(341,812)	884,353,417	224,158,793
27 NET OPERATING INCOME		71,410,650	0	341,812	71,784,234	70,265,935
28 RATE BASE SUMMARY						
29 Net Utility Plant						
30 101 Gas Plant In Service		2,128,609,653	(109,627,340)	0	2,018,982,313	1,945,321,373
31 105 Gas Plant Held For Future Use		5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified		23,040,962	(11,044,110)	0	11,996,852	11,434,193
33 108 Accumulated Depreciation		(738,142,059)	(28,653,977)	0	(766,796,036)	(734,663,421)
34 111 Accumulated Amort & Depletion		(6,144,124)	388,651	0	(5,755,473)	(5,562,135)
35 254 Other Regulatory Liabilities ARC		(52,689,870)	50,494,459	0	(2,195,411)	(2,117,413)
36 Total Net Utility Plant		1,354,679,598	(98,442,316)	0	1,256,237,282	1,214,417,635
37 Other Rate Base Accounts						
38 154 Materials & Supplies		12,340,444	1,565,681	0	13,906,125	13,412,070
39 164-1 Gas Stored Underground		39,172,683	(39,172,683)	0	0	0
40 165 Prepayments		3,353,258	(487,405)	0	2,865,852	2,764,035
41 190008 Accum Deferred Income Tax Federal		3,008,227	2,292,789	0	5,301,016	5,126,993
42 190008 Accum Deferred Income Tax State		257,847	284,724	0	542,571	542,571
43 235-1 Customer Deposits		(10,938,168)	644,186	0	(10,293,981)	(9,924,901)
44 252 Contributions in Aid of Construction		(29,131,278)	1,704,867	0	(27,426,412)	(26,593,596)
45 253-1 Unclaimed Customer Deposits		(75,989)	(24,227)	0	(100,216)	(96,656)
46 255 Deferred Investment Tax Credits		(559,938)	(124,785)	0	(684,723)	(662,164)
47 282 Accum Deferred Income Taxes		(336,315,694)	19,582,826	0	(316,732,868)	(307,011,035)
48 Working Capital - Cash		6,351,472	(218,138)	(2,511)	6,130,823	5,905,364
49 Total Other Rate Base Accounts		(312,537,136)	(13,952,166)	(2,511)	(326,491,813)	(316,537,320)
50 TOTAL RATE BASE		1,042,142,462	(112,394,482)	(2,511)	929,745,469	897,880,315
51 RETURN ON RATE BASE		6.85%			7.72%	7.83%
52 RETURN ON EQUITY		7.95%			9.51%	9.70%

Utah - DEC 2013 Unadjusted Avg Results
 12 Months Ended : Dec-2013
 Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t_f
State Income Tax Rate	4.73%	4.73%	t_s
Weight of Debt in Capital Structure	44.35%	44.35%	w_D
Cost of Debt	5.48%	5.48%	r_D
Net Lead Lag Days	2.681	2.681	NLD
Revenues	956,105,879	921,709,664	R
Gas Expenses	650,457,002	627,284,937	GAS
O&M Expenses	135,921,186	129,555,700	O&M
Depreciation	49,669,492	47,607,726	DEPR
Amortization	13,833	13,364	AMORT
Non-Income Taxes	18,061,994	17,190,096	NIT
Rate Base excluding CWC	923,614,646	891,974,951	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)·IT			CWC is a function of IT, and
IT = IT* - ($t_s + t_f \cdot (1 - t_s)$) · $r_D \cdot w_D \cdot CWC$			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	5,908,778	5,685,415	
IT* =	30,286,622	29,846,522	
Solution:			
CWC =	6,130,823	5,904,242	
SIT =	3,756,560	3,702,131	
FIT =	26,473,350	26,089,775	
IT =	30,229,911	29,791,907	
Historically Adjusted Income Taxes	30,571,723		
Tax Adjustment	(341,812)		
RATE BASE METHOD			
System Average Rate Base	929,745,469	897,880,315	
Adj System Return On Rate Base	7.72%	7.83%	
Allowed Return	71,784,234	70,265,935	
System Average Rate Base	929,745,469	897,880,315	
System Weighted Cost Of Debt	2.43%	2.43%	
Imputed Interest Cost	22,587,669	21,813,522	
Taxable Return	49,196,565	48,452,413	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6148691	0.6148691	
Income Tax on Return	30,249,446	29,791,890	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	956,105,879	921,709,664	
Gas Purchase Expenses	650,457,002	627,284,937	
O&M Expenses	135,921,186	129,555,700	
Depreciation	49,669,492	47,607,726	
Amortization	13,833	13,364	
Taxes Other Than Income	18,061,994	17,190,096	
Net Utility Income Before Tax	101,982,373	100,057,841	
Rate Base	929,745,469	897,880,315	
Proposed Weighted Cost of Debt	2.43%	2.43%	
Imputed Interest	22,587,669	21,813,522	
State Taxable Income	79,394,704	78,244,319	
State Income Tax Rate	4.73150%	4.73150%	
State Income Tax	3,756,560	3,702,130	
Federal Taxable Income	75,638,144	74,542,189	
Federal Income Tax Rate	35.00000%	35.00000%	
Federal Income Tax	26,473,350	26,089,766	
Deferred Income Taxes	0	0	
Deferred Income Taxes - Credit	0	0	
Total Income Tax	30,229,911	29,791,896	

Questar Gas Company
Utah - DEC 2013 Unadjusted Avg Results
12 Months Ended : Dec-2013

	1	2	3	4	
	Y	Y	Y	Y	
	AVG RB DEC	Energy	Underground	Wexpro	TOTAL QGC
	2013	Efficiency	Storage		ADJUSTMENTS
		Services			
		Adjustment			
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	0	(29,698,049)	0	0	(29,698,049)
4 System Supplier Non-Gas Revenue	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0
8 Total Utility Operating Revenue	0	(29,698,049)	0	0	(29,698,049)
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah Gas Purchase Exp	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0
17 O&M Expenses					
18 Production	0	0	0	0	0
19 Distribution	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0
21 Customer Service & Information	0	(29,698,049)	0	0	(29,698,049)
22 Administrative & General	0	0	0	0	0
23 Total O&M Expense	0	(29,698,049)	0	0	(29,698,049)
24 Other Operating Expenses					
25 Depreciation, Depletion, Amortization	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0
27 Income Taxes	0	0	0	0	0
28 Total Other Operating Expenses	0	0	0	0	0
29 Total Utility Operating Expenses	0	(29,698,049)	0	0	(29,698,049)
30 NET OPERATING INCOME	0	0	0	0	0
31 RATE BASE SUMMARY					
32 Net Utility Plant					
33 101 Gas Plant In Service	(104,513,007)	0	0	(5,114,333)	(109,627,340)
34 105 Gas Plant Held For Future Use	0	0	0	0	0
35 106 Completed Construction Not Classified	(11,044,110)	0	0	0	(11,044,110)
36 108 Accumulated Depreciation	(32,914,741)	0	0	4,260,764	(28,653,977)
37 111 Accumulated Amort & Depletion	5,969	0	0	382,683	388,651
38 254 Other Regulatory Liabilities ARC	50,494,459	0	0	0	50,494,459
39 Total Net Utility Plant	(97,971,430)	0	0	(470,886)	(98,442,316)
40 Other Rate Base Accounts					
41 154 Materials & Supplies	1,565,681	0	0	0	1,565,681
42 164-1 Gas Stored Underground	0	0	(39,172,683)	0	(39,172,683)
43 165 Prepayments	(487,405)	0	0	0	(487,405)
190 Accum Deferred Income Taxes	2,577,513	0	0	0	2,577,513
44 235-1 Customer Deposits	644,186	0	0	0	644,186
45 252 Misc Customer Credits	1,704,867	0	0	0	1,704,867
46 253-1 Unclaimed Customer Deposits	(24,227)	0	0	0	(24,227)
47 255 Deferred Investment Tax Credits	(124,785)	0	0	0	(124,785)
48 282 Accum Deferred Income Taxes	19,582,826	0	0	0	19,582,826
49 Working Capital - Cash	0	(218,138)	0	0	(218,138)
50 Total Other Rate Base Accounts	25,438,656	(218,138)	(39,172,683)	0	(13,952,166)
51 TOTAL RATE BASE	(72,532,775)	(218,138)	(39,172,683)	(470,886)	(112,394,482)

	(A)	(B)	(C)	(D)	(E)	(F)
		Historical		Imputed	Adjusted	Utah
Description		12 Months Dec-13	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1 NET INCOME SUMMARY						
2 Utility Operating Revenue						
3 System Distribution Non-Gas Revenue		330,594,994	(29,698,049)	0	300,928,718	289,712,925
4 System Supplier Non-Gas Revenue		106,859,050	0	0	106,859,050	
5 System Commodity Revenue		515,375,140	0	0	515,375,140	
6 Pass-Through Related Other Revenue		28,222,812	0	0	28,222,812	
7 General Related Other Revenue		4,751,932	0	0	4,751,932	4,711,802
8 Total Utility Operating Revenue		985,803,928	(29,698,049)	0	956,137,651	294,424,727
9 Utility Operating Expenses						
10 Gas Purchase Expenses						
11 Utah		627,284,937	0	0	627,284,937	
12 Wyoming		23,172,065	0	0	23,172,065	
13 Total		650,457,002	0	0	650,457,002	0
14 O&M Expenses						
15 Production		(1,135,642)	0	0	(1,135,642)	(1,097,120)
16 Distribution		54,976,650	0	0	54,976,650	51,975,961
17 Customer Accounts		24,491,056	332,887	0	24,823,943	23,901,504
18 Customer Service & Information		34,811,175	(29,732,849)	0	5,078,327	4,923,760
19 Administrative & General		52,475,995	422,635	0	52,898,629	50,698,164
20 Total O&M Expense		165,619,235	(28,977,327)	0	136,641,907	130,402,268
21 Other Operating Expenses						
22 Depreciation, Depletion, Amortization		49,683,325	0	0	49,683,325	47,621,089.86
23 Taxes Other Than Income Taxes		18,061,994	0	0	18,061,994	17,190,096
24 Income Taxes		30,571,723	(274,418)	(341,843)	29,955,462	29,469,536
25 Total Other Operating Expenses		98,317,042	(274,418)	(341,843)	97,700,781	94,280,722
Total Utility Operating Expenses		914,393,279	(29,251,745)	(341,843)	884,799,690	224,682,990
27 NET OPERATING INCOME		71,410,650	(446,303)	341,843	71,337,961	69,741,737
28 RATE BASE SUMMARY						
29 Net Utility Plant						
30 101 Gas Plant In Service		2,128,609,653	(109,627,340)	0	2,018,982,313	1,945,321,373
31 105 Gas Plant Held For Future Use		5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified		23,040,962	(11,044,110)	0	11,996,852	11,434,193
33 108 Accumulated Depreciation		(738,142,059)	(28,653,977)	0	(766,796,036)	(734,663,421)
34 111 Accumulated Amort & Depletion		(6,144,124)	388,651	0	(5,755,473)	(5,562,135)
35 254 Other Regulatory Liabilities ARC		(52,689,870)	50,494,459	0	(2,195,411)	(2,117,413)
36 Total Net Utility Plant		1,354,679,598	(98,442,316)	0	1,256,237,282	1,214,417,635
37 Other Rate Base Accounts						
38 154 Materials & Supplies		12,340,444	1,565,681	0	13,906,125	13,412,070
39 164-1 Gas Stored Underground		39,172,683	(39,172,683)	0	0	0
40 165 Prepayments		3,353,258	(487,405)	0	2,865,852	2,764,035
41 190008 Accum Deferred Income Tax Federal		3,008,227	2,292,789	0	5,301,016	5,126,993
42 190008 Accum Deferred Income Tax State		257,847	284,724	0	542,571	542,571
43 235-1 Customer Deposits		(10,938,168)	644,186	0	(10,293,981)	(9,924,901)
44 252 Contributions in Aid of Construction		(29,131,278)	1,704,867	0	(27,426,411)	(26,593,596)
45 253-1 Unclaimed Customer Deposits		(75,989)	(24,227)	0	(100,216)	(96,656)
46 255 Deferred Investment Tax Credits		(559,938)	(124,785)	0	(684,723)	(662,164)
47 282 Accum Deferred Income Taxes		(336,315,694)	19,582,826	0	(316,732,868)	(307,011,035)
48 Working Capital - Cash		6,351,472	(214,860)	(2,511)	6,134,101	5,908,093
49 Total Other Rate Base Accounts		(312,537,136)	(13,948,888)	(2,511)	(326,488,535)	(316,534,590)
TOTAL RATE BASE		1,042,142,462	(112,391,204)	(2,511)	929,748,747	897,883,044
51 RETURN ON RATE BASE		6.85%			7.67%	7.77%
52 RETURN ON EQUITY		7.95%			9.42%	9.59%

Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013
 Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t_f
State Income Tax Rate	4.73%	4.73%	t_s
Weight of Debt in Capital Structure	44.35%	44.35%	w_D
Cost of Debt	5.48%	5.48%	r_D
Net Lead Lag Days	2,681	2,681	NLD
Revenues	956,105,879	921,709,664	R
Gas Expenses	650,457,002	627,284,937	GAS
O&M Expenses	136,641,907	130,402,268	O&M
Depreciation	49,669,492	47,607,726	DEPR
Amortization	13,833	13,364	AMORT
Non-Income Taxes	18,061,994	17,190,096	NIT
Rate Base excluding CWC	923,614,646	891,974,951	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)·IT			CWC is a function of IT, and
IT = IT* - $(t_s + t_f \cdot (1 - t_s)) \cdot r_D \cdot w_D \cdot CWC$			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	5,914,072	5,691,633	
IT* =	30,012,204	29,524,188	
Solution:			
CWC =	6,134,101	5,908,093	
SIT =	3,722,456	3,662,071	
FIT =	26,233,007	25,807,465	
IT =	29,955,462	29,469,536	
Historically Adjusted Income Taxes	30,297,305		
Tax Adjustment	(341,843)		
RATE BASE METHOD			
System Average Rate Base	929,748,747	897,883,044	
Adj System Return On Rate Base	7.67%	7.77%	
Allowed Return	71,337,961	69,741,737	
System Average Rate Base	929,748,747	897,883,044	
System Weighted Cost Of Debt	2.43%	2.43%	
Imputed Interest Cost	22,587,748	21,813,588	
Taxable Return	48,750,213	47,928,149	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6148691	0.6148691	
Income Tax on Return	29,974,998	29,469,536	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	956,105,879	921,709,664	
Gas Purchase Expenses	650,457,002	627,284,937	
O&M Expenses	136,641,907	130,402,268	
Depreciation	49,669,492	47,607,726	
Amortization	13,833	13,364	
Taxes Other Than Income	18,061,994	17,190,096	
Net Utility Income Before Tax	101,261,651	99,211,274	
Rate Base	929,748,747	897,883,044	
Proposed Weighted Cost of Debt	2.43%	2.43%	
Imputed Interest	22,587,748	21,813,588	
State Taxable Income	78,673,903	77,397,686	
State Income Tax Rate	4.73150%	4.73150%	
State Income Tax	3,722,456	3,662,071	
Federal Taxable Income	74,951,447	73,735,614	
Federal Income Tax Rate	35.00000%	35.00000%	
Federal Income Tax	26,233,007	25,807,465	
Deferred Income Taxes	0	0	
Deferred Income Taxes - Credit	0	0	
Total Income Tax	29,955,462	29,469,536	

Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL QGC ADJUSTMENTS
	AVG RB DEC 2013	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Bad Debt	QGC Incentives	QGC Incentives	QGC Stock Incentives	QGC Sporting Events	QGC Advertising	QGC Don & Membership	QGC Reserve accrual	QGC Labor Adj
1 NET INCOME SUMMARY													
2 Utility Operating Revenue	0	(29,698,049)	0	0	0	0	0	0	0	0	0	0	(29,698,049)
3 System Distribution Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(29,698,049)	0	0	0	0	0	0	0	0	0	0	(29,698,049)
9 Utility Operating Expenses													
10 Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0
17 O&M Expenses													
18 Production	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	332,887	0	0	0	0	0	0	0	0	0	0	332,887
21 Customer Service & Information	0	(29,698,049)	0	0	0	0	0	0	0	(34,800)	0	0	(29,732,849)
22 Administrative & General	0	0	0	0	0	(5,143,832)	0	(30,895)	0	0	(223,846)	0	422,635
23 Total O&M Expense	0	(29,698,049)	0	0	332,887	(5,143,832)	0	(30,895)	0	(34,800)	(223,846)	0	(28,977,327)
24 Other Operating Expenses													
25 Depreciation, Deplection, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	(126,748)	1,958,538	0	11,764	0	13,250	85,230	42,511	(274,418)
27 Income Taxes	0	0	0	0	(126,748)	1,958,538	0	11,764	0	13,250	85,230	42,511	(274,418)
28 Total Other Operating Expenses	0	0	0	0	206,138	(3,185,293)	0	(19,132)	0	(21,550)	(193,615)	(89,139)	(29,251,745)
29 Total Utility Operating Expenses	0	(29,698,049)	0	0	206,138	(3,185,293)	0	(19,132)	0	(21,550)	(193,615)	(89,139)	(29,251,745)
30 NET OPERATING INCOME	0	0	0	0	(206,139)	3,185,293	0	19,132	0	21,550	193,615	89,139	(446,303)
31 RATE BASE SUMMARY													
32 Net Utility Plant													
33 101 Gas Plant in Service	0	0	0	(5,114,353)	0	0	0	0	0	0	0	0	(109,627,340)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(11,044,110)	0	0	0	0	0	0	0	0	0	0	0	(11,044,110)
36 108 Accumulated Depreciation	(32,914,741)	0	0	4,260,764	0	0	0	0	0	0	0	0	(28,653,977)
37 5,969 Accumulated Amort & Depletion	5,969	0	0	382,683	0	0	0	0	0	0	0	0	388,651
38 254 Other Regulatory Liabilities ARC	50,494,459	0	0	0	0	0	0	0	0	0	0	0	50,494,459
39 Total Net Utility Plant	(87,971,430)	0	0	(470,895)	0	0	0	0	0	0	0	0	(98,442,316)
40 Other Rate Base Accounts													
41 154 Materials & Supplies	1,585,881	0	0	0	0	0	0	0	0	0	0	0	1,585,881
42 164-1 Gas Stored Underground	0	0	(39,172,683)	0	0	0	0	0	0	0	0	0	(39,172,683)
43 165 Prepayments	(487,405)	0	0	0	0	0	0	0	0	0	0	0	(487,405)
44 190 Accum Deferred Income Taxes	2,577,513	0	0	0	0	0	0	0	0	0	0	0	2,577,513
45 235-1 Customer Deposits	844,186	0	0	0	0	0	0	0	0	0	0	0	844,186
46 253-1 Unclaimed Customer Credits	1,704,867	0	0	0	0	0	0	0	0	0	0	0	1,704,867
47 255 Deferred Investment Tax Credits	(24,227)	0	0	0	0	0	0	0	0	0	0	0	(24,227)
48 282 Accum Deferred Income Taxes	(124,785)	0	0	0	0	0	0	0	0	0	0	0	(124,785)
49 Working Capital - Cash	19,592,826	0	0	0	0	0	0	0	0	0	0	0	19,592,826
50 Total Other Rate Base Accounts	(218,138)	0	0	1,514	(23,397)	(23,397)	0	(141)	0	(158)	(1,018)	26,988	(214,860)
51 TOTAL RATE BASE	(72,592,775)	(218,138)	(39,172,683)	(470,896)	1,514	(23,397)	0	(141)	0	(158)	(1,018)	26,988	(112,381,204)

INPUTS

This section contains a summary and detail of QGC information for the 12 months ending December 31, 2013. This information is obtained from Questar Gas's monthly financial reports.

Following is a summary of other inputs that are used in preparing the Results of Operations.

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending December 31, 2013 was 38.0755%.

Lead-Lag Days

The 2.681 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Questar Gas and used in Dockets 09-057-16 and 13-057-05.

Historical Revenues From Financial Report

Rate Class	Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	12-Month Total OR Average Dec-13
CET	Distribution Non-Gas Rev	267,037	(84,368)	(43,537)	63,283	1,955	16,045	(6,380)	17,005	83,147	(95,312)	(84,745)	24,865	166,958
DSM	Distribution Non-Gas Rev	28,072	53,799	25,484	15,669	10,550	5,095	3,330	3,371	4,841	13,773	21,800	27,177	152,960
Wyoming Totals		1,585,558	1,411,229	1,180,316	973,517	700,239	529,267	463,276	473,526	600,504	800,248	1,107,604	1,457,234	11,282,958
	Supplier Non-Gas Revenue	449	(279)	(38)	(315)	147	(786)	28	(54)	58	317	277	428	232
	Non-Core DNG Revenue Credits	9,885	9,288	7,876	8,243	9,097	6,030	6,525	5,912	7,294	7,341	6,791	9,720	94,012
	Commodity Revenue	3,121,717	2,750,152	2,651,266	1,780,578	1,009,944	444,300	430,392	393,420	492,321	1,673,274	2,251,056	3,228,119	19,826,548
	Total Wyoming Revenue	4,718,008	4,170,410	3,439,419	2,762,023	1,719,447	978,811	900,221	872,804	1,100,207	2,481,181	3,365,728	4,695,501	31,203,761
	# of Customers	27,284	27,276	27,331	27,342	27,274	27,209	27,175	27,102	27,159	27,227	27,370	27,447	27,287
	Sales Dth	656,627	578,603	474,027	378,624	212,662	80,115	81,947	73,989	93,375	329,727	449,139	641,184	4,044,919
	Transportation Dth	71,988	68,606	42,511	51,651	78,650	23,953	31,439	21,055	42,110	37,088	26,357	72,026	568,844
	Total Wyoming Dth	728,596	647,209	516,533	425,275	290,732	104,068	113,386	94,874	135,485	386,916	475,496	713,189	4,611,763
Colorado I-4	Distribution Non-Gas Rev													
	Supplier Non-Gas Revenue													
	Commodity Revenue													
	Total Revenue													
	# of Customers													
	Total Dth													
IC	Distribution Non-Gas Rev													
	Supplier Non-Gas Revenue													
	Commodity Revenue													
	Total Revenue													
	# of Customers													
	Total Dth													
Colorado Totals	Distribution Non-Gas Rev													
	Supplier Non-Gas Revenue													
	Commodity Revenue													
	Total Colorado Revenue													
	# of Customers													
	Total Colorado Dth													
System Total Tariff Revenue	Distribution Non-Gas Rev	50,658,745	41,177,208	34,622,075	23,817,308	16,851,590	14,830,984	13,283,162	12,257,857	13,428,525	21,009,839	34,464,380	54,662,483	330,500,982
	Supplier Non-Gas Revenue	25,851,529	19,104,003	12,664,742	3,951,521	2,402,036	1,369,479	1,319,513	1,270,707	1,593,342	3,794,863	11,212,563	22,660,697	106,659,050
	Non-Core DNG Revenue Credits	9,885	9,288	7,876	8,243	9,097	6,030	6,225	5,912	7,294	7,341	6,791	9,720	94,012
	Commodity Revenue	100,846,879	75,259,669	50,377,656	36,240,936	19,823,623	13,840,074	13,393,956	12,784,786	13,104,866	34,630,065	50,166,373	95,863,428	516,975,140
	System Total Tariff Revenue	176,777,088	135,679,195	97,672,361	64,065,008	37,588,600	30,046,579	27,942,756	26,329,072	27,842,027	59,432,108	95,862,137	173,346,288	852,939,194
	# of Customers	935,368	934,597	937,449	937,785	938,073	936,344	937,586	937,586	936,970	936,805	942,066	945,973	939,409
	Sales dth	24,172,240	16,636,368	12,065,169	8,659,664	4,486,191	2,695,710	2,716,300	2,716,300	2,769,187	7,754,457	11,296,187	21,578,806	119,247,514
	Transportation Dth	6,459,937	5,211,943	3,243,974	4,911,739	3,739,739	3,376,903	3,214,648	3,538,450	4,527,155	7,192,277	9,527,155	7,192,277	64,539,650
	System Total Dth	30,655,937	23,247,302	17,314,143	13,571,403	8,231,950	6,872,513	6,020,512	6,354,790	8,200,341	13,473,734	17,125,962	28,776,977	183,786,264
	# of Retail Order (Retail RECI)													

UTAH FIRM	ENDING CUST
GS	917,478
RS	604
DSM	1
TOTAL UTAH FIRM	918,083
INTERRUPTIBLE	82
IS	85
TOTAL UTAH INTERRUPTIBLE	
CET	
DSM	
TOTAL CET AND DSM	
TRANSPORTATION	
FT1	16
FT2	-
FT1L	-
FT2C	-
INT	1
IS	541
TSP	369
TOTAL UTAH TRANSPORTATION	
UTAH GRAND TOTAL	918,228

OTHER OPERATING REVENUE

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	12 MONTH TOTAL
G	0	1,575	1,333	1,138	983	1,664	1,207	1,993	5,130	1,368	2,172	2,607	21,170
G	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	1,575	1,333	1,138	983	1,664	1,207	1,993	5,130	1,368	2,172	2,607	21,170
Incidental Plant Production Sales													
PT	458,873	414,267	349,811	283,703	261,712	300,181	483,821	379,287	448,906	416,228	362,419	0	4,167,208
G	12,811	13,726	14,302	13,238	12,991	8,936	14,547	11,404	15,586	18,479	14,989	480,344	630,964
Total	471,684	427,993	364,114	306,941	274,703	309,117	498,368	390,691	464,492	434,708	377,417	480,344	4,798,172
Rev from Gas Processed by Others													
PT	0	0	0	0	0	0	0	0	0	0	0	0	0
G	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Incidental Oil Sales													
PT	66,663	87,681	96,892	84,274	52,907	116,334	58,815	65,963	105,434	75,492	46,859	0	879,411
G	1,881	2,905	4,047	3,799	2,626	3,308	1,768	2,565	3,677	3,352	1,939	113,138	145,066
Total	68,524	90,586	103,039	88,073	55,533	119,642	60,583	68,548	109,111	78,844	48,798	113,138	1,024,417
Rent From Gas Property													
PT	0	0	0	0	0	0	0	0	0	0	0	0	0
G	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Gas Revenues													
PT	(10,931)	(16,477)	(38,749)	1,286	(28,481)	14,667	(23,154)	26,556	(23,306)	45,114	(72,452)	0	(121,919)
G	(305)	(546)	(1,625)	58	(1,166)	417	(696)	798	(813)	(2,003)	(2,998)	(64,703)	(69,575)
Total	(11,236)	(17,023)	(41,374)	1,334	(24,646)	15,084	(23,850)	27,355	(24,121)	47,117	(75,450)	(64,703)	(191,494)
Overriding Royalties from Celsius													
PT	1,424,151	1,552,484	1,425,183	1,229,502	1,392,887	1,522,765	1,561,414	1,643,609	1,592,331	1,562,836	1,998,586	0	16,912,728
PT	38,676	51,438	59,270	55,419	59,643	43,302	46,848	49,413	55,633	70,274	82,709	1,492,067	2,113,698
Total	1,460,827	1,603,921	1,484,453	1,284,920	1,451,541	1,566,067	1,608,263	1,693,022	1,647,964	1,633,109	2,081,244	1,492,067	19,026,426
Oil Revenues received from Mexico													
PT	115,880	0	174,987	0	0	110,967	59,070	116,259	0	0	0	0	577,132
PT	3,235	0	7,153	0	0	3,756	1,776	3,496	18,816	0	0	0	18,816
Total	119,115	0	182,110	0	0	114,123	60,846	119,754	0	0	0	0	595,948
Standby Charges													
G	0	0	0	0	0	0	0	0	0	0	0	0	0
G	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah Other Revenues													
Pass-Through Other Revenues	2,387,408	2,323,723	2,206,001	1,932,493	2,165,137	2,495,056	2,536,736	2,559,871	1,183,338	2,430,177	2,683,587	0	24,877,527
General Other Revenues	413,284	457,819	509,392	516,253	420,343	372,292	364,266	323,763	332,535	334,290	285,423	372,063	4,711,802
Utah Total Other Revenues	2,800,702	2,781,542	2,715,394	2,448,746	2,575,479	2,857,348	2,901,021	2,877,554	1,515,874	2,764,466	2,979,010	372,063	29,589,330
Wyoming Other Revenues													
Pass-Through Other Revenues	68,957	77,537	81,820	87,047	108,141	70,249	76,970	75,980	42,082	105,880	114,066	2,428,544	3,345,285
General Other Revenues	10,823	11,827	11,553	19,264	9,844	9,844	7,812	6,289	3,747	7,167	1,059	(55,410)	40,729
Wyoming Total Other Revenues	77,780	89,364	103,373	106,311	118,089	79,792	84,781	82,269	45,829	113,078	115,117	2,373,134	3,386,014
System Total Other Revenue													
	2,878,489	2,870,406	2,818,766	2,552,057	2,693,568	2,937,140	2,985,803	2,959,912	1,561,703	2,877,544	3,094,127	2,745,227	32,974,744

Utility Operating Expenses From Financial Report

Historical

FERC Acct	Description	12 Months Ending												
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
812	System Total Gas Purchase Expenses	128,816,606	96,548,245	65,208,671	42,166,224	23,269,383	18,044,166	17,255,746	16,665,181	16,277,073	40,825,462	64,063,328	121,434,990	650,552,084
813														
814														
615	OPERATION AND MAINTENANCE EXPENSES													
616	Production Expenses													
617														
618														
819	Gas Used for Compressor Station Fuel	(2,751)	(3,493)	(4,260)	(2,104)	(3,103)	(2,979)	(3,086)	(3,420)	(3,593)	(3,852)	(4,007)	(3,617)	(40,206)
820	Gas Used for Other Utility Operations	(104,862)	(45,547)	(161,468)	(95,547)	(86,304)	(92,405)	(84,255)	(88,031)	(96,651)	(78,002)	(89,296)	(110,918)	(1,096,436)
821		(107,613)	(49,140)	(165,728)	(97,651)	(91,407)	(95,364)	(87,341)	(91,501)	(70,184)	(81,863)	(93,303)	(114,555)	(1,135,642)
822	Total Production Expenses													
623	Distribution Operations & Maintenance Expenses													
624														
825	Operation Supervision & Engineering													
827	Utah	1,117,714	963,343	876,635	876,635	889,733	792,263	914,511	1,043,579	957,758	715,500	825,667	1,177,798	11,150,765
828	Wyoming	49,431	45,640	44,188	33,056	34,576	34,389	36,724	51,053	43,531	35,275	50,506	87,340	532,719
829	Total	1,167,144	1,008,983	920,823	914,692	924,309	826,651	951,235	1,094,632	1,001,289	750,775	876,174	1,265,138	11,683,484
830														
831	Distribution Load Dispatching													
832	Utah	127,639	175,226	129,025	160,693	180,801	151,398	161,899	158,540	152,587	165,930	179,988	187,606	1,930,342
833	Wyoming	4,684	6,431	4,735	4,391	5,069	4,351	4,521	5,999	5,699	6,214	6,880	7,006	65,780
834	Total	132,323	181,657	133,760	165,084	185,870	155,749	166,420	164,539	158,286	172,145	186,878	194,612	1,996,122
835														
636	Compressor Station Labor & Expenses													
837	Utah	0	0	0	0	0	0	0	0	0	0	1,057	85	1,142
838	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
839	Total	0	0	0	0	0	0	0	0	0	0	1,057	85	1,142
640														
841	Compressor Station Fuel & Power													
842	Utah	3,636	2,713	3,672	2,139	3,121	2,979	3,086	3,420	3,537	3,684	4,031	3,664	39,892
843	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
844	Total	3,636	2,713	3,672	2,139	3,121	2,978	3,086	3,420	3,537	3,684	4,031	3,664	39,892
845														
846	Mains & Service Expenses													
847	Utah	587,094	668,875	464,309	642,444	763,648	829,519	739,366	704,374	625,712	665,914	690,227	832,748	8,214,032
848	Wyoming	44,023	44,163	40,759	45,332	58,794	54,884	65,525	53,778	51,922	61,870	58,452	61,021	636,302
849	Total	631,116	712,838	505,067	688,776	822,442	884,403	804,891	758,152	677,634	717,784	748,679	893,769	8,850,333
850														
651	Measuring & Regulating Station Expenses													
852	Utah	166,797	198,583	274,734	120,955	160,421	163,113	148,637	158,025	142,854	297,860	222,342	243,622	2,287,173
853	Wyoming	6,455	7,886	10,281	3,411	5,930	4,411	4,153	5,973	5,542	11,169	8,355	9,144	81,782
854	Total	173,252	206,469	284,995	124,366	166,351	167,524	152,790	163,998	148,396	309,029	230,697	252,766	2,368,955
855														
656	Meter & House Regulator Expenses													
857	Utah	315,211	296,935	269,575	363,298	315,848	393,831	358,654	310,951	357,559	402,091	445,043	415,401	4,183,697
858	Wyoming	13,515	9,886	14,394	11,470	7,178	5,738	10,090	6,646	8,375	16,434	14,078	10,290	128,182
859	Total	328,726	306,821	283,969	374,767	323,026	399,569	368,744	317,597	365,934	418,525	459,121	425,691	4,311,889
860														
661	Customer Installations Expenses													
862	Utah	358,721	335,338	276,591	237,181	259,987	232,218	231,044	235,203	234,655	267,951	298,693	361,492	3,347,254
863	Wyoming	16,896	26,407	16,158	11,632	10,470	8,240	9,532	12,195	7,304	15,181	16,075	18,756	169,645
864	Total	375,617	361,745	292,748	248,814	270,457	240,458	240,576	247,397	242,159	283,132	314,768	400,248	3,516,100
865														
666	Other Expenses													
867	Utah	1,031,965	920,651	886,293	697,428	904,250	615,886	649,803	690,218	701,400	706,212	962,913	928,065	9,697,314
868	Wyoming	71,073	161,509	99,933	74,093	62,036	58,815	55,319	48,582	46,538	52,797	60,854	95,062	906,558
869	Total	1,103,037	1,082,361	986,226	771,521	966,286	674,701	705,122	738,799	747,934	759,010	1,043,767	1,023,127	10,603,872

FERC Acct	Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	12 Months Ending Dec-13
729	Supervision													
730	Utah	182,415	27,626	102,971	110,633	92,086	103,157	106,819	99,273	106,760	95,011	86,388	139,873	1,253,011
731	Wyoming	5,666	105	2,691	2,328	2,076	2,357	2,343	2,627	2,769	2,163	2,123	3,314	30,560
732	Total	188,081	27,731	105,662	112,961	94,162	105,514	109,162	101,900	109,529	97,173	88,511	143,186	1,283,571
733	Meter Reading Expense													
734	Utah	283,972	332,334	287,272	297,457	347,738	251,646	299,142	286,845	283,891	314,727	345,236	301,755	3,625,816
736	Wyoming	10,844	12,655	11,031	8,593	10,308	7,820	8,758	10,362	9,972	11,520	12,410	11,119	125,191
737	Total	294,815	344,990	298,303	306,049	358,046	259,466	307,899	297,207	293,863	326,248	357,646	312,874	3,751,007
738	Customer Records Expense													
739	Utah	1,456,747	1,550,544	1,282,199	1,375,405	1,802,222	1,320,544	1,344,503	1,357,645	1,318,669	1,369,231	1,489,974	1,361,118	16,862,800
740	Wyoming	58,239	59,202	51,889	50,539	57,381	48,829	49,743	60,769	58,576	60,759	66,383	57,846	680,153
742	Total	1,514,986	1,609,746	1,344,087	1,425,941	1,859,603	1,369,373	1,394,246	1,418,414	1,377,245	1,449,990	1,556,356	1,418,965	17,542,953
743	Collection Expense													
744	Utah	80,584	1,032	110,244	(14,603)	117,478	148,957	97,996	76,296	121,989	116,028	131,280	72,143	1,039,384
745	Wyoming	3,186	2,801	6,924	3,630	7,631	6,646	4,490	3,918	4,194	4,889	6,594	4,690	59,572
747	Total	83,770	3,833	117,168	(10,973)	125,109	155,603	102,486	80,174	126,183	120,917	137,874	76,833	1,098,956
748	Interest Exp - Customer Security Deposits													
749	Utah	49,544	47,206	43,772	50,624	47,592	38,701	49,903	51,244	51,077	50,785	45,225	53,290	578,964
750	Wyoming	545	527	481	547	516	493	532	564	533	532	487	557	6,285
752	Total	50,089	47,733	44,253	51,171	48,108	39,134	50,436	51,808	51,610	51,317	45,892	53,847	585,198
754	Uncollectible Accounts - DNG													
755	Utah	128,172	111,239	85,040	58,486	40,887	(113,489)	31,435	29,333	(282,586)	54,256	92,816	(166,172)	69,017
756	Wyoming	13,239	12,835	10,349	8,025	5,094	(13,909)	2,696	2,540	(31,088)	7,666	10,266	(16,802)	7,731
757	Total	141,411	123,874	95,389	66,510	45,981	(127,397)	34,132	31,873	(313,654)	61,922	102,882	(185,974)	76,748
754	Uncollectible Accounts - SNG													
755	Utah	77,583	57,403	37,894	11,666	6,608	(66,706)	3,958	3,812	(108,748)	11,264	33,637	(49,585)	27,076
756	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757	Total	77,583	57,403	37,894	11,666	6,608	(66,706)	3,958	3,812	(108,748)	11,264	33,637	(49,585)	27,076
753	Uncollectible Accounts - Commodity													
754	Utah	293,175	217,526	144,379	103,531	53,448	(233,523)	36,710	37,204	(502,197)	99,020	143,752	(289,478)	125,548
755	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757	Total	293,175	217,526	144,379	103,531	53,448	(233,523)	36,710	37,204	(502,197)	99,020	143,752	(289,478)	125,548
758	Miscellaneous Expense													
760	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
761	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
762	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
763	System Total Customer Accounts Exp													
764	Utah Customer Accounts Expenses	2,552,193	2,344,909	2,103,870	1,993,987	2,307,857	1,457,288	1,966,467	1,941,613	968,666	2,130,922	2,372,108	1,442,945	23,581,516
765	Wyoming Customer Accounts Expenses	91,719	87,925	83,365	73,657	83,006	51,976	68,562	80,780	44,976	57,510	98,241	57,723	909,441
767	System Total Customer Accounts Exp	2,643,912	2,432,834	2,187,236	2,067,643	2,390,863	1,509,264	2,035,029	2,022,393	1,033,634	2,217,832	2,470,350	1,500,668	24,491,056
769	Customer Service & Information Expense													
771	Supervision													
772	Utah	41,843	37,302	37,862	43,222	38,070	32,210	49,656	33,556	46,867	47,874	42,537	28,222	479,223
773	Wyoming	1,215	1,117	1,125	1,223	1,088	911	1,413	952	1,421	1,417	1,244	770	13,897
774	Total	43,058	38,419	38,987	44,446	39,158	33,122	51,069	34,509	48,288	49,291	43,781	28,992	493,120

Rate Base From Financial Report

UTILITY RATE BASE

13-Month Avg
Period Ended
12/31/2013

101

Intangible Plant
Gas Plant In Service

302

302

302

302

302

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	13-Month Avg Period Ended 12/31/2013
Intangible Plant	68,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,625.96
Gas Plant In Service	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,900.69
302	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,937	1,443,936.84
302.1	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,986,091	52,985,986.64
302.2	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,453	17,432,452.91
302.3	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,307	2,872,306.98
302.4	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,014.98
302.5	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,186.53
Total Intangible Plant	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,888.44
Production & Gathering Plant	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,464	361,401.94
Land & Land Rights	10,193,809	10,277,341	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,942,321	10,860,947.58
374	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,273	10,655,272.58
374.1	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,860.89
374.2	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,643.59
374.3	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,055.10
Structures & Improvements	30,707,304	30,736,385	30,714,746	30,779,716	30,799,697	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,380.59
375	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,861	715,860.89
375.1	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,644	7,810,643.59
375.2	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,056	8,499,055.10
Mains	30,681,990	30,736,385	30,714,746	30,779,716	30,799,697	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,380.59
376	30,681,990	30,736,385	30,714,746	30,779,716	30,799,697	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,381	30,873,380.59
376.1	884,935,249	888,728,144	891,559,688	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,209	892,594,208.72
376.2	1,015,642,553	1,019,464,529	1,022,296,072	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,955	1,023,296,954.53
Total	1,898,577,802	1,908,192,673	1,913,855,760	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,164	1,915,890,163.25
Compressor Station Equipment	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,656.55
377	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,656.55
377.1	4,905,460	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,656.55
377.2	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,416.94
Measuring & Regulation Station Equip	4,905,460	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,656.55
378	4,905,460	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,657	4,935,656.55
378.1	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,417	47,811,416.94
Services	15,380,141	15,540,813	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,088.47
380	15,380,141	15,540,813	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,089	15,605,088.47
380.1	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,001	309,264,000.81
380.2	323,654,142	325,210,816	326,771,275	327,678,280	328,004,789	328,282,458	328,282,458	328,282,458	328,282,458	328,282,458	328,282,458	328,282,458	328,282,458	328,282,457.55
Meters & Meter Installation	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,303.91
381	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,304	7,676,303.91
381.1	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,395	253,691,394.81
381.2	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,699	261,367,698.74
House Regulators & Reg Installations	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,101.99
383	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,102	931,101.99
383.1	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,085	14,185,084.81
383.2	15,116,117	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,187	15,126,186.81
Other Equipment	57,111	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,618.04
387	57,111	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,618.04
387.1	1,036,621	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,884	1,447,883.13
387.2	1,063,732	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,503	1,200,502.21
Total	8,933,719	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,403	9,073,402.21

13-Month Avg
Period Ended
12/31/2013

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	13-Month Avg Period Ended 12/31/2013
388														
Other Equipment														
Wyoming	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846
Utah	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846	309,846
Total	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692	619,692
Total Distribution Plant	1,690,623,749	1,686,223,849	1,703,904,270	1,712,033,170	1,713,471,367	1,716,565,157	1,734,433,387	1,741,029,780	1,765,032,036	1,771,656,205	1,756,728,902	1,736,451,122	1,839,766,639	1,742,819,832.34
389														
Land & Land Rights														
Distribution - Wyoming	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584.02
Distribution - Utah	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766	2,707,766.83
Total	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,350	2,719,376.85
390														
Structures & Improvements														
Distribution - Wyoming	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726	1,395,726
Distribution - Utah	13,744,933	15,027,511	15,027,511	14,934,913	14,934,913	14,934,913	15,998,133	15,998,133	15,622,992	15,622,992	179,168	179,168	179,168	15,622,992
General	42,893,407	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339	42,822,339
Total	58,033,765	58,023,017	58,023,017	57,930,088	57,930,088	57,930,088	58,096,150	58,096,150	58,033,057	58,033,057	58,172,401	58,172,401	58,172,401	58,033,057
391														
Offices Furniture & Equipment														
Distribution - Wyoming	247,104	1,673,030	1,673,030	1,673,030	1,673,030	1,700,269	1,700,269	1,700,269	1,700,269	1,700,269	1,700,269	1,700,269	1,700,269	1,700,269
Distribution - Utah	13,830,164	12,789,436	12,789,436	11,941,063	12,509,687	12,509,687	12,542,221	12,542,221	12,814,365	12,814,365	12,814,365	12,814,365	12,814,365	12,814,365
General	44,779,011	44,724,020	44,724,233	44,724,233	45,612,805	44,874,364	44,874,364	44,874,364	44,874,364	44,874,364	44,874,364	44,874,364	44,874,364	44,874,364
Total	58,852,279	59,186,496	59,186,496	57,338,316	57,822,772	59,205,576	59,205,576	59,205,576	58,921,156	58,921,156	58,921,156	58,921,156	58,921,156	58,921,156
392														
Transportation Equipment														
Distribution - Wyoming	1,515,033	1,515,033	1,515,033	1,515,033	1,515,356	1,518,356	1,568,884	1,578,433	1,578,433	1,578,433	1,578,433	1,578,433	1,578,433	1,578,433
Distribution - Utah	39,110,223	39,059,618	39,101,881	39,207,351	38,755,802	38,853,153	38,359,949	39,311,613	39,908,419	39,721,491	39,839,620	40,100,161	40,974,448	39,409,020.74
General	40,625,266	40,574,551	40,425,914	40,812,384	40,274,166	40,371,510	40,828,009	40,890,946	41,384,852	41,239,863	41,418,052	41,578,514	42,323,176	40,961,080.74
Total	81,250,522	81,149,202	81,042,827	81,534,768	80,544,134	80,743,021	80,016,842	81,771,969	83,461,704	82,549,796	82,856,525	83,257,018	84,475,997	81,450,534.22
393														
Stores Equipment														
Distribution - Wyoming	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372.89
Distribution - Utah	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967	23,967.89
Total	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,340.78
394														
Tools, Shop & Garage Equipment														
Distribution - Wyoming	729,882	1,788,334	1,788,334	1,788,334	1,819,761	1,856,883	1,856,883	1,817,617	1,871,273	1,890,922	1,814,500	1,813,665	1,846,863	1,786,016.43
Distribution - Utah	23,666,591	22,668,962	22,668,962	22,511,645	23,036,229	22,368,764	22,368,764	22,394,574	22,760,630	22,870,960	22,900,428	22,567,255	22,628,434	22,710,789.34
General	24,389,362	24,394,965	24,457,629	24,400,212	24,855,890	24,211,456	24,251,467	24,489,264	24,821,903	24,781,882	24,714,928	24,370,920	24,474,887	24,496,616.37
Total	50,785,735	49,852,261	49,914,925	49,700,191	50,707,880	48,437,103	48,476,114	49,781,145	49,554,806	49,554,806	49,429,856	49,154,805	49,570,134	49,003,416.14
395														
Laboratory Equipment														
Distribution - Wyoming	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245.36
Distribution - Utah	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245.36
Total	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490	152,490.72
396														
Power Operated Equipment														
Distribution - Wyoming	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559	695,559.31
Distribution - Utah	9,813,784	9,894,555	9,894,555	9,853,042	9,774,475	9,774,475	9,774,475	9,795,548	9,785,646	9,787,146	9,787,146	9,787,146	9,787,146	9,814,976.60
General	10,609,323	10,590,084	10,590,084	10,578,602	10,470,034	10,470,034	10,470,034	10,481,105	10,481,105	10,482,705	10,482,705	10,482,705	10,482,705	10,510,435.91
Total	20,928,666	21,179,298	21,179,298	21,126,203	20,935,068	20,935,068	20,935,068	21,152,212	21,152,212	21,152,212	21,152,212	21,152,212	21,152,212	21,152,212
397														
Communication Equipment														
Distribution - Wyoming	1,854,255	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309	73,309
Distribution - Utah	1,830,630	3,555,047	3,555,047	3,553,144	3,569,087	3,735,039	3,735,039	3,728,641	3,725,641	3,741,651	3,742,205	3,742,205	3,720,631	3,596,455.91
Total	3,684,915	3,628,356	3,628,356	3,626,453	3,642,396	3,608,048	3,608,048	3,697,250	3,697,250	3,697,250	3,697,250	3,697,250	3,697,250	3,697,250
398														
Miscellaneous Equipment														
Distribution - Wyoming	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864.92
Distribution - Utah	207,824	207,824	207,824	208,719	208,719	208,719	208,719	208,719	208,290	208,290	213,212	213,212	213,212	209,511.56
General	211,688	211,688	211,688	212,583	212,583	212,583	212,583	212,583	213,154	213,154	213,154	217,076	217,076	213,775.50
Total	413,376	413,376	413,376	424,166	424,166	424,166	424,166	424,166	424,217	424,217	429,230	434,152	434,152	427,146.40
399														
Communication Equipment														
Distribution - Wyoming	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300.00
Distribution - Utah	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300	52,300.00
Total	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600.00
Total General Plant	199,299,843	198,475,410	198,458,307	197,833,222	197,813,054	198,820,009	199,698,271	200,256,610	200,938,074	201,981,028	200,786,793	200,681,921	207,663,939	200,028,058.14
Gas Plant in Service														
Production	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889	81,179,889

		13-Months Avg	Period Ended												
		12/31/2013													
		2013													
		Total	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2361	Customer Deposits														
2361	Distribution - Wyoming														
2361	Distribution - Utah	(31,548)	(3,508,371)	(3,874,821)	(3,934,285)	(3,832,257)	(3,815,220)	(3,824,821)	(3,852,637)	(3,712,011)	(3,669,147)	(3,752,929)	(3,752,929)	(3,832,198)	(3,892,001)
2361	Total	(31,548)	(3,508,371)	(3,874,821)	(3,934,285)	(3,832,257)	(3,815,220)	(3,824,821)	(3,852,637)	(3,712,011)	(3,669,147)	(3,752,929)	(3,752,929)	(3,832,198)	(3,892,001)
2362	Misc Customer Credits														
2362	Distribution - Wyoming	(733,479)	(778,546)	(778,546)	(753,973)	(745,773)	(745,773)	(771,962)	(877,126)	(896,424)	(914,086)	(917,023)	(928,476)	(914,947)	(932,815)
2362	Distribution - Utah	(23,655,860)	(22,183,285)	(22,183,285)	(23,273,854)	(23,152,893)	(23,953,368)	(23,845,814)	(23,303,465)	(23,845,814)	(23,352,357)	(23,597,947)	(23,852,574)	(23,491,005)	(25,569,585)
2362	Total	(24,389,339)	(22,961,831)	(22,961,831)	(24,027,827)	(24,898,666)	(24,899,141)	(25,617,776)	(27,180,591)	(27,742,238)	(30,266,443)	(31,524,970)	(32,662,050)	(32,911,521)	(35,142,412)
2331	Unclaimed General Deposits														
2331	General	(103,854)	(107,166)	(109,714)	(109,866)	(111,597)	(111,597)	(112,267)	(111,566)	(110,463)	(110,268)	(78,436)	(74,436)	(75,969)	(100,216)
2331	Total	(103,854)	(107,166)	(109,714)	(109,866)	(111,597)	(111,597)	(112,267)	(111,566)	(110,463)	(110,268)	(78,436)	(74,436)	(75,969)	(100,216)
235	Deferred Investment Tax Credits														
235	Production	(37,533)	(26,499)	(25,833)	(25,166)	(25,048)	(25,833)	(28,932)	(26,563)	(24,736)	(22,607)	(21,265)	(19,250)	(17,422)	(16,984)
235	Distribution - Wyoming	(70,076)	(722,069)	(703,908)	(695,748)	(673,977)	(673,977)	(694,878)	(638,108)	(618,318)	(594,151)	(598,217)	(598,217)	(540,161)	(519,483)
235	Distribution - Utah	(4,579)	(4,437)	(4,285)	(4,133)	(4,011)	(4,133)	(4,011)	(3,727)	(3,585)	(3,444)	(3,520)	(3,520)	(3,176)	(2,819)
235	General	(809,506)	(788,711)	(787,913)	(747,116)	(726,316)	(726,316)	(705,521)	(694,723)	(653,926)	(643,128)	(622,330)	(607,333)	(590,735)	(559,938)
235	Total	(927,194)	(881,713)	(887,934)	(852,133)	(830,353)	(830,353)	(823,807)	(794,117)	(767,667)	(740,232)	(723,512)	(709,326)	(681,722)	(650,965)
282000	Accum Deferred Income Taxes - Federal														
282000	Production	(2,329,661)	(2,305,520)	(2,274,637)	(2,030,763)	(2,060,267)	(2,467,743)	(1,943,531)	(1,967,453)	(1,847,428)	(1,724,432)	(1,819,346)	(1,724,432)	(2,077,878)	(2,027,287)
282000	Distribution - Wyoming	(9,290,103)	(9,238,094)	(9,260,906)	(9,621,421)	(7,237,485)	(7,237,485)	(7,487,066)	(7,779,933)	(7,937,842)	(10,329,261)	(10,183,168)	(10,384,982)	(10,949,500)	(11,124,607)
282000	Distribution - Utah	(250,655,146)	(251,725,011)	(252,891,587)	(252,170,124)	(254,846,528)	(256,051,587)	(257,074,821)	(270,074,821)	(271,380,508)	(273,441,658)	(272,662,615)	(277,284,289)	(279,184,289)	(277,374,375)
282000	General	(13,742,092)	(13,705,491)	(13,658,185)	(13,383,365)	(13,367,611)	(13,321,826)	(13,321,826)	(13,366,391)	(13,152,938)	(13,078,354)	(12,826,359)	(12,826,359)	(12,413,384)	(12,160,472)
282000	Total	(276,187,111)	(276,974,116)	(278,106,275)	(287,265,713)	(287,533,894)	(288,950,474)	(293,920,598)	(293,920,598)	(294,074,489)	(298,636,703)	(297,661,348)	(302,224,421)	(304,971,461)	(305,210,634)
282100	Accum Deferred Income Taxes - State														
282100	Production	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)
282100	Distribution - Wyoming	(19,196,078)	(19,223,635)	(19,320,578)	(20,346,671)	(23,371,656)	(23,487,896)	(23,932,280)	(23,441,947)	(23,932,280)	(24,323,327)	(24,454,630)	(24,845,664)	(24,992,832)	(25,114,614)
282100	Distribution - Utah	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)	(3,114,051)
282100	General	(21,051,474)	(21,088,932)	(21,185,974)	(25,224,067)	(25,247,054)	(25,963,333)	(25,963,333)	(25,717,343)	(25,963,333)	(26,198,724)	(26,330,027)	(26,721,061)	(26,864,561)	(26,995,732)
282_103_008	Accum Deferred Fed & State Taxes-QRS Transfer														
282_103_008	General	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)
282_103_008	Total	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)	(761,345)
System Working Capital (W/O WC Cash)															
System Working Capital (W/O WC Cash)	Production	35,219,010	22,469,178	11,003,484	6,653,357	5,360,693	9,429,740	16,380,504	16,380,504	29,436,128	40,420,703	53,885,013	61,823,908	56,056,900	36,443,866
System Working Capital (W/O WC Cash)	Distribution - Wyoming	(10,235,694)	(10,207,636)	(10,573,246)	(9,235,962)	(9,235,962)	(9,472,656)	(8,693,763)	(8,693,763)	(8,722,464)	(11,433,665)	(11,302,266)	(11,521,289)	(11,544,346)	(10,169,905)
System Working Capital (W/O WC Cash)	Distribution - Utah	(24,547,139)	(24,511,375)	(24,006,378)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)	(23,814,687)
System Working Capital (W/O WC Cash)	General	(11,677,969)	(12,225,775)	(12,604,214)	(12,443,510)	(12,865,471)	(13,026,593)	(13,026,593)	(12,777,211)	(12,777,211)	(12,817,324)	(12,817,324)	(12,817,324)	(12,817,324)	(12,817,324)
System Working Capital (W/O WC Cash)	Total	(27,035,828)	(27,265,690)	(27,593,168)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)	(26,416,185)
RATE BASE (W/O Working Cap. Cash)															
RATE BASE (W/O Working Cap. Cash)	Production	43,043,287	30,226,658	18,690,365	14,294,457	12,825,644	16,616,454	38,774,707	38,774,707	50,798,996	60,798,996	61,226,239	60,798,996	43,544,414	36,787,895
RATE BASE (W/O Working Cap. Cash)	Distribution - Wyoming	(26,289,106)	(26,391,444)	(26,425,962)	(26,176,237)	(26,249,642)	(27,924,579)	(26,024,665)	(26,024,665)	(26,590,402)	(26,007,203)	(26,096,933)	(26,666,521)	(26,904,701)	(26,904,701)
RATE BASE (W/O Working Cap. Cash)	Distribution - Utah	(60,510,702)	(59,950,218)	(58,054,273)	(58,276,375)	(58,215,385)	(58,097,782)	(58,179,578)	(58,179,578)	(58,179,578)	(58,179,578)	(58,179,578)	(58,179,578)	(58,179,578)	(58,179,578)
RATE BASE (W/O Working Cap. Cash)	General	(953,679,678)	(941,226,007)	(930,174,367)	(912,128,328)	(914,541,938)	(927,385,386)	(936,866,291)	(936,866,291)	(950,774,990)	(974,586,467)	(983,090,252)	(1,004,635,490)	(1,004,635,490)	(956,213,074)

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL GGC ADJUSTMENTS
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
AVG RB DEC 2013	Energy Efficiency Services Adjustment	Underground Storage	Wespro	Bad Debt	GGC Incentives	GGC Stock Incentives	GGC Sporting Events	GGC Advertising	GGC Don. & Memberships	GGC Reserve actual	GGC Labor Adj	
1	NET INCOME SUMMARY											
2	Utility Operating Revenue											
3	System Distribution Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	(29,698,049)
4	System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0
5	System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0
6	Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0
7	General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0
8	Total Utility Operating Revenue	0	0	0	0	0	0	0	0	0	0	(29,698,049)
9	Utility Operating Expenses											
10	Gas Purchase Expenses											
11	Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0
12	Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0
13	Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0
14	Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0
15	Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0
16	Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0
17	O&M Expenses											
18	Production	0	0	0	0	0	0	0	0	0	0	0
19	Distribution	0	0	0	0	0	0	0	0	0	0	0
20	Customer Accounts	0	0	332,887	0	0	0	0	0	0	0	332,887
21	Customer Services & Information	0	0	0	0	0	0	(34,800)	0	0	0	(29,732,849)
22	Administrative & General	0	0	0	(5,143,832)	0	(30,896)	0	(223,846)	(111,650)	0	422,835
23	Total O&M Expense	0	0	332,887	(5,143,832)	0	(30,896)	(34,800)	(223,846)	(111,650)	0	(28,977,327)
24	Other Operating Expenses											
25	Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0
26	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0
27	Income Taxes	0	0	(128,748)	1,958,538	0	11,764	13,250	85,230	42,511	(2,258,964)	(274,418)
28	Total Other Operating Expenses	0	0	(128,748)	1,958,538	0	11,764	13,250	85,230	42,511	(2,258,964)	(274,418)
29	Total Utility Operating Expenses	0	0	205,139	(3,185,293)	0	(19,132)	(21,550)	(138,615)	(69,139)	3,673,894	(29,251,745)
30	NET OPERATING INCOME	0	0	(205,139)	3,185,293	0	19,132	21,550	138,615	69,139	(3,673,894)	(446,303)
31	RATE BASE SUMMARY											
32	Net Utility Plant											
33	101 Gas Plant in Service	0	0	0	0	0	0	0	0	0	0	(109,627,340)
34	105 Gas Plant Held For Future Use	(104,513,007)	0	0	(5,114,333)	0	0	0	0	0	0	0
35	106 Completed Construction Not Classified	0	0	0	0	0	0	0	0	0	0	0
36	108 Accumulated Depreciation	(11,044,110)	0	0	0	0	0	0	0	0	0	(11,044,110)
37	111 Accumulated Amort & Depletion	(32,914,741)	0	0	4,260,764	0	0	0	0	0	0	(28,653,977)
38	254 Other Regulatory Liabilities ARC	5,969	0	0	382,563	0	0	0	0	0	0	388,531
39	Total Net Utility Plant	50,494,459	0	0	(470,866)	0	0	0	0	0	0	50,494,459
40	Other Rate Base Accounts	(87,971,430)										(98,442,316)
41	154 Materials & Supplies	1,565,681	0	0	0	0	0	0	0	0	0	1,565,681
42	164-1 Gas Stored Underground	0	0	0	0	0	0	0	0	0	0	(38,172,663)
43	165 Prepayments	(487,405)	0	0	0	0	0	0	0	0	0	(487,405)
44	190 Accum Deferred Income Taxes	2,577,513	0	0	0	0	0	0	0	0	0	2,577,513
45	235-1 Customer Deposits	644,186	0	0	0	0	0	0	0	0	0	644,186
46	232 Misc Customer Credits	1,704,967	0	0	0	0	0	0	0	0	0	1,704,967
47	253-1 Unclaimed Customer Deposits	(24,227)	0	0	0	0	0	0	0	0	0	(24,227)
48	255 Deferred Investment Tax Credits	(124,765)	0	0	0	0	0	0	0	0	0	(124,765)
49	282 Accum Deferred Income Taxes	19,582,826	0	0	0	0	0	0	0	0	0	19,582,826
50	Total Other Rate Base Accounts	25,438,656	(218,136)	0	1,514	(23,397)	0	(141)	(158)	(508)	26,986	(214,963)
51	TOTAL RATE BASE	(72,582,775)	(218,136)	(39,172,663)	(470,866)	1,514	(23,397)	(141)	(158)	(508)	26,986	(112,391,204)

AVERAGE RATE BASE ADJUSTMENT

Rate base accounts are averaged using a 13-month calculation. The methodology uses $\frac{1}{2}$ the first and last months of the period, along with the 11 other months divided by 12. This methodology synchronizes the rate base with the cycle billed revenues for the same period. The year-end rate base balances and the adjustments necessary to convert these to a 13-month average are shown in the attached schedule.

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - DEC 2013 Adjusted Avg Results				
12 Months Ended : Dec-2013				
FERC Acct	Description	Balance Dec-13	13 Month Average All Accounts AVG RB DEC 2013	13 Month Average Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
	Production & Gathering Plant			
325	Land & Land Rights	6,266,901	6,266,901	-
326...9	Structures	1,443,937	1,443,937	-
330	Gas Wells - Construction	52,986,091	52,986,091	-
331	Gas Wells - Equipment	17,432,453	17,432,453	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,872,307	2,872,307	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	81,179,889	81,179,889	0
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	361,364	361,402	38
	Utah	12,682,663	11,060,948	(1,621,715)
	Total	13,044,027	11,422,350	(1,621,678)
375	Structures & Improvements			
	Wyoming	721,780	719,590	(2,190)
	Utah	10,431,061	7,992,230	(2,438,831)
	Total	11,152,842	8,711,820	(2,441,022)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	32,596,638	31,080,972	(1,505,666)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,070,052,390	1,014,994,803	(55,057,588)
	Total	1,102,649,028	1,046,085,775	(56,563,253)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	15,526,459	5,376,439	(10,150,020)
	Total	15,526,459	5,376,439	(10,150,020)
378	Measuring & Regulation Station Equip			
	Wyoming	5,205,353	5,065,945	(139,408)
	Utah	67,419,148	52,340,850	(15,078,298)
	Total	72,624,501	57,406,795	(15,217,705)
380	Services			
	Wyoming	16,001,294	15,717,374	(283,920)
	Utah	319,702,763	314,739,462	(4,963,301)
	Total	335,704,056	330,456,836	(5,247,221)
381...2	Meters & Meter Installation			
	Wyoming	8,295,687	7,952,938	(342,748)
	Utah	264,249,726	258,768,498	(5,481,228)
	Total	272,545,413	266,721,436	(5,823,977)
383...4	House Regulators & Reg Installations			
	Wyoming	906,588	929,873	23,285
	Utah	14,080,757	14,187,065	106,308
	Total	14,987,345	15,116,938	129,593
387	Other Equipment			
	Wyoming	52,619	52,806	187
	Utah	1,193,081	1,152,174	(40,907)
	Total	1,245,700	1,204,980	(40,720)
388	Asset Retirement Costs			
	Wyoming	7,220	5,114	(2,106)
	Utah	309,948	310,550	602
	Total	317,168	315,664	(1,504)

Rate Base Questar Gas Company Utah - DEC 2013 Adjusted Avg Results 12 Months Ended : Dec-2013		A	B	(A - B)
FERC Acct	Description	Balance Dec-13	13 Month Average All Accounts AVG RB DEC 2013	13 Month Average Adjustment
UTILITY RATE BASE				
	Total Distribution Plant	1,839,796,539	1,742,819,032	(96,977,507)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	2,707,796	2,707,796	-
	Total	2,719,380	2,719,380	-
390	Structures & Improvements			
	Distribution - Wyoming	179,168	229,857	50,690
	Distribution - Utah	21,286,539	15,472,105	(5,814,434)
	General	42,872,201	42,756,580	(115,621)
	Total	64,337,908	58,458,542	(5,879,366)
391	Office Furniture & Equipment			
	Distribution - Wyoming	1,700,299	1,632,932	(67,367)
	Distribution - Utah	12,340,584	12,553,311	212,727
	General	44,987,391	44,558,380	(429,011)
	Total	59,028,274	58,744,623	(283,651)
392	Transportation Equipment			
	Distribution - Wyoming	1,648,729	1,552,060	(96,669)
	Distribution - Utah	40,674,446	39,409,021	(1,265,426)
	General	0	-	-
	Total	42,323,176	40,961,081	(1,362,095)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	38,857	(6,169)
	Total	57,398	51,228	(6,169)
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	1,846,563	1,786,016	(60,546)
	Distribution - Utah	22,628,434	22,710,800	82,366
	General	0	-	-
	Total	24,474,997	24,496,816	21,820
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	76,245	76,245	-
	General	0	-	-
	Total	76,245	76,245	-
396	Power Operated Equipment			
	Distribution - Wyoming	695,559	695,559	-
	Distribution - Utah	9,787,146	9,814,877	27,731
	General	0	-	-
	Total	10,482,705	10,510,436	27,731
397	Communication Equipment			
	Distribution - Wyoming	73,309	147,515	74,206
	Distribution - Utah	3,720,831	3,596,456	(124,375)
	Total	3,794,140	3,743,971	(50,169)
398	Miscellaneous Equipment			
	Distribution - Wyoming	3,864	3,864	-
	Distribution - Utah	213,212	209,612	(3,601)
	General	0	-	-
	Total	217,076	213,475	(3,601)
393	Stores Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	52,300	52,300	-
	Total	52,300	52,300	-
	Total General Plant	207,563,599	200,028,098	(7,535,500)
101	Production	81,179,889	81,179,889	-
	Distribution - Wyoming	64,159,426	61,906,898	(2,252,528)
	Distribution - Utah	1,775,706,738	1,680,981,760	(94,724,978)
	General	207,563,599	200,028,098	(7,535,500)
	Gas Plant in Service	2,128,609,653	2,024,096,646	(104,513,007)
105	Gas Plant Held For Future Use			

Rate Base
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-13	AVG RB DEC 2013	Adjustment
UTILITY RATE BASE				
	Distribution - Utah	5,037	5,037	-
	Total	5,037	5,037	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	588,806	543,226	(45,581)
	Distribution - Utah	21,120,263	10,906,641	(10,213,622)
	General	1,331,893	546,985	(784,907)
	Total	23,040,962	11,996,852	(11,044,110)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(67,904,944)	(67,631,180)	273,764
	Distribution - Wyoming	(24,527,066)	(25,375,243)	(848,177)
	Distribution - Utah	(512,315,579)	(548,354,131)	(36,038,552)
	General	(133,394,471)	(129,696,247)	3,698,224
	Total	(738,142,059)	(771,056,800)	(32,914,741)
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,074,498)	(6,074,332)	166
	Distribution - Wyoming	(300)	(275)	25
	Distribution - Utah	(69,326)	(63,549)	5,777
	General	0	-	-
	Total	(6,144,124)	(6,138,155)	5,969
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	(52,689,870)	(2,195,411)	50,494,459
	Total	(52,689,870)	(2,195,411)	50,494,459
System Net Utility Plant				
	Production	7,200,448	7,474,378	273,930
	Distribution - Wyoming	40,220,867	37,074,606	(3,146,261)
	Distribution - Utah	1,284,447,133	1,143,470,721	(140,976,412)
	General	22,811,150	68,683,426	45,872,275
	System Net Utility Plant	1,354,679,598	1,256,703,131	(97,976,467)
WORKING CAPITAL				
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	438,429	494,055	55,625
	Distribution - Utah	11,902,015	13,412,070	1,510,056
	Total	12,340,444	13,906,125	1,565,681
1641	Gas Stored Underground			
	Production	39,172,683	39,172,683	-
	Total	39,172,683	39,172,683	-
165	Prepayments			
	General	3,353,258	2,865,852	(487,405)
	Total	3,353,258	2,865,852	(487,405)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	108,296	174,023	65,727
	Distribution - Utah	2,899,930	5,126,993	2,227,062
	General	0	-	-
	Total	3,008,227	5,301,016	2,292,789
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	257,847	542,571	284,724
	General	0	-	-
	Total	257,847	542,571	284,724
2351	Customer Deposits			
	Distribution - Wyoming	(383,199)	(369,081)	14,119
	Distribution - Utah	(10,554,969)	(9,924,901)	630,068
	Total	(10,938,168)	(10,293,981)	644,186

Rate Base
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-13	AVG RB DEC 2013	Adjustment
UTILITY RATE BASE				
252	Misc Customer Credits			
	Distribution - Wyoming	(640,274)	(832,815)	(192,542)
	Distribution - Utah	(28,491,005)	(26,593,596)	1,897,408
	Total	(29,131,278)	(27,426,412)	1,704,867
2531	Unclaimed Customer Deposits			
	General	(75,989)	(100,216)	(24,227)
	Total	(75,989)	(100,216)	(24,227)
255	Deferred Inyesment Tax Credits			
	Production	(15,594)	(26,563)	(10,970)
	Distribution - Wyoming	(19,493)	(21,525)	(2,033)
	Distribution - Utah	(521,976)	(632,907)	(110,931)
	General	(2,876)	(3,727)	(852)
	Total	(559,938)	(684,723)	(124,785)
2820	Accum Deferred Income Taxes - Federal			
	Production	(1,969,223)	(2,027,297)	(58,073)
	Distribution - Wyoming	(10,619,676)	(9,120,507)	1,499,170
	Distribution - Utah	(284,371,333)	(267,445,987)	16,925,345
	General	(12,250,402)	(13,169,325)	(918,924)
	Total	(309,210,634)	(291,763,116)	17,447,518
2821	Accum Deferred Income Taxes - State			
	Production	(743,900)	(759,165)	(15,264)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(25,393,331)	(23,114,814)	2,278,518
	General	(967,828)	(1,095,773)	(127,945)
	Total	(27,105,060)	(24,969,752)	2,135,308
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
System Working Capital (W/O WC Cash)				
	Production	(2,728,717)	(2,813,025)	(84,308)
	Distribution - Wyoming	(11,115,917)	(9,675,851)	1,440,066
	Distribution - Utah	(334,272,821)	(308,630,570)	25,642,251
	General	(9,943,837)	(11,503,190)	(1,559,353)
	Total	(358,061,292)	(332,622,636)	25,438,656
RATE BASE (W/O Working Cap. Cash)				
	Production	4,471,731	4,661,353	189,623
	Distribution - Wyoming	29,104,950	27,398,756	(1,706,195)
	Distribution - Utah	950,174,312	834,840,151	(115,334,161)
	General	65,557,183	57,180,235	(8,376,948)
	Total	1,049,308,176	924,080,495	(72,537,811)

ENERGY EFFICIENCY SERVICES

In Docket No. 05-057-T01, the Commission authorized Questar to establish a deferred account, and the revenues and costs are included and accounted for in separate DSM amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results.

Energy Efficiency Accounting Adjustment
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013

QGC Energy
Efficiency
Adjustment
Dec-13

Revenue	Utah	(\$29,505,089)
	Wyoming	<u>(\$192,960)</u>
	Total	(29,698,049)

908	Customer Assistance Expense	
	Utah	(\$29,505,089)
	Wyoming	<u>(\$192,960)</u>
	Total	(29,698,049)

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation.

**Underground Storage
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013**

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Dec-12	38,347,749
2	Jan-13	25,571,749
3	Feb-13	14,073,353
4	Mar-13	9,537,534
5	Apr-13	8,232,525
6	May-13	12,269,220
7	Jun-13	19,135,966
8	Jul-13	32,164,740
9	Aug-13	46,052,384
10	Sep-13	56,496,783
11	Oct-13	64,325,936
12	Nov-13	58,898,100
13	Dec-13	39,172,683
14	Adjustment	(39,172,683)

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, provides that the production plant component in each Questar Gas rate base plant account be reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Questar Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Questar Gas.

Wexpro Plant Adjustment
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013

Wexpro Plant Adjustment

		B	C	D	
		Production	Allocation	Adjustment	
		Amount \1	Factor \2	Amount \3	
<u>Acct # and Description</u>					
1	ADDITIONS TO RATE BASE				
10	101	Total Gas Plant In Service	81,179,889	6.30%	(5,114,333)
11	105	Gas Plant Held For Future Use	0	6.30%	0
12	106	Completed Construction Not Classified	0	6.30%	0
13	154	Materials & Supplies	0	6.30%	0
14	164.1	Gas Stored Underground	0	6.30%	0
15	165	Prepayments	0	6.30%	0
16		Working Capital - Cash	0	6.30%	0
17	Total Additions To Rate Base		<u>81,179,889</u>		<u>(5,114,333)</u>
18	DEDUCTIONS FROM RATE BASE				
19	108	Accumulated Depreciation	(67,631,180)	6.30%	4,260,764
20	111	Accumulated Amort & Depletion	(6,074,332)	6.30%	382,683
21	235.1	Customer Deposits	0	6.30%	0
22	252	Misc Customer Credits	0	6.30%	0
23	253.1	Unclaimed Customer Deposits	0	6.30%	0
24	255	Deferred Investment Tax Credits	0	6.30%	0
25	282.0	Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1	Accum Deferred Income Taxes - State	0	6.30%	0
27	Total Deductions From Rate Base		<u>(73,705,511)</u>		<u>4,643,447</u>
28	TOTAL WEXPRO PLANT ADJUSTMENT				<u>(470,886)</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2013 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, and Docket No. 09-057-16. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.19% (net write-offs to total revenue) is used in this Results of Operations.

**Average Bad Debt Removal
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013**

Capital Structure : AVG CAP STR

Bad Debt

**Bad Debt
Ratio
Adjustment**

Utah	472,512
Wyoming	12,999
Total	<u>485,511</u>

Bad Debt % 0.19% 1/

SNG and Commodity of acc 904 Removal

		SNG
904.1	Uncollectible Accounts	
	Utah	(27,076)
	Wyoming	0
	Total	(27,076)
904.2	Uncollectible Accounts	Commodity
	Utah	(125,548)
	Wyoming	0
	Total	(125,548)
Total 904		332,887

1/ See Page 2, Column E, line 25

Average Bad Debt Removal
 Utah - DEC 2013 Adjusted Avg Results
 '2 Months Ended : Dec-2013

Capital Structure : AVG CAP STR

	A	B	C	D	E
1					
2	Dec-13	Adjustment			
3	3 Year Average				
4	Bad Debt				
5	Ratio				
6	Adjustment				
7	904 Uncollectible Accounts				
8	Utah	472,512	472,512		
9	Wyoming	12,999	12,999		
10	Total	485,511	485,511		
11					
12					

	12 MONTHS	12 MONTHS	12 MONTHS	3 YR AVERAGE
13 Revenues are lagging the Charge Offs by 6 Months.				
14 6 Months of aging is required from time of billing to Charge Off.	2011	2012	2013	
15				
16				
17				
18 CHARGE OFFS (ACC 144004) Dec of Each Year	4,785,982	3,440,114.14	3,691,373.66	3,972,490
19 COLLECTED (ACC 144005) Dec of Each Year	(2,477,381)	(2,218,828)	(2,206,756)	(2,300,988)
20 NET CHARGE OFFS	2,308,601	1,221,286	1,484,618	1,671,502
21				
22 HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	941,725,725	850,945,840	890,040,282	894,237,282
23 NET CHARGE OFFS	2,308,601	1,221,286	1,484,618	1,671,502
24				
25 % of Uncollectible Accounts to Total Revenues	0.25%	0.14%	0.17%	0.19%
26 Adjustment to Reflect change in Security Deposits				
27 Adjusted % of Uncollectible Accounts to Total Revenues				0.19%

28				
29				
30	UT Distribution Non Gas Rev		289,712,925	
31	WY Distribution Non Gas Rev		11,090,009	
32	3 YR BAD DEBT AVG FACTOR		0.19%	
33	3YR Average UT DNG Bad Debt		541,529	
34	3 YR Average WY DNG Bad Debt		20,729	
35				
36	Less Booked System UT DNG Bad Debt		69,017	
37	Less Booked System WY DNG Bad Debt		7,731	
38	SYSTEM ADJUSTMENT		76,748	
39				
	Utah		472,512	
	Wyoming		12,999	
	System Adjustment		485,511	

QUESTAR CORPORATION INCENTIVE PLANS

In accordance with previous Commission orders, QGC has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by QGC or allocated from Questar Corporation for incentive payouts. Because the incentive plan payouts vary from year to year, a three-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses.

Workpaper A shows that for the period 2011-2013 the total average payout by Questar Corporation for the Annual Management Incentive Plan (AMIP) was \$4,111,886 (Column C, line 4). The total amount of Questar Corporation PIPE incentive compensation paid to employees in 2013 was \$2,269,641 (Column C line 10). Goals related to QGC operating goals amounted to \$1,152,582 (Column C line 3) for AMIP and \$594,791 for PIPE (Column C line 9). The remaining \$2,959,303 (Column D line 2) and \$1,674,850 (Column D line 8) are removed. Line 20 shows that \$3,058,617 was allocated to QGC. This is the amount removed through this adjustment.

Workpaper B shows the calculation of the expense adjustment related to the Questar Gas incentive plan. Line 4 and Line 12 show that the amounts expensed (including overhead) in 2013 for the AMIP and PIPE incentive plans were respectively, \$1,152,775 (Line 4) and \$3,788,084 (Line 12). The \$698,585 (Line 6) amount of AMIP to be allowed is calculated by multiplying the \$1,152,775 (Line 4) by the three-year average Operating payout of 60.60% (Column D). The \$2,472,571 (Line 14) amount of PIPE to be allowed is calculated by multiplying the \$3,788,084 (Line 12) by the three-year average Operating payout of 65.27% (Column D). The total amount related to operating goals allowed is \$2,472,571 (Line 14). This allowed amount is subtracted from the total incentive accrual of \$3,171,156 (Line 17) for a reduction to expenses of \$2,085,215 (Line 21).

Incentive Compensation
Questar Gas Company

Utah - DEC 2013 Adjusted Avg Results

QGC Incentives

12 Months Ended : Dec-2013

Incentive Compensation
Removal of Financial Based Payouts

	<u>A</u>	<u>B</u>
1 Questar Corporation	1/	(\$3,058,617)
2 Questar Gas	2/	(\$2,085,215)
3 Total		(\$5,143,832)
4 Utah		(4,961,083)
5 Wyoming		(182,749)
Total		<u>(5,143,832)</u>
1/ See Workpaper A		
2/ See Workpaper B		

**Incentive Compensation
 Questar Gas Company**

Utah - DEC 2013 Adjusted Avg Results

12 Months Ended : Dec-2013

Questar Corporation Incentive Pay Adjustment
 12 Mos. Ending Dec, 2013.
 Workpaper A

A	B 3-YR Average Percentage	C Total Payout	D Disallow Adjustment
1 Questar Corp Management and Employee Incentive Plans			
2 Bonus related to QGC Financial Goals & Affiliates	71.97%	2,959,303	(2,959,303)
3 Bonus related to QGC O&M Goals	28.03%	1,152,582	
4 Total AMIP	100.00%	4,111,886	(2,959,303)
5 Long Term Incentive Plan (2013)			(2,119,250)
6			
7			
8 PIPE Bonus related to QGC Financial Goals & Affiliates	73.79%	1,674,850	(1,674,850)
9 PIPE Bonus related to QGC O&M Goals	26.21%	594,791	
10 TOTAL PIPE	100.00%	2,269,641	(1,674,850)
11			
12 Total Questar Corp AMIP and PIPE Plan Disallowed			(6,753,404)
13			
14			
15 Disallowed Allocation			
16 Allocated Through District Gas			
17			
18 Allocated to QGC			
19 Percent to QGC		45.29%	
20 Total to QGC		(\$3,058,617)	(\$3,058,617)

**Incentive Compensation
Questar Gas Company**

Utah - DEC 2013 Adjusted Avg Results

12 Months Ended : Dec-2013

Questar Gas Incentive Pay Adjustment
Actual Payout for 2012 (Paid in Feb 2013)
Workpaper B

	A	B	C	D 3-YR Average	E	F
				% Payout	\$ Payout	Allowed \$
1 QGC Management Incentive Plan (AMIP)						
2						
3						
4 Amount Expensed		\$1,152,775				
5						
6 O&M Goals				60.60%	698,585	698,585
7 Total AMIP Dollar Payout				60.60%	698,585	
8						
9 QGC Employee Incentive Plan (PIPE)						
10						
11						
12 Amount Expensed		\$3,788,084				
13						
14 Operating Goals				65.27%	2,472,571	2,472,571
15 Total PIPE % Payout				65.27%	2,472,571	
16						
17 Total AMIP and PIPE Allowed with Overheads (Line 6 + Line 14)						3,171,156
18 Total Incentives						4,940,859
19 Total Adjustment						(1,769,703)
20 Long Term Incentive Plan (2012)						(315,512)
21 Total Adjustment						<u>(2,085,215)</u>

Total AMIP Expense	1,152,775	
Total PIPE	3,788,084	
Total Incentive Expense	<u>4,940,859</u>	UPDATED FOR 2013

STOCK INCENTIVE

Consistent with the Commission order in Docket 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2013 by removing all entries related to phantom stock for Questar Gas. This adjustment is shown as part of the Questar Corporation Incentive Plans adjustment on workpaper A, column D, line 5, and workpaper B, column F, line 20.

EVENT TICKETS

During 2013, Questar Gas received allocated expenses from Questar Corporation for tickets to sporting events at the Energy Solutions Arena, and the Real Salt Lake Stadium. During this period, 67.10% of the tickets were used in a QGC employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. The remaining tickets were used for marketing or other purposes. Pursuant to the stipulations in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16, and 13-057-05 the portion of these expenses related to employee recognition is allowed in rates.

This adjustment removes 32.90% of these costs used for other purposes. The adjustment includes costs that were charged directly to Questar Gas Company from Questar Corporation.

Event Tickets
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013

QGC Sporting
Events

Total Expenses	<hr/> <u>(30,896)</u>
Utah Adjustment	<hr/> <u>(29,799)</u>
Wyoming Adjustment	<u>(1,098)</u>

Event Tickets
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

Event Tickets

Company	A	B Amounts	C Adjustment Amount
Total Disallowed QC Sporting Events Expense		25,819	
Company and Allocation Amounts	Allocation Calculations	Allocated Amount	Adjustment Amount
Allocated to QGC			
Percent to QGC	45.29%		
<u>Total to QGC</u>	<u>11,693</u>	<u>11,693</u>	<u>11,693</u>
Total Disallowed QGC Sporting Events Expense			\$19,203
Total Expenses			\$30,896
Escalation Factor			
Total Adjustment			(\$30,896)
Utah Adjustment			(\$29,799)
Wyoming Adjusment			(\$1,098)
Total			<u>(\$30,896)</u>

Event Tickets
 Questar Gas Company
 Utah - Average Adjusted Results Of Operations
 12 Months Ended : Dec-2013

SPORTING EVENT TICKETS

Vendor	Questar Gas Direct	Allocated from Corp	Based on 2013 Data	QGC Direct Employee Recognition	Mktg PR	Allocated from Corp Employee Recognition	Mktg PR
Energy Solutions Arena	23,000	0	63.77%	14,667	8,333		
Utah Jazz	30,000	71,024	63.77%	19,130	10,870		
Real Salt Lake	0	1,455	94.12%	0	0		
Total	53,000	72,479		33,797	19,203	45,291	25,733
						1,369	86
						46,660	25,819

Tickets Used for Employee Recognition - % Calculation 2013

Employee Recognition	Pub. Relations	Total
352	200	552
64	4	68
416	204	620
67.10%	32.90%	100.00%

Jazz Tickets
 Real Salt Lake
 Total Tickets
 Total Percentage:

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2013 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013

QGC Advertising

Account	Type	
909003	Promotional Advertising-Dealer	\$0
909005	Adv Exp - Parade of Homes	\$31,660
930100	General Advertising Expenses	\$0
930101	Institutional Advertising	\$3,140
930102	Financial Advertising	\$0
<hr/>		
	Total	34,800
<hr/>		
	Adjustment	(34,800)
909	Utah Adjustment	(33,564)
909	Wyoming Adjustment	(1,236)

Advertising
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

Advertising Adjustment

Account	A Type	B Direct Charges To QGC	C Direct Charges To QC	D Allocated From Corp To QGC	E Total (B+D)	F Removed Amount
909003	1 Promotional Advertising-Dealer	\$0	\$0	\$0	\$0	\$0
909005	2 Adv Exp - Parade of Homes	\$31,660	\$0	\$0	\$31,660	\$31,660
930100	3 General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
930101	4 Institutional Advertising	\$0	\$6,933	\$3,140	\$3,140	\$3,140
930102	5 Financial Advertising	\$0	\$0	\$0	\$0	\$0
7						
8	Total	\$31,660	\$6,933	\$3,140	\$34,800	\$34,800
9						
10						
11	Adjustment					(34,800)
12						
13	Utah Adjustment					(33,564)
14	Wyoming Adjustment					(1,236)
15	Total Adjustment					(34,800)

Advertising
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results

Workpaper 1

Institutional Advertising

Total QC Institutional Advertising 6,933

Company and Allocation Amounts	Allocation Calculations	Allocated Amount	Adjustment Amount
Allocated to QGC			
Percent to QGC	45.29%		
Total to QGC	3,140	\$3,140	\$3,140

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2013 and those expenses which were allocated from Questar Corporation.

Donations and Memberships Adjustment

Questar Gas Company

**Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013**

	QGC Don & Membership
Questar Corporation Allocated	(\$208,596)
Questar Gas	(\$15,250)
Total	<u>(\$223,846)</u>
Utah Adjustment	(\$215,893)
Wyoming Adjustment	(\$7,953)
Total	<u>(\$223,846)</u>

Donations and Memberships Adjustment

Questar Gas Company

Utah - DEC 2013 Adjusted Avg Results

12 Months Ended : Dec-2013

Donations and Memberships Adjustment
Questar Corporation Allocated

	A	Dec-13
	Description	Amount
1	Industry Associations	
2	Tax Executives Institute	-
3	921000 Utah Taxpayers Association	17,600
4	921000 Wyoming Taxpayers Association	7,943
5	921000 Government Relations Dept - Labor & Overhead	379,747
6	921000 Government Relations Dept - A&G	55,287
7	AGA Expenses relating to Lobbying	-
8	Total	460,578
9		
10	ADJUSTMENT CALCULATION	
11		Allocated
12	Company and Allocation Amounts	Amount
13		
14	Allocated to QGC	
15	Percent to QGC	45.29%
16	Total to QGC	\$208,596
17		
18	Total Adjustment	(\$208,596)

Donations and Memberships Adjustment

Questar Gas Company

**Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013**

Time and Labor Data

**Donations and Memberships Adjustment
Questar Gas**

A	B	C	D
Account	Description	Amount	% Applicable to QGC
		2013	
923000	Holland and Hart	0	100.00%
923000	NES Inc	0	100.00%
921000	Junior Achievement	250	100.00%
908	Golf Tournament	0	100.00%
921000	Meals Ready to Eat	0	100.00%
92100	Utah Foundation	15,000	100.00%
	Total	15,250	
	Adjustment	(\$15,250)	
	Utah Adjustment	(\$14,708)	
	Wyoming Adjustment	(\$542)	
	Total	(\$15,250)	

RESERVE ACCRUAL

The reserve accrual includes legal liabilities associated with the Company's self-insurance program as per the stipulation in Docket 07-057-13. The reserve accrual amount is calculated based on a five-year average of actual payments made.

Reserve Accrual Adjustment
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

Reserve Accrual	QGC Reserve accrual
A	
<hr/>	
1 2009 Legal Payment	\$0
2 2010 Legal Payment	\$500,000
3 2011 Legal Payment	\$879,185
4 2012 Legal Payment	\$225,475
5 2013 Legal Payment	\$337,092
6 Total	<u>\$1,941,752</u>
7 5 Year Average	<u>\$388,350</u>
8 Legal Accruals for 12 Months Ended Dec 2013	\$500,000
9 Adjustment (Accrual Less 5 Yr Average Actual Payments)	(\$111,650)
10 Utah Allocation	(\$107,683)
11 Wyoming Allocation	(\$3,967)
12 Total	<u>(\$111,650)</u>

LABOR ADJUSTMENT

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for ratemaking and for stating results of operations.

Labor Annualization
 Questar Gas Company
 Utah - DEC 2013 Adjusted Avg Results
 12 Months Ended : Dec-2013

1			
2			
3			
4		Total	
5	Base Pay	Actual	
6	Including Allowed Time	Amount	
7	Full-Time		\$53,279,648
8	Part-Time		\$1,359,416
9	Total Full-Time & Part-Time		54,639,064
10			
11		Components Related	
12		To Full-Time Base Pay	
13	Overtime		\$3,524,814
14	On-Call		\$1,212,490
15	Total		\$4,737,304
16			
17			
18			
19		Other Components	
20	Shift Differential		\$1,624,921
21	Severance Pay		75,761
22	Vacation Buyback		281,755
23	Miscellaneous Overhead		0
24	Incentive Compensation		3,394,260
25	Total		\$5,376,696
26			
27			
28	Total Labor		\$64,753,063.32
29			
30			
31			
32		Overhead Related	
33		To Full-Time Base Pay	
34	FICA		4,354,482.46
35			
36			
37		Overhead Components	
38		Other Than FICA	
39	UI		131,997
40	WC & GPL		1,855,832
41	Medical & Dental Insurance		8,117,018
42	Life Insurance		1,376,524
43	Pension Plan		17,760,637
44	Stock		3,354,914
45	Miscellaneous Overhead		475,604
46	Total		\$33,072,526
47			
48			
49	Total Overhead		\$37,427,009
50			
51	Total Labor & Overhead		\$102,180,072
52			
53	Intercompany Charge Credits		(2,316,153)
54			
55			
56	Total Labor & Overhead & Intercompany charges		\$99,863,919
57			
58	Expense / Capitalization Ratio		
59	\1 Average 12 Months Ending Dec 2009-Dec 2013 Capitalization Ratio	72.82%	\$72,717,674.63
60	\2 Actual 12 Months Ending Dec 2013 Capitalization Ratio	66.88%	\$66,784,816.59
61			
62			
63	Labor Adjustment		\$5,932,858.04
64	Utah		5,722,076
65	Wyoming		210,782
66			

QUESTAR GAS CAPITAL STRUCTURE

Attached is the company's average capital structure for the 12 Months ending December 31, 2013.

Capital Structure
Questar Gas Company
Utah - DEC 2013 Adjusted Avg Results
12 Months Ended : Dec-2013

CAPITAL COMPONENT	Actual Weight	Cost	Weighted Cost
Long Term Debt	44.35%	5.48%	2.43%
Common Equity	55.65%	10.35%	5.76%
Weighted Cost of Capital	100.00%		8.19%

PRE TAX RATE OF RETURN

CAPITAL COMPONENT	Weighted Cost
Common Equity	5.76%
Effective Tax Rate	38.08%
Pre-Tax Equity Return (Line 4/(1-Line 5))	9.30%
Long Term Debt	2.43%
Total Pre-tax Rate of Return (Line 6+Line 7)	11.73%

AVG CAP STR

LONG-TERM DEBT

Bonds - Long Term	390,750,000
Unamort Loss on Reacq Debt	(5,072,575)
Unamortized Debt Expense	(3,082,385)
Notes Payables-Outside Companies	3,083,333
TOTAL LONG-TERM DEBT	385,678,374

LONG TERM DEBT COSTS

Interest - Long term Debt	20,311,902
Amortization of Debt Discount & Expense	813,159
TOTAL LONG TERM DEBT COSTS	21,125,060

LONG-TERM DEBIT COST % 5.48%

COMMON EQUITY

Common Stock Issued	22,974,065
Premium on Common Stock	176,938,026
Unappropriated Ret. Earnings	283,951,645
TOTAL COMMON EQUITY	483,863,736

TOTAL CAPITAL 869,542,110

2011 Forecast of 2013 & Actual 12 months ending December 2013

(A)	(B)	(C)	(D)	(E)
Description	Forecast 12 Months Dec-13	Historical 12 Months Dec-13	Difference (\$)	Difference (%)
1 NET INCOME SUMMARY				
2 Utility Operating Revenue				
3 System Distribution Non-Gas Revenue	283,658,309	289,712,925	6,054,616	2.09%
4 System Supplier Non-Gas Revenue				
5 System Commodity Revenue				
6 Pass-Through Related Other Revenue				
7 General Related Other Revenue	4,980,754	4,711,802	(268,952)	-5.71%
8 Total Utility Operating Revenue	288,639,064	294,424,727	5,785,664	1.97%
9 Utility Operating Expenses				
10 Gas Purchase Expenses				
11 Utah				
12 Wyoming				
13 Total	0	0	0	0.00%
14 O&M Expenses				
15 Production	(1,237,928)	(1,097,120)	140,808	-12.83%
16 Distribution	50,644,798	51,975,961	1,331,163	2.56%
17 Customer Accounts	24,546,764	23,901,504	(645,260)	-2.70%
18 Customer Service & Information	5,407,874	4,923,760	(484,114)	-9.83%
19 Administrative & General	47,443,121	50,698,164	3,255,042	6.42%
20 Total O&M Expense	126,804,628	130,402,268	3,597,640	2.76%
21 Other Operating Expenses				
22 Depreciation, Depletion, Amortization	51,428,768	47,621,090	(3,807,678)	-8.00%
23 Taxes Other Than Income Taxes	16,960,456	17,190,096	229,640	1.34%
24 Income Taxes	24,654,456	29,469,536	4,815,081	16.34%
25 Total Other Operating Expenses	93,043,680	94,280,722	1,237,043	1.31%
26 Total Utility Operating Expenses	219,848,308	224,682,990	4,834,682	2.15%
27 NET OPERATING INCOME	68,790,756	69,741,737	950,982	1.36%
28 RATE BASE SUMMARY				
29 Net Utility Plant				
30 101 Gas Plant In Service	1,966,093,851	1,945,321,373	(20,772,477)	-1.07%
31 105 Gas Plant Held For Future Use	5,037	5,037	0	0.00%
32 106 Completed Construction Not Classified	15,540,928	11,434,193	(4,106,735)	-35.92%
33 108 Accumulated Depreciation	(760,430,127)	(734,663,421)	25,766,707	-3.51%
34 111 Accumulated Amort & Depletion	(5,540,939)	(5,562,135)	(21,196)	0.38%
35 254 Other Regulatory Liabilities ARC		(2,117,413)	(2,117,413)	100.00%
36 Total Net Utility Plant	1,215,668,749	1,214,417,635	(1,251,115)	-0.10%
37 Other Rate Base Accounts				
38 154 Materials & Supplies	13,124,912	13,412,070	287,158	2.14%
39 164-1 Gas Stored Underground	0	0	0	0.00%
40 165 Prepayments	3,059,649	2,764,035	(295,614)	-10.70%
41 190008 Accum Deferred Income Tax Federal	5,620,298	5,126,993	(493,305)	-9.62%
42 190008 Accum Deferred Income Tax State	499,149	542,571	43,422	8.00%
43 235-1 Customer Deposits	(8,524,171)	(9,924,901)	(1,400,729)	14.11%
44 252 Contributions in Aid of Construction	(25,734,382)	(26,593,596)	(859,214)	3.23%
45 253-1 Unclaimed Customer Deposits	(70,691)	(96,656)	(25,965)	26.86%
46 255 Deferred Investment Tax Credits	(652,355)	(662,164)	(9,809)	1.48%
47 282 Accum Deferred Income Taxes	(277,738,791)	(307,011,035)	(29,272,244)	9.53%
48 Working Capital - Cash	5,421,976	5,908,093	486,117	8.23%
49 Total Other Rate Base Accounts	(284,994,407)	(316,534,590)	(31,540,183)	9.96%
50 TOTAL RATE BASE	930,674,342	897,883,044	(32,791,298)	-3.65%
51 RETURN ON RATE BASE	7.39%	7.77%		
52 RETURN ON EQUITY	8.31%	9.59%		