

Questar Gas Company  
 Utah - JUN 2014 Adjusted Avg Results  
 12 Months Ended : Jun-2014

|  | 1                   | 2  | 3                      | 4                | 5               | 6                  | 7                       |
|--|---------------------|--|------------------------|------------------|-----------------|--------------------|-------------------------|
|  | Y                   | Y  | Y                      | Y                | Y               | Y                  | Y                       |
|  | AVG RB JUN<br>2014  | Energy Efficiency<br>Services Adjustment | Underground<br>Storage | Wexpro           | Bad Debt        | QGC Incentives     | QGC Stock<br>Incentives |
| <b>1 NET INCOME SUMMARY</b>                  |                     |  |                        |                  |                 |                    |                         |
| <b>2 Utility Operating Revenue</b>           |                     |  |                        |                  |                 |                    |                         |
| 3 System Distribution Non-Gas Revenue        | 0                   | (39,349,390)                             | 0                      | 0                | 0               | 0                  | 0                       |
| 4 System Supplier Non-Gas Revenue            | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 5 System Commodity Revenue                   | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 6 Pass-Through Related Other Revenue         | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 7 General Related Other Revenue              | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| <b>8 Total Utility Operating Revenue</b>     | <b>0</b>            | <b>(39,349,390)</b>                      | <b>0</b>               | <b>0</b>         | <b>0</b>        | <b>0</b>           | <b>0</b>                |
| <b>9 Utility Operating Expenses</b>          |                     |  |                        |                  |                 |                    |                         |
| <b>10 Gas Purchase Expenses</b>              |                     |  |                        |                  |                 |                    |                         |
| 11 Utah Gas Purchase Exp                     | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 12 Wyoming Gas Purchase Exp                  | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| <b>13 Total Gas Purchase Expenses</b>        | <b>0</b>            | <b>0</b>                                 | <b>0</b>               | <b>0</b>         | <b>0</b>        | <b>0</b>           | <b>0</b>                |
| 14 Utah Gathering & CO2                      | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 15 Wyoming Gathering & CO2                   | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| <b>16 Total Gathering &amp; CO2</b>          | <b>0</b>            | <b>0</b>                                 | <b>0</b>               | <b>0</b>         | <b>0</b>        | <b>0</b>           | <b>0</b>                |
| <b>17 O&amp;M Expenses</b>                   |                     |  |                        |                  |                 |                    |                         |
| 18 Production                                | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 19 Distribution                              | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 20 Customer Accounts                         | 0                   | 0  | 0                      | 0                | 152,621         | 0                  | 0                       |
| 21 Customer Service & Information            | 0                   | (39,349,390)                             | 0                      | 0                | 0               | 0                  | 0                       |
| 22 Administrative & General                  | 0                   | 0  | 0                      | 0                | 0               | (5,143,832)        | 0                       |
| <b>23 Total O&amp;M Expense</b>              | <b>0</b>            | <b>(39,349,390)</b>                      | <b>0</b>               | <b>0</b>         | <b>152,621</b>  | <b>(5,143,832)</b> | <b>0</b>                |
| <b>24 Other Operating Expenses</b>           |                     |  |                        |                  |                 |                    |                         |
| 25 Depreciation, Depletion, Amortization     | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 26 Taxes Other Than Income Taxes             | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 27 Income Taxes                              | 0                   | 0  | 0                      | 0                | (58,111)        | 1,958,538          | 0                       |
| <b>28 Total Other Operating Expenses</b>     | <b>0</b>            | <b>0</b>                                 | <b>0</b>               | <b>0</b>         | <b>(58,111)</b> | <b>1,958,538</b>   | <b>0</b>                |
| <b>29 Total Utility Operating Expenses</b>   | <b>0</b>            | <b>(39,349,390)</b>                      | <b>0</b>               | <b>0</b>         | <b>94,510</b>   | <b>(3,185,293)</b> | <b>0</b>                |
| <b>30 NET OPERATING INCOME</b>               | <b>0</b>            | <b>0</b>                                 | <b>0</b>               | <b>0</b>         | <b>(94,510)</b> | <b>3,185,293</b>   | <b>0</b>                |
| <b>31 RATE BASE SUMMARY</b>                  |                     |  |                        |                  |                 |                    |                         |
| <b>32 Net Utility Plant</b>                  |                     |  |                        |                  |                 |                    |                         |
| 33 101 Gas Plant In Service                  | (91,862,019)        | 0  | 0                      | (5,111,152)      | 0               | 0                  | 0                       |
| 34 105 Gas Plant Held For Future Use         | 0                   | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 35 106 Completed Construction Not Classified | 13,040,331          | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 36 108 Accumulated Depreciation              | (8,576,224)         | 0  | 0                      | 4,277,931        | 0               | 0                  | 0                       |
| 37 111 Accumulated Amort & Depletion         | 10,524              | 0  | 0                      | 383,164          | 0               | 0                  | 0                       |
| 38 254 Other Regulatory Liabilities ARC      | 27,396,170          | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| <b>39 Total Net Utility Plant</b>            | <b>(59,991,218)</b> | <b>0</b>                                 | <b>0</b>               | <b>(450,058)</b> | <b>0</b>        | <b>0</b>           | <b>0</b>                |
| <b>40 Other Rate Base Accounts</b>           |                     |  |                        |                  |                 |                    |                         |
| 41 154 Materials & Supplies                  | 125,964             | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 42 164-1 Gas Stored Underground              | 0                   | 0  | (27,776,654)           | 0                | 0               | 0                  | 0                       |
| 43 165 Prepayments                           | (1,745,718)         | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 44 190 Accum Deferred Income Taxes           | 1,160,503           | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 45 235-1 Customer Deposits                   | (3,058,104)         | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 46 252 Misc Customer Credits                 | 2,998,413           | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 47 253-1 Unclaimed Customer Deposits         | (5,237)             | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 48 255 Deferred Investment Tax Credits       | (104,628)           | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 49 282 Accum Deferred Income Taxes           | 6,687,913           | 0  | 0                      | 0                | 0               | 0                  | 0                       |
| 49 Working Capital - Cash                    | 0                   | (109,424)                                | 0                      | 0                | 263             | (8,858)            | 0                       |
| <b>50 Total Other Rate Base Accounts</b>     | <b>6,059,106</b>    | <b>(109,424)</b>                         | <b>(27,776,654)</b>    | <b>0</b>         | <b>263</b>      | <b>(8,858)</b>     | <b>0</b>                |
| <b>51 TOTAL RATE BASE</b>                    | <b>(53,932,112)</b> | <b>(109,424)</b>                         | <b>(27,776,654)</b>    | <b>(450,058)</b> | <b>263</b>      | <b>(8,858)</b>     | <b>0</b>                |

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12 Months Ended : Jun-2014

|  | 8                      | 9                  | 10                      | 11                     | 12                 |                          |
|--|------------------------|--------------------|-------------------------|------------------------|--------------------|--------------------------|
|  | Y                      | Y                  | Y                       | Y                      | Y                  |                          |
|  | QGC Sporting<br>Events | QGC<br>Advertising | QGC Don &<br>Membership | QGC Reserve<br>accrual | QGC Labor Adj      | TOTAL QGC<br>ADJUSTMENTS |
| <b>1 NET INCOME SUMMARY</b>                  |                        |                    |                         |                        |                    |                          |
| <b>2 Utility Operating Revenue</b>           |                        |                    |                         |                        |                    |                          |
| 3 System Distribution Non-Gas Revenue        | 0                      | 0                  | 0                       | 0                      | 0                  | (39,349,390)             |
| 4 System Supplier Non-Gas Revenue            | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 5 System Commodity Revenue                   | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 6 Pass-Through Related Other Revenue         | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 7 General Related Other Revenue              | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| <b>8 Total Utility Operating Revenue</b>     | <b>0</b>               | <b>0</b>           | <b>0</b>                | <b>0</b>               | <b>0</b>           | <b>(39,349,390)</b>      |
| <b>9 Utility Operating Expenses</b>          |                        |                    |                         |                        |                    |                          |
| <b>10 Gas Purchase Expenses</b>              |                        |                    |                         |                        |                    |                          |
| 11 Utah Gas Purchase Exp                     | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 12 Wyoming Gas Purchase Exp                  | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| <b>13 Total Gas Purchase Expenses</b>        | <b>0</b>               | <b>0</b>           | <b>0</b>                | <b>0</b>               | <b>0</b>           | <b>0</b>                 |
| 14 Utah Gathering & CO2                      | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 15 Wyoming Gathering & CO2                   | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| <b>16 Total Gathering &amp; CO2</b>          | <b>0</b>               | <b>0</b>           | <b>0</b>                | <b>0</b>               | <b>0</b>           | <b>0</b>                 |
| <b>17 O&amp;M Expenses</b>                   |                        |                    |                         |                        |                    |                          |
| 18 Production                                | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 19 Distribution                              | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 20 Customer Accounts                         | 0                      | 0                  | 0                       | 0                      | 0                  | 152,621                  |
| 21 Customer Service & Information            | 0                      | (34,800)           | 0                       | 0                      | 0                  | (39,384,190)             |
| 22 Administrative & General                  | (30,896)               | 0                  | (227,190)               | (111,650)              | 2,577,478          | (2,936,089)              |
| <b>23 Total O&amp;M Expense</b>              | <b>(30,896)</b>        | <b>(34,800)</b>    | <b>(227,190)</b>        | <b>(111,650)</b>       | <b>2,577,478</b>   | <b>(42,167,658)</b>      |
| <b>24 Other Operating Expenses</b>           |                        |                    |                         |                        |                    |                          |
| 25 Depreciation, Depletion, Amortization     | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 26 Taxes Other Than Income Taxes             | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 27 Income Taxes                              | 11,764                 | 13,250             | 86,504                  | 42,511                 | (981,387)          | 1,073,069                |
| <b>28 Total Other Operating Expenses</b>     | <b>11,764</b>          | <b>13,250</b>      | <b>86,504</b>           | <b>42,511</b>          | <b>(981,387)</b>   | <b>1,073,069</b>         |
| <b>29 Total Utility Operating Expenses</b>   | <b>(19,132)</b>        | <b>(21,550)</b>    | <b>(140,686)</b>        | <b>(69,139)</b>        | <b>1,596,091</b>   | <b>(41,094,589)</b>      |
| <b>30 NET OPERATING INCOME</b>               | <b>19,132</b>          | <b>21,550</b>      | <b>140,686</b>          | <b>69,139</b>          | <b>(1,596,091)</b> | <b>1,745,199</b>         |
| <b>31 RATE BASE SUMMARY</b>                  |                        |                    |                         |                        |                    |                          |
| <b>32 Net Utility Plant</b>                  |                        |                    |                         |                        |                    |                          |
| 33 101 Gas Plant In Service                  | 0                      | 0                  | 0                       | 0                      | 0                  | (96,973,171)             |
| 34 105 Gas Plant Held For Future Use         | 0                      | 0                  | 0                       | 0                      | 0                  | 0                        |
| 35 108 Completed Construction Not Classified | 0                      | 0                  | 0                       | 0                      | 0                  | 13,040,331               |
| 36 108 Accumulated Depreciation              | 0                      | 0                  | 0                       | 0                      | 0                  | (4,298,292)              |
| 37 111 Accumulated Amort & Depletion         | 0                      | 0                  | 0                       | 0                      | 0                  | 393,687                  |
| 38 254 Other Regulatory Liabilities ARC      | 0                      | 0                  | 0                       | 0                      | 0                  | 27,396,170               |
| <b>39 Total Net Utility Plant</b>            | <b>0</b>               | <b>0</b>           | <b>0</b>                | <b>0</b>               | <b>0</b>           | <b>(60,441,275)</b>      |
| <b>40 Other Rate Base Accounts</b>           |                        |                    |                         |                        |                    |                          |
| 41 154 Materials & Supplies                  | 0                      | 0                  | 0                       | 0                      | 0                  | 125,964                  |
| 42 164-1 Gas Stored Underground              | 0                      | 0                  | 0                       | 0                      | 0                  | (27,776,654)             |
| 43 165 Prepayments                           | 0                      | 0                  | 0                       | 0                      | 0                  | (1,745,718)              |
| 190 Accum Deferred Income Taxes              | 0                      | 0                  | 0                       | 0                      | 0                  | 1,160,503                |
| 44 235-1 Customer Deposits                   | 0                      | 0                  | 0                       | 0                      | 0                  | (3,058,104)              |
| 45 252 Misc Customer Credits                 | 0                      | 0                  | 0                       | 0                      | 0                  | 2,998,413                |
| 46 253-1 Unclaimed Customer Deposits         | 0                      | 0                  | 0                       | 0                      | 0                  | (5,237)                  |
| 47 255 Deferred Investment Tax Credits       | 0                      | 0                  | 0                       | 0                      | 0                  | (104,628)                |
| 48 282 Accum Deferred Income Taxes           | 0                      | 0                  | 0                       | 0                      | 0                  | 6,687,913                |
| Working Capital - Cash                       | (53)                   | (60)               | (391)                   | (192)                  | 4,438              | (114,277)                |
| <b>50 Total Other Rate Base Accounts</b>     | <b>(53)</b>            | <b>(60)</b>        | <b>(391)</b>            | <b>(192)</b>           | <b>4,438</b>       | <b>(21,831,825)</b>      |
| <b>51 TOTAL RATE BASE</b>                    | <b>(53)</b>            | <b>(60)</b>        | <b>(391)</b>            | <b>(192)</b>           | <b>4,438</b>       | <b>(82,273,101)</b>      |