

AVERAGE RATE BASE ADJUSTMENT

Based on the Commission order on test period in Docket 07-057-13 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.

12

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

		A	B	(A - B)
FERC Acct	Description	Balance Dec-13	13 Month Average All Accounts AVG RB JUN 2014	13 Month Average Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
302	Intangible Plant			
	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	1,437,568	1,443,671	6,103
330	Gas Wells - Construction	52,175,294	52,952,308	777,014
331	Gas Wells - Equipment	17,216,357	17,423,449	207,092
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,864,870	171,054
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,137	81,129,400	1,161,263
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	361,364	361,364	-
	Utah	13,714,884	12,365,983	(1,348,901)
	Total	14,076,249	12,727,348	(1,348,901)
375	Structures & Improvements			
	Wyoming	721,780	721,902	121
	Utah	11,660,031	9,493,317	(2,166,714)
	Total	12,381,811	10,215,219	(2,166,593)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	33,270,609	32,088,677	(1,181,932)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,106,805,124	1,062,756,032	(44,049,091)
	Total	1,140,075,732	1,094,844,709	(45,231,023)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	17,742,002	11,502,679	(6,239,323)
	Total	17,742,002	11,502,679	(6,239,323)
378	Measuring & Regulation Station Equip			
	Wyoming	5,329,343	5,193,442	(135,901)
	Utah	74,940,570	62,571,308	(12,369,262)
	Total	80,269,913	67,764,750	(12,505,163)
380	Services			
	Wyoming	16,240,876	15,971,371	(269,505)
	Utah	327,440,764	320,423,431	(7,017,333)
	Total	343,681,639	336,394,802	(7,286,837)
381...2	Meters & Meter Installation			
	Wyoming	8,548,706	8,255,658	(293,049)
	Utah	271,105,230	264,065,225	(7,040,005)
	Total	279,653,937	272,320,883	(7,333,053)
383...4	House Regulators & Reg Installations			
	Wyoming	914,730	917,285	2,555
	Utah	14,020,520	14,127,241	106,722
	Total	14,935,249	15,044,526	109,277
387	Other Equipment			
	Wyoming	52,619	52,296	(323)
	Utah	1,531,223	1,275,355	(255,868)
	Total	1,583,842	1,327,651	(256,191)
388	Asset Retirement Costs			

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

		A	B	(A - B)
		Balance	13 Month Average	13 Month Average
FERC Acct	Description	Dec-13	All Accounts AVG RB JUN 2014	Adjustment
	UTILITY RATE BASE			
	Wyoming	7,220	7,220	-
	Utah	319,038	312,599	(6,439)
	Total	326,258	319,819	(6,439)
	Total Distribution Plant	1,904,726,632	1,822,462,386	(82,264,246)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	2,703,949	2,707,636	3,686
	Total	2,715,533	2,719,220	3,686
390	Structures & Improvements			
	Distribution - Wyoming	111,750	165,122	53,372
	Distribution - Utah	21,955,444	18,956,287	(2,999,157)
	General	46,168,576	43,808,677	(2,359,898)
	Total	68,235,769	62,930,086	(5,305,683)
391	Office Furniture & Equipment			
	Distribution - Wyoming	283,272	1,285,870	1,002,598
	Distribution - Utah	16,008,844	13,201,494	(2,807,350)
	General	45,871,377	44,981,309	(890,068)
	Total	62,163,493	59,468,672	(2,694,821)
392	Transportation Equipment			
	Distribution - Wyoming	1,631,669	1,613,978	(17,682)
	Distribution - Utah	40,591,130	40,408,367	(182,763)
	General	0	-	-
	Total	42,222,799	42,022,345	(200,445)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	45,026	-
	Total	57,398	57,398	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,071,218	1,908,598	(162,620)
	Distribution - Utah	24,562,260	23,210,440	(1,351,819)
	General	0	-	-
	Total	26,633,477	25,119,038	(1,514,439)
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	10,418,829	9,868,961	(549,867)
	General	0	-	-
	Total	11,114,388	10,564,520	(549,867)
397	Communication Equipment			
	Distribution - Wyoming	73,309	73,309	-
	Distribution - Utah	4,247,958	3,775,175	(472,783)
	Total	4,321,267	3,848,484	(472,783)
398	Miscellaneous Equipment			
	Distribution - Wyoming	3,864	3,864	-
	Distribution - Utah	246,622	221,937	(24,684)
	General	0	-	-
	Total	250,486	225,801	(24,684)
393	Stores Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	52,300	52,300	-
	Total	52,300	52,300	-
	Total General Plant	217,843,146	207,084,110	(10,759,036)
101	Production	79,968,137	81,129,400	1,161,263

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

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-13	AVG RB JUN 2014	Adjustment
	UTILITY RATE BASE			
	Distribution - Wyoming	65,458,130	63,580,098	(1,878,032)
	Distribution - Utah	1,839,338,128	1,758,951,914	(80,386,215)
	General	217,843,146	207,084,110	(10,759,036)
	Gas Plant in Service	2,202,607,541	2,110,745,522	(91,862,019)
105	Gas Plant Held For Future Use			
	Distribution - Utah	5,037	5,037	-
	Total	5,037	5,037	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	176,023	381,599	205,576
	Distribution - Utah	2,956,147	14,482,601	11,526,454
	General	123,926	1,432,227	1,308,301
	Total	3,256,097	16,296,428	13,040,331
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(67,171,390)	(67,903,668)	(732,277)
	Distribution - Wyoming	(25,466,096)	(25,360,760)	105,336
	Distribution - Utah	(534,715,841)	(550,556,255)	(15,840,414)
	General	(126,814,795)	(118,923,663)	7,891,132
	Total	(754,168,122)	(762,744,346)	(8,576,224)
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,086,682)	(6,081,961)	4,721
	Distribution - Wyoming	(10,883)	(9,976)	907
	Distribution - Utah	(58,743)	(53,848)	4,895
	General	0	-	-
	Total	(6,156,308)	(6,145,785)	10,524
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	(56,754,824)	(29,358,654)	27,396,170
	Total	(56,754,824)	(29,358,654)	27,396,170
	System Net Utility Plant			
	Production	6,710,064	7,143,771	433,707
	Distribution - Wyoming	40,157,174	38,590,961	(1,566,213)
	Distribution - Utah	1,307,524,728	1,222,829,449	(84,695,279)
	General	34,397,454	60,234,021	25,836,567
	System Net Utility Plant	1,388,789,420	1,328,798,202	(59,991,218)
	WORKING CAPITAL			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	461,866	466,257	4,391
	Distribution - Utah	12,788,153	12,909,725	121,573
	Total	13,250,018	13,375,982	125,964
1641	Gas Stored Underground			
	Production	27,776,654	27,776,654	-
	Total	27,776,654	27,776,654	-
165	Prepayments			
	General	5,003,544	3,257,825	(1,745,718)
	Total	5,003,544	3,257,825	(1,745,718)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	101,377	136,947	35,570
	Distribution - Utah	2,906,849	3,903,349	996,500
	General	0	-	-
	Total	3,008,227	4,040,297	1,032,070
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-

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UTILITY RATE BASE				
	Distribution - Utah	257,847	386,280	128,433
	General	0	-	-
	Total	257,847	386,280	128,433
2351	Customer Deposits			
	Distribution - Wyoming	(254,902)	(357,021)	(102,119)
	Distribution - Utah	(6,696,207)	(9,652,193)	(2,955,986)
	Total	(6,951,109)	(10,009,213)	(3,058,104)
252	Misc Customer Credits			
	Distribution - Wyoming	(648,533)	(761,037)	(112,504)
	Distribution - Utah	(33,148,751)	(30,037,834)	3,110,917
	Total	(33,797,284)	(30,798,871)	2,998,413
2531	Unclaimed Customer Deposits			
	General	(78,930)	(84,167)	(5,237)
	Total	(78,930)	(84,167)	(5,237)
255	Deferred Investment Tax Credits			
	Production	(10,172)	(16,981)	(6,809)
	Distribution - Wyoming	(15,154)	(18,567)	(3,413)
	Distribution - Utah	(434,521)	(528,194)	(93,673)
	General	(2,183)	(2,915)	(733)
	Total	(462,029)	(566,657)	(104,628)
2820	Accum Deferred Income Taxes - Federal			
	Production	(1,942,950)	(1,925,741)	17,209
	Distribution - Wyoming	(10,004,204)	(9,869,962)	114,242
	Distribution - Utah	(286,856,458)	(280,464,321)	6,392,136
	General	(12,210,992)	(12,541,669)	(330,678)
	Total	(311,014,604)	(304,821,694)	6,192,910
2821	Accum Deferred Income Taxes - State			
	Production	(743,900)	(750,442)	(6,542)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(25,547,957)	(24,991,578)	556,379
	General	(967,828)	(1,022,662)	(54,834)
	Total	(27,259,686)	(26,764,683)	495,003
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
System Working Capital (W/O WC Cash)				
	Production	25,079,632	25,083,491	3,859
	Distribution - Wyoming	(10,359,551)	(10,423,383)	(63,833)
	Distribution - Utah	(336,731,045)	(328,474,766)	8,256,279
	General	(8,256,388)	(10,393,588)	(2,137,199)
	Total	(330,267,351)	(324,208,246)	6,059,106
System Working Capital (W/O WC Cash)				
	Production	31,789,696	32,227,262	437,566
	Distribution - Wyoming	29,797,623	28,167,578	(1,630,046)
	Distribution - Utah	970,793,684	894,354,683	(76,439,000)
	General	26,141,065	49,840,433	23,699,368
	Total	1,058,522,069	1,004,589,956	(53,932,112)
RATE BASE (W/O Working Cap. Cash)				
	Production	31,789,696	32,227,262	437,566
	Distribution - Wyoming	29,797,623	28,167,578	(1,630,046)
	Distribution - Utah	970,793,684	894,354,683	(76,439,000)
	General	26,141,065	49,840,433	23,699,368
	Total	1,058,522,069	1,004,589,956	(53,932,112)
	RATE BASE (W/O Working Cap. Cash)	1,058,522,069	1,004,589,956	(53,932,112)