

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 - JUN 2014 Adjusted Avg Results
12 Months Ended : Jun-2014

QGC Sporting
Events

Total Expenses	<hr/>	(30,896)
Utah Adjustment	<hr/>	(29,819)
Wyoming Adjustment		(1,077)

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

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			(\$29,819)
Wyoming Adjustment			(\$1,077)
Total			<u>(\$30,896)</u>

Event Tickets
 Questar Gas Company
 Utah - Average Adjusted Results Of Operations
 12 Months Ended : Jun-2014

SPORTING EVENT TICKETS

Vendor	Questar Gas Direct	Allocated from Corp	Based on 2013 Data	QGC Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting 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	0	0
						45,291	25,733
						1,369	86
						46,660	25,819

Tickets Used for Employee Recognition - % Calculation 2013

	Employee Recognition	Pub. Relations	Total
Jazz Tickets	352	200	552
Real Salt Lake	64	4	68
Total Tickets	416	204	620
Total Percentage:	67.10%	32.90%	100.00%