

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

| Account           | Type                           | QGC Advertising | HOT<br>QGC<br>Advertising |
|-------------------|--------------------------------|-----------------|---------------------------|
| 909003            | Promotional Advertising-Dealer | \$0             | -                         |
| 909005            | Adv Exp - Parade of Homes      | \$31,660        | 31,660                    |
| 930100            | General Advertising Expenses   | \$0             | -                         |
| 930101            | Institutional Advertising      | \$3,140         | 3,140                     |
| 930102            | Financial Advertising          | \$0             | -                         |
| <b>Total</b>      |                                | <b>34,800</b>   | <b>34,800</b>             |
| <b>Adjustment</b> |                                | <b>(34,800)</b> | <b>(34,800)</b>           |
| 909               | <b>Utah Adjustment</b>         | <b>(33,587)</b> | <b>(33,587)</b>           |
| 909               | <b>Wyoming Adjustment</b>      | <b>(1,213)</b>  | <b>(1,213)</b>            |

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Advertising Adjustment

| Account | A<br>Type                        | B<br>Direct<br>Charges<br>To QGC | C<br>Direct<br>Charges<br>To QC | D<br>Allocated<br>From Corp<br>To QGC | E<br>Total<br>(B+D) | F<br>Removed<br>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                  |                                  |                                 |                                       |                     | (33,587)               |
| 14      | Wyoming Adjustment               |                                  |                                 |                                       |                     | (1,213)                |
| 15      | Total Adjustment                 |                                  |                                 |                                       |                     | (34,800)               |
| Y1      | Workpaper 1                      |                                  |                                 |                                       |                     |                        |

Advertising  
Questar Gas Company  
Utah - JUN 2014 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           |