

5.11

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

Reserve Accrual	QGC Reserve accrual
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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	(\$107,758)
11 Wyoming Allocation	(\$3,891)
12 Total	<u>(\$111,650)</u>