

# **QUESTAR**

## ***Gas***

***2014***

***Lead - Lag***

***Study***

# Questar Gas Company

## TABLE OF CONTENTS

<b><u>Section</u></b>	
<b>Introduction and Summary</b>	<b>1</b>
<b>Revenue Lag</b>	<b>2</b>
<b>Expense Lag - Purchased Gas</b>	<b>3</b>
<b>Expense Lag - Accounts Payable</b>	<b>4</b>
<b>Expense Lag - Payroll</b>	<b>5</b>
<b>Expense Lag - Taxes</b>	<b>6</b>

## 1.0.1

### INTRODUCTION

The purpose of this lead-lag study is to identify the lag days used in calculating the cash working capital component of working capital.

Cash working capital is defined as the amount of cash needed on hand by a utility to pay its daily operating expenses for the period between the time it provides services to its customers and the time it receives payment for those services. If, on the average, the time to collect revenues for services exceeds the time to pay the expenses for those services, the utility is experiencing a "net revenue lag" which requires cash on hand. If, alternatively, the lag to pay expenses is longer than the lag to collect revenues, it is experiencing a "negative net revenue lag."

Revenues and expenses used in this lead-lag study are consistent with those reported in the Company's financial statements. The lead-lag study is divided into the following elements: revenues, purchased gas, operating and maintenance expenses, and taxes. A lag period is established for each element based on the Company's accounting and customer information systems. This report summarizes and explains the calculation of these lag periods and provides detail where feasible.

The results of the study are summarized on page 1.1.1. The "Revenues and Expenses" column on page 1.1.1 reflects the operating revenues and expenses (excluding depreciation and amortization) reported in the Company's financial statements. The "Amount" column reflects cash revenues and expenses used to determine net lag days. Non-cash items are excluded. The "total revenue lag" row is the lag period from the time service is provided to the time payment is received for services. The "total expense lag" row is the period from the time goods and services are received by Qwestar Gas to the time they are paid for. The "Dollar Days" column is used to weight the lags and is equal to the Amount multiplied by the Lag Days. The total revenue and expense lags are calculated by dividing the total Dollar Days by the total Amount. The net of the total revenue lag and the total expense lag is the lag days applied to the daily cost of service to determine the cash working capital requirement. The "Reference" column refers to the pages of the report that document and describe the calculations. These pages are grouped under the numbered tabbed sections of the report.

**Questar Gas Company  
2014 Lead Lag Study - Summary  
12 Months Ending December 31, 2014**

	Revenues and Expenses	Amount for Lead-Lag	Days	Dollar Days	Reference
<b><u>Revenues Lag</u></b>					
Sales of Natural Gas	909,900,130	909,900,130	36.775	33,461,217,411	2.1.1
Other Revenues	50,939,128	50,939,128	49.260	2,509,284,165	2.1.1
<b>Total Revenue Lag</b>	<b>960,839,257</b>	<b>960,839,257</b>	<b>37.437</b>	<b>35,970,501,576</b>	
<b><u>Accounts Payable Lag</u></b>					
Gas Purchases	604,765,358	647,965,441	34.919	22,626,160,315	3.1.1
O&M From Affiliates and Misc. Vouchers	46,033,928	46,033,928	21.783	1,002,778,346	4.1.1
O&M Materials and Supplies	14,683,622	14,683,622	27.881	409,398,923	4.1.1
<b>Total Accounts Payable Lag</b>	<b>665,482,907</b>	<b>708,682,991</b>	<b>33.920</b>	<b>24,038,337,583</b>	
<b><u>Payroll &amp; Payroll Overhead Lag</u></b>	<b>63,793,919</b>	<b>63,793,919</b>	<b>21.745</b>	<b>1,387,207,704</b>	<b>5.1.1</b>
<b><u>Taxes Lag</u></b>					
Taxes Other Than Income Taxes	17,863,864	17,863,864	109.728	1,960,171,322	6.1.1
Federal Income Taxes	-	-	0.000	-	6.1.1
State Income Taxes	-	-	0.000	-	6.1.1
Tax Collections	79,554,115	79,554,115	45.861	3,648,412,427	6.1.1
<b>Total Taxes Lag</b>	<b>97,417,979</b>	<b>97,417,979</b>	<b>57.572</b>	<b>5,608,583,749</b>	
<b>Total Expense Lag</b>	<b>826,694,805</b>	<b>869,894,888</b>	<b>35.676</b>	<b>31,034,129,036</b>	
<b>Net Lag Days</b>			<b>1.761</b>		



2.0.1

## REVENUE LAG

### Summary

The revenue lag is summarized on page 2.1.1.

### Tariff Gas Sales

The primary revenue for Questar Gas Company is from retail sales of natural gas. Revenues from natural gas sales are accounted for in the Customer Information System. The lag for these revenues was calculated by splitting the lag into three components: service lag, billing lag, and collections lag.

### Service Lag

The service lag is the midpoint of the time period from when the customer begins receiving service to the end of the period when the customer's meter is read. A new period begins when the meter is read. The customer's meter is read 12 times per year, thus there are 12 billing periods each year. The service lag is computed by dividing the number of days in the year (365) by the number of billing periods (12) and dividing that result by 2 to arrive at the average days from the midpoint to the end of the period. The average service lag shown on page 2.2.1 is therefore 15.208 days.

### Billing Lag

The billing lag is the period beginning when the meter is read to the time the customer's account is updated and the bill is prepared and mailed. After the meter is read, Questar requires four working days to process the customer's bill. Because of automated meter readers (AMR) and the Cordaptix (Customer Care & Billing) system, the average lag time is less than two days. The billing lag shown on page 2.3.8 was calculated by summing total lag days and dividing by total bills.

### Collection Lag

The collection lag is the time interval from when the customer's account is posted and the bill is mailed to the time the customer pays for the service. The most efficient way to calculate the collection lag is to divide the average daily receivables balance by the average daily revenue for the same period. This calculation is shown on page 2.3.8.

### Total Lag Days for Revenues Recorded in The CIS System

The service, billing, and collections lags are added together on page 2.2.1 to obtain the total lag days for CIS System revenues.

2.0.1

**CNG Sales-Natural Gas Vehicles**

A small accounts receivable system is used to record and track sales of natural gas for use in vehicles. It is also used to track the sales and/or lease of natural gas vehicle (NGV) equipment and the repairs of this equipment. Receipts totaling \$1,855,458 were tested for the year 2014 to determine the lag days for these revenues. The result is shown on page 2.5.1.

**Sales for Resale**

Field sales of natural gas from QGC's production properties is credited to QGC on the bills it receives from Wexpro; therefore, the lag days for payment of those bills is used as the lag days for sales for resale revenues (see page 2.6.1).

**Other Operating Revenues**

Other operating revenues account for about 5.0% of the total operating revenues for 2014. These revenues are generated from the sources noted below.

Most of the other revenues are billed in the CIS system and use the lag days for that system.

Revenues from QGC's oil and gas production properties are credited to QGC on bills it receives from affiliates who operate these properties. An exception is for overriding royalty revenues. No bill is involved with these royalties, but checks are received directly from third parties for these revenues. Lag days for overriding royalties is calculated on page 2.8.1.

Questar Gas Company  
2014 Lead Lag Study - Revenue Lag  
12 Months Ending December 31, 2014

2.1.1

Account		Amount	Lag Days	Dollar Days	Reference
<b>Sales of Gas</b>					
480000	Residential Calendarized Revenues	632,787,731.04	36.628	23,177,749,013	2.2.1
481000	Industrial Sales	19,683,553.24	36.628	720,969,188	2.2.1
481003	Industrial Sales - CNG Sales Gas Vehicles	10,203,321.66	51.400	524,450,733	2.5.1
481004	Commercial Sales	242,922,826.74	36.628	8,897,777,298	2.2.1
483	Sales for Resale	4,302,696.82	32.601	140,271,179	2.6.1
		909,900,129.50	36.775	33,461,217,411	
<b>Other Operating Revenues</b>					
487	Int chgs on Past Due Receivables - Gas	2,312,118.72	36.628	84,688,284	2.2.1
488	Misc Service Revenues	2,471,535.70	36.628	90,527,410	2.2.1
4893	Revenue from Transportation of Gas of Others	17,893,396.78	36.628	655,399,337	2.2.1
489101	Capacity Release Credits	15,017.90	35.942	539,773	2.7.1
490	Incidental Plant Prod Sales	7,427,195.11	36.628	272,043,302	2.2.1
492	Incidental Gasoline_Oil Sales	2,439,534.07	32.601	79,530,660	2.6.1
495	Other Gas Revenues	(267,487.50)	36.628	(9,797,532)	2.2.1
4951	Overriding Royalty Revenue from Celsius	18,760,538.16	71.428	1,340,027,720	2.8.1
4952	Oil Revenue Received from Wexpro	(112,721.00)	32.601	(3,674,790)	2.6.1
		50,939,127.94	49.260	2,509,284,165	
Total Revenue Lag		960,839,257.44	37.437	35,970,501,576	

**Questar Gas Company**  
**2014 Lead Lag Study - Lag Time For Collecting Revenues-CIS System**  
**For the 12 Months Ending December 31, 2014**

2.2.1

Line No.	Description	Lag Days	Reference
1	Service period to date meter is read (365 divided by 12 = 30.417 divided by 2)	15.208	
2	Average Lag in Days Between Bill Segment End Date and Bill Completion	1.899	2.3.8
3	Billing date to date collection is received	19.521	2.3.8
4	Total	<u>36.628</u>	



Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data  
12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
1/1/2014	112.85	0.00	0.00	66,383,381.83
1/2/2014	(29,041.78)	9,269,690.14	(7,753,318.47)	67,870,711.72
1/3/2014	5,134.45	9,066,665.81	(6,361,856.91)	70,580,655.07
1/4/2014	446.25	0.00	0.00	70,581,101.32
1/5/2014	82.60	0.00	0.00	70,581,183.92
1/6/2014	5,717.22	13,234,790.91	(10,356,125.56)	73,465,566.49
1/7/2014	32,122.87	9,370,242.65	(6,289,332.94)	76,578,599.07
1/8/2014	(23,643.43)	10,885,227.68	(6,568,704.30)	80,871,479.02
1/9/2014	(35,306.01)	11,799,913.30	(5,631,885.84)	87,004,200.47
1/10/2014	9,634.19	12,115,785.96	(6,267,317.71)	92,862,302.91
1/11/2014	590.27	374.85	0.00	92,863,268.03
1/12/2014	147.21	0.00	0.00	92,863,415.24
1/13/2014	(2,511.92)	10,790,941.42	(9,010,574.94)	94,641,269.80
1/14/2014	12,374.24	12,343,329.78	(6,561,063.11)	100,435,910.71
1/15/2014	(42,132.71)	12,250,943.03	(5,925,101.16)	106,719,619.87
1/16/2014	(3,647.23)	10,934,070.36	(4,454,145.67)	113,195,897.33
1/17/2014	(9,155.79)	8,451,181.39	(6,368,781.12)	115,269,141.81
1/18/2014	588.52	0.00	0.00	115,269,730.33
1/19/2014	81.62	0.00	0.00	115,269,811.95
1/20/2014	34,744.66	9,726,146.66	(7,410,451.47)	117,620,251.80
1/21/2014	28,479.86	9,340,700.22	(3,966,642.84)	123,022,789.04
1/22/2014	(110,644.84)	9,442,704.35	(5,857,761.94)	126,497,086.61
1/23/2014	(47,926.80)	9,770,429.51	(6,229,663.09)	129,989,926.23
1/24/2014	(36,914.05)	6,490,804.27	(8,644,640.48)	127,799,175.97
1/25/2014	364.19	0.00	0.00	127,799,540.16
1/26/2014	80.31	0.00	0.00	127,799,620.47
1/27/2014	16,464.00	8,187,847.31	(12,224,909.98)	123,779,021.80
1/28/2014	14,773.94	3,013,676.60	(7,739,516.18)	119,067,956.16
1/29/2014	(18,119.41)	1,481,506.91	(6,442,275.44)	114,089,068.22
1/30/2014	(27,444.12)	430,835.18	(5,624,261.17)	108,868,198.11
1/31/2014	(298,034.86)	194,353.77	(7,696,824.33)	101,067,692.69
2/1/2014	315.15	0.00	0.00	101,068,007.84
2/2/2014	82.52	0.00	0.00	101,068,090.36
2/3/2014	18,835.83	10,130,484.87	(11,844,556.77)	99,372,854.29
2/4/2014	27,384.86	10,355,425.84	(8,043,774.04)	101,711,890.95
2/5/2014	(96,802.32)	11,846,144.81	(7,777,647.67)	105,683,585.77
2/6/2014	(27,617.74)	10,610,352.86	(6,202,985.75)	110,063,335.14
2/7/2014	(19,950.11)	9,474,422.28	(7,232,468.47)	112,285,338.84
2/8/2014	397.93	0.00	0.00	112,285,736.77
2/9/2014	364.51	0.00	0.00	112,286,101.28
2/10/2014	29,522.99	10,680,309.14	(11,313,455.46)	111,682,477.95
2/11/2014	(17,302.20)	10,705,525.37	(6,473,137.51)	115,897,563.61
2/12/2014	(41,070.77)	11,361,594.55	(6,387,904.68)	120,830,182.71
2/13/2014	49,264.56	10,503,098.73	(5,949,558.93)	125,432,987.07
2/14/2014	(11,722.41)	11,350,042.84	(7,144,898.34)	129,626,409.16
2/15/2014	631.79	5,005.49	171.00	129,632,217.44
2/16/2014	344.58	0.00	0.00	129,632,562.02
2/17/2014	75.00	0.00	0.00	129,632,637.02



Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**

**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
2/18/2014	40,315.98	10,085,798.13	(11,744,262.99)	128,014,488.14
2/19/2014	(28,064.17)	8,955,777.10	(6,105,503.17)	130,836,697.90
2/20/2014	294.36	8,002,188.07	(6,434,583.88)	132,404,596.45
2/21/2014	(28,988.45)	7,560,725.75	(5,420,437.75)	134,515,896.00
2/22/2014	578.87	16,509.21	0.00	134,532,984.08
2/23/2014	195.98	0.00	0.00	134,533,180.06
2/24/2014	9,651.47	8,665,541.64	(10,831,385.87)	132,376,987.30
2/25/2014	(50,423.68)	6,618,522.09	(6,730,530.90)	132,214,554.81
2/26/2014	3,108.77	4,442,371.20	(6,908,870.05)	129,751,164.73
2/27/2014	(97,864.14)	681,941.15	(6,579,955.18)	123,755,286.56
2/28/2014	(29,547.17)	204,909.42	(7,594,310.36)	116,336,338.45
3/1/2014	479.57	0.00	0.00	116,336,818.02
3/2/2014	344.55	0.00	0.00	116,337,162.57
3/3/2014	(248,880.93)	6,556,755.18	(12,368,787.79)	110,276,249.03
3/4/2014	26,961.66	7,626,950.11	(7,593,270.09)	110,336,890.71
3/5/2014	(50,013.75)	8,709,935.83	(7,055,196.39)	111,941,616.40
3/6/2014	(80,983.78)	6,864,907.43	(6,402,899.09)	112,322,640.96
3/7/2014	(30,476.17)	7,398,930.68	(7,152,556.97)	112,538,538.50
3/8/2014	288.06	0.00	0.00	112,538,826.56
3/9/2014	341.99	0.00	0.00	112,539,168.55
3/10/2014	(18,527.66)	7,062,416.84	(10,285,557.93)	109,297,499.80
3/11/2014	(4,824.82)	7,418,841.15	(4,575,507.83)	112,136,008.30
3/12/2014	(53,831.99)	5,898,477.25	(6,103,850.31)	111,876,803.25
3/13/2014	(65,666.58)	7,766,649.00	(5,629,749.27)	113,948,036.40
3/14/2014	(36,233.62)	7,543,289.02	(5,660,120.42)	115,794,971.38
3/15/2014	434.29	877.30	0.00	115,796,282.97
3/16/2014	81.70	0.00	0.00	115,796,364.67
3/17/2014	(8,827.44)	6,159,590.61	(8,040,389.43)	113,906,738.41
3/18/2014	10,758.81	4,781,745.92	(5,460,063.02)	113,239,180.12
3/19/2014	(51,501.70)	6,792,693.61	(5,461,953.79)	114,518,418.24
3/20/2014	(41,214.21)	6,208,909.10	(4,732,943.10)	115,953,170.03
3/21/2014	(76,419.82)	5,143,319.70	(4,860,085.95)	116,159,983.96
3/22/2014	397.87	0.00	0.00	116,160,381.83
3/23/2014	49.07	0.00	0.00	116,160,430.90
3/24/2014	(21,734.53)	4,200,395.73	(7,941,476.27)	112,397,615.83
3/25/2014	7,376.90	4,760,341.29	(5,631,846.57)	111,533,487.45
3/26/2014	(216,934.09)	5,479,581.10	(5,751,421.63)	111,044,712.83
3/27/2014	(108,717.47)	2,855,212.09	(5,263,144.59)	108,528,062.86
3/28/2014	(54,861.31)	669,800.04	(5,088,719.14)	104,054,282.45
3/29/2014	99.49	7,530.48	0.00	104,061,912.42
3/30/2014	326.00	0.00	0.00	104,062,238.42
3/31/2014	(272,155.58)	279,909.87	(7,430,503.57)	96,639,489.14
4/1/2014	30,401.14	5,374,400.20	(5,542,145.93)	96,502,144.55
4/2/2014	(164,086.75)	4,020,816.87	(5,201,270.51)	95,157,604.16
4/3/2014	(101,624.70)	8,045,110.31	(4,659,276.39)	98,441,813.38
4/4/2014	(168,634.95)	5,812,473.00	(5,792,696.12)	98,292,955.31
4/5/2014	248.17	0.00	0.00	98,293,203.48
4/6/2014	292.86	0.00	0.00	98,293,496.34

Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
4/7/2014	(158,533.55)	4,173,541.59	(8,566,424.11)	93,742,080.27
4/8/2014	(102,271.86)	5,254,453.07	(4,640,288.24)	94,253,973.24
4/9/2014	(153,568.09)	7,386,520.70	(4,413,414.38)	97,073,511.47
4/10/2014	(150,324.04)	5,516,933.31	(4,232,409.81)	98,207,710.93
4/11/2014	(102,093.82)	4,998,333.14	(4,198,553.36)	98,905,396.89
4/12/2014	345.84	0.00	0.00	98,905,742.73
4/13/2014	196.35	0.00	0.00	98,905,939.08
4/14/2014	(139,352.48)	5,580,878.73	(6,228,587.85)	98,118,877.48
4/15/2014	(88,350.27)	5,146,147.09	(4,304,268.18)	98,872,406.12
4/16/2014	(88,532.22)	4,424,367.02	(4,098,097.76)	99,110,143.16
4/17/2014	(148,294.88)	4,325,649.80	(3,622,686.27)	99,664,811.81
4/18/2014	(90,224.90)	3,009,004.59	(4,172,656.21)	98,410,935.29
4/19/2014	279.68	0.00	0.00	98,411,214.97
4/20/2014	49.56	0.00	0.00	98,411,264.53
4/21/2014	(238,314.81)	4,438,868.59	(5,999,011.34)	96,612,806.97
4/22/2014	(118,122.51)	3,591,974.01	(3,278,780.38)	96,807,878.09
4/23/2014	(83,871.69)	4,476,885.99	(4,131,934.47)	97,068,957.92
4/24/2014	(77,071.55)	2,691,350.26	(3,679,010.76)	96,004,225.87
4/25/2014	518.01	1,350,371.11	(5,468,237.23)	91,886,877.76
4/26/2014	419.03	3,794.19	0.00	91,891,090.98
4/27/2014	131.70	0.00	0.00	91,891,222.68
4/28/2014	(92,748.48)	391,448.92	(6,639,107.44)	85,550,815.68
4/29/2014	(358,591.70)	294,825.68	(3,762,117.61)	81,724,932.05
4/30/2014	(90,432.16)	70,201.26	(4,092,139.37)	77,612,561.78
5/1/2014	(61,944.23)	3,529,573.96	(4,131,157.42)	76,949,034.09
5/2/2014	(16,940.36)	132,284.96	(4,009,463.12)	73,054,915.57
5/3/2014	3,558.68	0.00	0.00	73,058,474.25
5/4/2014	214.77	0.00	0.00	73,058,689.02
5/5/2014	(261,685.84)	8,479,135.73	(6,327,768.81)	74,948,370.10
5/6/2014	(99,530.14)	3,317,928.44	(3,983,366.27)	74,183,402.13
5/7/2014	(44,709.23)	3,054,422.90	(3,669,898.02)	73,523,217.78
5/8/2014	(101,762.40)	2,846,842.19	(3,411,869.00)	72,856,428.57
5/9/2014	(21,930.39)	3,047,598.55	(3,621,681.90)	72,260,414.83
5/10/2014	551.56	0.00	0.00	72,260,966.39
5/11/2014	66.07	0.00	0.00	72,261,032.46
5/12/2014	(230,993.37)	3,547,350.61	(4,427,166.42)	71,150,223.28
5/13/2014	(83,965.24)	3,756,077.37	(3,266,710.12)	71,555,625.29
5/14/2014	(36,535.83)	3,352,645.45	(2,913,147.81)	71,958,587.10
5/15/2014	(75,584.79)	3,214,169.33	(3,214,704.97)	71,882,466.67
5/16/2014	(17,187.51)	2,394,757.56	(3,048,551.30)	71,211,485.42
5/17/2014	671.05	0.00	0.00	71,212,156.47
5/18/2014	279.04	0.00	0.00	71,212,435.51
5/19/2014	(210,243.56)	2,836,102.12	(4,622,790.32)	69,215,503.75
5/20/2014	(60,201.68)	3,003,878.06	(2,525,854.13)	69,633,326.00
5/21/2014	3,021.30	3,201,835.39	(2,407,323.41)	70,430,859.28
5/22/2014	(83,182.18)	2,833,765.30	(2,463,782.91)	70,717,659.49
5/23/2014	(20,605.92)	2,746,532.41	(3,942,168.84)	69,501,417.14
5/24/2014	643.97	0.00	0.00	69,502,061.11



Questa Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013  
GL Ending Balance  
66,383,268.98

	ADJ	BILL	PAY	Ending Balance
5/25/2014	130.70	0.00	0.00	69,502,191.81
5/27/2014	(43,860.84)	1,861,524.67	(5,710,157.78)	65,609,697.86
5/28/2014	(47,075.97)	785,154.83	(3,135,792.14)	63,211,984.58
5/29/2014	(369,730.74)	335,976.04	(3,330,329.27)	59,847,900.61
5/30/2014	(32,403.32)	79,520.75	(3,161,150.07)	56,733,867.97
5/31/2014	758.68	0.00	1,526.48	56,736,153.13
6/1/2014	340.57	0.00	0.00	56,736,493.70
6/2/2014	(55,281.42)	2,188,756.49	(4,695,887.24)	54,174,081.53
6/3/2014	43,159.44	2,371,323.85	(3,279,286.35)	53,309,278.47
6/4/2014	7,587.70	4,166,544.48	(2,958,647.06)	54,524,763.59
6/5/2014	(57,756.79)	2,659,605.80	(2,762,133.97)	54,364,478.63
6/6/2014	(32,438.69)	2,670,102.93	(3,066,563.66)	53,935,579.21
6/7/2014	820.64	0.00	0.00	53,936,399.85
6/8/2014	33.03	0.00	0.00	53,936,432.88
6/9/2014	(43,627.07)	2,165,683.86	(4,197,033.29)	51,861,456.38
6/10/2014	16,033.91	2,586,445.67	(2,635,422.41)	51,828,513.55
6/11/2014	409.05	1,843,517.89	(2,509,030.11)	51,163,410.38
6/12/2014	(40,511.84)	2,700,996.05	(2,487,109.57)	51,336,785.02
6/13/2014	(27,834.24)	1,885,194.18	(2,683,317.15)	50,510,827.81
6/14/2014	5,347.31	0.00	0.00	50,516,175.12
6/15/2014	75.27	0.00	0.00	50,516,250.39
6/16/2014	(39,078.02)	2,205,507.40	(3,617,140.04)	49,065,539.73
6/17/2014	(24,529.99)	1,675,198.68	(1,932,996.95)	48,783,211.47
6/18/2014	(16,554.70)	1,704,590.05	(2,338,354.70)	48,132,892.12
6/19/2014	(94,151.14)	1,649,930.25	(1,846,548.42)	47,842,122.81
6/20/2014	(32,312.65)	1,983,301.88	(2,186,811.23)	47,606,300.81
6/22/2014	180.85	0.00	0.00	47,606,481.66
6/23/2014	(49,532.87)	1,495,887.58	(3,329,539.22)	45,723,297.15
6/24/2014	40,519.55	1,912,002.95	(2,296,092.41)	45,379,727.24
6/25/2014	(12,772.23)	1,526,790.13	(2,406,191.69)	44,487,553.45
6/26/2014	(104,160.42)	388,912.18	(2,107,016.72)	42,665,288.49
6/27/2014	(11,174.74)	139,702.57	(2,368,709.04)	40,425,107.28
6/28/2014	264.70	0.00	0.00	40,425,371.98
6/29/2014	244.12	0.00	0.00	40,425,616.10
6/30/2014	(372,066.23)	48,205.73	(3,422,681.32)	36,679,074.28
7/1/2014	7,277.60	1,403,846.09	(2,547,551.05)	35,542,646.92
7/2/2014	8,185.29	1,482,565.56	(2,501,276.73)	34,532,121.04
7/3/2014	(99,575.98)	3,688,709.12	(2,583,022.64)	35,538,231.54
7/5/2014	479.30	0.00	0.00	35,538,710.84
7/6/2014	313.39	0.00	0.00	35,539,024.23
7/7/2014	171,208.53	2,079,914.09	(4,368,586.83)	33,421,560.02
7/8/2014	(2,812.81)	1,873,896.70	(2,398,627.20)	32,894,016.71
7/9/2014	39,207.69	1,734,291.06	(1,996,506.33)	32,671,009.13
7/10/2014	19,204.88	2,077,968.89	(1,842,696.59)	32,925,486.31
7/11/2014	(140,912.47)	1,492,691.46	(1,854,488.66)	32,422,776.64
7/12/2014	273.47	0.00	0.00	32,423,050.11
7/13/2014	262.03	0.00	0.00	32,423,312.14
7/14/2014	(46,375.10)	1,919,933.91	(2,903,683.29)	31,393,187.66

Questar Gas Company  
2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data  
12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013  
GL Ending Balance  
66,383,268.98

	ADJ	BILL	PAY	Ending Balance
7/15/2014	18,541.75	2,202,413.85	(2,011,837.09)	31,602,306.17
7/16/2014	(27,395.97)	1,904,580.89	(1,787,529.90)	31,691,961.19
7/17/2014	(81,567.42)	1,653,625.16	(1,833,486.81)	31,430,532.12
7/18/2014	(8,186.96)	1,171,484.65	(1,676,722.94)	30,917,106.87
7/19/2014	491.51	0.00	0.00	30,917,598.38
7/20/2014	181.72	0.00	0.00	30,917,780.10
7/21/2014	(87,469.42)	1,811,654.49	(2,648,948.62)	29,993,016.55
7/22/2014	(21,149.27)	1,559,545.84	(1,809,816.34)	29,721,596.78
7/23/2014	(1,876.08)	1,570,718.91	(1,867,284.13)	29,423,155.48
7/24/2014	897.57	0.00	(950.55)	29,423,102.50
7/25/2014	(93,832.98)	1,187,451.97	(3,797,930.74)	26,718,790.75
7/26/2014	132.52	0.00	0.00	26,718,923.27
7/28/2014	(55,691.14)	1,398,688.66	(2,680,838.85)	25,381,081.94
7/29/2014	15,392.99	796,958.45	(1,902,905.74)	24,290,527.64
7/30/2014	84,197.73	296,554.40	(1,605,155.64)	23,066,124.13
7/31/2014	(57,243.46)	53,562.22	(2,058,195.26)	21,004,247.63
8/1/2014	(10,919.68)	1,175,223.73	(2,241,675.48)	19,926,876.20
8/2/2014	479.16	0.00	0.00	19,927,355.36
8/3/2014	99.12	0.00	0.00	19,927,454.48
8/4/2014	(34,530.62)	1,487,120.89	(2,903,922.93)	18,476,121.82
8/5/2014	(2,818.42)	3,425,676.32	(2,080,455.84)	19,818,523.88
8/6/2014	(316,144.61)	1,995,998.45	(2,315,933.92)	19,182,443.80
8/7/2014	(55,756.07)	1,555,907.36	(1,661,010.35)	19,021,584.74
8/8/2014	(1,253.52)	1,532,600.58	(2,154,831.16)	18,398,100.64
8/9/2014	449.55	22.93	120.00	18,398,693.12
8/10/2014	229.48	0.00	0.00	18,398,922.60
8/11/2014	(48,667.36)	1,992,045.85	(2,436,310.51)	17,905,990.58
8/12/2014	16,625.80	1,331,840.38	(1,786,924.35)	17,467,532.41
8/13/2014	6,237.91	1,840,199.12	(1,549,036.58)	17,764,932.86
8/14/2014	(33,209.17)	1,651,420.53	(1,653,798.73)	17,729,345.49
8/15/2014	(22,617.78)	1,558,010.28	(1,408,319.76)	17,856,418.23
8/16/2014	411.39	0.00	0.00	17,856,829.62
8/17/2014	278.55	0.00	0.00	17,857,108.17
8/18/2014	(16,287.69)	1,404,749.99	(2,365,004.34)	16,880,566.13
8/19/2014	32,665.30	1,315,194.53	(1,766,503.55)	16,461,922.41
8/20/2014	(5,979.57)	1,708,402.39	(1,570,696.44)	16,593,648.79
8/21/2014	(79,491.59)	1,194,699.51	(1,423,736.31)	16,285,120.40
8/22/2014	(12,240.37)	1,209,053.18	(1,502,251.22)	15,979,681.99
8/23/2014	494.72	1,792.19	0.00	15,981,968.90
8/24/2014	506.23	0.00	0.00	15,982,475.13
8/25/2014	2,451.75	1,524,542.16	(2,931,165.95)	14,578,303.09
8/26/2014	13,269.28	1,320,880.92	(2,159,708.54)	13,752,744.75
8/27/2014	10,060.81	709,159.60	(2,022,698.73)	12,449,266.43
8/28/2014	(112,191.96)	210,374.13	(1,686,689.91)	10,860,758.69
8/29/2014	(3,573.96)	88,933.09	(1,841,609.53)	9,104,508.29
8/30/2014	2,648.01	0.00	(98.00)	9,107,058.30
8/31/2014	0.00	0.00	(77,861.15)	9,029,197.15
9/1/2014	49.54	0.00	0.00	9,029,246.69



Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
9/2/2014	(425,168.92)	1,329,563.84	(3,387,232.93)	6,546,408.68
9/3/2014	26,022.33	1,457,635.13	(2,164,639.14)	5,865,427.00
9/4/2014	(23,638.07)	3,434,988.16	(2,141,216.03)	7,135,561.06
9/5/2014	8,282.70	1,803,696.30	(1,995,813.37)	6,951,726.69
9/6/2014	619.01	0.00	0.00	6,952,345.70
9/7/2014	327.73	0.00	0.00	6,952,673.43
9/8/2014	(26,835.93)	1,483,754.83	(2,717,918.84)	5,691,673.49
9/9/2014	12,591.39	1,851,271.03	(1,669,617.22)	5,885,918.69
9/10/2014	(36,207.64)	702,334.21	(1,874,806.56)	4,677,238.70
9/11/2014	(77,968.88)	1,586,884.54	(1,548,503.41)	4,637,650.95
9/12/2014	(16,486.59)	2,167,699.18	(1,649,201.62)	5,139,661.92
9/13/2014	1,007.17	0.00	0.00	5,140,669.09
9/14/2014	66.08	0.00	0.00	5,140,735.17
9/15/2014	(50,944.34)	2,432,174.49	(2,367,528.18)	5,154,437.14
9/16/2014	(13,373.84)	1,989,774.08	(1,607,023.33)	5,523,814.05
9/17/2014	(38,040.11)	1,900,887.99	(1,799,892.71)	5,586,769.22
9/18/2014	(85,746.34)	1,729,254.49	(1,310,492.77)	5,919,784.60
9/19/2014	(320.29)	1,673,247.84	(1,497,526.85)	6,095,185.30
9/20/2014	140.76	0.00	0.00	6,095,326.06
9/21/2014	49.97	0.00	0.00	6,095,376.03
9/22/2014	(33,783.12)	1,523,924.90	(2,485,612.36)	5,099,905.45
9/23/2014	(10,681.36)	1,364,162.58	(1,581,443.32)	4,871,943.35
9/24/2014	5,426.32	1,625,443.24	(1,896,480.14)	4,606,332.77
9/25/2014	(45,605.74)	1,310,511.28	(1,595,292.59)	4,275,945.72
9/26/2014	(17,827.24)	533,544.26	(2,165,080.34)	2,626,582.40
9/27/2014	445.89	0.00	0.00	2,627,028.29
9/28/2014	180.82	0.00	0.00	2,627,209.11
9/29/2014	(19,099.59)	180,219.44	(2,876,276.66)	(87,947.70)
9/30/2014	(10,003.19)	85,952.16	(1,783,416.11)	(1,795,414.84)
10/1/2014	(361,286.57)	1,443,115.85	(2,144,321.08)	(2,857,906.64)
10/2/2014	(49,780.81)	1,876,821.98	(1,562,382.58)	(2,593,248.05)
10/3/2014	7,083.51	3,244,763.47	(2,270,755.76)	(1,612,156.83)
10/4/2014	247.67	0.00	0.00	(1,611,909.16)
10/5/2014	163.33	0.00	0.00	(1,611,745.83)
10/6/2014	(21,834.69)	2,165,403.09	(3,013,137.35)	(2,481,314.78)
10/7/2014	(3,433.22)	1,657,888.16	(2,206,175.11)	(3,033,034.95)
10/8/2014	(2,822.06)	2,129,018.32	(1,984,168.72)	(2,891,007.41)
10/9/2014	(41,151.65)	2,531,903.02	(1,989,225.17)	(2,389,481.21)
10/10/2014	18,572.07	1,733,540.42	(2,080,362.00)	(2,717,730.72)
10/11/2014	939.30	0.00	0.00	(2,716,791.42)
10/12/2014	173.67	0.00	0.00	(2,716,617.75)
10/13/2014	(102,670.37)	1,878,025.57	(1,295,439.87)	(2,236,702.42)
10/14/2014	5,161.93	2,689,096.81	(2,100,976.30)	(1,643,419.98)
10/15/2014	(33,122.37)	2,107,611.11	(2,063,249.98)	(1,632,181.22)
10/16/2014	(468.41)	1,484,544.06	(2,139,929.12)	(2,288,034.69)
10/17/2014	(29,534.99)	2,163,556.94	(1,880,273.99)	(2,034,286.73)
10/18/2014	93.37	0.00	0.00	(2,034,193.36)
10/19/2014	248.21	0.00	0.00	(2,033,945.15)



Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**  
**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
10/20/2014	(55,595.46)	1,485,228.29	(2,699,024.90)	(3,303,337.22)
10/21/2014	(3,143.70)	2,480,977.92	(1,991,848.79)	(2,817,351.79)
10/22/2014	(29,981.73)	1,448,615.90	(1,495,339.86)	(2,894,057.48)
10/23/2014	(51,372.53)	2,069,646.36	(1,790,918.05)	(2,666,701.70)
10/24/2014	1,134.00	1,923,019.70	(2,047,807.42)	(2,790,355.42)
10/25/2014	279.91	0.00	0.00	(2,790,075.51)
10/26/2014	163.40	0.00	0.00	(2,789,912.11)
10/27/2014	(24,740.66)	1,421,836.16	(3,302,904.28)	(4,695,720.89)
10/28/2014	(5,047.07)	560,034.43	(2,038,589.99)	(6,179,323.52)
10/29/2014	(396,609.75)	40,984.73	(1,895,676.66)	(8,430,625.20)
10/30/2014	(55,119.30)	82,737.75	(1,878,268.18)	(10,281,274.93)
10/31/2014	4,622.70	52,064.10	(1,917,316.45)	(12,141,904.58)
11/1/2014	701.86	0.00	0.00	(12,141,202.72)
11/2/2014	215.50	0.00	0.00	(12,140,987.22)
11/3/2014	(14,193.95)	3,347,115.42	(3,283,423.56)	(12,091,489.31)
11/4/2014	14,621.47	3,358,697.95	(2,389,220.14)	(11,107,390.03)
11/5/2014	(39,580.98)	5,361,774.92	(2,378,403.43)	(8,163,599.52)
11/6/2014	(38,795.12)	3,736,384.26	(1,996,091.98)	(6,462,102.36)
11/7/2014	7,685.74	3,766,460.27	(2,272,735.61)	(4,960,691.96)
11/8/2014	660.90	0.00	0.00	(4,960,031.06)
11/9/2014	83.07	0.00	0.00	(4,959,947.99)
11/10/2014	(20,278.26)	3,496,574.00	(3,379,379.24)	(4,863,031.49)
11/11/2014	13,207.45	4,955,092.25	(848,172.32)	(742,904.11)
11/12/2014	380,239.09	4,472,046.25	(2,211,331.84)	1,898,049.39
11/13/2014	(27,278.89)	4,908,969.45	(2,197,535.49)	4,582,204.46
11/14/2014	47,949.35	4,396,286.68	(2,837,588.04)	6,188,852.45
11/15/2014	479.45	0.00	0.00	6,189,331.90
11/16/2014	165.20	0.00	0.00	6,189,497.10
11/17/2014	8,269.10	4,557,819.46	(3,350,398.23)	7,405,187.43
11/18/2014	(28,230.97)	5,306,244.44	(1,995,821.00)	10,687,379.90
11/19/2014	(66,001.67)	4,403,131.69	(2,016,025.81)	13,008,484.11
11/20/2014	650.92	5,691,088.27	(1,924,837.72)	16,775,385.58
11/21/2014	6,793.31	5,009,012.03	(2,393,932.32)	19,397,258.60
11/22/2014	207.52	0.00	0.00	19,397,466.12
11/23/2014	15.62	0.00	0.00	19,397,481.74
11/24/2014	(2,725.56)	4,779,676.09	(4,519,990.70)	19,654,441.57
11/25/2014	(2,475.20)	2,387,245.80	(3,266,667.67)	18,772,544.50
11/26/2014	(72,491.32)	743,704.80	(3,291,348.36)	16,152,409.62
11/27/2014	16.45	0.00	0.00	16,152,426.07
11/28/2014	1,013.32	0.00	0.00	16,153,439.39
11/29/2014	413.70	0.00	0.00	16,153,853.09
11/30/2014	63.82	0.00	(1,070,075.51)	15,083,841.40
12/1/2014	(54,427.42)	4,718,566.11	(10,388,262.33)	9,359,717.76
12/2/2014	(285,731.32)	7,247,951.01	(3,750,882.01)	12,571,055.44
12/3/2014	66,912.02	8,552,986.50	(3,778,438.73)	17,412,515.23
12/4/2014	(19,801.26)	7,944,883.31	(3,600,811.22)	21,736,786.06
12/5/2014	8,647.90	7,349,006.28	(3,981,560.09)	25,112,880.15
12/6/2014	181.61	0.00	0.00	25,113,061.76

Questar Gas Company

2014 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data

12 Month Ending December 31, 2014

**DAILY AR BALANCE**

**Account 142002**

12/31/2013 GL Ending Balance 66,383,268.98
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	ADJ	BILL	PAY	Ending Balance
12/7/2014	0.00	0.00	0.00	25,113,061.76
12/8/2014	(36,493.46)	6,667,961.87	(6,423,710.66)	25,320,819.51
12/9/2014	(7,591.10)	7,798,374.29	(3,731,087.59)	29,380,515.11
12/10/2014	(53,908.88)	6,685,336.34	(3,822,161.19)	32,189,781.38
12/11/2014	(3,829.91)	7,659,012.66	(3,652,363.70)	36,192,600.43
12/12/2014	15,369.80	9,556,881.95	(3,928,953.25)	41,835,898.93
12/13/2014	180.09	0.00	0.00	41,836,079.02
12/14/2014	165.20	0.00	0.00	41,836,244.22
12/15/2014	(4,658.01)	7,220,747.49	(6,917,280.62)	42,135,053.08
12/16/2014	(27,124.47)	7,333,421.79	(3,691,713.86)	45,749,636.54
12/17/2014	(17,497.33)	5,733,300.29	(3,438,552.75)	48,026,886.75
12/18/2014	(8,838.08)	7,233,587.08	(3,240,408.32)	52,011,227.43
12/19/2014	(371.24)	5,560,904.56	(3,976,517.27)	53,595,243.48
12/20/2014	490.79	(4,905.68)	0.00	53,590,828.59
12/21/2014	162.50	0.00	0.00	53,590,991.09
12/22/2014	(14,783.19)	6,772,887.29	(8,071,581.88)	52,277,513.31
12/23/2014	29,308.45	7,559,838.59	(4,858,023.34)	55,008,637.01
12/24/2014	3,763.05	5,432,377.78	(6,024,974.44)	54,419,803.40
12/25/2014	16.52	0.00	0.00	54,419,819.92
12/26/2014	(20,832.29)	1,296,015.32	(6,388,485.69)	49,306,517.26
12/27/2014	82.93	0.00	0.00	49,306,600.19
12/28/2014	0.00	0.00	0.00	49,306,600.19
12/29/2014	(35,967.70)	2,077,404.20	(5,958,223.49)	45,389,813.20
12/30/2014	16,983.82	1,033,344.66	(4,602,031.16)	41,838,110.52
12/31/2014	(775,601.57)	599,937.53	(4,538,076.54)	37,124,369.94

Gas Statistical as of 12-31-14

	37,138,169.67
Difference	(13,799.73)

Total	19,210,923,493.51
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Count	361
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Avg Daily AR Balances	53,215,854.55
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Average Daily Revenue (2.4.1)	2,726,089.27
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Collection Lag Days (Avg. Receivables divided by Avg. Daily Revenues)	19.521
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Total Lag Days	21,754,308.00
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Total Bills	11,458,245.00
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Average Lag	<b>1.899</b>
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Questar Gas Company  
2014 Lead Lag Study - CIS System-Average Daily Revenues  
12 Months Ending December 31, 2014

2.4.1

Account No.	Description	12 Months Revenues	
480	Residential Sales	632,787,731.04	
	Residential Unbilled	796,951.00	*
480	Commercial Sales	242,922,826.74	
	Commercial Unbilled	(986,601.00)	*
4810	Industrial Sales	19,683,553.24	
	Industrial Unbilled	38,837.00	*
4893	Revenue - Transporting Gas of Others	17,893,396.78	
	Transportation Unbilled	(123,217.40)	*
487	Interest Charges on Past Due Receivables	2,312,118.72	
488001	Reconnection Fees	2,290,060.00	
48801X	NGV Equipment	27,115.70	
488003	Bad Check Charges	154,360.00	
		<u>917,797,131.82</u>	
2411	Sales Taxes Accrued & Billed	36,044,460.26	
2411	Municipal Energy Tax Accrued & Billed	<u>41,180,990.62</u>	
		77,225,450.88	
	Total Revenue and Taxes	995,022,582.70	
	Divide by Days	<u>365.00</u>	
	Average Daily Revenue & Taxes Billed	<u>2,726,089.27</u>	

\*Excludes unbilled revenue which is not included in CIS System revenues. Unbilled revenues are recorded in the accounting records to calendarize revenues.

**Questar Gas Company**  
**2014 Lead-Lag Study - Lag Days for Natural Gas Vehicle Revenues**  
**12 Months Ending December 31, 2014**

2.5.1

	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Total Receipts Tested	1,855,457.89	51.4	95,369,626.41
Percent Tested	18.18%		



NGV Invoices and Payments - 2014

Query Name: NGV\_LEAD\_LAG\_481003

CDX information was tied to a query from Billing (Pam Giles)

Invoice ID	Invoice Amt	Invoice Date	Payment Amount	Payment Posted	Service Date	Lag Days	Dollar Days
NGV-6615	16,557.39	1/15/2014	(16,557.39)	1/28/2014	12/31/2013	28	(463,606.92)
NGV-6616	46,640.23	1/15/2014	(46,640.23)	2/28/2014	12/31/2013	59	(2,751,773.57)
NGV-6617	53,229.00	1/15/2014	(53,229.00)	2/28/2014	12/31/2013	59	(3,140,511.00)
NGV-6618	2,674.67	1/15/2014	(2,674.67)	3/18/2014	12/31/2013	77	(205,949.59)
NGV-6619	33,253.40	1/15/2014	(33,253.40)	2/3/2014	12/31/2013	34	(1,130,615.60)
NGV-6629	10,899.66	2/21/2014	(10,899.66)	3/12/2014	2/6/2014	34	(370,588.44)
NGV-6630	46,629.97	2/21/2014	(46,629.97)	3/28/2014	2/6/2014	50	(2,331,498.50)
NGV-6631	55,656.22	2/21/2014	(55,656.22)	3/28/2014	2/6/2014	50	(2,782,811.00)
NGV-6632	1,007.31	2/21/2014	(1,007.31)	3/18/2014	2/6/2014	40	(40,292.40)
NGV-6633	31,309.70	2/21/2014	(31,309.70)	3/11/2014	2/6/2014	33	(1,033,220.10)
NGV-6681	9,712.04	3/12/2014	(9,712.04)	3/24/2014	2/25/2014	27	(262,225.08)
NGV-6682	43,127.63	3/12/2014	(43,127.63)	4/14/2014	2/25/2014	48	(2,070,126.24)
NGV-6683	50,745.66	3/12/2014	(50,745.66)	4/14/2014	2/25/2014	48	(2,435,791.68)
NGV-6684	519.41	3/12/2014	(519.41)	4/22/2014	2/25/2014	56	(29,086.96)
NGV-6685	26,130.83	3/12/2014	(26,130.83)	3/28/2014	2/25/2014	31	(810,055.73)
NGV-6688	9,159.12	4/10/2014	(9,159.12)	5/6/2014	3/26/2014	41	(375,523.92)
CDXBI60905	29,515.80	4/9/2014	(29,515.80)	5/6/2014	3/25/2014	42	(1,239,663.60)
CDXBI60905	65,053.52	4/9/2014	(65,053.52)	5/22/2014	3/25/2014	58	(3,773,104.16)
CDXBI60905	12,400.13	4/9/2014	(12,400.13)	5/12/2014	3/25/2014	48	(595,206.24)
CDXBI60905	50,473.20	4/9/2014	(50,473.20)	5/22/2014	3/25/2014	58	(2,927,445.60)
CDXBI61254	26,338.42	5/2/2014	(26,338.42)	5/19/2014	4/17/2014	32	(842,829.44)
CDXBI61254	60,554.30	5/2/2014	(60,554.30)	7/23/2014	4/17/2014	97	(5,873,767.10)
CDXBI61254	11,024.04	5/2/2014	(11,024.04)	5/27/2014	4/17/2014	40	(440,961.60)
CDXBI61254	38,671.26	5/2/2014	(38,671.26)	7/23/2014	4/17/2014	97	(3,751,112.22)
CDXBI61786	34,495.25	6/9/2014	(34,495.25)	7/8/2014	5/25/2014	44	(1,517,791.00)
CDXBI61786	63,478.00	6/9/2014	(63,478.00)	7/23/2014	5/25/2014	59	(3,745,202.00)
CDXBI61786	11,695.88	6/9/2014	(11,695.88)	6/25/2014	5/25/2014	31	(362,572.28)
CDXBI61786	48,512.96	6/9/2014	(48,512.96)	7/23/2014	5/25/2014	59	(2,862,264.64)
CDXBI62244	25,142.01	7/15/2014	(25,142.01)	8/7/2014	6/30/2014	38	(955,396.38)
CDXBI62244	64,576.31	7/15/2014	(64,576.31)	8/25/2014	6/30/2014	56	(3,616,273.36)
CDXBI62244	14,412.24	7/15/2014	(14,412.24)	8/12/2014	6/30/2014	43	(619,726.32)
CDXBI62244	50,534.41	7/15/2014	(50,534.41)	8/25/2014	6/30/2014	56	(2,829,926.96)
CDXBI62645	35,877.55	8/14/2014	(35,877.55)	9/30/2014	7/30/2014	62	(2,224,408.10)
CDXBI62645	72,129.32	8/14/2014	(72,129.32)	9/29/2014	7/30/2014	61	(4,399,888.52)
CDXBI62645	13,712.63	8/14/2014	(13,712.63)	8/27/2014	7/30/2014	28	(383,953.64)
CDXBI62645	53,248.26	8/14/2014	(53,248.26)	9/23/2014	7/30/2014	55	(2,928,654.30)
CDXBI63014	33,611.08	9/5/2014	(33,611.08)	9/30/2014	8/21/2014	40	(1,344,443.20)
CDXBI63014	68,238.47	9/5/2014	(68,238.47)	9/29/2014	8/21/2014	39	(2,661,300.33)
CDXBI63014	13,337.37	9/5/2014	(13,337.37)	9/25/2014	8/21/2014	35	(466,807.95)
CDXBI63014	51,380.15	9/5/2014	(51,380.15)	9/23/2014	8/21/2014	33	(1,695,544.95)
CDXBI63493	30,461.47	10/10/2014	(30,461.47)	12/30/2014	9/25/2014	96	(2,924,301.12)
CDXBI63493	67,562.46	10/10/2014	(67,562.46)	11/7/2014	9/25/2014	43	(2,905,185.78)
CDXBI63493	12,567.57	10/10/2014	(12,567.57)	10/27/2014	9/25/2014	32	(402,162.24)
CDXBI63493	49,355.81	10/10/2014	(49,355.81)	11/7/2014	9/25/2014	43	(2,122,299.83)
CDXBI63925	29,991.07	11/11/2014	(29,991.07)	12/30/2014	10/27/2014	64	(1,919,428.48)
CDXBI63925	65,874.22	11/11/2014	(65,874.22)	12/12/2014	10/27/2014	46	(3,030,214.12)
CDXBI63925	12,813.52	11/11/2014	(12,813.52)	12/1/2014	10/27/2014	35	(448,473.20)
CDXBI63925	54,521.97	11/11/2014	(54,521.97)	12/12/2014	10/27/2014	46	(2,508,010.62)
CDXBI64349	30,217.61	12/11/2014	(30,217.61)	12/30/2014	11/26/2014	34	(1,027,398.74)
CDXBI64349	58,037.11	12/11/2014	(58,037.11)	1/15/2015	11/26/2014	50	(2,901,855.50)
CDXBI64349	10,379.28	12/11/2014	(10,379.28)	1/12/2015	11/26/2014	47	(487,826.16)
CDXBI64349	48,011.00	12/11/2014	(48,011.00)	1/15/2015	11/26/2014	50	(2,400,550.00)
1,855,457.89			(1,855,457.89)			51.4	(95,369,626.41)

Half a Service Period

15.00



Questar Gas Company

2.6.1

2014 Lead-Lag Study

Bills from Wexpro - Operator Service Fees, Cost of Service,  
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2014	Wexpro	01-AR-1412	02/11/14	02/12/14	01/15/14	32,320,069	27	872,641,854
February 2014	Wexpro	02-AR-1369	03/10/14	03/13/14	02/14/14	32,777,161	29	950,537,682
March 2014	Wexpro	03-AR-1385	04/14/14	04/15/14	03/15/14	34,354,762	30	1,030,642,864
April 2014	Wexpro	04-AR-1339	05/12/14	05/15/14	04/15/14	33,426,388	30	1,002,791,631
May 2014	Wexpro	05-AR-1377	06/10/14	06/18/14	05/15/14	33,529,770	33	1,106,482,394
June 2014	Wexpro	06-AR-1391	07/14/14	07/23/14	06/15/14	33,534,995	38	1,274,329,823
July 2014	Wexpro	07-AR-1375	08/11/14	08/20/14	07/15/14	30,652,651	35	1,072,842,793
August 2014	Wexpro	08-AR-1404	09/09/14	09/18/14	08/15/14	28,180,973	33	929,972,110
September 2014	Wexpro	09-AR-1407	10/07/14	10/16/14	09/15/14	27,018,014	31	837,558,438
October 2014	Wexpro	10-AR-1486	11/11/14	11/20/14	10/15/14	27,646,017	35	967,610,591
November 2014	Wexpro	11-AR-1346	12/08/14	12/18/14	11/15/14	27,408,677	33	904,486,356
December 2014	Wexpro	12-AR-1475	01/14/15	01/20/15	12/15/14	28,016,530	35	980,578,550
						368,866,008	32.344	11,930,475,086

Bills from Wexpro II - Operator Service Fees, Cost of Service,  
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2014	Wexpro II	Service started in February 2014						
February 2014	Wexpro II	02-AR-1263	03/10/14	05/02/14	02/14/14	1,413,904	78	110,284,512
March 2014	Wexpro II	03-AR-1276	04/14/14	04/15/14	03/15/14	2,447,364	30	73,420,920
April 2014	Wexpro II	04-AR-1227	05/12/14	05/15/14	04/15/14	2,652,038	30	79,561,149
May 2014	Wexpro II	05-AR-1270	06/10/14	06/18/14	05/15/14	2,844,595	33	93,871,642
June 2014	Wexpro II	06-AR-1281	07/14/14	07/23/14	06/15/14	3,625,879	38	137,783,394
July 2014	Wexpro II	07-AR-1263	08/11/14	08/20/14	07/15/14	2,544,746	35	89,066,097
August 2014	Wexpro II	08-AR-1298	09/09/14	09/18/14	08/15/14	2,590,829	33	85,497,347
September 2014	Wexpro II	09-AR-1297	10/07/14	10/16/14	09/15/14	2,358,125	31	73,101,885
October 2014	Wexpro II	10-AR-1378	11/11/14	11/20/14	10/15/14	3,073,086	35	107,557,993
November 2014	Wexpro II	11-AR-1257	12/08/14	12/18/14	11/15/14	2,152,352	33	71,027,612
December 2014	Wexpro II	12-AR-1365	01/14/15	01/22/15	12/15/14	2,636,477	37	97,549,654
						28,339,395	35.947	1,018,722,206

Total Overall

**397,205,402    32.601    12,949,197,292**

Questar Gas Company  
2014 Lead-Lag Study  
Capacity Release

2.7.1

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Capacity Release Amt.	Lag Days	Dollar Days
January 2014	QPC	012014-270257	02/13/14	02/18/14	01/15/14	-	33	-
February 2014	QPC	022014-277909	03/12/14	03/20/14	02/14/14	3,182	36	114,566.40
March 2014	QPC	032014-283465	04/10/14	04/21/14	03/15/14	29,312	36	1,055,223.36
April 2014	QPC	042014-289069	05/12/14	05/22/14	04/15/14	7,926	37	293,262.00
May 2014	QPC	052014-294813	06/12/14	06/20/14	05/15/14	19,508	35	682,766.70
June 2014	QPC	062014-300371	07/12/14	07/23/14	06/15/14	15,560	38	591,289.12
July 2014	QPC	072014-306271	08/13/14	08/21/14	07/15/14	14,006	36	504,202.32
August 2014	QPC	082014-311719	09/11/14	09/19/14	08/15/14	13,522	34	459,734.06
September 2014	QPC	092014-316722	10/10/14	10/23/14	09/15/14	13,573	38	515,760.32
October 2014	QPC	102014-319854	11/13/14	11/24/14	10/15/14	329	39	12,848.55
November 2014	QPC	112014-327821	12/11/14	12/18/14	11/15/14	9,319	33	307,529.97
December 2014	QPC	122014-336622	01/09/15	01/22/15	12/15/14	-	37	-
						<b>126,236</b>	<b>35.942</b>	<b>4,537,182.80</b>

Questar Gas Company

2.8.1

2014 Lead Lag Study

Overriding Royalty Revenues from QEP and SM Energy (Account 495007)

Query Name: Lead\_Lag\_Royalty\_Revenues

Service Month	Mid-Point of Service	QGC Acctg. Month	Date Check/s Deposited	Amount	Lag Days	Dollar Days
January 2014	1/15/2014	3/31/2014	3/24/2014	12,909.97	68	877,877.96
January 2014	1/15/2014	3/31/2014	3/25/2014	1,569,752.03	69	108,312,890.07
January 2014	1/15/2014	3/31/2014	3/27/2014	29,179.58	71	2,071,750.18
February 2014	2/15/2014	4/30/2014	4/23/2014	12,092.86	67	810,221.62
February 2014	2/15/2014	4/30/2014	4/23/2014	22,452.76	67	1,504,334.92
February 2014	2/15/2014	4/30/2014	4/28/2014	1,659,815.49	72	119,506,715.28
March 2014	3/15/2014	5/31/2014	5/27/2014	1,692,062.07	73	123,520,531.11
March 2014	3/15/2014	5/31/2014	5/28/2014	32,750.58	74	2,423,542.92
April 2014	4/15/2014	6/30/2014	6/25/2014	1,484,518.28	71	105,400,797.88
April 2014	4/15/2014	6/30/2014	6/27/2014	39,993.27	73	2,919,508.71
May 2014	5/15/2014	7/31/2014	7/25/2014	1,572,066.63	71	111,616,730.73
May 2014	5/15/2014	7/31/2014	7/29/2014	52,261.21	75	3,919,590.75
June 2014	6/15/2014	8/31/2014	8/21/2014	12,678.19	67	849,438.73
June 2014	6/15/2014	8/31/2014	8/25/2014	1,628,767.09	71	115,642,463.39
June 2014	6/15/2014	8/31/2014	8/28/2014	22,997.98	74	1,701,850.52
July 2014	7/15/2014	9/30/2014	9/25/2014	1,784,372.65	72	128,474,830.80
July 2014	7/15/2014	9/30/2014	9/26/2014	15,208.87	73	1,110,247.51
August 2014	8/15/2014	10/31/2014	10/24/2014	56,341.57	70	3,943,909.90
August 2014	8/15/2014	10/31/2014	10/27/2014	26,340.37	73	1,922,847.01
August 2014	8/15/2014	10/31/2014	10/27/2014	1,438,770.05	73	105,030,213.65
September 2014	9/15/2014	11/30/2014	11/25/2014	1,394,710.96	71	99,024,478.16
October 2014	10/15/2014	12/31/2014	12/24/2014	1,392,533.38	70	97,477,336.60
October 2014	10/15/2014	12/31/2014	12/31/2014	20,467.28	77	1,575,980.56
November 2014	11/15/2014	1/31/2015	1/23/2015	13,057.02	69	900,934.38
November 2014	11/15/2014	1/31/2015	1/26/2015	1,163,695.55	72	83,786,079.60
December 2014	12/15/2014	2/28/2015	2/12/2015	6,037.88	59	356,234.92
December 2014	12/15/2014	2/28/2015	2/25/2015	1,268,337.84	72	91,320,324.48
				<u>18,424,171.41</u>	<b>71.428</b>	<u>1,316,001,662.34</u>

3.0.1

### **PURCHASED GAS LAG**

The lag days for purchased gas expenses is summarized on page 3.1.1.

Questar Gas obtains natural gas for resale from various suppliers and from its own production properties which are operated by Wexpro Company. Payments are made to suppliers according to contract, and in the case of regulated companies, according to the provisions in their tariffs. Lag days for all payments for purchased gas have been calculated and averaged to arrive at the total lag days for purchased gas expenses.



**Questar Gas Company**  
**2014 Lead Lag Study - Summary of Gas Supply Expenses Lag**  
**For the 12 Months Ending December 31, 2014**

Account	Description	Total Expenses Booked	Total Cash Expenses	Lag Days	Dollar Days	Ref.
758	Gas Well Royalties	59,725,364	59,725,364	33.507	2,001,217,772	3.2.1
758-1	Gas Well Royalties - Other	381,166	381,166	33.507	12,771,729	3.2.1
759000	Other Expenses	21,002,676	21,002,676	33.651	706,763,715	3.3.1
800000	Natural Gas Well Head Purchases	629,930	629,930	39.733	25,029,201	3.16.1
803000	Natural Gas Transmission Line Purchases	133,727,783	133,727,783	39.733	5,313,446,870	3.16.1
804000	Natural Gas City Gate Purchases	2,115,753	2,115,753	39.733	84,065,861	3.16.1
805100	Purchased Gas Cost Adjustments	(45,758,677)	N/A	N/A	N/A	Fin Rpt
808100	Gas Delivered to Underground Storage - Debit	83,278,748	N/A	N/A	N/A	Fin Rpt
808200	Gas Delivered to Underground Storage - Credit	(84,431,435)	N/A	N/A	N/A	Fin Rpt
808300	Working Gas	3,711,280	N/A	N/A	N/A	Fin Rpt
813000	Other Gas Supply Operations	366,849,836	366,849,836	33.651	12,344,910,380	3.3.1
858000	Transmission & Compression of Gas by Others	63,532,933	63,532,933	33.651	2,137,954,788	3.3.1
Total Gas Purchase Expenses		604,765,358	647,965,441	<b>34.919</b>	22,626,160,315	



Questar Gas Company  
2014 Lead Lag Study - Gas Costs - Royalty Expense  
Account 758

3.2.1

Journal	Account	Line Descr	Pytm Date	Midpoint		Monetary Amount	Lag Days	Dollar Days
				of Service				
581	758000	NATURAL GAS ROYALTY EXPENSE	02/23/14	01/15/14		5,048,289	39	196,883,271
581	758001	CONDENSATE ROYALTY EXPENSE	02/23/14	01/15/14		19,382	39	755,898
581	758002	Y-GRADE ROYALTY EXPENSE	02/23/14	01/15/14		89	39	3,471
581	758004	CRUDE OIL ROYALTY EXPENSE	02/23/14	01/15/14		1,068	39	41,652
581	758000	NATURAL GAS ROYALTY EXPENSE	03/15/14	02/15/14		5,625,053	28	157,501,484
581	758001	CONDENSATE ROYALTY EXPENSE	03/15/14	02/15/14		17,104	28	478,912
581	758002	Y-GRADE ROYALTY EXPENSE	03/15/14	02/15/14		79	28	2,212
581	758004	CRUDE OIL ROYALTY EXPENSE	03/15/14	02/15/14		1,016	28	28,448
581	758000	NATURAL GAS ROYALTY EXPENSE	04/20/14	03/15/14		6,547,848	36	235,722,528
581	758001	CONDENSATE ROYALTY EXPENSE	04/20/14	03/15/14		13,739	36	494,604
581	758002	Y-GRADE ROYALTY EXPENSE	04/20/14	03/15/14		84	36	3,024
581	758004	CRUDE OIL ROYALTY EXPENSE	04/20/14	03/15/14		-	36	0
581	758000	NATURAL GAS ROYALTY EXPENSE	05/17/14	04/15/14		6,161,082	32	197,154,624
581	758001	CONDENSATE ROYALTY EXPENSE	05/17/14	04/15/14		33,568	32	1,074,176
581	758002	Y-GRADE ROYALTY EXPENSE	05/17/14	04/15/14		108	32	3,456
581	758004	CRUDE OIL ROYALTY EXPENSE	05/17/14	04/15/14		-	32	0
581	758000	NATURAL GAS ROYALTY EXPENSE	06/18/14	05/15/14		6,889,555	34	234,244,870
581	758001	CONDENSATE ROYALTY EXPENSE	06/18/14	05/15/14		46,553	34	1,582,802
581	758002	Y-GRADE ROYALTY EXPENSE	06/18/14	05/15/14		316	34	10,744
581	758004	CRUDE OIL ROYALTY EXPENSE	06/18/14	05/15/14		-	34	0
581AA	758000	NATURAL GAS ROYALTY EXPENSE	07/19/14	06/15/14		5,209,261	34	177,114,874
581AA	758001	CONDENSATE ROYALTY EXPENSE	07/19/14	06/15/14		35,402	34	1,203,668
581AA	758002	Y-GRADE ROYALTY EXPENSE	07/19/14	06/15/14		112	34	3,808
581AA	758004	CRUDE OIL ROYALTY EXPENSE	07/19/14	06/15/14		-	34	0
581	758000	NATURAL GAS ROYALTY EXPENSE	08/16/14	07/15/14		5,538,278	32	177,224,896
581	758001	CONDENSATE ROYALTY EXPENSE	08/16/14	07/15/14		55,168	32	1,765,376
581	758002	Y-GRADE ROYALTY EXPENSE	08/16/14	07/15/14		380	32	12,160
581	758004	CRUDE OIL ROYALTY EXPENSE	08/16/14	07/15/14		-	32	0
581	758000	NATURAL GAS ROYALTY EXPENSE	09/18/14	08/15/14		4,936,377	34	167,836,818
581	758001	CONDENSATE ROYALTY EXPENSE	09/18/14	08/15/14		40,497	34	1,376,898
581	758002	Y-GRADE ROYALTY EXPENSE	09/18/14	08/15/14		114	34	3,876
581	758004	CRUDE OIL ROYALTY EXPENSE	09/18/14	08/15/14		1,876	34	63,784
581	758000	NATURAL GAS ROYALTY EXPENSE	10/12/14	09/15/14		4,266,233	27	115,188,291
581	758001	CONDENSATE ROYALTY EXPENSE	10/12/14	09/15/14		26,652	27	719,604
581	758002	Y-GRADE ROYALTY EXPENSE	10/12/14	09/15/14		66	27	1,782
581	758004	CRUDE OIL ROYALTY EXPENSE	10/12/14	09/15/14		1,009	27	27,243
581	758000	NATURAL GAS ROYALTY EXPENSE	11/16/14	10/15/14		2,915,855	32	93,307,360
581	758001	CONDENSATE ROYALTY EXPENSE	11/16/14	10/15/14		23,370	32	747,840
581	758002	Y-GRADE ROYALTY EXPENSE	11/16/14	10/15/14		85	32	2,720
581	758004	CRUDE OIL ROYALTY EXPENSE	11/16/14	10/15/14		1,019	32	32,608
581	758000	NATURAL GAS ROYALTY EXPENSE	12/19/14	11/15/14		3,807,006	34	129,438,204
581	758001	CONDENSATE ROYALTY EXPENSE	12/19/14	11/15/14		34,490	34	1,172,660
581	758002	Y-GRADE ROYALTY EXPENSE	12/19/14	11/15/14		88	34	2,992
581	758004	CRUDE OIL ROYALTY EXPENSE	12/19/14	11/15/14		866	34	29,444
581	758000	NATURAL GAS ROYALTY EXPENSE	01/27/15	12/15/14		2,780,527	43	119,562,661
581	758001	CONDENSATE ROYALTY EXPENSE	01/27/15	12/15/14		26,791	43	1,152,013
581	758002	Y-GRADE ROYALTY EXPENSE	01/27/15	12/15/14		75	43	3,225
581	758004	CRUDE OIL ROYALTY EXPENSE	01/27/15	12/15/14		-	43	0
						<u>60,106,530</u>	<u>33.507</u>	<u>2,013,980,981</u>

758 Gas Well Royalties	59,725,364
758001-4 Gas Well Royalties - Other	381,166
	<u>60,106,530</u>

Questar Gas Company  
2014 Lead-Lag Study - Lag Days for Other Gas Supply Expenses  
Lag Days for Other Gas Supply Expenses

3.3.1

Service Month	Accounts			Estimates &		Lag		Ref.
	759	813	858	Non-Cash Exp	Amount Paid	Days	Dollar Days	
January-14	1,647,226	29,363,618	6,083,220	(4,281,894)	41,375,958	29.945	1,239,005,578	3.4.1
February-14	1,715,911	31,170,740	6,084,150	(4,332,982)	43,303,782	29.245	1,266,438,725	3.5.1
March-14	1,544,058	32,802,611	5,945,200	(5,384,439)	45,676,308	31.451	1,436,579,624	3.6.1
April-14	1,630,023	32,455,098	4,731,979	(6,221,654)	45,038,754	30.717	1,383,446,861	3.7.1
May-14	1,564,053	31,662,809	4,782,093	(6,031,835)	44,040,791	34.965	1,539,868,652	3.8.1
June-14	1,577,803	34,867,383	4,770,168	(3,584,705)	44,800,059	38.099	1,706,834,912	3.9.1
July-14	1,483,636	29,985,789	4,768,728	(4,483,147)	40,721,300	36.667	1,493,138,287	3.10.1
August-14	1,469,943	28,852,911	4,770,939	(3,218,638)	38,312,431	35.109	1,345,095,796	3.11.1
September-14	1,614,799	27,596,611	4,771,897	(3,039,991)	37,023,298	32.555	1,205,295,907	3.12.1
October-14	1,657,722	30,194,613	4,764,942	(1,779,536)	38,396,814	36.747	1,410,965,623	3.13.1
November-14	1,693,912	28,670,272	6,026,347	(921,612)	37,312,144	33.547	1,251,716,021	3.14.1
December-14	3,403,590	29,227,380	6,033,269	(1,209,556)	39,873,795	35.321	1,408,381,143	3.15.1
	21,002,676	366,849,836	63,532,933	(44,489,988)	495,875,434	33.651	16,686,767,128	

**Questar Gas Company**  
**Lead / Lag Report**  
January 2014

3.4.1

General Ledger Totals:

Account	Booked Amount (Grayback)	Book vs Payment Difference	Jan Payment offset prior Year Dec Accrual
759	1,647,226	(58,800)	(58,800) 1/
813	29,363,618	(4,219,217)	(4,219,217) 2/
858	6,083,220	(3,877)	(3,877) 3/
	37,094,064	(4,281,894)	(4,281,894)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	01/31/14	12/15/13	Dec-13	1,654,741	47	77,772,817
759	WGR	01/31/14	12/15/13	Dec-13	2,140	47	100,566
759	Wamsutter	01/23/14	12/15/13	Dec-13	12,977	39	506,098
759	Williams Field	01/23/14	12/15/13	Dec-13	36,169	39	1,410,575
<b>Total Detail Code 759</b>					<b>1,706,026</b>	<b>47</b>	<b>79,790,057</b>
813	Questar Pipeline Company	01/23/14	12/15/13	Dec-13	1,168,700	39	45,579,300
813	Wexpro	02/11/14	01/15/14	Jan-14	32,320,069	27	872,641,854
813	QEP (Processing)	01/31/14	12/15/13	Dec-13	94,066	47	4,421,121
<b>Total Detail Code 813</b>					<b>33,582,835</b>	<b>27</b>	<b>922,642,275</b>
858	CIG	01/23/14	12/15/13	Dec-13	3,702	39	144,389
858	KERN RIVER	01/22/14	12/15/13	Dec-13	823,526	38	31,293,980
858	NORTHWEST	01/23/14	12/15/13	Dec-13	58,604	39	2,285,543
858	QPC	01/23/14	12/15/13	Dec-13	5,201,265	39	202,849,333
<b>Total Detail Code 858</b>					<b>6,087,097</b>	<b>39</b>	<b>236,573,246</b>
<b>Total Lead Lag</b>					<b>41,375,958</b>	<b>29.945</b>	<b>1,239,005,578</b>

1/ Reversal of December 2013 accruals and the January 2014 estimate.

2/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

3/ Accrual for QPC Estimate

**Questar Gas Company**  
**Lead / Lag Report**  
**February 2014**

3.5.1

General Ledger Totals:

Account	Booked Amount (Grayback)	Booked vs Payment Difference	Wexpro Cost of Service
759	1,715,911	0	0
813	31,170,740	(4,332,982)	(4,332,981) 1/
858	6,084,150	0	0
	38,970,800	(4,332,982)	(4,332,981)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	03/06/14	01/15/14	Jan-14	1,660,291	50	83,014,551
759	WGR	02/28/14	01/15/14	Jan-14	1,957	44	86,128
759	Wamsutter	02/24/14	01/15/14	Jan-14	13,321	40	532,845
759	Williams Field	02/24/14	01/15/14	Jan-14	40,341	40	1,613,652
759	Williams Field	01/15/14	01/15/14	Jan-14	0	0	0
<b>Total Detail Code 759</b>					<b>1,715,911</b>	<b>50</b>	<b>85,247,176</b>
813	Questar Pipeline Company	02/13/14	01/15/14	Jan-14	1,216,812	29	35,287,539
813	Wexpro	03/13/14	02/15/14	Feb-14	32,777,161	26	852,206,198
813	Wexpro II	05/01/14	02/15/14	Feb-14	1,413,904	75	106,042,800
813	QEP (Processing)	03/06/14	01/15/14	Jan-14	95,844	50	4,792,220
<b>Total Detail Code 813</b>					<b>35,503,722</b>	<b>28</b>	<b>998,328,756</b>
858	CIG	02/21/14	01/15/14	Jan-14	3,213	37	118,892
858	KERN RIVER	02/20/14	01/15/14	Jan-14	823,349	36	29,640,566
858	NORTHWEST	02/24/14	01/15/14	Jan-14	57,573	40	2,302,902
858	QPC	02/13/14	01/15/14	Jan-14	5,200,015	29	150,800,432
<b>Total Detail Code 858</b>					<b>6,084,150</b>	<b>30</b>	<b>182,862,792</b>
<b>Total Lead Lag</b>					<b>43,303,782</b>	<b>29.245</b>	<b>1,266,438,725</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.



**Questar Gas Company**  
**Lead / Lag Report**  
March 2014

3.6.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,544,058	(77,500)	(77,500) 1/
813	32,802,611	(5,310,121)	(5,310,121) 2/
858	5,945,200	3,182	3,182 3/
	40,291,869	(5,384,439)	(5,384,439)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	04/02/14	02/15/14	Feb-14	1,570,815	46	72,257,472
759	WGR	03/31/14	02/15/14	Feb-14	529	44	23,275
759	Wamsutter	03/24/14	02/15/14	Feb-14	11,888	37	439,863
759	Williams Field	03/24/14	02/15/14	Feb-14	38,327	37	1,418,083
<b>Total Detail Code 759</b>					<b>1,621,558</b>	<b>46</b>	<b>74,138,693</b>
813	Questar Pipeline Company	03/17/14	02/15/14	Feb-14	1,222,989	30	36,689,672
813	Wexpro	04/15/14	03/15/14	Mar-14	34,354,762	31	1,064,997,626
813	Wexpro II	04/15/14	03/15/14	Mar-14	2,447,364	31	75,868,284
813	QEP (Processing)	04/02/14	02/15/14	Feb-14	87,617	46	4,030,391
<b>Total Detail Code 813</b>					<b>38,112,732</b>	<b>31</b>	<b>1,181,585,973</b>
858	CIG	03/21/14	02/15/14	Feb-14	2,364	34	80,392
858	KERN RIVER	03/20/14	02/15/14	Feb-14	738,487	33	24,370,065
858	NORTHWEST	03/24/14	02/15/14	Feb-14	52,789	37	1,953,190
858	QPC	03/17/14	02/15/14	Feb-14	5,148,377	30	154,451,311
<b>Total Detail Code 858</b>					<b>5,942,017</b>	<b>30</b>	<b>180,854,958</b>
<b>Total Lead Lag</b>					<b>45,676,308</b>	<b>31.451</b>	<b>1,436,579,624</b>

1/ QEP Gathering estimate

2/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production

3/ QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
April 2014

3.7.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,630,023	20,825	20,825 1/
813	32,455,098	(4,953,366)	(4,953,366) 2/
858	4,731,979	(1,289,114)	(1,289,111) 3/
	38,817,100	(6,221,654)	(6,221,652)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Service Amount	Lag Days	Dollar Days
759	QEP Gathering	05/01/14	03/15/14	Mar-14	257,128	47	12,085,000
759	QEP Gathering	05/09/14	03/15/14	Mar-14	1,295,662	55	71,261,387
759	WGR	04/30/14	03/15/14	Mar-14	1,391	46	63,989
759	Wamsutter	04/24/14	03/15/14	Mar-14	13,495	40	539,780
759	Williams Field	04/24/14	03/15/14	Mar-14	41,522	40	1,660,897
<b>Total Detail Code 759</b>					<b>1,609,197</b>	<b>53</b>	<b>85,611,054</b>
813	Questar Pipeline Company	04/18/14	03/15/14	Mar-14	1,232,451	34	41,903,322
813	Wexpro	05/14/14	04/15/14	Apr-14	33,426,388	29	969,365,243
813	Wexpro II	05/14/14	04/15/14	Apr-14	2,652,038	29	76,909,110
813	QEP (Processing)	05/01/14	03/15/14	Mar-14	97,587	47	4,586,608
<b>Total Detail Code 813</b>					<b>37,408,464</b>	<b>29</b>	<b>1,092,764,284</b>
858	CIG	04/18/14	03/15/14	Mar-14	2,079	34	70,702
858	KERN RIVER	04/18/14	03/15/14	Mar-14	814,762	34	27,701,906
858	NORTHWEST	04/24/14	03/15/14	Mar-14	59,063	40	2,362,531
858	QPC	04/18/14	03/15/14	Mar-14	5,145,188	34	174,936,384
<b>Total Detail Code 858</b>					<b>6,021,092</b>	<b>34</b>	<b>205,071,523</b>
<b>Total Lead Lag</b>					<b>45,038,754</b>	<b>30.717</b>	<b>1,383,446,861</b>

1/ QEP Gathering estimate

2/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production

3/ Reversal of prior month accrual and current month accrual, and QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
**May 2014**

3.8.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel	Difference
759	1,564,053	(20,825)	(20,825) 1/	0
813	31,662,809	(6,011,312)	(6,011,203) 2/	(109)
858	4,782,093	303	303 3/	0
	38,008,956	(6,031,835)	(6,031,726)	(109)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	06/03/14	04/15/14	Apr-14	1,540,176	49	75,468,600
759	WGR	05/29/14	04/15/14	Apr-14	829	44	36,493
759	Wamsutter	05/22/14	04/15/14	Apr-14	12,907	37	477,558
759	Williams Field	05/22/14	04/15/14	Apr-14	30,967	37	1,145,773
<b>Total Detail Code 759</b>					<b>1,584,879</b>	<b>49</b>	<b>77,128,424</b>
813	Questar Pipeline Company	05/22/14	04/15/14	Apr-14	1,210,548	37	44,790,260
813	Wexpro	06/18/14	05/15/14	May-14	33,529,770	34	1,140,012,164
813	Wexpro II	06/18/14	05/15/14	May-14	2,844,595	34	96,716,237
813	QEP (Processing)	06/03/14	04/15/14	Apr-14	89,209	49	4,371,241
<b>Total Detail Code 813</b>					<b>37,674,121</b>	<b>34</b>	<b>1,285,889,903</b>
858	CIG	05/22/14	04/15/14	Apr-14	1,592	37	58,891
858	KERN RIVER	05/21/14	04/15/14	Apr-14	75,923	36	2,733,231
858	NORTHWEST	05/22/14	04/15/14	Apr-14	54,664	37	2,022,572
858	QPC	05/22/14	04/15/14	Apr-14	4,649,612	37	172,035,631
<b>Total Detail Code 858</b>					<b>4,781,791</b>	<b>37</b>	<b>176,850,325</b>
<b>Total Lead Lag</b>					<b>44,040,791</b>	<b>34.965</b>	<b>1,539,868,652</b>

1/ Reverse prior month QEP Gathering estimate

2/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production

3/ QPC Reservation Release - noncash.



**Questar Gas Company**  
**Lead / Lag Report**  
June 2014

3.9.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,577,803	0	0
813	34,867,383	(3,586,556)	(3,586,556) 1/
858	4,770,168	1,851	1,851 2/
	41,215,354	(3,584,705)	(3,584,705)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	07/02/14	05/15/14	May-14	1,521,227	48	73,018,909
759	WGR	06/27/14	05/15/14	May-14	527	43	22,682
759	Wamsutter	06/24/14	05/15/14	May-14	14,000	40	560,000
759	Williams Field	06/24/14	05/15/14	May-14	42,048	40	1,681,917
<b>Total Detail Code 759</b>					<b>1,577,803</b>	<b>48</b>	<b>75,283,508</b>
813	Questar Pipeline Company	06/20/14	05/15/14	May-14	1,202,758	36	43,299,280
813	Wexpro	07/23/14	06/15/14	Jun-14	33,534,995	38	1,274,329,823
813	Wexpro II	07/23/14	06/15/14	Jun-14	3,625,879	38	137,783,394
813	QEP (Processing)	07/02/14	05/15/14	May-14	90,307	48	4,334,746
<b>Total Detail Code 813</b>					<b>38,453,939</b>	<b>38</b>	<b>1,459,747,243</b>
858	CIG	06/20/14	05/15/14	May-14	1,057	36	38,051
858	KERN RIVER	06/19/14	05/15/14	May-14	78,824	35	2,758,840
858	NORTHWEST	06/24/14	05/15/14	May-14	55,891	40	2,235,623
858	QPC	06/20/14	05/15/14	May-14	4,632,546	36	166,771,646
<b>Total Detail Code 858</b>					<b>4,768,317</b>	<b>36</b>	<b>171,804,160</b>
<b>Total Lead Lag</b>					<b>44,800,059</b>	<b>38.099</b>	<b>1,706,834,912</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production

2/ QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
July 2014

3.10.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,483,636	0	0
813	29,985,789	(4,484,647)	(4,484,647) 1/
858	4,768,728	1,500	1,500 2/
	36,238,154	(4,483,147)	(4,483,147)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	07/31/14	06/15/14	Jun-14	1,427,733	46	65,675,733
759	WGR	07/30/14	06/15/14	Jun-14	1,128	45	50,742
759	Wamsutter	07/24/14	06/15/14	Jun-14	13,301	39	518,755
759	Williams Field	07/24/14	06/15/14	Jun-14	41,474	39	1,617,491
<b>Total Detail Code 759</b>					<b>1,483,636</b>	<b>46</b>	<b>67,862,721</b>
813	Questar Pipeline Compan	07/23/14	06/15/14	Jun-14	1,199,867	38	45,594,930
813	Wexpro	08/20/14	07/15/14	Jul-14	30,652,651	36	1,103,495,445
813	Wexpro II	08/20/14	07/15/14	Jul-14	2,544,746	36	91,610,843
813	QEP (Processing)	07/31/14	06/15/14	Jun-14	73,172	46	3,365,921
<b>Total Detail Code 813</b>					<b>34,470,436</b>	<b>36</b>	<b>1,244,067,139</b>
858	CIG	07/23/14	06/15/14	Jun-14	111	38	4,232
858	KERN RIVER	07/23/14	06/15/14	Jun-14	76,241	38	2,897,144
858	NORTHWEST	07/24/14	06/15/14	Jun-14	53,749	39	2,096,221
858	QPC	07/23/14	06/15/14	Jun-14	4,637,127	38	176,210,830
<b>Total Detail Code 858</b>					<b>4,767,228</b>	<b>38</b>	<b>181,208,427</b>
<b>Total Lead Lag</b>					<b>40,721,300</b>	<b>36.667</b>	<b>1,493,138,287</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production

2/ QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
August 2014

3.11.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,469,943	0	0
813	28,852,911	(3,220,003)	(3,220,003) 1/
858	4,770,939	1,365	1,365 2/
	35,093,793	(3,218,638)	(3,218,638)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	09/03/14	07/15/14	Jul-14	1,413,428	50	70,671,376
759	WGR	08/28/14	07/15/14	Jul-14	450	44	19,781
759	Wamsutter	08/22/14	07/15/14	Jul-14	14,773	38	561,380
759	Williams Field	08/22/14	07/15/14	Jul-14	41,292	38	1,569,112
<b>Total Detail Code 759</b>					<b>1,469,943</b>	<b>50</b>	<b>72,821,650</b>
813	Questar Pipeline Compai	09/03/14	07/15/14	Jul-14	104,785	50	5,239,240
813	Wexpro	09/18/14	08/15/14	Aug-14	28,180,973	34	958,153,083
813	Wexpro II	09/18/14	08/15/14	Aug-14	2,590,829	34	88,088,176
813	Questar Pipeline Compai	08/21/14	07/15/14	Jul-14	1,196,328	37	44,264,134
<b>Total Detail Code 813</b>					<b>32,072,914</b>	<b>34</b>	<b>1,095,744,633</b>
858	CIG	08/22/14	07/15/14	Jul-14	175	38	6,664
858	KERN RIVER	08/21/14	07/15/14	Jul-14	78,991	37	2,922,650
858	NORTHWEST	08/22/14	07/15/14	Jul-14	55,089	38	2,093,378
858	QPC	08/21/14	07/15/14	Jul-14	4,635,320	37	171,506,822
<b>Total Detail Code 858</b>					<b>4,769,574</b>	<b>37</b>	<b>176,529,514</b>
<b>Total Lead Lag</b>					<b>38,312,431</b>	<b>35.109</b>	<b>1,345,095,796</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, QPC Park & Loan

2/ QPC Reservation Release - noncash.



**Questar Gas Company**  
**Lead / Lag Report**  
**September 2014**

3.12.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,614,799	0	0
813	27,596,611	(3,041,305)	(3,041,305) 1/
858	4,771,897	1,314	1,314 2/
	33,983,307	(3,039,991)	(3,039,991)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	10/02/14	08/15/14	Aug-14	237,222	48	11,386,663
759	QEP (Field Services)	10/06/14	08/15/14	Aug-14	1,320,397	52	68,660,625
759	WGR	09/26/14	08/15/14	Aug-14	35	42	1,460
759	Wamsutter	09/24/14	08/15/14	Aug-14	14,820	40	592,809
759	Williams Field	09/24/14	08/15/14	Aug-14	42,325	40	1,692,990
<b>Total Detail Code 759</b>					<b>1,614,799</b>	<b>51</b>	<b>82,334,547</b>
813	Questar Pipeline Compan	09/19/14	08/15/14	Aug-14	1,193,300	35	41,765,493
813	Wexpro	10/16/14	09/15/14	Sep-14	27,018,014	31	837,558,438
813	Wexpro II	10/16/14	09/15/14	Sep-14	2,358,125	31	73,101,885
813	QEP (Processing)	10/02/14	08/15/14	Aug-14	68,477	48	3,286,886
<b>Total Detail Code 813</b>					<b>30,637,916</b>	<b>31</b>	<b>955,712,703</b>
858	CIG	09/19/14	08/15/14	Aug-14	187	35	6,553
858	KERN RIVER	09/19/14	08/15/14	Aug-14	78,523	35	2,748,315
858	NORTHWEST	09/24/14	08/15/14	Aug-14	55,647	40	2,225,879
858	QPC	09/19/14	08/15/14	Aug-14	4,636,226	35	162,267,910
<b>Total Detail Code 858</b>					<b>4,770,584</b>	<b>35</b>	<b>167,248,657</b>
<b>Total Lead Lag</b>					<b>37,023,298</b>	<b>32.555</b>	<b>1,205,295,907</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, QPC Park & Loan

2/ QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
**October 2014**

**3.13.1**

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,657,722	0	0
813	30,194,613	(1,780,840)	(1,780,840) 1/
858	4,764,942	1,304	1,304 2/
	36,617,277	(1,779,536)	(1,779,536)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	10/31/14	09/15/14	Sep-14	1,603,793	46	73,774,464
759	WGR	10/23/14	09/15/14	Sep-14	34	38	1,305
759	Wamsutter	10/23/14	09/15/14	Sep-14	13,881	38	527,476
759	Williams Field	10/23/14	09/15/14	Sep-14	40,014	38	1,520,551
<b>Total Detail Code 759</b>					<b>1,657,722</b>	<b>46</b>	<b>75,823,795</b>
813	Questar Pipeline Compan	10/23/14	09/15/14	Sep-14	1,194,529	38	45,392,087
813	Wexpro	11/20/14	10/15/14	Oct-14	27,646,017	36	995,256,608
813	Wexpro II	11/20/14	10/15/14	Oct-14	3,073,086	36	110,631,079
813	QEP (Processing)	10/31/14	09/15/14	Sep-14	61,821	46	2,843,784
<b>Total Detail Code 813</b>					<b>31,975,452</b>	<b>36</b>	<b>1,154,123,558</b>
858	CIG	10/23/14	09/15/14	Sep-14	164	38	6,232
858	KERN RIVER	10/23/14	09/15/14	Sep-14	76,668	38	2,913,397
858	NORTHWEST	10/23/14	09/15/14	Sep-14	53,539	38	2,034,472
858	QPC	10/23/14	09/15/14	Sep-14	4,633,268	38	176,064,169
<b>Total Detail Code 858</b>					<b>4,763,639</b>	<b>38</b>	<b>181,018,269</b>
<b>Total Lead Lag</b>					<b>38,396,814</b>	<b>36.747</b>	<b>1,410,965,623</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, QPC Park & Loan

2/ QPC Reservation Release - noncash.

**Questar Gas Company**  
**Lead / Lag Report**  
**November 2014**

**3.14.1**

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	1,693,912	0	0
813	28,670,272	(2,161,740)	(2,161,741) 1/
858	6,026,347	1,240,128	1,240,127 2/
	36,390,532	(921,612)	(921,614)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	12/02/14	10/15/14	Oct-14	1,633,598	48	78,412,721
759	QEP (Field Services)	12/03/14	10/15/14	Oct-14	111	49	5,415
759	WGR	11/25/14	10/15/14	Oct-14	3,662	41	150,142
759	Wamsutter	11/24/14	10/15/14	Oct-14	14,770	40	590,808
759	Williams Field	11/24/14	10/15/14	Oct-14	41,771	40	1,670,826
<b>Total Detail Code 759</b>					<b>1,693,912</b>	<b>48</b>	<b>80,829,911</b>
813	Questar Pipeline Compan	11/21/14	10/15/14	Oct-14	1,216,868	37	45,024,126
813	Wexpro	12/17/14	11/15/14	Nov-14	27,408,677	32	877,077,678
813	Wexpro II	12/17/14	11/15/14	Nov-14	2,152,352	32	68,875,260
813	QEP (Processing)	12/03/14	10/15/14	Oct-14	54,114	49	2,651,606
<b>Total Detail Code 813</b>					<b>30,832,012</b>	<b>32</b>	<b>993,628,670</b>
858	CIG	11/21/14	10/15/14	Oct-14	832	37	30,797
858	KERN RIVER	11/21/14	10/15/14	Oct-14	78,621	37	2,908,984
858	NORTHWEST	11/24/14	10/15/14	Oct-14	55,768	40	2,230,702
858	QPC	11/21/14	10/15/14	Oct-14	4,650,999	37	172,086,956
<b>Total Detail Code 858</b>					<b>4,786,220</b>	<b>37</b>	<b>177,257,439</b>
<b>Total Lead Lag</b>					<b>37,312,144</b>	<b>33.547</b>	<b>1,251,716,021</b>

1/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, QPC Park & Loan

2/ Reversal of prior month accrual and current month accrual, and QPC Reservation Release - noncash.



**Questar Gas Company**  
**Lead / Lag Report**  
**December 2014**

3.15.1

General Ledger Totals:

Account	Grayback Booked Amount	Booked vs Payment Difference	Estimates QEP Law Suit Co. Prod QPC Cap Rel
759	3,403,590	1,541,847	1,541,851 1/
813	29,227,380	(2,763,590)	(2,763,590) 2/
858	6,033,269	12,187	12,187 3/
	38,664,239	(1,209,556)	(1,209,552)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	QEP (Field Services)	12/30/14	11/15/14	Nov-14	1,809,194	45	81,413,709
759	WGR	12/24/14	11/15/14	Nov-14	1,479	39	57,669
759	Wamsutter	12/23/14	11/15/14	Nov-14	14,099	38	535,776
759	Williams Field	12/23/14	11/15/14	Nov-14	36,972	38	1,404,930
<b>Total Detail Code 759</b>					<b>1,861,743</b>	<b>45</b>	<b>83,412,084</b>
813	Questar Pipeline Compar	12/18/14	11/15/14	Nov-14	1,247,826	33	41,178,246
813	Wexpro	01/19/15	12/15/14	Dec-14	28,016,530	35	980,578,550
813	Wexpro II	01/22/15	12/15/14	Dec-14	2,636,477	38	100,186,131
813	QEP (Processing)	12/30/14	11/15/14	Nov-14	90,138	45	4,056,192
<b>Total Detail Code 813</b>					<b>31,990,970</b>	<b>35</b>	<b>1,125,999,119</b>
858	CIG	12/19/14	11/15/14	Nov-14	1,480	34	50,321
858	KERN RIVER	12/18/14	11/15/14	Nov-14	792,200	33	26,142,594
858	NORTHWEST	12/23/14	11/15/14	Nov-14	54,556	38	2,073,114
858	QPC	12/18/14	11/15/14	Nov-14	5,172,846	33	170,703,911
<b>Total Detail Code 858</b>					<b>6,021,081</b>	<b>33</b>	<b>198,969,940</b>
<b>Total Lead Lag</b>					<b>39,873,795</b>	<b>35.321</b>	<b>1,408,381,143</b>

1/ QEP Gathering estimates

2/ Only Operator Service Fee goes to Account 813. The Cost of Service amount goes to other accounts, mostly acct 758.

QEP legal accruals, company owned production, estimates

3/ Estimates, QPC Reservation Release - noncash.

Questar Gas Company  
2014 Lead-Lag Study  
Lag Days for Purchase Gas

Service Month	Accounts			Estimates & Non-Cash Exp	Amount Paid	Lag Days	Dollar Days
	800000	803000	804000				
January-14	12,364	48,008,783	6,300	(557,194)	48,584,641	40.896	\$1,986,918,997
February-14	3,859	34,054,218	516,509	(14,483,000)	49,057,586	40.962	\$2,009,480,730
March-14	16,131	10,043,901	47,028	(23,390,000)	33,497,059	37.948	\$1,271,138,850
April-14	17,640	2,927,521	0	(7,200,000)	10,145,162	37.586	\$381,317,829
May-14	19,824	523,049	23,125	(2,813,000)	3,378,997	38.106	\$128,758,718
June-14	390,470	(87,000)	87,209	(87,000)	477,679	46.722	\$22,318,128
July-14	35,169	0	0	0	35,169	47.000	\$1,652,942
August-14	29,068	0	0	0	29,068	52.000	\$1,511,547
September-14	29,371	0	0	0	29,371	52.000	\$1,527,266
October-14	28,079	0	0	0	28,079	51.000	\$1,432,047
November-14	23,689	18,300,000	1,793	18,300,000	25,481	50.226	\$1,279,818
December-14	24,267	19,957,311	1,433,750	3,231,700	18,183,628	37.833	\$687,942,891
	629,930	133,727,783	2,115,713	(26,998,494)	163,471,920	39.733	\$6,495,279,764

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JANUARY 2014 VOUCHERS (GL)**

**DECEMBER 2013 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	LAG DAYS	DOLLAR DAYS
ACH Payment Wexpro	02/12/14	12/15/13	Dec-13	12,363.89	59	\$729,469.51
<b>Wire Payments</b>						
Trademark Merchant Energy LLC	1/17/2014	12/15/13	Dec-13	2,350,765.36	33	\$77,575,256.88
Questar Pipeline Company	1/21/2014	12/15/13	Dec-13	3,066,888.00	37	\$113,474,856.00
Conoco Phillips	1/23/2014	12/15/13	Dec-13	1,637,034.90	39	\$63,844,361.10
Anadarko Energy Services	1/24/2014	12/15/13	Dec-13	2,275,038.50	40	\$91,001,540.00
Concord Energy LLC	1/24/2014	12/15/13	Dec-13	7,482,357.56	40	\$299,294,302.40
Continuum Energy	1/24/2014	12/15/13	Dec-13	344,787.50	40	\$13,791,500.00
Occidental Energy Marketing Inc	1/24/2014	12/15/13	Dec-13	6,223,945.05	40	\$248,957,802.00
QEP Marketing Company	1/24/2014	12/15/13	Dec-13	1,660,962.81	40	\$66,438,512.40
BP Energy Company	1/27/2014	12/15/13	Dec-13	3,673,432.53	43	\$157,957,598.79
Chevron Texaco Natural Gas	1/27/2014	12/15/13	Dec-13	15,376.00	43	\$661,168.00
EDF Trading North America LLC	1/27/2014	12/15/13	Dec-13	8,557,809.26	43	\$367,985,798.18
Iberdrola Energy Services LLC	1/27/2014	12/15/13	Dec-13	1,799.55	43	\$77,380.65
JP Morgan Ventures Energy Corpora	1/27/2014	12/15/13	Dec-13	5,956,473.63	43	\$256,128,366.09
Koch Energy Services, LLC	1/27/2014	12/15/13	Dec-13	3,071,750.00	43	\$132,085,250.00
Mieco Inc	1/27/2014	12/15/13	Dec-13	1,280,440.00	43	\$55,058,920.00
Shell Energy North America (US) LP	1/27/2014	12/15/13	Dec-13	973,416.62	43	\$41,856,914.66

TOTAL PAYMENTS	<b>\$48,584,641.16</b>	<b>\$1,986,918,996.66</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 12,363.89	12,363.89	\$ -
803000	\$48,565,976.94	48,008,782.74	557,194.20
804000	6,300.33	6,300.33	-
TOTAL	<b>\$ 48,584,641.16</b>	<b>\$ 48,027,446.96</b>	<b>\$ 557,194.20</b>

Difference\* -

\*Explanation of Differences:

<b>\$48,584,641.16</b>	40.896	<b>\$1,986,918,996.66</b>
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**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- FEBRUARY 2014 VOUCHERS (GL)**

**JANUARY 2014 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	03/05/14	01/15/14	Jan-14	3,858.85	49	\$189,083.65
<u>Wire Payments</u>						
Conoco Phillips	02/24/14	01/15/14	Jan-14	1,911,150.00	40	\$76,446,000.00
Anadarko Energy Services	02/25/14	01/15/14	Jan-14	6,478,560.00	41	\$265,620,960.00
Bill Barrett Corporation	02/25/14	01/15/14	Jan-14	2,620,100.00	41	\$107,424,100.00
BP Energy Company	02/25/14	01/15/14	Jan-14	4,301,747.47	41	\$176,371,646.27
Chevron Texaco Natural Gas	02/25/14	01/15/14	Jan-14	15,376.00	41	\$630,416.00
Concord Energy LLC	02/25/14	01/15/14	Jan-14	3,942,850.00	41	\$161,656,850.00
Continuum Energy	02/25/14	01/15/14	Jan-14	332,498.04	41	\$13,632,419.64
EDF Trading North America LLC	02/25/14	01/15/14	Jan-14	7,510,833.27	41	\$307,944,164.07
Iberdrola Energy Services LLC	02/25/14	01/15/14	Jan-14	3,720.00	41	\$152,520.00
JP Morgan Ventures Energy Corpora	02/25/14	01/15/14	Jan-14	9,192,642.86	41	\$376,898,357.26
Koch Energy Services, LLC	02/25/14	01/15/14	Jan-14	5,603,060.00	41	\$229,725,460.00
Mieco Inc	02/25/14	01/15/14	Jan-14	261,277.50	41	\$10,712,377.50
Occidental Energy Marketing Inc	02/25/14	01/15/14	Jan-14	1,453,275.00	41	\$59,584,275.00
QEP Marketing Company	02/25/14	01/15/14	Jan-14	2,277,646.09	41	\$93,383,489.69
Shell Energy North America (US) LP	02/25/14	01/15/14	Jan-14	410,212.50	41	\$16,818,712.50
Tenaska Marketing Ventures GP	02/25/14	01/15/14	Jan-14	31,177.99	41	\$1,278,297.59
Trademark Merchant Energy LLC	02/25/14	01/15/14	Jan-14	2,707,600.02	41	\$111,011,600.82
<b>TOTAL PAYMENTS</b>				<b>\$49,057,585.59</b>		<b>\$ 2,009,480,729.99</b>

ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 3,858.85	3,858.85	\$ -
803000	48,537,218.24	34,054,218.24	14,483,000.00
804000	\$ 516,508.50	\$ 516,508.50	\$ -
<b>TOTAL</b>	<b>\$ 49,057,585.59</b>	<b>\$ 34,574,585.59</b>	<b>\$ 14,483,000.00</b>
<b>Difference*</b>		<b>\$0.00</b>	

\*Explanation of Differences:

Total Difference	\$ -
	\$ 49,057,585.59
	40,962
	\$ 2,009,480,729.99

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- MARCH 2014 VOUCHERS (GL)**

**FEBRUARY 2014 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	04/07/14	02/15/14	Feb-14	16,130.53	51	\$822,657.03
<b>Wire Payments</b>						
Iberdrola Renewables	03/20/14	02/15/14	Feb-14	1,640.00	33	\$54,120.00
Conoco Phillips	03/24/14	02/15/14	Feb-14	1,950,900.00	37	\$72,183,300.00
Anadarko Energy Services	03/25/14	02/15/14	Feb-14	3,574,455.00	38	\$135,829,290.00
Bill Barrett Corporation	03/25/14	02/15/14	Feb-14	822,225.00	38	\$31,244,550.00
BP Energy Company	03/25/14	02/15/14	Feb-14	4,385,241.35	38	\$166,639,171.30
Chevron Texaco Natural Gas	03/25/14	02/15/14	Feb-14	1,926,338.00	38	\$73,200,844.00
Concord Energy LLC	03/25/14	02/15/14	Feb-14	768,705.00	38	\$29,210,790.00
Continuum Energy	03/25/14	02/15/14	Feb-14	473,478.90	38	\$17,992,198.20
EDF Trading North America LLC	03/25/14	02/15/14	Feb-14	4,424,983.39	38	\$168,149,368.82
JP Morgan Ventures Energy Corpore	03/25/14	02/15/14	Feb-14	5,470,856.34	38	\$207,892,540.92
Koch Energy Services, LLC	03/25/14	02/15/14	Feb-14	3,615,785.00	38	\$137,399,830.00
Occidental Energy Marketing Inc	03/25/14	02/15/14	Feb-14	1,938,325.00	38	\$73,656,350.00
QEP Marketing Company	03/25/14	02/15/14	Feb-14	1,455,689.68	38	\$55,316,207.84
Shell Energy North America (US) LP	03/25/14	02/15/14	Feb-14	14,700.00	38	\$558,600.00
Trademark Merchant Energy LLC	03/25/14	02/15/14	Feb-14	2,657,608.11	38	\$100,989,032.18

TOTAL PAYMENTS	<b>\$33,497,059.30</b>	<b>\$1,271,138,850.29</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	16,130.53	16,130.53	\$ -
803000	33,433,900.77	10,043,900.77	23,390,000.00
804000	47,028.00	47,028.00	-
<b>TOTAL</b>	<b>\$ 33,497,059.30</b>	<b>\$ 10,107,059.30</b>	<b>\$ 23,390,000.00</b>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	<b>\$ -</b>
	<b>\$33,497,059.30 37.948 \$1,271,138,850.29</b>

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- APRIL 2014 VOUCHERS (GL)**

**MARCH 2014 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	05/05/14	03/15/14	Mar-14	17,640.35	51	\$899,657.85
<b>Wire Payments</b>						
Conoco Phillips	04/10/14	03/15/14	Mar-14	2,291,520.00	26	\$59,579,520.00
Trademark Merchant Energy LLC	04/16/14	03/15/14	Mar-14	48,600.00	32	\$1,555,200.00
Anadarko Energy Services	04/25/14	03/15/14	Mar-14	90,100.00	41	\$3,694,100.00
Bill Barrett Corporation	04/25/14	03/15/14	Mar-14	526,875.00	41	\$21,601,875.00
BP Energy Company	04/25/14	03/15/14	Mar-14	5,197,608.47	41	\$213,101,947.27
BP Energy Company	04/25/14	03/15/14	Mar-14	15,371.79	41	\$630,243.39
Continuum Energy	04/25/14	03/15/14	Mar-14	372,587.50	41	\$15,276,087.50
EDF Trading North America LLC	04/25/14	03/15/14	Mar-14	410,795.00	41	\$16,842,595.00
JP Morgan Ventures Energy Corpora	04/25/14	03/15/14	Mar-14	1,174,063.49	41	\$48,136,603.09

<b>TOTAL PAYMENTS</b>	<b>\$10,145,161.60</b>	<b>\$381,317,829.10</b>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	17,640.35	17,640.35	\$ -
803000	10,127,521.25	2,927,521.25	7,200,000.00
804000		40.00	(40.00) 1/
<b>TOTAL</b>	<b>\$ 10,145,161.60</b>	<b>\$ 2,945,201.60</b>	<b>\$ 7,199,960.00</b>

**Difference\*** -

\*Explanation of Differences:

1/ Accounts receivable miscellaneous correction on city gate purchases

<b>Total Difference</b>	<b>\$ -</b>	<b>\$10,145,161.60</b>	<b>37.586</b>	<b>\$381,317,829.10</b>
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**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- MAY 2014 VOUCHERS (GL)**

APRIL 2014 PRODUCTION

February 16, 2016

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	06/10/14	04/15/14	Apr-14	19,823.52	56	\$1,110,117.12
<b>Wire Payments</b>						
Anadarko Energy Services	05/23/14	04/15/14	Apr-14	390,250.02	38	\$14,829,500.76
Bill Barrett Corporation	05/23/14	04/15/14	Apr-14	435,900.00	38	\$16,564,200.00
Concord Energy LLC	05/23/14	04/15/14	Apr-14	353,700.00	38	\$13,440,600.00
EDF Trading North America LLC	05/23/14	04/15/14	Apr-14	142,315.00	38	\$5,407,970.00
JP Morgan Ventures Energy Corpora	05/23/14	04/15/14	Apr-14	1,364,158.70	38	\$51,838,030.60
Occidental Energy Marketing Inc	05/23/14	04/15/14	Apr-14	220,850.00	38	\$8,392,300.00
Shell Energy North America (US) LP	05/23/14	04/15/14	Apr-14	452,000.00	38	\$17,176,000.00

TOTAL PAYMENTS	\$3,378,997.24	\$128,758,718.48
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 19,823.52	\$ 19,823.52	\$ -
803000	3,336,048.72	523,048.72	2,813,000.00
804000	23,125.00	23,125.00	-
<b>TOTAL</b>	<b>\$ 3,378,997.24</b>	<b>\$ 565,997.24</b>	<b>\$ 2,813,000.00</b>
Difference*	\$0.00		

\*Explanation of Differences:

Total Difference	\$ -
	\$3,378,997.24 38.106 \$128,758,718.48

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JUNE 2014 VOUCHERS (GL)**

MAY 2014 PRODUCTION

February 16, 2016

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	07/02/14	05/15/14	May-14	390,469.98	48	\$18,742,559.04
<u>Wire Payments</u>						
Concord Energy LLC	06/25/14	05/15/14	May-14	40,034.00	41	\$1,641,394.00
EDF Trading North America LLC	06/25/14	05/15/14	May-14	47,175.00	41	\$1,934,175.00

TOTAL PAYMENTS	<u>\$477,678.98</u>	<u>\$22,318,128.04</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 390,469.98	\$ 390,469.98	\$ -
803000	0.00	(87,000.00)	87,000.00
804000	87,209.00	87,209.00	-
TOTAL	<u>\$ 477,678.98</u>	<u>\$ 390,678.98</u>	<u>\$ 87,000.00</u>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	<u>0.00</u>
	<u>\$477,678.98      46.722      \$22,318,128.04</u>

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- JULY 2014 VOUCHERS (GL)**

JUNE 2014 PRODUCTION

February 16, 2016

SOURCE		PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	08/01/14	06/15/14	Jun-14	35,168.98	47	\$1,652,942.06
<u>Wire Payments</u>							
						0	\$0.00

TOTAL PAYMENTS	\$35,168.98	\$1,652,942.06
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 35,168.98	\$ 35,168.98	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	-
TOTAL	\$ 35,168.98	\$ 35,168.98	\$ -
Difference*	\$0.00		

\*Explanation of Differences:

Total Difference	\$ -		
	\$35,168.98	47.000	\$1,652,942.06



**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- AUGUST 2014 VOUCHERS (GL)**

JULY 2014 PRODUCTION

February 16, 2016

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	09/05/14	07/15/14	Jul-14	29,068.22	52	\$1,511,547.44
<u>Wire Payments</u>					0	\$0.00

TOTAL PAYMENTS	\$29,068.22	\$1,511,547.44
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 29,068.22	\$ 29,068.22	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	-
<b>TOTAL</b>	<b>29,068.22</b>	<b>29,068.22</b>	<b>0.00</b>

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	\$ -
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\$29,068.22	52.000	\$1,511,547.44
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**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- SEPTEMBER 2014 VOUCHERS (GL)**

**AUGUST 2014 PRODUCTION**

February 16, 2016

SOURCE		PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	10/06/14	08/15/14	Aug-14	29,370.50	52	\$1,527,266.00
<u>Wire Payments</u>							
						0	\$0.00

TOTAL PAYMENTS	\$29,370.50	\$1,527,266.00
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 29,370.50	\$ 29,370.50	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	-
<b>TOTAL</b>	<b>\$ 29,370.50</b>	<b>\$ 29,370.50</b>	<b>\$ -</b>
Difference*	\$0.00		

\*Explanation of Differences:

Total Difference	\$ -		
	\$29,370.50	52.000	\$1,527,266.00

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- OCTOBER 2014 VOUCHERS (GL)**

SEPTEMBER 2014 PRODUCTION

February 16, 2016

SOURCE		PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment	Wexpro	11/05/14	09/15/14	Sep-14	28,079.36	51	\$1,432,047.36
<u>Wire Payments</u>							
						0	\$0.00

TOTAL PAYMENTS	\$28,079.36	\$1,432,047.36
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 28,079.36	\$ 28,079.36	\$ -
803000	0.00	0.00	0.00
804000	0.00	0.00	\$ -
TOTAL	\$ 28,079.36	\$ 28,079.36	\$ -

Difference\* \$0.00

\*Explanation of Differences:

Total Difference	\$ -
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\$28,079.36	51.000	\$1,432,047.36
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**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- NOVEMBER 2014 VOUCHERS (GL)**

**OCTOBER 2014 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	12/05/14	10/15/14	Oct-14	23,688.58	51	\$1,208,117.58
<u>Wire Payments</u>						
Concord Energy LLC	11/24/14	10/15/14	Oct-14	1,792.50	40	\$71,700.00
TOTAL PAYMENTS				<u>\$25,481.08</u>		<u>\$1,279,817.58</u>

ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 23,688.58	\$ 23,688.58	\$ -
803000		18,300,000.00	(18,300,000.00)
804000	1,792.50	1,792.50	\$ -
TOTAL	<u>\$ 25,481.08</u>	<u>\$ 18,325,481.08</u>	<u>\$ (18,300,000.00)</u>
Difference*	\$0.00		

\*Explanation of Differences:

Total Difference	<u>\$ -</u>		
	\$25,481.08	50.226	\$1,279,817.58

**QUESTAR GAS COMPANY**

**Gas Accounting**

**PAYMENT OF PURCHASED GAS -- DECEMBER 2014 VOUCHERS (GL)**

**NOVEMBER 2014 PRODUCTION**

February 16, 2016

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
ACH Payment Wexpro	01/03/15	11/15/14	Nov-14	24,267.24	49	\$1,189,094.76
<b>Wire Payments</b>						
BP Energy Company	12/22/14	11/15/14	Nov-14	3,301,920.00	37	\$122,171,040.00
Anadarko Energy Services	12/23/14	11/15/14	Nov-14	186,825.00	38	\$7,099,350.00
Chevron Texaco Natural Gas	12/23/14	11/15/14	Nov-14	3,720.00	38	\$141,360.00
Concord Energy LLC	12/23/14	11/15/14	Nov-14	5,833,804.03	38	\$221,684,553.14
Continuum Energy	12/23/14	11/15/14	Nov-14	262,787.50	38	\$9,985,925.00
EDF Trading North America LLC	12/23/14	11/15/14	Nov-14	2,749,387.50	38	\$104,476,725.00
Iberdrola Energy Services LLC	12/23/14	11/15/14	Nov-14	30,618.00	38	\$1,163,484.00
JP Morgan Ventures Energy Corpora	12/23/14	11/15/14	Nov-14	267,049.36	38	\$10,147,875.68
Mieco Inc	12/23/14	11/15/14	Nov-14	1,147,686.00	38	\$43,612,068.00
Occidental Energy Marketing Inc	12/23/14	11/15/14	Nov-14	3,193,980.00	38	\$121,371,240.00
QEP Marketing Company	12/23/14	11/15/14	Nov-14	1,179,333.56	38	\$44,814,675.28
Shell Energy North America (US) LP	12/23/14	11/15/14	Nov-14	2,250.00	38	\$85,500.00
<b>TOTAL PAYMENTS</b>				<b>\$18,183,628.19</b>		<b>\$687,942,890.86</b>

ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ 24,267.24	\$ 24,267.24	\$ -
803000	16,725,610.84	19,957,311.26	(3,231,700.42)
804000	1,433,750.11	1,433,750.11	\$ -
<b>TOTAL</b>	<b>\$ 18,183,628.19</b>	<b>\$ 21,415,328.61</b>	<b>\$ (3,231,700.42)</b>
<b>Difference*</b>		<b>\$0.00</b>	

\*Explanation of Differences:

Total Difference	\$ -
	<b>\$18,183,628.19</b>
	<b>37.833</b>
	<b>\$687,942,890.86</b>

4.0.1

### **ACCOUNTS PAYABLE LAG**

Lag Days for accounts payable is summarized on page 4.1.1.

Lag days for goods and services provided to Questar Gas by its affiliates are calculated and summarized on page 4.1.1. along with the lag days for miscellaneous expenses.

The lag days for materials and services other than those noted above, was determined from the charges through the Accounts Payable system to operating and maintenance accounts (870000 - 932003) and clearing accounts (184001 - 184004) for the year 2014. There were 11,337 invoices processed through the Accounts Payable system in 2014 involving charges to these accounts. The invoice date was used to represent the date goods and services were received and the check date as the date of payment. The resulting lag days is shown on page 4.8.1. Note that payments for postage were shown separately because of their significance. Postage is purchased in advance about every two weeks, so a lag time of -7 days was used to determine dollar days.

Questar Gas Company  
2014 Lead Lag Study - Lag Days for Accounts Payable  
For the 12 Months Ending 12/31/14

Voucher		Total Expenses	Amount	Days	Dollar Days	Reference
<b><u>Purchases From Affiliates</u></b>						
471,561V	QPC Vehicles	643	643	46.006	29,562	4.2.1
562, IU9	Questar Pipeline	5,092,663	5,092,663	38.580	196,473,814	4.3.1
563, IU1	Questar Corporation	37,756,692	37,756,692	40.633	1,534,159,157	4.4.1
565	Questar Project Employee Co.	764,676	764,676	39.227	29,996,197	4.5.1
905A	Questar InfoCom	30,969	30,969	47.671	1,476,317	4.6.1
569	Questar Energy Services	8,915	8,915	37.368	333,145	4.7.1
<b><u>Other Miscellaneous Vouchers</u></b>						
196B, TELCOM	QGC charges to all affiliates	(689,948)	(689,948)	47.783	(32,968,111)	4.10.1
QCFB	Accounting & Finance Costs to Corp	(350,400)	(350,400)	43.226	(15,146,419)	4.12.1
466	Building Rentals Wexpro	(24,000)	(24,000)	86.884	(2,085,221)	4.11.1
472	Co. Used Gas (Accts. 810, 812)	(580,292)	(580,292)	34.919	(20,263,088)	3.1.1
510	Prepaid expenses	4,720,657	4,720,657	(137.656)	(649,828,880)	4.13.1
BI-NGV	NGV Billing & Adjustments	78,692	78,692	51.400	4,044,765	2.5.1
BI0, BI-MS	Damage Claims Revenues	(775,339)	(775,339)	56.031	(43,442,893)	4.8.1
		46,033,928	46,033,928	<b>21.783</b>	1,002,778,346	
<b><u>Other Accounts Payable Purchases</u></b>						
A/P	Postage	3,562,609	3,562,609	(7.000)	(24,938,263)	4.9.1
A/P	Other Than Postage	9,566,101	9,566,101	38.300	366,383,456	4.9.1
EX	Expense Module (Pcards)	1,351,540	1,351,540	45.765	61,852,595	4.9.1
510	Journal 510 non-prepayments	203,371	203,371	30.000	6,101,135	4.13.1
		14,683,622	14,683,622	<b>27.881</b>	409,398,923	



**Questar Gas Company  
2014 Lead-Lag Study  
Bills From Questar Pipeline Company QPC Vehicles**

Service Month	Journal ID	Date	Midpoint	Account	Amount	Lag Days	Dollar Days
1/1/2014	561V	2014-01-31	12/15/2013	184004	300.57	47	14,126.79
2/1/2014	561V	2014-02-28	1/15/2014	184008	506.12	44	22,269.28
3/1/2014	561V	2014-03-31	2/15/2014	184008	361.15	44	15,890.60
4/1/2014	561V	2014-04-30	3/15/2014	184008	553.72	46	25,471.12
5/1/2014	561V	2014-05-31	4/15/2014	184008	5,025.12	46	231,155.52
5/1/2014	561V	2014-05-31	4/15/2014	888001	27.87	46	1,282.02
6/1/2014	561V	2014-06-30	5/15/2014	184008	2,973.54	46	136,782.84
7/1/2014	561V	2014-07-31	6/15/2014	184008	2,019.60	46	92,901.60
8/1/2014	561V	2014-08-31	7/15/2014	184008	1,512.37	47	71,081.39
9/1/2014	561V	2014-09-30	8/15/2014	184008	6,531.86	46	300,465.56
10/1/2014	561V	2014-10-31	9/15/2014	184008	1,025.92	46	47,192.32
11/1/2014	561V	2014-11-30	10/15/2014	184002	275.31	46	12,664.26
11/1/2014	561V	2014-11-30	10/15/2014	184008	1,807.86	46	83,161.56
11/1/2014	561V	2014-11-30	10/15/2014	888003	19.68	46	905.28
11/1/2014	561V	2014-11-30	10/15/2014	921000	81.86	46	3,765.56
12/1/2014	561V	2014-12-31	11/15/2014	184002	669.55	46	30,799.30
12/1/2014	561V	2014-12-31	11/15/2014	184008	3,124.04	46	143,705.84
12/1/2014	561V	2014-12-31	11/15/2014	888003	10.39	46	477.94
					26,826.53	46.003	1,234,098.78

Service Month	Journal ID	Date	Midpoint	Account	Amount	Lag Days	Dollar Days
4/1/2014	471DEPT	2014-04-30	3/15/2014	870000	53.55	46	2,463.30
5/1/2014	471DEPT	2014-05-31	4/15/2014	870000	40.39	46	1,857.94
6/1/2014	471DEPT	2014-06-30	5/15/2014	870000	24.21	46	1,113.66
7/1/2014	471DEPT	2014-07-31	6/15/2014	870000	115.19	46	5,298.74
8/1/2014	471DEPT	2014-08-31	7/15/2014	870000	91.00	47	4,277.00
9/1/2014	471DEPT	2014-09-30	8/15/2014	870000	107.75	46	4,956.50
10/1/2014	471DEPT	2014-10-31	9/15/2014	870000	19.79	46	910.34
12/1/2014	471DEPT	2014-12-31	11/15/2014	870000	50.88	46	2,340.48
					502.76	46.181	23,217.96

**Total QPC Vehicles** 27,329.29 46.006 1,257,316.74

Questar Gas Company  
2014 Lead-Lag Study  
Bills From Questar Pipeline Company

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-14	ICO09-2525	1/21/2014	1/27/2014	12/15/2013	665,543.67	43	28,618,378
Jan-14	MGR09-144	1/13/2014	1/21/2014	12/15/2013	3,066,888.00	37	113,474,856
Jan-14	QPC122013265387	1/9/2014	1/23/2014	12/15/2013	1,278,046.92	39	49,843,830
Jan-14	QPC122013265386	1/9/2014	1/23/2014	12/15/2013	5,201,264.96	39	202,849,333
Feb-14	QPC012014270257	2/13/2014	2/18/2014	1/15/2014	5,200,014.90	34	176,800,507
Feb-14	QPC012014270256	2/13/2014	2/18/2014	1/15/2014	1,216,811.68	34	41,371,597
Feb-13	ICO09-2349	2/19/2013	1/8/2014	1/15/2013	438,133.61	358	156,851,832
Feb-14	ICO09-2538	2/19/2014	4/11/2014	1/15/2014	447,720.54	86	38,503,966
Mar-14	QPC022014277908	3/12/2014	3/20/2014	2/15/2014	1,222,989.06	33	40,358,639
Mar-14	QPC022014277909	3/12/2014	3/20/2014	2/15/2014	5,148,377.04	33	169,896,442
Mar-14	ICO09-2546	3/11/2014	3/20/2014	2/15/2014	444,907.91	33	14,681,961
Jul-14	ICO09-2588	7/17/2014	7/22/2014	6/15/2014	432,199.59	37	15,991,385
Jul-14	QPC062014300372	7/11/2014	7/23/2014	6/15/2014	1,199,866.57	38	45,594,930
Jul-14	QPC062014300371	7/11/2014	7/23/2014	6/15/2014	4,637,127.11	38	176,210,830
May-14	QPC042014289068	5/12/2014	5/22/2014	4/15/2014	1,210,547.58	37	44,790,260
May-14	QPC042014289069	5/13/2014	5/22/2014	4/15/2014	4,649,611.65	37	172,035,631
May-14	ICO09-2568	5/15/2014	5/20/2014	4/15/2014	394,850.62	35	13,819,772
Apr-14	ICO09-2558	4/18/2014	4/24/2014	3/15/2014	415,396.34	40	16,615,854
Jun-14	ICO09-2579	6/16/2014	6/19/2014	5/15/2014	539,887.30	35	18,896,056
Apr-14	QPC032014283466	4/10/2014	4/21/2014	3/15/2014	1,232,450.66	37	45,600,674
Apr-14	QPC032014283465	4/10/2014	4/21/2014	3/15/2014	5,145,184.76	37	190,371,836
Jun-14	QPC052014294812	6/12/2014	6/20/2014	5/15/2014	1,202,757.79	36	43,299,280
Jun-14	QPC052014294813	6/12/2014	6/20/2014	5/15/2014	4,632,545.72	36	166,771,646
Oct-14	QPC092014316722*	10/10/2014	10/23/2014	9/15/2014	4,633,267.61	38	176,064,169
Oct-14	QPC092014316723	10/10/2014	10/23/2014	9/15/2014	1,194,528.61	38	45,392,087
Oct-14	ICO09-2620	10/17/2014	10/27/2014	9/15/2014	578,642.73	42	24,302,995
Aug-14	QPC072014306271	8/13/2014	8/21/2014	7/15/2014	4,635,319.51	37	171,506,822
Aug-14	QPC072014306272	8/13/2014	8/21/2014	7/15/2014	1,196,327.94	37	44,264,134
Aug-14	ICO09-2598	8/11/2014	8/19/2014	7/15/2014	327,406.06	35	11,459,212
Nov-14	QPC102014319854	11/13/2014	11/24/2014	10/15/2014	4,650,998.80	40	186,039,952
Nov-14	QPC102014319855	11/13/2014	11/24/2014	10/15/2014	1,216,868.28	40	48,674,731
Nov-14	ICO09-2629	11/18/2014	11/25/2014	10/15/2014	500,586.64	41	20,524,052
Jul-14	QPC072014311102	7/29/2014	8/7/2014	6/15/2014	102,300.00	53	5,421,900
Sep-14	QPC082014311719	9/11/2014	9/19/2014	8/15/2014	4,636,226.00	35	162,267,910
Sep-14	QPC082014311718	9/11/2014	9/19/2014	8/15/2014	1,193,299.81	35	41,765,493
Sep-14	ICO09-2608	9/16/2014	9/24/2014	8/15/2014	404,531.21	40	16,181,248
Dec-14	ICO09-2639	12/15/2014	12/30/2014	11/15/2014	547,568.13	45	24,640,566
Dec-14	QPC112014327820	12/11/2014	12/18/2014	11/15/2014	1,247,825.65	33	41,178,246
Dec-14	QPC112014327821	12/11/2014	12/18/2014	11/15/2014	5,172,845.79	33	170,703,911
					<b>82,261,666.75</b>	<b>38.580</b>	<b>3,173,636,925.21</b>

Questar Gas Company  
2014 Lead-Lag Study  
Bills From Questar Corporation

Service Mor Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-14 ICO07-3473	1/23/2014	1/27/2014	12/15/2013	6,118,137	43	263,079,911
Feb-14 ICO07-3484	2/21/2014	2/27/2014	1/15/2014	5,446,360	43	234,193,464
Mar-14 ICO07-3497	3/17/2014	3/21/2014	2/15/2014	6,148,006	34	209,032,214
Apr-14 ICO07-3508	4/9/2014	4/24/2014	3/15/2014	5,719,813	40	228,792,535
May-14 ICO07-3522	5/13/2014	5/19/2014	4/15/2014	5,598,702	34	190,355,868
Jun-14 ICO07-3534	6/12/2014	6/19/2014	5/15/2014	6,023,715	35	210,830,031
Jul-14 ICO07-3558	7/15/2014	7/30/2014	6/15/2014	17,767,300	45	799,528,482
Aug-14 ICO07-3571	8/13/2014	8/19/2014	7/15/2014	4,879,802	35	170,793,072
Sep-14 ICO07-3583	9/11/2014	9/24/2014	8/15/2014	5,465,082	40	218,603,282
Oct-14 ICO07-3620	10/20/2014	10/28/2014	9/15/2014	6,213,110	43	267,163,734
Nov-14 ICO07-3632	11/12/2014	11/25/2014	10/15/2014	5,142,201	41	210,830,243
Dec-14 ICO07-3654	12/12/2014	12/30/2014	11/15/2014	5,688,296	45	255,973,334
				<b>80,210,525</b>	<b>40.633</b>	<b>3,259,176,171</b>

**Questar Gas Company**  
**2014 Lead-Lag Study**  
**Bills From Questar Project Employee Company**

Service	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-14	ICO46-711	20-Jan-14	27-Jan-14	12/15/2013	65,030	43	2,796,272
Feb-14	ICO46-718	19-Feb-14	24-Feb-14	1/15/2014	102,738	40	4,109,540
Mar-14	ICO46-724	13-Mar-14	20-Mar-14	2/15/2014	109,114	33	3,600,746
Apr-14	ICO46-730	15-Apr-14	5-May-14	3/15/2014	70,075	51	3,573,827
May-14	ICO46-735	8-May-14	16-May-14	4/15/2014	104,590	31	3,242,297
Jun-14	ICO46-740	12-Jun-14	19-Jun-14	5/15/2014	93,903	35	3,286,590
Jul-14	ICO46-745	15-Jul-14	22-Jul-14	6/15/2014	98,120	37	3,630,426
Aug-14	ICO46-750	12-Aug-14	19-Aug-14	7/15/2014	93,961	35	3,288,637
Sep-14	ICO46-756	10-Sep-14	26-Sep-14	8/15/2014	115,242	42	4,840,165
Oct-14	ICO46-762	13-Oct-14	27-Oct-14	9/15/2014	78,189	42	3,283,929
Nov-14	ICO46-767	19-Nov-14	25-Nov-14	10/15/2014	104,288	41	4,275,788
Dec-14	ICO46-772	17-Dec-14	30-Dec-14	11/15/2014	118,110	45	5,314,942
					1,153,358	39.227	45,243,158



**Questar Gas Company**  
**2014 Lead-Lag Study**  
**Bills From Questar InfoComm**

Service Month	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Jan-14	0000021506	21-Jan-14	27-Jan-14	12/15/2013	1,151	43	49,506
Feb-14	0000021557	18-Feb-14	23-May-14	1/15/2014	1,151	128	147,368
Mar-14	0000021654	18-Mar-14	21-Mar-14	2/15/2014	1,151	34	39,145
Apr-14	0000021702	21-Apr-14	24-Apr-14	3/15/2014	1,209	40	48,355
May-14	0000021710	19-May-14	23-May-14	4/15/2014	1,209	38	45,937
Jun-14	0000021799	17-Jun-14	19-Jun-14	5/15/2014	1,209	35	42,311
Jul-14	0000021853	21-Jul-14	30-Jul-14	6/15/2014	1,209	45	54,400
Aug-14	0000021865	12-Aug-14	28-Aug-14	7/15/2014	1,209	44	53,191
Sep-14	0000021910	15-Sep-14	24-Sep-14	8/15/2014	1,209	40	48,355
Oct-14	0000021997	17-Oct-14	27-Oct-14	9/15/2014	1,209	42	50,773
Nov-14	0000022047	20-Nov-14	25-Nov-14	10/15/2014	1,209	41	49,564
Dec-14	0000022107	17-Dec-14	30-Dec-14	11/15/2014	1,209	45	54,400
					<b>14,334</b>	<b>47.671</b>	<b>683,304</b>

**Questar Gas Company**  
**2014 Lead-Lag Study**  
**Bills From Questar Energy Services**

Service Mo	Invoice	Invoice Date	Payment Date	Midpoint	Sum Amount	Lag Days	Dollar Days
Feb-14	ATS-53084	28-Feb-14	31-Mar-14	1/15/2014	360	75	27,030
May-14	ICO01-2535	14-May-14	19-May-14	4/15/2014	792	34	26,932
Jul-14	IC01-2560	10-Jul-14	22-Jul-14	6/15/2014	77,674	37	2,873,934
Nov-14	ICO01-2611	12-Nov-14	5-Dec-14	10/15/2014	1,296	51	66,113
					<b>80,123</b>	<b>37.368</b>	<b>2,994,009</b>

**Questar Gas Company**  
**2014 Lead Lag Study - Lag Days-Misc. Vouchers-Damage Claims Revenues**  
**12 Months Ending December 31, 2014**

	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
Total Payments Tested	(994,933.40)	56.031	(55,746,978.74)

**Questar Gas Company**

**2014 Lead Lag Study - Lag Days for Paying Invoices for Operating & Maintenance Expenses**

**For the 12 Months Ending December 31, 2014**

	<b>Number of Invoices</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Payments other than postage	11,337	9,566,101	38.300	366,383,456
Payments to Postmaster	54	3,562,609	(7.00)	(24,938,263)
Pcard payments	12	12,938,079	45.765	592,105,119



Questar Gas Company

2014 Lead Lag Study - Lag Days for Paying Invoices for PCard Operating & Maintenance Expenses

For the 12 Months Ending December 31, 2014

Supplier	Acctg Date	Date	Payment Date	Midpoint	Gross Amt	Lag Days	Dollar Days
J P Morgan Chase Bank NA	1/28/2014	1/24/2014	1/30/2014	12/15/2013	859,503.83	46	39,537,176.18
J P Morgan Chase Bank NA	2/28/2014	2/25/2014	3/3/2014	1/15/2014	996,029.26	47	46,813,375.22
J P Morgan Chase Bank NA	3/27/2014	3/25/2014	3/31/2014	2/15/2014	1,218,957.26	44	53,634,119.44
J P Morgan Chase Bank NA	4/28/2014	4/25/2014	4/29/2014	3/15/2014	1,172,730.15	45	52,772,856.75
J P Morgan Chase Bank NA	5/29/2014	5/27/2014	6/2/2014	4/15/2014	1,026,085.31	48	49,252,094.88
J P Morgan Chase Bank NA	6/27/2014	6/25/2014	6/30/2014	5/15/2014	1,062,101.07	46	48,856,649.22
J P Morgan Chase Bank NA	7/29/2014	7/25/2014	7/30/2014	6/15/2014	1,054,603.21	45	47,457,144.45
J P Morgan Chase Bank NA	8/27/2014	8/25/2014	8/28/2014	7/15/2014	1,085,970.76	44	47,782,713.44
J P Morgan Chase Bank NA	9/29/2014	9/25/2014	9/30/2014	8/15/2014	1,112,419.82	46	51,171,311.72
J P Morgan Chase Bank NA	10/31/2014	10/24/2014	10/29/2014	9/15/2014	1,195,639.16	44	52,608,123.04
J P Morgan Chase Bank NA	11/30/2014	11/25/2014	12/1/2014	10/15/2014	1,174,335.39	47	55,193,763.33
J P Morgan Chase Bank NA	12/29/2014	12/26/2014	1/2/2015	11/15/2014	979,703.99	48	47,025,791.52
					12,938,079.21	45.765	592,105,119.19

Questar Gas Company							
2014 Lead-Lag Study							
Lead Lag Days on Intercompany Billings							
All Companies							
Invoice Date	GL Business	Orig Item Amt	Payment Posted	Customer	Midpoint	Lag Days	Dollar Days
2014-02-13	2014-01-31	-28,411.26	2014-02-28	02	1/15/2014	44	(1,250,095)
2014-02-13	2014-01-31	109,563.15	2014-02-26	07	1/15/2014	42	4,601,652
2014-02-13	2014-01-31	1,276.73	2014-02-26	08	1/15/2014	42	53,623
2014-02-13	2014-01-31	2,090.35	2014-02-26	10	1/15/2014	42	87,795
2014-02-13	2014-01-31	169,178.82	2014-02-28	09	1/15/2014	44	7,443,868
2014-02-13	2014-01-31	35,525.16	2014-02-26	13	1/15/2014	42	1,492,057
2014-02-13	2014-01-31	6,485.94	2014-02-28	30	1/15/2014	44	285,381
2014-02-13	2014-01-31	737.78	2014-02-26	31	1/15/2014	42	30,987
2014-02-13	2014-01-31	141.07	2014-02-26	54	1/15/2014	42	5,925
2014-02-13	2014-01-31	6,344.25	2014-02-26	55	1/15/2014	42	266,459
2014-03-13	2014-02-28	81,816.81	2014-04-23	02	2/15/2014	67	5,481,726
2014-03-13	2014-02-28	158,695.07	2014-03-25	07	2/15/2014	38	6,030,413
2014-03-13	2014-02-28	3,733.54	2014-03-21	08	2/15/2014	34	126,940
2014-03-13	2014-02-28	259,917.40	2014-03-27	09	2/15/2014	40	10,396,696
2014-03-13	2014-02-28	1,444.24	2014-03-25	10	2/15/2014	38	54,881
2014-03-13	2014-02-28	1,764.87	2014-03-21	13	2/15/2014	34	60,006
2014-03-13	2014-02-28	1,764.58	2014-03-25	31	2/15/2014	38	67,054
2014-03-13	2014-02-28	7,201.06	2014-03-26	30	2/15/2014	39	280,841
2014-03-13	2014-02-28	6.02	2014-03-25	54	2/15/2014	38	229
2014-03-13	2014-02-28	783.83	2014-03-25	55	2/15/2014	38	29,786
2014-04-09	2014-03-31	107,058.87	2014-06-25	02	3/15/2014	102	10,920,005
2014-04-09	2014-03-31	524,253.16	2014-04-25	07	3/15/2014	41	21,494,380
2014-04-09	2014-03-31	13,122.20	2014-04-22	08	3/15/2014	38	498,644
2014-04-09	2014-03-31	332,161.09	2014-04-30	09	3/15/2014	46	15,279,410
2014-04-09	2014-03-31	1,847.73	2014-04-24	10	3/15/2014	40	73,909
2014-04-09	2014-03-31	6,140.53	2014-04-22	13	3/15/2014	38	233,340
2014-04-09	2014-03-31	7,022.01	2014-04-30	30	3/15/2014	46	323,012
2014-04-09	2014-03-31	703.40	2014-04-24	31	3/15/2014	40	28,136
2014-04-09	2014-03-31	19,828.56	2014-04-24	55	3/15/2014	40	793,142
2014-04-09	2014-03-31	290.95	2014-06-25	56	3/15/2014	102	29,677
2014-04-09	2014-03-31	3,309.51	2014-06-25	57	3/15/2014	102	337,570
2014-05-14	2014-04-30	12,606.90	2014-07-21	02	4/15/2014	97	1,222,869
2014-05-14	2014-04-30	173,403.06	2014-05-20	07	4/15/2014	35	6,069,107
2014-05-14	2014-04-30	784.11	2014-05-20	08	4/15/2014	35	27,444
2014-05-14	2014-04-30	281,118.98	2014-05-28	09	4/15/2014	43	12,088,116
2014-05-14	2014-04-30	5,544.33	2014-05-23	10	4/15/2014	38	210,685
2014-05-14	2014-04-30	-792.12	2014-05-23	13	4/15/2014	38	(30,101)
2014-05-14	2014-04-30	-7,462.91	2014-05-23	30	4/15/2014	38	(283,591)
2014-05-14	2014-04-30	-3,847.38	2014-05-23	31	4/15/2014	38	(146,200)
2014-05-14	2014-04-30	17,456.45	2014-05-20	55	4/15/2014	35	610,976
2014-05-14	2014-04-30	-36.44	2014-05-23	56	4/15/2014	38	(1,385)
2014-05-14	2014-04-30	-414.46	2014-05-23	57	4/15/2014	38	(15,749)
2014-05-27	2014-04-30	509.25	2014-06-12	54	4/15/2014	58	29,537
2014-06-12	2014-05-31	12,242.94	2014-07-21	02	5/15/2014	67	820,277
2014-06-12	2014-05-31	101,629.98	2014-07-21	07	5/15/2014	67	6,809,209
2014-06-12	2014-05-31	-314.12	2014-06-19	08	5/15/2014	35	(10,994)
2014-06-12	2014-05-31	266,931.24	2014-06-25	09	5/15/2014	41	10,944,181
2014-06-12	2014-05-31	2,110.64	2014-06-25	10	5/15/2014	41	86,536
2014-06-12	2014-05-31	1,902.51	2014-06-25	13	5/15/2014	41	78,003
2014-06-12	2014-05-31	13,836.82	2014-06-25	30	5/15/2014	41	567,310



Lead Lag Days on Intercompany Billings							
All Companies							
Invoice Date	GL Business	Orig Item Amt	Payment Posted	Customer	Midpoint	Lag Days	Dollar Days
2014-06-12	2014-05-31	-49.90	2014-06-19	31	5/15/2014	35	(1,747)
2014-06-12	2014-05-31	21,211.93	2014-06-25	55	5/15/2014	41	869,689
2014-06-12	2014-05-31	-34.19	2014-06-19	56	5/15/2014	35	(1,197)
2014-06-12	2014-05-31	-388.87	2014-06-19	57	5/15/2014	35	(13,610)
2014-07-10	2014-06-30	62,356.06	2014-08-18	02	6/15/2014	64	3,990,788
2014-07-10	2014-06-30	134,253.28	2014-07-21	07	6/15/2014	36	4,833,118
2014-07-10	2014-06-30	1,793.23	2014-07-21	08	6/15/2014	36	64,556
2014-07-10	2014-06-30	380,077.46	2014-07-29	09	6/15/2014	44	16,723,408
2014-07-10	2014-06-30	1,426.99	2014-07-29	10	6/15/2014	44	62,788
2014-07-10	2014-06-30	-77,673.88	2014-07-29	13	6/15/2014	44	(3,417,651)
2014-07-10	2014-06-30	4,465.56	2014-07-29	30	6/15/2014	44	196,485
2014-07-10	2014-06-30	436.18	2014-07-29	31	6/15/2014	44	19,192
2014-07-10	2014-06-30	11,362.41	2014-07-21	55	6/15/2014	36	409,047
2014-07-10	2014-06-30	269.58	2014-08-19	56	6/15/2014	65	17,523
2014-07-10	2014-06-30	3,066.42	2014-08-19	57	6/15/2014	65	199,317
2014-08-13	2014-07-31	-17,597.09	2014-08-18	02	7/15/2014	34	(598,301)
2014-08-13	2014-07-31	113,227.85	2014-08-29	07	7/15/2014	45	5,095,253
2014-08-13	2014-07-31	-1,866.21	2014-08-18	08	7/15/2014	34	(63,451)
2014-08-13	2014-07-31	139,326.23	2014-08-27	09	7/15/2014	43	5,991,028
2014-08-13	2014-07-31	1,209.97	2014-08-27	10	7/15/2014	43	52,029
2014-08-13	2014-07-31	26,634.95	2014-08-20	13	7/15/2014	36	958,858
2014-08-13	2014-07-31	1,250.39	2014-08-27	30	7/15/2014	43	53,767
2014-08-13	2014-07-31	-453.64	2014-08-18	31	7/15/2014	34	(15,424)
2014-08-13	2014-07-31	9,994.87	2014-08-29	55	7/15/2014	45	449,769
2014-08-13	2014-07-31	-260.82	2014-08-18	56	7/15/2014	34	(8,868)
2014-08-13	2014-07-31	-2,966.78	2014-08-18	57	7/15/2014	34	(100,871)
2014-08-18	2014-07-31	453.64	2014-08-18	31	7/15/2014	34	15,424
2014-08-18	2014-07-31	-453.94	2014-09-04	31	7/15/2014	51	(23,151)
2014-09-10	2014-08-31	24,265.65	2014-11-11	02	8/15/2014	88	2,135,377
2014-09-10	2014-08-31	108,503.00	2014-09-22	07	8/15/2014	38	4,123,114
2014-09-10	2014-08-31	215.52	2014-09-26	08	8/15/2014	42	9,052
2014-09-10	2014-08-31	298,316.61	2014-09-29	09	8/15/2014	45	13,424,247
2014-09-10	2014-08-31	1,632.54	2014-09-24	10	8/15/2014	40	65,302
2014-09-10	2014-08-31	1,861.51	2014-09-26	13	8/15/2014	42	78,183
2014-09-10	2014-08-31	5,826.73	2014-09-29	30	8/15/2014	45	262,203
2014-09-10	2014-08-31	52.41	2014-09-24	31	8/15/2014	40	2,096
2014-09-10	2014-08-31	25,184.08	2014-09-18	55	8/15/2014	34	856,259
2014-09-10	2014-08-31	39.25	2014-11-11	56	8/15/2014	88	3,454
2014-09-10	2014-08-31	446.51	2014-11-11	57	8/15/2014	88	39,293
2014-10-09	2014-09-30	24,819.07	2014-11-11	02	9/15/2014	57	1,414,687
2014-10-09	2014-09-30	171,914.33	2014-11-03	07	9/15/2014	49	8,423,802
2014-10-09	2014-09-30	489.95	2014-11-03	08	9/15/2014	49	24,008
2014-10-09	2014-09-30	394,980.88	2014-11-03	09	9/15/2014	49	19,354,063
2014-10-09	2014-09-30	1,830.32	2014-10-21	10	9/15/2014	36	65,892
2014-10-09	2014-09-30	2,236.67	2014-10-28	13	9/15/2014	43	96,177
2014-10-09	2014-09-30	8,884.37	2014-11-03	30	9/15/2014	49	435,334
2014-10-09	2014-09-30	189.05	2014-11-03	31	9/15/2014	49	9,263
2014-10-09	2014-09-30	32,252.72	2014-10-22	55	9/15/2014	37	1,193,351
2014-10-09	2014-09-30	78.81	2014-11-11	56	9/15/2014	57	4,492
2014-10-09	2014-09-30	896.47	2014-11-11	57	9/15/2014	57	51,099
2014-10-15	2014-09-30	1,714.36	2014-10-28	54	9/15/2014	43	73,717
2014-11-12	2014-10-31	49,988.66	2015-01-16	02	10/15/2014	93	4,648,945

Lead Lag Days on Intercompany Billings							
All Companies							
Invoice Date	GL Business	Orig Item Amt	Payment Posted	Customer	Midpoint	Lag Days	Dollar Days
2014-11-12	2014-10-31	126,643.97	2014-12-01	07	10/15/2014	47	5,952,267
2014-11-12	2014-10-31	3,299.21	2014-12-01	08	10/15/2014	47	155,063
2014-11-12	2014-10-31	212,137.07	2014-12-01	09	10/15/2014	47	9,970,442
2014-11-12	2014-10-31	1,546.97	2014-12-01	10	10/15/2014	47	72,708
2014-11-12	2014-10-31	-1,296.34	2015-03-31	13	10/15/2014	167	(216,489)
2014-11-12	2014-10-31	-21.35	2014-12-03	31	10/15/2014	49	(1,046)
2014-11-12	2014-10-31	2,820.69	2014-12-01	30	10/15/2014	47	132,572
2014-11-12	2014-10-31	50,979.98	2014-12-01	55	10/15/2014	47	2,396,059
2014-12-03	2014-11-30	21.35	2014-12-03	31	11/15/2014	18	384
2014-12-03	2014-11-30	-21.55	2015-01-29	31	11/15/2014	75	(1,616)
2014-12-12	2014-11-30	75,523.67	2015-02-10	02	11/15/2014	87	6,570,559
2014-12-12	2014-11-30	111,448.25	2014-12-31	07	11/15/2014	46	5,126,620
2014-12-12	2014-11-30	1,663.25	2015-01-14	08	11/15/2014	60	99,795
2014-12-12	2014-11-30	364,869.88	2015-01-14	09	11/15/2014	60	21,892,193
2014-12-12	2014-11-30	1,485.79	2014-12-31	10	11/15/2014	46	68,346
2014-12-12	2014-11-30	5,889.02	2014-12-31	30	11/15/2014	46	270,895
2014-12-12	2014-11-30	404.58	2014-12-31	31	11/15/2014	46	18,611
2014-12-12	2014-11-30	1,217.86	2014-12-31	46	11/15/2014	46	56,022
2014-12-12	2014-11-30	8,012.72	2014-12-31	55	11/15/2014	46	368,585
2015-01-22	2014-12-31	28,672.22	2015-03-05	02	12/15/2014	80	2,293,778
2015-01-22	2014-12-31	120,819.70	2015-02-02	07	12/15/2014	49	5,920,165
2015-01-22	2014-12-31	-9,992.08	2015-02-09	08	12/15/2014	56	(559,556)
2015-01-22	2014-12-31	61,681.90	2015-02-02	09	12/15/2014	49	3,022,413
2015-01-22	2014-12-31	1,853.90	2015-02-02	10	12/15/2014	49	90,841
2015-01-22	2014-12-31	134,314.88	2015-02-02	13	12/15/2014	49	6,581,429
2015-01-22	2014-12-31	-13,901.12	2015-01-29	30	12/15/2014	45	(625,550)
2015-01-22	2014-12-31	-2,430.51	2015-01-29	31	12/15/2014	45	(109,373)
2015-01-22	2014-12-31	865,170.10	2015-01-30	55	12/15/2014	46	39,797,825
		6,833,512				47.783	326,528,795



**Questar Gas Company**  
**2014 Lead-Lag Study**  
**Lead Lag Days on Intercompany Billings**  
**Wexpro**

Invoice Date	GL Business	Orig Item Amt	Payment Posted	Customer	Midpoint	Lag Days	Dollar Days
2014-02-13	2014-01-31	(28,411.26)	2014-02-28	02	1/15/2014	44	(1,250,095)
2014-03-13	2014-02-28	81,816.81	2014-04-23	02	2/15/2014	67	5,481,726
2014-04-09	2014-03-31	107,058.87	2014-06-25	02	3/15/2014	102	10,920,005
2014-05-14	2014-04-30	12,606.90	2014-07-21	02	4/15/2014	97	1,222,869
2014-06-12	2014-05-31	12,242.94	2014-07-21	02	5/15/2014	67	820,277
2014-07-10	2014-06-30	62,356.06	2014-08-18	02	6/15/2014	64	3,990,788
2014-08-13	2014-07-31	(17,597.09)	2014-08-18	02	7/15/2014	34	(598,301)
2014-09-10	2014-08-31	24,265.65	2014-11-11	02	8/15/2014	88	2,135,377
2014-10-09	2014-09-30	24,819.07	2014-11-11	02	9/15/2014	57	1,414,687
2014-11-12	2014-10-31	49,988.66	2015-01-16	02	10/15/2014	93	4,648,945
2014-12-12	2014-11-30	75,523.67	2015-02-10	02	11/15/2014	87	6,570,559
2015-01-22	2014-12-31	28,672.22	2015-03-05	02	12/15/2014	80	2,293,778
		<u>433,342.50</u>				<u>86.884</u>	<u>37,650,615.09</u>

**Questar Gas Company**  
**2014 Lead-Lag Study**  
**Lead Lag Days on Intercompany Billings**  
**Questar Corp**

Invoice Date	GL Business	Orig Item Amt	Payment Posted	Customer	Midpoint	Lag Days	Dollar Days
2014-02-13	2014-01-31	109,563.15	2014-02-26 07		1/15/2014	42	4,601,652
2014-03-13	2014-02-28	158,695.07	2014-03-25 07		2/15/2014	38	6,030,413
2014-04-09	2014-03-31	524,253.16	2014-04-25 07		3/15/2014	41	21,494,380
2014-05-14	2014-04-30	173,403.06	2014-05-20 07		4/15/2014	35	6,069,107
2014-06-12	2014-05-31	101,629.98	2014-07-21 07		5/15/2014	67	6,809,209
2014-07-10	2014-06-30	134,253.28	2014-07-21 07		6/15/2014	36	4,833,118
2014-08-13	2014-07-31	113,227.85	2014-08-29 07		7/15/2014	45	5,095,253
2014-09-10	2014-08-31	108,503.00	2014-09-22 07		8/15/2014	38	4,123,114
2014-10-09	2014-09-30	171,914.33	2014-11-03 07		9/15/2014	49	8,423,802
2014-11-12	2014-10-31	126,643.97	2014-12-01 07		10/15/2014	47	5,952,267
2014-12-12	2014-11-30	111,448.25	2014-12-31 07		11/15/2014	46	5,126,620
2015-01-22	2014-12-31	120,819.70	2015-02-02 07		12/15/2014	49	5,920,165
		1,954,355				43.226	84,479,099

Questar Gas Company  
2014 Lead-Lag Study - Prepaid Expenses

Invoice	Acctg Date	Gross Amt	Amount to Prepaid	Invoice Date	Payment Date	Beginning Point	Lag Days	Dollar Days
SLCO9818	3/31/2015	35,527.63	35,527.63	12/17/2014	1/19/2015	12/1/2014	49	1,740,853.87
MEMBERSHIP 2015	1/31/2015	500.00	500.00	12/8/2014	12/22/2014	12/1/2014	21	10,500.00
INV4000107	5/30/2014	4,134.50	4,134.50	4/30/2014	6/2/2014	4/1/2014	62	256,339.00
INV-0030528	1/31/2015	28,401.00	21,300.75	7/30/2014	12/16/2014	7/1/2014	168	3,578,526.00
IN328859	6/17/2014	80,510.15	7,216.46	6/6/2014	7/3/2014	6/1/2014	32	230,926.72
IN328859	6/17/2014	80,510.15	3,848.64	6/6/2014	7/3/2014	6/1/2014	32	123,156.48
IN328859	6/17/2014	80,510.15	37,038.80	6/6/2014	7/3/2014	6/1/2014	32	1,185,241.60
IN328859	6/17/2014	80,510.15	23,670.27	6/6/2014	7/3/2014	6/1/2014	32	757,448.64
IN328859	6/17/2014	80,510.15	8,735.98	6/6/2014	7/3/2014	6/1/2014	32	279,551.36
IN326737	2/4/2014	49,424.26	13,334.39	1/23/2014	2/21/2014	1/1/2014	51	680,053.89
IN326737	2/4/2014	49,424.26	15,631.30	1/23/2014	2/21/2014	1/1/2014	51	797,196.30
IN326737	2/4/2014	49,424.26	2,713.77	1/23/2014	2/21/2014	1/1/2014	51	138,402.27
IN326737	2/4/2014	49,424.26	13,837.75	1/23/2014	2/21/2014	1/1/2014	51	705,725.25
IN326737	2/4/2014	49,424.26	3,907.05	1/23/2014	2/21/2014	1/1/2014	51	199,259.55
IN14000927	12/31/2014	180,030.62	180,030.62	11/18/2014	12/18/2014	11/1/2014	47	8,461,439.14
IN14000926	12/31/2014	47,904.88	47,904.88	11/18/2014	12/18/2014	11/1/2014	47	2,251,529.36
IMINV055150*	3/31/2015	29,123.78	8,504.11	11/10/2014	12/15/2014	11/1/2014	44	374,180.84
HOU-16824	3/25/2014	55,040.00	55,040.00	3/24/2014	4/23/2014	3/1/2014	53	2,917,120.00
ECG69973	3/6/2014	7,615.20	7,615.20	3/6/2014	3/26/2014	3/1/2014	25	190,380.00
ECG69174	2/25/2014	98,600.00	98,600.00	2/12/2014	3/26/2014	2/1/2014	53	5,225,800.00
ANNUAL FEE 041414*	4/15/2014	80,000.00	80,000.00	4/14/2014	4/14/2014	4/1/2014	13	1,040,000.00
AGRCFY14-TURNGPS-QUEST/	9/30/2014	34,200.00	11,400.00	2/4/2014	9/19/2014	2/1/2014	230	2,622,000.00
9700067715	1/20/2015	5,980.70	5,980.70	12/19/2014	1/16/2015	12/1/2014	46	275,112.20
92911615	5/15/2015	75,000.00	75,000.00	12/15/2014	1/14/2015	12/1/2014	44	3,300,000.00
92877782	2/27/2015	100,336.10	9,458.16	10/1/2014	11/11/2014	10/1/2014	41	387,784.56
92877782	2/27/2015	100,336.10	56,748.94	10/1/2014	11/11/2014	10/1/2014	41	2,326,706.54
92877782	2/27/2015	100,336.10	525.45	10/1/2014	11/11/2014	10/1/2014	41	21,543.45
92877782	2/27/2015	100,336.10	1,576.36	10/1/2014	11/11/2014	10/1/2014	41	64,630.76
92877782	2/27/2015	100,336.10	10,509.06	10/1/2014	11/11/2014	10/1/2014	41	430,871.46
92877782	2/27/2015	100,336.10	5,254.53	10/1/2014	11/11/2014	10/1/2014	41	215,435.73
92877782	2/27/2015	100,336.10	5,254.53	10/1/2014	11/11/2014	10/1/2014	41	215,435.73
92877782	2/27/2015	100,336.10	2,627.27	10/1/2014	11/11/2014	10/1/2014	41	107,718.07
92877782	2/27/2015	100,336.10	3,152.72	10/1/2014	11/11/2014	10/1/2014	41	129,261.52
92877782	2/27/2015	100,336.10	1,576.36	10/1/2014	11/11/2014	10/1/2014	41	64,630.76
92877782	2/27/2015	100,336.10	500.00	10/1/2014	11/11/2014	10/1/2014	41	20,500.00
92877782	2/27/2015	100,336.10	3,152.72	10/1/2014	11/11/2014	10/1/2014	41	129,261.52
90147011	1/31/2014	46,999.75	46,999.75	1/1/2014	1/31/2014	1/1/2014	30	1,409,992.50
800804	12/15/2014	18,958.07	18,958.07	12/9/2014	2/5/2015	12/1/2014	66	1,251,232.62
7290026251/52	6/6/2014	37,380.00	1,800.00	5/29/2014	6/27/2014	5/1/2014	57	102,600.00
7290026251/52	6/6/2014	37,380.00	28,080.00	5/29/2014	6/27/2014	5/1/2014	57	1,600,560.00
7290026251/52	6/6/2014	37,380.00	2,500.00	5/29/2014	6/27/2014	5/1/2014	57	142,500.00
7290026251/52	6/6/2014	37,380.00	5,000.00	5/29/2014	6/27/2014	5/1/2014	57	285,000.00
591223	12/23/2014	155,208.48	68,296.32	12/17/2014	1/15/2015	12/1/2014	45	3,073,334.40
591223	12/23/2014	155,208.48	19,463.28	12/17/2014	1/15/2015	12/1/2014	45	875,847.60
591223	12/23/2014	155,208.48	969.60	12/17/2014	1/15/2015	12/1/2014	45	43,632.00
591223	12/23/2014	155,208.48	973.08	12/17/2014	1/15/2015	12/1/2014	45	43,788.60
591223	12/23/2014	155,208.48	5,446.56	12/17/2014	1/15/2015	12/1/2014	45	245,095.20
591223	12/23/2014	155,208.48	3,892.80	12/17/2014	1/15/2015	12/1/2014	45	175,176.00
591223	12/23/2014	155,208.48	1,550.40	12/17/2014	1/15/2015	12/1/2014	45	69,768.00
591223	12/23/2014	155,208.48	4,793.88	12/17/2014	1/15/2015	12/1/2014	45	215,724.60
591223	12/23/2014	155,208.48	13,062.12	12/17/2014	1/15/2015	12/1/2014	45	587,795.40
591223	12/23/2014	155,208.48	9,274.44	12/17/2014	1/15/2015	12/1/2014	45	417,349.80
591223	12/23/2014	155,208.48	1,280.40	12/17/2014	1/15/2015	12/1/2014	45	57,618.00
591223	12/23/2014	155,208.48	13,102.80	12/17/2014	1/15/2015	12/1/2014	45	589,626.00
591223	12/23/2014	155,208.48	13,102.80	12/17/2014	1/15/2015	12/1/2014	45	589,626.00
5222	10/27/2014	53,948.18	22,658.24	9/3/2014	10/2/2014	9/1/2014	31	702,405.44
5222	10/27/2014	53,948.18	12,408.08	9/3/2014	10/2/2014	9/1/2014	31	384,650.48



Questar Gas Company  
2014 Lead-Lag Study - Prepaid Expenses

Invoice	Acctg Date	Gross Amt	Amount to Prepaid	Invoice Date	Payment Date	Beginning Point	Lag Days	Dollar Days
5222	10/27/2014	53,948.18	18,881.86	9/3/2014	10/2/2014	9/1/2014	31	585,337.66
43906*	12/31/2014	32,720.29	32,720.29	11/11/2014	12/26/2014	11/1/2014	55	1,799,615.95
42587978	5/29/2014	60,897.98	60,897.98	5/8/2014	6/6/2014	5/1/2014	36	2,192,327.28
42587974	5/29/2014	4,939.86	4,939.86	5/8/2014	6/6/2014	5/1/2014	36	177,834.96
42587955	5/29/2014	1,925.19	1,925.19	5/8/2014	6/6/2014	5/1/2014	36	69,306.84
42587950	5/29/2014	2,295.36	2,295.36	5/8/2014	6/6/2014	5/1/2014	36	82,632.96
42587949	5/29/2014	469.23	469.23	5/8/2014	6/6/2014	5/1/2014	36	16,892.28
42587948	5/29/2014	28,543.93	28,543.93	5/8/2014	6/6/2014	5/1/2014	36	1,027,581.48
42587933	5/29/2014	2,493.63	2,493.63	5/8/2014	6/6/2014	5/1/2014	36	89,770.68
42587928/42587929	6/18/2014	52,054.11	52,054.11	5/8/2014	6/23/2014	5/1/2014	53	2,758,867.83
42587899	5/29/2014	1,236.94	1,236.94	5/8/2014	6/6/2014	5/1/2014	36	44,529.84
42587897	5/29/2014	28,337.36	28,337.36	5/8/2014	6/6/2014	5/1/2014	36	1,020,144.96
42587859	5/29/2014	34.50	34.50	5/8/2014	6/6/2014	5/1/2014	36	1,242.00
42587858	5/29/2014	7,141.12	7,141.12	5/8/2014	6/6/2014	5/1/2014	36	257,080.32
42587843	5/29/2014	780,987.22	780,987.22	5/8/2014	6/6/2014	5/1/2014	36	28,115,539.92
42587807	5/29/2014	30,658.39	30,658.39	5/8/2014	6/6/2014	5/1/2014	36	1,103,702.04
42587786	5/29/2014	7,450.52	7,450.52	5/8/2014	6/6/2014	5/1/2014	36	268,218.72
42587768	5/29/2014	25,974.94	25,974.94	5/7/2014	6/5/2014	5/1/2014	35	909,122.90
42587730	5/29/2014	5,411.44	5,411.44	5/7/2014	6/5/2014	5/1/2014	35	189,400.40
42587115	5/29/2014	15,306.50	15,306.50	5/7/2014	6/5/2014	5/1/2014	35	535,727.50
42586997	5/29/2014	4,895.96	4,895.96	5/7/2014	6/5/2014	5/1/2014	35	171,358.60
42586715	5/29/2014	5,481.11	5,481.11	5/7/2014	6/5/2014	5/1/2014	35	191,838.85
20148-040550	4/21/2014	203,371.16	203,371.16	4/8/2014	5/1/2014	4/1/2014	30	6,101,134.80
1800004242*	5/29/2014	29,941.04	2,784.20	5/7/2014	6/5/2014	5/1/2014	35	97,447.00
1800004242*	5/29/2014	29,941.04	27,156.84	5/7/2014	6/5/2014	5/1/2014	35	950,489.40
152528757	2/28/2015	37,372.87	37,372.87	10/24/2014	2/2/2015	10/1/2014	124	4,634,235.88
14292	9/19/2014	19,000.00	9,500.00	8/6/2014	9/4/2014	8/1/2014	34	323,000.00
14292	9/19/2014	19,000.00	9,500.00	8/6/2014	9/4/2014	8/1/2014	34	323,000.00
1074618	6/18/2014	57,732.40	57,732.40	6/11/2014	7/11/2014	6/1/2014	40	2,309,296.00
10614QGC	1/20/2015	3,700.00	2,526.50	11/12/2014	12/11/2014	11/1/2014	40	101,060.00
1051589569	1/20/2015	7,746.63	2,671.25	12/9/2014	1/6/2015	12/1/2014	36	96,165.00
1051589569	1/20/2015	7,746.63	801.38	12/9/2014	1/6/2015	12/1/2014	36	28,849.68
1051589569	1/20/2015	7,746.63	4,274.00	12/9/2014	1/6/2015	12/1/2014	36	153,864.00
1000202089	9/30/2014	19,014.33	52.20	6/19/2014	7/18/2014	6/1/2014	47	2,453.40
1000202089	9/30/2014	19,014.33	52.20	6/19/2014	7/18/2014	6/1/2014	47	2,453.40
1000202089	9/30/2014	19,014.33	335.53	6/19/2014	7/18/2014	6/1/2014	47	15,769.91
1000202089	9/30/2014	19,014.33	201.40	6/19/2014	7/18/2014	6/1/2014	47	9,465.80
1000202089	9/30/2014	19,014.33	57.14	6/19/2014	7/18/2014	6/1/2014	47	2,685.58
1000202089	9/30/2014	19,014.33	234.18	6/19/2014	7/18/2014	6/1/2014	47	11,006.46
1000202089	9/30/2014	19,014.33	74.88	6/19/2014	7/18/2014	6/1/2014	47	3,519.36
1000202089	9/30/2014	19,014.33	768.48	6/19/2014	7/18/2014	6/1/2014	47	36,118.56
1000202089	9/30/2014	19,014.33	340.65	6/19/2014	7/18/2014	6/1/2014	47	16,010.55
1000202089	9/30/2014	19,014.33	151.39	6/19/2014	7/18/2014	6/1/2014	47	7,115.33
1000202089	9/30/2014	19,014.33	141.43	6/19/2014	7/18/2014	6/1/2014	47	6,647.21
0914-061	3/31/2015	26,500.00	26,500.00	9/23/2014	3/13/2015	9/1/2014	193	5,114,500.00
<b>Total</b>			<b>2,660,159.04</b>				<b>43.709</b>	<b>116,272,206.50</b>
<b>Less Journal 510 non-prepayment items</b>								
US Dept of Transportation	4/21/2014	203,371.16	203,371.16	4/8/2014	5/1/2014	4/1/2014	30.000	6,101,134.80
<b>Net Prepaid Amount</b>			<b>2,456,787.88</b>				<b>44.844</b>	<b>110,171,071.70</b>
Prepaid period (days)							(365.000)	
Midpoint							(182.500)	
<b>Net Lag Days</b>							<b>(137.656)</b>	



5.0.1

## **PAYROLL AND PAYROLL OVERHEAD LAG**

### **Summary**

The payroll and payroll overhead lag is summarized on page 5.1.1. The payroll and payroll overhead lag is weighted to show only the payroll charged to expense. The weighting is based on the average payroll charged to expense for the five years 2010 - 2014. See page 5.2.1 for the calculation.

Federal and state payroll taxes have been broken out separately to calculate the overall payroll lag. The date the taxes are legally due is used as the "payment date" to calculate the lag days from the midpoint of the payroll period to the "payment date".

### **Payroll**

The payroll lag is calculated on page 5.3.1 and shows the lag between the midpoint of the pay period and the pay date.

### **Payroll Overhead**

The lag days for payroll overhead are summarized on page 5.4.1. Payroll overhead is composed of expenses related to payroll. These expenses are accumulated in account 184 and then cleared to other accounts based on direct payroll charges. Included in payroll overhead is "allowed time" or time off with pay.

The majority of payroll benefits are centrally coordinated through Questar Corporation, which bills QGC for the expenses related to these benefits. The lag days paid Questar Corporation bills are used for these expenses in calculating the payroll overhead lag.

Note that QGC's portion of FICA and unemployment insurance related to payroll is charged through payroll overhead clearing to account 408 Other Taxes. The lag for these payments is included in other taxes, and not in the payroll overhead lag calculation.

**Questar Gas Company**  
**2014 Lead Lag Study - Summary of Payroll & Payroll Overhead Lag**

	<b>Total</b>	<b>Payroll less Withholding</b>	<b>Total Withholding</b>	<b>Federal</b>	<b>State</b>
Gross Payroll (Before Allowed Time)	60,985,100	45,155,777	15,829,323	13,017,852	2,811,471
Payroll Overhead	36,025,117				
	60,985,100	45,155,777	15,829,323	13,017,852	2,811,471
Percent to O&M (see page 5.2.1)	65.76%				
Payroll to O&M	40,103,802	29,694,439	10,409,363	8,560,540	1,848,823
Payroll Overhead to O&M	23,690,117				
Total to O&M	63,793,919				

	<b>Amount to O&amp;M</b>	<b>Lag Days</b>	<b>Dollar Days</b>	<b>Reference</b>
Payroll	29,694,439	14.188	421,304,699	5.3.1
Payroll Overhead	23,690,117	30.298	717,763,162	5.4.1
Federal Withholding	8,560,540	16.079	137,644,916	6.4.1
State Withholding	1,848,823	59.765	110,494,928	5.6.1
Total	63,793,919	<b>21.745</b>	1,387,207,704	

**Notes:**

Percent of Payroll & O/H to O&M is from 5.2.1 (average for 5 years 2010-2014).

"Allowed Time" or time off with pay of \$10,310,551 is included in payroll overhead (see page 5.4.1).

5.2.1

Questar Gas Company  
2014 Lead Lag Study - Payroll  
Average of Payroll Charged to O&M Accounts  
For the 5 Years Ending December 31, 2014

Year	O & M Accounts		Percent	Plant & Other		Total
	Direct	Clearing		Direct	Clearing	
2010	55,781,932	1,480,779	57,262,711	28,866,357	715,497	29,581,854
2011	43,797,205	11,701	43,808,906	19,813,746	5,495	19,819,241
2012	44,151,323	15,810	44,167,133	21,248,526	4,124	21,252,650
2013	40,173,365	33,070	40,206,435	22,568,730	14,881	22,583,611
2014	41,997,364	10,559	42,007,923	25,180,523	3,790	25,184,313
Average	45,180,238	310,384	45,490,622	23,535,576	148,757	23,684,334
			<b>65.76%</b>			69,174,955

**Questar Gas Company**  
**2014 Lead Lag Study - Payroll Lag**

<b>Payroll Period</b>		<b>Pay</b>	<b>Lag</b>
<b>Beginning</b>	<b>Ending</b>	<b>Date</b>	<b>Days</b>
12/16/2013	12/31/2013	1/7/2014	15.
1/1/2014	1/15/2014	1/22/2014	14.5
1/16/2014	1/31/2014	2/5/2014	13.
2/1/2014	2/15/2014	2/21/2014	13.5
2/16/2014	2/28/2014	3/7/2014	13.5
3/1/2014	3/15/2014	3/21/2014	13.5
3/16/2014	3/31/2014	4/7/2014	15.
4/1/2014	4/15/2014	4/22/2014	14.5
4/16/2014	4/30/2014	5/7/2014	14.5
5/1/2014	5/15/2014	5/22/2014	14.5
5/16/2014	5/31/2014	6/6/2014	14.
6/1/2014	6/15/2014	6/20/2014	12.5
6/16/2014	6/30/2014	7/7/2014	14.5
7/1/2014	7/15/2014	7/22/2014	14.5
7/16/2014	7/31/2014	8/7/2014	15.
8/1/2014	8/15/2014	8/22/2014	14.5
8/16/2014	8/31/2014	9/7/2014	15.
9/1/2014	9/15/2014	9/22/2014	14.5
9/16/2014	9/30/2014	10/7/2014	14.5
10/1/2014	10/15/2014	10/22/2014	14.5
10/16/2014	10/31/2014	11/7/2014	15.
11/1/2014	11/15/2014	11/21/2014	13.5
11/16/2014	11/30/2014	12/5/2014	12.5
12/1/2014	12/15/2014	12/22/2014	14.5
12/16/2014	12/31/2014	1/7/2015	15.
			<b>14.188</b>



Questar Gas Company  
2014 Lead Lag Study - Payroll Overhead Lag

Payroll Overhead Summary

	Amount	Lag Days	Dollar Days	Reference
WC & GPL	1,603,871	40.633	65,169,734	4.4.1
Allowed Time	10,310,551	14.188	146,286,101	5.3.1
Health Ins	10,410,745	40.633	423,017,456	4.4.1
Life Ins.	960,409	40.633	39,024,090	4.4.1
Pension Plan	8,071,179	40.633	327,954,379	4.4.1
Stock Plan	3,711,392	13.784	51,156,098	5.5.1
Miscellaneous	956,969	40.633	38,884,320	4.4.1
	36,025,117	30.298	1,091,492,177	

QUESTAR GAS COMPANY 2014 LABOR OVERHEAD SUMMARY

	232001	Subject to Overhead	184051	184052	184053	184058	184058&23202:	184054	184055	184056	184057	184057	Total
	Gross Payroll		FICA	UI	WC & GPL	Estimated Allowed Time	Actual Allowed Time	Health Insurance Dental	Life Insurance	Pension and Supplemental Retirement	Stock	Misc	Overhead Expense
Month													
Jan actuals	5,571,122	4,767,579	193,506	34,875	160,127	916,295	803,543	920,529	88,342	796,550	272,645	(103,065)	3,279,804
Feb actuals	11,815,794	11,061,368	387,447	42,242	141,436	905,433	754,426	1,162,600	88,373	405,506	602,171	(268,366)	3,466,841
Mar actuals	5,319,509	4,755,488	602,300	18,832	137,035	666,093	564,022	765,039	88,378	796,550	279,516	245,951	3,599,695
Apr actuals	5,302,923	4,675,209	187,234	13,532	186,671	686,864	627,714	760,160	88,381	796,550	281,948	(103,218)	2,898,124
May actuals	5,328,114	4,510,500	374,175	9,007	192,977	850,908	817,614	340,199	88,378	796,550	281,890	32,137	2,966,221
Jun actuals	5,387,907	4,572,465	570,075	5,704	127,295	718,508	815,442	332,521	88,379	796,550	285,508	207,064	3,131,604
Jul actuals	5,353,759	4,037,294	185,430	3,345	133,874	1,153,055	1,316,465	754,242	38,686	168,870	280,621	(82,482)	2,635,641
Aug actuals	5,405,440	4,595,513	374,017	2,014	148,625	764,141	809,927	1,125,646	81,265	708,578	284,995	26,092	3,515,374
Sept actuals	5,301,718	4,455,982	545,131	1,584	178,701	865,673	845,736	1,107,403	81,261	705,185	283,316	157,267	3,925,522
Oct actuals	5,346,084	4,649,562	194,750	898	146,216	657,274	696,522	737,169	81,262	708,578	285,587	136,732	2,948,466
Nov actuals	5,413,767	4,392,705	367,132	927	121,728	1,090,708	1,021,062	730,257	108,552	705,185	286,598	187,258	3,598,346
Dec actuals	5,749,514	4,511,436	587,469	16,552	(70,814)	1,182,750	1,238,078	1,713,303	83,786	686,523	286,598	516,543	5,002,710
Total	71,295,651	60,985,100	4,568,665	149,512	1,603,871	10,457,702	10,310,551	10,449,069	1,005,043	8,071,179	3,711,392	951,914	40,968,347
Beg Balance			-	-	-	(200,029)		(38,324)	(44,634)	-	-	5,056	(277,931)
Mo End Bal			-	-	-	(11,019)		-	-	-	-	(0)	(11,019)
Total Cleared to Expense			4,568,665	149,512	1,603,871	10,268,693	10,310,551	10,410,745	960,409	8,071,179	3,711,392	956,969	40,701,435

Beg Balance													(277,931)
Mo End Bal													(11,019)
Total Cleared to Expense			4,568,665	149,512	1,603,871	10,268,693	10,310,551	10,410,745	960,409	8,071,179	3,711,392	956,969	40,701,435

Notes:  
FICA and UI are charged through payroll overhead to Account 408 (See page 6.1.1).

Questar Gas Company  
2014 Lead Lag Study - Payroll Overhead - Company Match of Employee Investment Plan

Voucher	Name	Lag Days to Payroll Date	Payroll Date	Payment Date	Amount	Lag Days	Dollar Days
00420621	QUESTAR CORPORATI	15.0	2014-01-07	2014-01-07	136,178.74	15.0	2,042,681
00421774	QUESTAR CORPORATI	14.5	2014-01-22	2014-01-22	136,466.01	14.5	1,978,757
00422993	QUESTAR CORPORATI	13.0	2014-02-07	2014-02-07	142,488.76	13.0	1,852,354
00423865	QUESTAR CORPORATI	13.5	2014-02-21	2014-02-21	459,682.71	13.5	6,205,717
00425026	QUESTAR CORPORATI	13.5	2014-03-07	2014-03-07	140,327.72	13.5	1,894,424
00426236	QUESTAR CORPORATI	13.5	2014-03-21	2014-03-21	139,188.17	13.5	1,879,040
00427416	QUESTAR CORPORATI	15.0	2014-04-07	2014-04-07	140,771.11	15.0	2,111,567
00428599	QUESTAR CORPORATI	14.5	2014-04-22	2014-04-22	141,177.21	14.5	2,047,070
00429720	QUESTAR CORPORATI	14.5	2014-05-07	2014-05-07	140,472.21	14.5	2,036,847
00430973	QUESTAR CORPORATI	14.5	2014-05-22	2014-05-22	141,417.38	14.5	2,050,552
00432221	QUESTAR CORPORATI	14.0	2014-06-06	2014-06-06	145,327.01	14.0	2,034,578
00433236	QUESTAR CORPORATI	12.5	2014-06-20	2014-06-20	140,180.77	12.5	1,752,260
00434869	QUESTAR CORPORATI	14.5	2014-07-07	2014-07-09	141,339.40	16.5	2,332,100
00435591	QUESTAR CORPORATI	14.5	2014-07-22	2014-07-22	139,281.58	14.5	2,019,583
00436929	QUESTAR CORPORATI	15.0	2014-08-07	2014-08-07	141,469.91	15.0	2,122,049
00438218	QUESTAR CORPORATI	14.5	2014-08-22	2014-08-22	143,524.89	14.5	2,081,111
00439215	QUESTAR CORPORATI	15.0	2014-09-05	2014-09-05	140,856.32	15.0	2,112,845
00440852	QUESTAR CORPORATI	14.5	2014-09-22	2014-09-19	142,459.95	11.5	1,638,289
00442457	QUESTAR CORPORATI	14.5	2014-10-07	2014-10-06	142,831.21	13.5	1,928,221
00443594	QUESTAR CORPORATI	14.5	2014-10-22	2014-10-21	142,755.84	13.5	1,927,204
00444529	QUESTAR CORPORATI	15.0	2014-11-07	2014-11-05	144,674.39	13.0	1,880,767
00446165	QUESTAR CORPORATI	13.5	2014-11-21	2014-11-21	141,923.34	13.5	1,915,965
00447498	QUESTAR CORPORATI	12.5	2014-12-05	2014-12-04	141,134.34	11.5	1,623,045
00448496	QUESTAR CORPORATI	14.5	2014-12-22	2014-12-19	139,021.03	11.5	1,598,742
00449135	QUESTAR CORPORATI	15.0	2014-12-22	2014-12-31	150.00	24.0	3,600
					3,705,100	13.784	51,069,367

Questar Gas Company  
2014 Lead Lag Study - State Payroll Taxes Lag

5.6.1

Payroll Period		Pay	Date	Lag Days From		Dollar
Beg.	End	Date	Taxes Due	Mid Period to Due Date	Amount	Days
1/1/2014	1/15/2014	1/22/2014	2/28/2014	51.5	114,205.34	5,881,575
1/16/2014	1/31/2014	2/7/2014	3/31/2014	67.	97,453.65	6,529,395
2/1/2014	2/15/2014	2/22/2014	3/31/2014	51.5	332,913.09	17,145,024
2/16/2014	2/28/2014	3/5/2014	4/30/2014	67.5	98,918.51	6,676,999
3/1/2014	3/15/2014	3/22/2014	4/30/2014	53.5	159,112.17	8,512,501
3/16/2014	3/31/2014	4/7/2014	5/30/2014	68.	102,473.44	6,968,194
4/1/2014	4/15/2014	4/22/2014	5/30/2014	52.5	102,474.46	5,379,909
4/16/2014	4/30/2014	5/7/2014	6/30/2014	68.5	103,309.08	7,076,672
5/1/2014	5/15/2014	5/21/2014	6/30/2014	53.5	102,597.27	5,488,954
5/16/2014	5/31/2014	6/7/2014	7/31/2014	69.	107,505.87	7,417,905
6/1/2014	6/15/2014	6/22/2014	7/31/2014	53.5	102,255.27	5,470,657
6/16/2014	6/30/2014	7/7/2014	8/29/2014	67.5	106,484.44	7,187,700
7/1/2014	7/15/2014	7/22/2014	8/29/2014	52.5	103,336.09	5,425,145
7/16/2014	7/31/2014	8/6/2014	9/30/2014	69.	103,315.27	7,128,754
8/1/2014	8/15/2014	8/20/2014	9/30/2014	53.5	104,525.74	5,592,127
8/16/2014	8/31/2014	9/7/2014	10/31/2014	69.	102,286.61	7,057,776
9/1/2014	9/15/2014	9/22/2014	10/31/2014	53.5	110,761.45	5,925,738
9/16/2014	9/30/2014	10/7/2014	11/30/2014	68.5	103,086.54	7,061,428
10/1/2014	10/15/2014	10/22/2014	11/30/2014	53.5	103,295.40	5,526,304
10/16/2014	10/31/2014	11/5/2014	12/31/2014	69.	106,217.16	7,328,984
11/1/2014	11/15/2014	11/22/2014	12/31/2014	53.5	104,861.12	5,610,070
11/16/2014	11/30/2014	12/7/2014	1/31/2015	69.5	116,350.73	8,086,376
12/1/2014	12/15/2014	12/22/2014	1/31/2015	54.5	115,311.21	6,284,461
12/16/2014	12/31/2014	1/7/2015	2/28/2015	67.	108,421.13	7,264,216
				<b>59.765</b>	2,811,471	168,026,862



6.0.1

## **TAXES LAG**

### **Summary**

The lag days for taxes is summarized on page 6.1.1.

### **Other Taxes**

The lag days for other taxes is based upon the jurisdictional due date of the taxes. Payments are processed and checks mailed one to two days before the due dates to ensure they arrive on time.

### **Income Taxes**

Because of bonus depreciation in 2014, there was no 2014 federal income tax liability and no 2014 state income tax payments. Therefore, no lead-lag calculation is included.

### **Taxes Collected For States and Local Governments**

The lag days for sales and use taxes, municipal energy taxes, and franchise taxes are based on the due dates of the taxes. These taxes are included in the lead-lag calculation by including the dollar days associated with them in the Summary Lag Schedule (page 6.1.1).



**Questar Gas Company**  
**2014 LeadLag Study - Lag Days for Tax Expenses**  
**For the 12 Months Ending December 31, 2014**

Acct	Resrc	Description	Amount	Lag Days	Dollar Days	Reference
<b><u>Taxes Other Than Income Taxes</u></b>						
408100	719	Utility Regulation Fee	2,458,461	(7.670)	(18,857,432)	6.2.1
408100	749	Property Tax	12,559,710	152.792	1,919,023,210	6.3.1
408100	753	Utility Franchise Tax	246,581	46.161	11,382,426	6.8.1
408100	920	Labor Overhead - FICA Taxes	2,484,356	16.079	39,945,961	6.4.1
408100	920	Labor Overhead - UI Taxes	114,756	75.614	8,677,158	6.5.1
408100	635	Business Licenses	-	(7.670)	-	6.2.1
			<u>17,863,864</u>	<b>109.728</b>	<u>1,960,171,322</u>	

**Income Taxes**

**Federal Income Taxes**

409101	709	Utility Federal Income Tax	-	-	-	6.6.1
410111	800	Deferred Income Tax	-	-	-	6.6.1
			<u>-</u>	<u>-</u>	<u>-</u>	

There was no federal income tax liability in 2014 because of bonus depreciation.

**State Income Taxes**

409111	715	Utility State Income Tax	-	-	-	6.6.1
410101	803	Deferred Income Tax	-	-	-	6.6.1
			<u>-</u>	<u>-</u>	<u>-</u>	

There were no state income tax payments in 2014 because of bonus depreciation.

**Taxes Collected For State & Local Governments**

241	731-733	Sales Tax	36,189,509	45.501	1,646,658,849	6.7.1
241	734,753	MET & Franchise Taxes	43,364,606	46.161	2,001,753,578	6.8.1
			<u>79,554,115</u>	<b>45.861</b>	<u>3,648,412,427</u>	

**Questar Gas Company**  
**2014 LeadLag Study-Utility Regulation Fees**

<b>Account</b>	<b>State</b>	<b>Midpoint of Service</b>	<b>Due Date</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
236200	Idaho	7/1/2014	5/15/2014	4/21/2014	4,476	(71)	(317,766)
236200	Utah	7/1/2014	7/1/2014	6/19/2014	2,340,359	(12)	(28,084,303)
236200	Wyoming	7/1/2014	10/1/2014	9/23/2014	113,627	84	9,544,637
					2,458,461	<b>(7.670)</b>	(18,857,432)

**Questar Gas Company**  
**2014 Lead Lag Study-Property Tax**  
**Resource Code 749**

<b>Jurisdiction</b>	<b>Service Period</b>	<b>Midpoint of Service</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
Wyoming	2014	7/1/2014	12/31/2014	306,316	183	56,055,828
Colorado	2014	7/1/2014	4/30/2014	-	-62	-
Franklin County Idaho	2014	7/1/2014	12/31/2014	29,488	183	5,396,245
Utah	2014	7/1/2014	11/30/2014	12,807,995	152	1,946,815,178
				13,143,798	<b>152.79</b>	2,008,267,251

**Questar Gas Company**  
**2014 Lead Lag Study - Federal Payroll Taxes Lag**

Payroll Period		Pay	Date	Lag Days From		Dollar
Beg.	End	Date	Taxes Due	Mid Period to	Amount	Days
				Due Date		
1/1/2014	1/15/2014	1/22/2014	1/23/2014	15.5	717,261.17	11,117,548
1/16/2014	1/31/2014	2/7/2014	2/8/2014	16.0	634,668.72	10,154,700
2/1/2014	2/15/2014	2/21/2014	2/24/2014	16.5	2,587,523.43	42,694,137
2/16/2014	2/28/2014	3/7/2014	3/10/2014	16.5	636,070.78	10,495,168
3/1/2014	3/15/2014	3/21/2014	3/24/2014	16.5	1,006,001.26	16,599,021
3/16/2014	3/31/2014	4/7/2014	4/8/2014	16.0	636,779.27	10,188,468
4/1/2014	4/15/2014	4/22/2014	4/23/2014	15.5	637,993.48	9,888,899
4/16/2014	4/30/2014	5/7/2014	5/8/2014	15.5	642,594.47	9,960,214
5/1/2014	5/15/2014	5/22/2014	5/23/2014	15.5	637,488.76	9,881,076
5/16/2014	5/31/2014	6/6/2014	6/9/2014	17.0	676,312.46	11,497,312
6/1/2014	6/15/2014	6/20/2014	6/23/2014	15.5	632,100.59	9,797,559
6/16/2014	6/30/2014	7/7/2014	7/8/2014	15.5	661,661.18	10,255,748
7/1/2014	7/15/2014	7/22/2014	7/23/2014	15.5	638,217.83	9,892,376
7/16/2014	7/31/2014	8/7/2014	8/8/2014	16.0	657,556.40	10,520,902
8/1/2014	8/15/2014	8/22/2014	8/25/2014	17.5	648,245.75	11,344,301
8/16/2014	8/31/2014	9/5/2014	9/8/2014	16.0	631,789.45	10,108,631
9/1/2014	9/15/2014	9/22/2014	9/23/2014	15.5	681,663.09	10,565,778
9/16/2014	9/30/2014	10/7/2014	10/8/2014	15.5	647,398.52	10,034,677
10/1/2014	10/15/2014	10/22/2014	10/23/2014	15.5	634,163.09	9,829,528
10/16/2014	10/31/2014	11/7/2014	11/10/2014	18.0	651,300.08	11,723,401
11/1/2014	11/15/2014	11/21/2014	11/24/2014	16.5	634,356.60	10,466,884
11/16/2014	11/30/2014	12/5/2014	12/8/2014	15.5	701,267.46	10,869,646
12/1/2014	12/15/2014	12/22/2014	12/23/2014	15.5	694,820.86	10,769,723
12/16/2014	12/31/2014	1/7/2015	1/8/2015	16.0	730,517.78	11,688,284
<b>16.079</b>					<b>18,057,752</b>	<b>290,343,982</b>
Company Portion of FICA					5,039,900	
Employee Portion of FICA					5,067,163	
Employee Withholding					7,950,689	
					<u>18,057,752</u>	



**Questar Gas Company**  
**2014 Lead Lag Study - Payroll Taxes - Unemployment Insurance**

Payroll Period		Date	Lag Days From Mid Period to		Dollar
Beg.	End	Taxes Due	Due Date	Amount	Days
1/1/2014	3/31/2014	4/30/2014	75.	103,722	7,779,131
4/1/2014	6/30/2014	7/31/2014	76.5	22,691	1,735,895
7/1/2014	9/30/2014	10/31/2014	77.	5,454	419,956
10/1/2014	12/31/2014	1/31/2015	77.	25,966	1,999,344
			<b>75.614</b>	157,833	11,934,326

**Questar Gas Company**  
**2014 LeadLag Study - Federal and State Income Tax**  
**Resource Codes 710, 715**

**Federal Income Tax Lag Days**

<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
1st Quarter	1-Jul-14	15-Apr-14		(77)	-
2nd Quarter	1-Jul-14	15-Jun-14		(16)	-
3rd Quarter	1-Jul-14	15-Sep-14		76	-
4th Quarter	1-Jul-14	15-Dec-14		167	-
				-	- 1/

**State Income Tax Lag Days**

<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
1st Quarter	1-Jul-14	15-Apr-14	-	(77)	-
2nd Quarter	1-Jul-14	15-Jun-14	-	(16)	-
3rd Quarter	1-Jul-14	15-Sep-14	-	76	-
2013 Refund	1-Jul-14	15-Dec-14		167	- 2/
4th Quarter	1-Jul-14	15-Dec-14	-	167	-
			-	-	-

1/ The Company was in the position of a Net Operating Loss in 2014. Bonus depreciation was extended for 2014 at the end of 2014 which resulted no tax liability for the year.

2/ The 2013 state income tax refund of \$2,248,596 in the 3rd quarter should not be included in the 2014 calculations. There were no 2014 state payments because of bonus depreciation.

Questar Gas Company  
2014 Lead Lag Study-Sales & Use Tax  
Resource Codes 731, 732, 733

<u>Utah Sales Tax Payments</u>						
Service Period	Midpoint	Payment Date	Amount	Lag Days	Dollar Days	
SALES Jan 2014		1/15/2014 2/28/2014	3,725,878	44	163,938,617	
SALES Feb 2014		2/15/2014 3/31/2014	5,735,726	44	252,371,955	
SALES Mar 2014		3/15/2014 4/30/2014	4,253,906	46	195,679,668	
SALES Apr 2014		4/15/2014 6/2/2014	3,133,404	48	150,403,392	
SALES May 2014		5/15/2014 6/30/2014	1,938,909	46	89,189,834	
SALES Jun 2014		6/15/2014 7/31/2014	1,507,408	46	69,340,768	
SALES Jul 2014		7/15/2014 9/2/2014	1,186,262	49	58,126,826	
SALES Aug 2014		8/15/2014 9/30/2014	1,402,602	46	64,519,698	
SALES Sep 2014		9/15/2014 10/31/2014	1,072,722	46	49,345,221	
SALES Oct 2014		10/15/2014 12/1/2014	1,349,924	47	63,446,447	
SALES Nov 2014		11/15/2014 12/31/2014	2,562,127	46	117,857,840	
SALES Dec 2014		12/15/2014 2/2/2015	4,740,994	49	232,308,721	
			32,609,863	46.199	1,506,528,986	

<u>Wyoming Sales Tax Payments</u>						
Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days	
SALES Jan 2014		1/15/2014 2/15/2014	237,004	31	7,347,124	
SALES Feb 2014		2/15/2014 3/15/2014	207,174	28	5,800,872	
SALES Mar 2014		3/15/2014 4/15/2014	189,067	31	5,861,077	
SALES Apr 2014		4/15/2014 5/15/2014	144,065	30	4,321,950	
SALES May 2014		5/15/2014 6/15/2014	112,219	31	3,478,789	
SALES Jun 2014		6/15/2014 7/15/2014	69,138	30	2,074,140	
SALES Jul 2014		7/15/2014 8/15/2014	52,804	31	1,636,924	
SALES Aug 2014		8/15/2014 9/15/2014	44,925	31	1,392,675	
SALES Sep 2014		9/15/2014 10/15/2014	51,116	30	1,533,480	
SALES Oct 2014		10/15/2014 11/15/2014	70,710	31	2,192,010	
SALES Nov 2014		11/15/2014 12/15/2014	125,699	30	3,770,970	
SALES Dec 2014		12/15/2014 1/15/2015	195,239	31	6,052,409	
			1,499,160	30.325	45,462,420	

<u>Colorado Sales Tax Payments</u>						
Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days	
SALES Jan 2014		1/15/2014 2/20/2014		22	36	792
SALES Feb 2014		2/15/2014 3/20/2014		19	33	627
SALES Mar 2014		3/15/2014 4/20/2014		19	36	684
SALES Apr 2014		4/15/2014 5/20/2014		19	35	665
SALES May 2014		5/15/2014 6/20/2014		19	36	684
SALES Jun 2014		6/15/2014 7/20/2014		9	35	315
SALES Jul 2014		7/15/2014 8/20/2014		9	36	324
SALES Aug 2014		8/15/2014 9/20/2014		11	36	396
SALES Sep 2014		9/15/2014 10/20/2014		11	35	385
SALES Oct 2014		10/15/2014 11/20/2014		9	36	324
SALES Nov 2014		11/15/2014 12/20/2014		11	35	385
SALES Dec 2014		12/15/2014 1/20/2015		9	36	324
			167	35.359	5,905	

Average Lag Days for Taxes Collected 34,109,190 45.501 1,551,997,311

**Questar Gas Company**  
**2014 Lead Lag Study - Municipal Energy Tax and Franchise Tax**  
**Resource Codes 734 and 753**

<b>Utah Municipal Energy Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
MET JAN 2014	1/15/2014	2/28/2014	7,909,487	44	348,017,428
MET FEB 2014	2/15/2014	3/31/2014	6,795,737	44	299,012,428
MET MAR 2014	3/15/2014	4/30/2014	4,954,051	46	227,886,346
MET APR 2014	4/15/2014	6/2/2014	3,692,692	48	177,249,216
MET May 2014	5/15/2014	6/30/2014	2,327,853	46	107,081,238
MET Jun 2014	6/15/2014	7/31/2014	1,597,959	46	73,506,114
MET Jul 2014	7/15/2014	9/2/2014	1,369,034	49	67,082,666
MET Aug 2014	8/15/2014	9/30/2014	1,231,607	46	56,653,922
MET Sep 2014	9/15/2014	10/31/2014	1,318,208	46	60,637,568
MET Oct 2014	10/15/2014	12/1/2014	1,584,920	47	74,491,240
MET Nov 2014	11/15/2014	12/31/2014	3,066,740	46	141,070,040
MET Dec 2014	12/15/2014	2/1/2015	5,484,974	48	263,278,752
			41,333,262	<b>45.870</b>	1,895,966,958

<b>Utah Franchise Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
FRAN Jan 2014	1/15/2014	2/28/2014	304,077	44	13,379,388
FRAN Feb 2014	2/15/2014	3/31/2014	267,954	44	11,789,976
FRAN Mar 2014	3/15/2014	4/30/2014	203,478	46	9,359,988
FRAN Apr 2014	4/15/2014	6/2/2014	152,135	48	7,302,480
FRAN May 2014	5/15/2014	6/30/2014	64,479	46	2,966,034
FRAN Jun 2014	6/15/2014	7/31/2014	136,240	46	6,267,040
FRAN Jul 2014	7/15/2014	9/2/2014	53,740	49	2,633,260
FRAN Aug 2014	8/15/2014	9/30/2014	49,695	46	2,285,970
FRAN Sep 2014	9/15/2014	10/31/2014	52,992	46	2,437,632
FRAN Oct 2014	10/15/2014	12/1/2014	61,824	47	2,905,728
FRAN Nov 2014	11/15/2014	12/31/2014	115,764	46	5,325,144
FRAN Dec 2014	12/15/2014	2/1/2015	206,357	48	9,905,136
			1,668,735	<b>45.878</b>	76,557,776

<b>Wyoming Franchise Tax</b>					
<b>Service Period</b>	<b>Midpoint</b>	<b>Payment Due Date</b>	<b>Amount</b>	<b>Lag Days</b>	<b>Dollar Days</b>
FRAN QTR1 2014	2/14/2014	4/30/2014	174,541	75	13,090,575
FRAN QTR2 2014	5/15/2014	7/31/2014	91,524	77	7,047,348
FRAN QTR3 2014	8/16/2014	10/31/2014	40,876	76	3,106,576
FRAN QTR4 2014	11/15/2014	2/1/2015	107,927	78	8,418,306
			414,868	<b>76.320</b>	31,662,805

**Average Lag Days for Taxes Collected** 43,416,865 **46.161** 2,004,187,539