

**MDR\_22 D.2 Miscellaneous Information.**

Accounting – Write-offs. A detailed description of Material write-offs of assets and/or liabilities from the start of the Base Year - To Date that affect Utah revenue requirement. For each material write-off, the following will be provided:

- a. Copy of journal entry recording the write-off;
- b. Detailed description of the purpose of the write-off;
- c. Copies of studies, reports or analyses done in determining whether or not to write off the asset;
- d. Amount of the write-off and identification of the accounts charged on a total Company and a Utah jurisdictional basis; and
- e. Amount included in the projected Test Period for write-offs, if any, on a total Company and a Utah jurisdictional basis, by account.

Answer: Questar Gas has not had any write-offs or impairments of assets in the last two years and none are expected.

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