

MDR_22 D.7 Miscellaneous Information.

Audit – Financial. A copy of each adjusting journal entry made in response to the utility’s independent auditors’ final recommendations in their most recent audit of the utility. Supporting documentation will be included. The information will also identify and provide adjusting journal entries included in the independent auditors’ final recommendations that were not accepted by or made by the utility, along with a description of why the adjustment was not accepted or made.

Answer: There were no audit adjustments proposed by Ernst & Young that were recorded for the audit of Questar Gas Company for the year ended December 31, 2015. File MDR_22 D.07_Attach1 displays “Corrected Misstatements” reported by Ernst & Young. Since these items simply required reclassifications of a part of the Company’s non-current items to be current, the items were modified on the Company’s 10-K schedules without actual entries being booked in the ledgers.

File MDR_22 D.07_Attach2 displays “Uncorrected Misstatements” reported by Ernst & Young. As noted by the auditors and with their concurrence, the items were deemed immaterial and were not recorded.

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