



# Corrected misstatements

During the course of our audit, we accumulate differences between the amount, classification, presentation and disclosure of a financial statement item recorded or reported by the Company and the amount, classification or presentation and disclosure that we believe is required to be recorded or reported under generally accepted accounting principles. We also consider and evaluate any underlying internal control deficiencies relating to the misstatements identified as presented below.

## Corrected misstatements

This is the schedule of misstatements that we have identified through the date of this report that have been corrected by the Company and that we are required to be communicated.

Company/Description of Adjustment	Proposed correcting entry	
<ul style="list-style-type: none"> <li>• QGC – Misclassification of Pipeline Integrity regulatory asset balance</li> </ul>	(DR)	Regulatory Assets – Current \$6,300,000
	(CR)	Regulatory Assets – Noncurrent \$6,300,000
<ul style="list-style-type: none"> <li>• QGC – Misclassification of a portion of Cost of Plant Removal regulatory liability balance</li> </ul>	(DR)	Regulatory Liabilities – Noncurrent \$3,700,000
	(CR)	Regulatory Liabilities–Current \$3,700,000