

## FEDERAL - ELECTION

Description	Election to Allocate Tax Liability
Form & line	
Regulation	1.1502-33(d)

Pursuant to Regulations Sec.1.1502-33(d) (5), Questar Corporation, as the common parent corporation, has previously made the election to allocate the federal income tax liability of the group as follows: Sec.1.1502-33(d) (5) (i) (B) Allocation method-Percentage method per Regulations Sec. 1.1502-33(d) (3) Tax liability method per Regulations Sec. 1.1552-1(a) (2) Sec. 1.1502-33(d) (5) (i) (C) Percentage to be used-100%