



Questar Gas Company

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Barrie L. McKay
Director Customer Rates & Regulation

April 17, 2017

Chairman Thad LeVar
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
P. O. Box 146751
Salt Lake City, UT 84114-6751

Dear Chairman:

Questar Gas is providing the annual 2016 Results of Operations as called for in the Commission's Order in Docket No. 93-057-01 and as agreed to with the DPU. This Results of Operations is in the same format and uses the same model as previous Results of Operations submitted to the Commission, Division and Committee in the 02-057-02, 07-057-13, 09-057-16, and 13-057-05 cases. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah in December 2016 was in line with December 2015 at 9.72%. Fully adjusted results, as measured by return on equity, for Utah show December 2016 to be 9.51% compared to the 9.59% reported for December 2015. The fully adjusted scenario includes the normalization and annualization adjustments that are consistent with previous Results of Operations and General Rate Cases. Detailed descriptions of each adjustment are included in the attached book.

Questar Gas will continue to provide annual Results of Operations on an ongoing basis. If you or your staff have additional questions concerning these Results of Operations, please call me.

Sincerely,

Barrie L. McKay
Director
Customer Rates and Regulation

cc: Division of Public Utilities
Office of Consumer Services

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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Questar Gas' return on an unadjusted Utah jurisdictional basis for the 12 months ending December 31, 2016 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Questar Gas's return on equity was 9.72%.

Also, included in the report is an adjusted return for the 12 months ending December 31, 2016 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Questar Gas reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Questar Gas's return on equity was 9.51%.

12 Months Ended : Dec-2016

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
	12 Months	Total	Tax	System	Jurisdiction
	Dec-16		Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	369,741,974	(23,923,726)	0	345,818,248	332,800,107
4 System Supplier Non-Gas Revenue	104,423,097	0	0	104,423,097	
5 System Commodity Revenue	422,298,016	0	0	422,298,016	
6 Pass-Through Related Other Revenue	16,159,886	0	0	16,159,886	
7 General Related Other Revenue	4,749,416	0	0	4,749,416	4,642,824
8 Total Utility Operating Revenue	917,372,389	(23,923,726)	0	893,448,663	337,442,931
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	523,899,512	0	0	523,899,512	
12 Wyoming	18,981,487	0	0	18,981,487	
13 Total	542,880,999	0	0	542,880,999	0
14 O&M Expenses					
15 Production	(950,343)	0	0	(950,343)	(916,058)
16 Distribution	58,448,083	0	0	58,448,083	55,631,650
17 Customer Accounts	23,397,570	0	0	23,397,570	21,231,249
18 Customer Service & Information	28,942,428	(23,923,726)	0	5,018,702	4,869,812
19 Administrative & General	47,078,875	0	0	47,078,875	45,028,706
20 Total O&M Expense	156,916,614	(23,923,726)	0	132,992,888	125,845,360
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	60,986,811	0	0	60,986,811	59,028,211.41
23 Taxes Other Than Income Taxes	20,864,958	0	0	20,864,958	20,035,748
24 Income Taxes	36,051,967	0	4,288,622	40,340,589	39,474,597
25 Total Other Operating Expenses	117,903,736	0	4,288,622	122,192,358	118,538,557
26 Total Utility Operating Expenses	817,701,349	(23,923,726)	4,288,622	798,066,245	244,383,916
27 NET OPERATING INCOME	99,671,040	0	(4,288,622)	95,382,418	93,059,015
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,729,733,019	(145,730,611)	0	2,584,002,408	2,496,882,287
31 105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified	21,318,274	(6,246,306)	0	15,071,968	14,651,228
33 108 Accumulated Depreciation	(730,445,222)	(45,082,720)	0	(775,527,942)	(743,618,293)
34 111 Accumulated Amort & Depletion	(6,202,795)	396,005	0	(5,806,790)	(5,588,930)
35 254 Other Regulatory Liabilities ARC	(190,404,025)	72,926,577	0	(117,477,448)	(113,829,417)
36 Total Net Utility Plant	1,824,004,288	(123,737,055)	0	1,700,267,233	1,648,501,913
37 Other Rate Base Accounts					
38 154 Materials & Supplies	27,456,297	(8,181,092)	0	19,275,205	18,638,167
39 164-1 Gas Stored Underground	49,333,981	(49,333,981)	0	0	0
40 165 Prepayments	3,471,463	(249,710)	0	3,221,754	3,115,276
41 190008 Accum Deferred Income Tax Federal	-	0	0	0	0
42 190009 Accum Deferred Income Tax State	0	0	0	0	0
43 235-1 Customer Deposits	(6,723,459)	213,646	0	(6,509,813)	(6,268,695)
44 252 Contributions in Aid of Construction	(19,720,559)	(3,415,359)	0	(23,135,918)	(22,504,719)
45 253-1 Unclaimed Customer Deposits	(43,731)	(20,494)	0	(64,225)	(62,102)
46 255 Deferred Investment Tax Credits	(101,428)	(56,311)	0	(157,739)	(152,497)
47 282 Accum Deferred Income Taxes	(475,488,516)	23,936,663	0	(451,551,853)	(438,041,082)
48 Working Capital - Cash	2,104,288	(66,528)	11,926	2,049,687	1,975,844
49 Total Other Rate Base Accounts	(419,711,664)	(37,173,165)	11,926	(456,872,903)	(443,299,809)
50 TOTAL RATE BASE	1,404,292,624	(160,910,220)	11,926	1,243,394,330	1,205,202,104
51 RETURN ON RATE BASE	7.10%			7.67%	7.72%
52 RETURN ON EQUITY	8.58%			9.63%	9.72%

Utah - DEC 2016 Unadjusted Avg Results
12 Months Ended : Dec-2016
Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t _F
State Income Tax Rate	4.75%	4.75%	t _S
Weight of Debt in Capital Structure	45.24%	45.24%	w _D
Cost of Debt	5.30%	5.30%	r _D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	893,448,663	861,342,443	R
Gas Expenses	542,880,999	523,899,512	GAS
O&M Expenses	132,992,888	125,845,360	O&M
Depreciation	60,965,334	59,007,510	DEPR
Amortization	21,477	20,702	AMORT
Non-Income Taxes	20,864,958	20,035,748	NIT
Rate Base excluding CWC	1,241,344,643	1,203,226,260	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT			CWC is a function of IT, and
IT = IT* - (t _S +t _F -(1-t _S))-r _D *w _D *CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	1,937,507	1,862,541	
IT* =	40,359,309	39,492,610	
Solution:			
CWC =	2,049,687	1,972,312	
SIT =	5,033,919	4,925,855	
FIT =	35,306,671	34,548,742	
IT =	40,340,589	39,474,597	
Historically Adjusted Income Taxes	36,051,967		
Tax Adjustment	4,288,622		
RATE BASE METHOD			
System Average Rate Base	1,243,394,330	1,205,202,104	
Adj System Return On Rate Base	7.67%	7.72%	
Allowed Return	95,382,418	93,059,015	
System Average Rate Base	1,243,394,330	1,205,202,104	
System Weighted Cost Of Debt	2.40%	2.40%	
Imputed Interest Cost	29,812,886	28,897,151	
Taxable Return	65,569,531	64,161,864	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6152338	0.6152338	
Income Tax on Return	40,340,589	39,474,545	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	893,448,663	861,342,443	
Gas Purchase Expenses	542,880,999	523,899,512	
O&M Expenses	132,992,888	125,845,360	
Depreciation	60,965,334	59,007,510	
Amortization	21,477	20,702	
Taxes Other Than Income	20,864,958	20,035,748	
Net Utility Income Before Tax	135,723,007	132,533,612	
Rate Base	1,243,394,330	1,205,202,104	
Proposed Weighted Cost of Debt	2.40%	2.40%	
Imputed Interest	29,812,886	28,897,151	
State Taxable Income	105,910,121	103,636,461	
State Income Tax Rate	4.75301%	4.75301%	
State Income Tax	5,033,919	4,925,851	
Federal Taxable Income	100,876,202	98,710,610	
Federal Income Tax Rate	35.00000%	35.00000%	
Federal Income Tax	35,306,671	34,548,713	
Deferred Income Taxes	0	0	
Deferred Income Taxes - Credit	0	0	
Total Income Tax	40,340,589	39,474,565	

Questar Gas Company
Utah - DEC 2016 Unadjusted Avg Results
12 Months Ended : Dec-2016

	1	2	3	4	
	Y	Y	Y	Y	
	AVG RB DEC 2016	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	TOTAL QGC ADJUSTMENTS
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	0	(23,923,726)	0	0	(23,923,726)
4 System Supplier Non-Gas Revenue	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0
8 Total Utility Operating Revenue	0	(23,923,726)	0	0	(23,923,726)
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah Gas Purchase Exp	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0
17 O&M Expenses					
18 Production	0	0	0	0	0
19 Distribution	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0
21 Customer Service & Information	0	(23,923,726)	0	0	(23,923,726)
22 Administrative & General	0	0	0	0	0
23 Total O&M Expense	0	(23,923,726)	0	0	(23,923,726)
24 Other Operating Expenses					
25 Depreciation, Depletion, Amortization	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0
27 Income Taxes	0	0	0	0	0
28 Total Other Operating Expenses	0	0	0	0	0
29 Total Utility Operating Expenses	0	(23,923,726)	0	0	(23,923,726)
30 NET OPERATING INCOME	0	0	0	0	0
31 RATE BASE SUMMARY					
32 Net Utility Plant					
33 101 Gas Plant In Service	(140,692,619)	0	0	(5,037,993)	(145,730,611)
34 105 Gas Plant Held For Future Use	0	0	0	0	0
35 106 Completed Construction Not Classified	(6,246,306)	0	0	0	(6,246,306)
36 108 Accumulated Depreciation	(49,400,340)	0	0	4,317,620	(45,082,720)
37 111 Accumulated Amort & Depletion	10,262	0	0	385,743	396,005
38 254 Other Regulatory Liabilities ARC	72,926,577	0	0	0	72,926,577
39 Total Net Utility Plant	(123,402,426)	0	0	(334,629)	(123,737,055)
40 Other Rate Base Accounts					
41 154 Materials & Supplies	(8,181,092)	0	0	0	(8,181,092)
42 164-1 Gas Stored Underground	0	0	(49,333,981)	0	(49,333,981)
43 165 Prepayments	(249,710)	0	0	0	(249,710)
44 190 Accum Deferred Income Taxes	0	0	0	0	0
45 235-1 Customer Deposits	213,646	0	0	0	213,646
46 252 Misc Customer Credits	(3,415,359)	0	0	0	(3,415,359)
47 253-1 Unclaimed Customer Deposits	(20,494)	0	0	0	(20,494)
48 255 Deferred Investment Tax Credits	(56,311)	0	0	0	(56,311)
49 282 Accum Deferred Income Taxes	23,936,663	0	0	0	23,936,663
50 Working Capital - Cash	0	(66,528)	0	0	(66,528)
Total Other Rate Base Accounts	12,227,344	(66,528)	(49,333,981)	0	(37,173,165)
51 TOTAL RATE BASE	(111,175,082)	(66,528)	(49,333,981)	(334,629)	(160,910,220)

12 Months Ended : Dec-2016

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
	Dec-16		Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	369,741,974	(23,923,726)	0	345,818,248	332,800,107
4 System Supplier Non-Gas Revenue	104,423,097	0	0	104,423,097	
5 System Commodity Revenue	422,298,016	0	0	422,298,016	
6 Pass-Through Related Other Revenue	16,159,886	0	0	16,159,886	
7 General Related Other Revenue	4,749,416	0	0	4,749,416	4,642,824
8 Total Utility Operating Revenue	917,372,389	(23,923,726)	0	893,448,663	337,442,931
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	523,899,512	0	0	523,899,512	
12 Wyoming	18,981,487	0	0	18,981,487	
13 Total	542,880,999	0	0	542,880,999	0
14 O&M Expenses					
15 Production	(950,343)	0	0	(950,343)	(916,058)
16 Distribution	58,448,083	0	0	58,448,083	55,631,650
17 Customer Accounts	23,397,570	(1,376,690)	0	22,020,881	21,175,945
18 Customer Service & Information	28,942,428	(23,925,184)	0	5,017,244	4,868,402
19 Administrative & General	47,078,875	2,380,400	0	49,459,275	47,333,491
20 Total O&M Expense	156,916,614	(22,921,473)	0	133,995,140	128,093,430
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	60,986,811	0	0	60,986,811	59,028,211.41
23 Taxes Other Than Income Taxes	20,864,958	0	0	20,864,958	20,035,748
24 Income Taxes	36,051,967	(381,753)	4,288,606	39,958,821	38,618,284
25 Total Other Operating Expenses	117,903,736	(381,753)	4,288,606	121,810,590	117,682,243
26 Total Utility Operating Expenses	817,701,349	(23,303,226)	4,288,606	798,686,729	245,775,674
27 NET OPERATING INCOME	99,671,040	(620,500)	(4,288,606)	94,761,933	91,667,257
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,729,733,019	(145,730,611)	0	2,584,002,408	2,496,882,287
31 105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32 106 Completed Construction Not Classified	21,318,274	(6,246,306)	0	15,071,968	14,651,228
33 108 Accumulated Depreciation	(730,445,222)	(45,082,720)	0	(775,527,942)	(743,618,293)
34 111 Accumulated Amort & Depletion	(6,202,795)	396,005	0	(5,806,790)	(5,588,930)
35 254 Other Regulatory Liabilities ARC	(190,404,025)	72,926,577	0	(117,477,448)	(113,829,417)
36 Total Net Utility Plant	1,824,004,288	(123,737,055)	0	1,700,267,233	1,648,501,913
37 Other Rate Base Accounts					
38 154 Materials & Supplies	27,456,297	(8,181,092)	0	19,275,205	18,638,167
39 164-1 Gas Stored Underground	49,333,981	(49,333,981)	0	0	0
40 165 Prepayments	3,471,463	(249,710)	0	3,221,754	3,115,276
41 190008 Accum Deferred Income Tax Federal	-	0	0	0	0
42 190009 Accum Deferred Income Tax State	0	0	0	0	0
43 235-1 Customer Deposits	(6,723,459)	213,646	0	(6,509,813)	(6,268,695)
44 252 Contributions in Aid of Construction	(19,720,559)	(3,415,359)	0	(23,135,918)	(22,504,719)
45 253-1 Unclaimed Customer Deposits	(43,731)	(20,494)	0	(64,225)	(62,102)
46 255 Deferred Investment Tax Credits	(101,428)	(56,311)	0	(157,739)	(152,497)
47 282 Accum Deferred Income Taxes	(475,488,516)	23,936,663	0	(451,551,853)	(438,041,082)
48 Working Capital - Cash	2,104,288	(64,802)	11,926	2,051,412	1,976,183
49 Total Other Rate Base Accounts	(419,711,664)	(37,171,439)	11,926	(456,871,177)	(443,299,470)
50 TOTAL RATE BASE	1,404,292,624	(160,908,494)	11,926	1,243,396,056	1,205,202,443
51 RETURN ON RATE BASE	7.10%			7.62%	7.61%
52 RETURN ON EQUITY	8.58%			9.54%	9.51%

Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016
Capital Structure : AVG CAP STR

Imputed Tax Adjustment

	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t _F
State Income Tax Rate	4.75%	4.75%	t _S
Weight of Debt in Capital Structure	45.24%	45.24%	w _D
Cost of Debt	5.30%	5.30%	r _D
Net Lead Lag Days	1,015	1,015	NLD
Revenues	893,448,663	861,342,443	R
Gas Expenses	542,880,999	523,899,512	GAS
O&M Expenses	133,995,140	128,093,430	O&M
Depreciation	60,965,334	59,007,510	DEPR
Amortization	21,477	20,702	AMORT
Non-Income Taxes	20,864,958	20,035,748	NIT
Rate Base excluding CWC	1,241,344,643	1,203,226,260	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT			CWC is a function of IT, and
IT = IT* - (t _S +t _F -(1-t _S))-r _D *w _D *CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	1,940,294	1,868,792	
IT* =	39,977,556	38,636,332	
Solution:			
CWC =	2,051,412	1,976,183	
SIT =	4,986,280	4,819,000	
FIT =	34,972,542	33,799,284	
IT =	39,958,821	38,618,284	
Historically Adjusted Income Taxes	35,670,215		
Tax Adjustment	4,288,606		
RATE BASE METHOD			
System Average Rate Base	1,243,396,056	1,205,202,443	
Adj System Return On Rate Base	7.62%	7.61%	
Allowed Return	94,761,933	91,667,257	
System Average Rate Base	1,243,396,056	1,205,202,443	
System Weighted Cost Of Debt	2.40%	2.40%	
Imputed Interest Cost	29,812,928	28,897,159	
Taxable Return	64,949,006	62,770,099	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6152338	0.6152338	
Income Tax on Return	39,958,821	38,618,284	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	893,448,663	861,342,443	
Gas Purchase Expenses	542,880,999	523,899,512	
O&M Expenses	133,995,140	128,093,430	
Depreciation	60,965,334	59,007,510	
Amortization	21,477	20,702	
<u>Taxes Other Than Income</u>	20,864,958	20,035,748	
Net Utility Income Before Tax	134,720,755	130,285,541	
Rate Base	1,243,396,056	1,205,202,443	
<u>Proposed Weighted Cost of Debt</u>	2.40%	2.40%	
Imputed Interest	29,812,928	28,897,159	
State Taxable Income	104,907,827	101,388,383	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	4,986,280	4,819,000	
Federal Taxable Income	99,921,547	96,569,383	
<u>Federal Income Tax Rate</u>	35.00000%	35.00000%	
Federal Income Tax	34,972,542	33,799,284	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	39,958,821	38,618,284	

Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

	1	2	3	4	5	6	7	8	9	10	11	12	6	TOTAL OGC ADJUSTMENTS
AVG RB DEC 2016	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
	Energy Efficiency Services Adjustment	Wexpro	Underground Storage	Bad Debt	GGC Incentives	GGC Sporting Events	GGC Advertising	GGC Don & Membership	GGC Reserve accrual	GGC Labor Adj	WYO DEPR EXPENSE	WYO DEPR EXPENSE		
1 NET INCOME SUMMARY														
2 Utility Operating Revenue														
System Distribution Non-Gas Revenue	0	(23,923,726)	0	0	0	0	0	0	0	0	0	0	0	(23,923,726)
System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Utility Operating Revenue	0	(23,923,726)	0	0	0	0	0	0	0	0	0	0	0	(23,923,726)
9 Utility Operating Expenses														
Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M Expenses														
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Accounts	0	0	0	0	(1,376,690)	0	0	0	0	0	0	0	0	(1,376,690)
Customer Service & Information	0	(23,923,726)	0	0	0	0	(1,458)	0	0	0	0	0	0	(23,925,184)
Administrative & General	0	0	0	0	0	(1,912,367)	(15,163)	(212,629)	688,364	3,832,194	0	0	0	2,380,400
Total O&M Expense	0	(23,923,726)	0	0	(1,376,690)	(1,912,367)	(15,163)	(212,629)	688,364	3,832,194	0	0	0	(22,921,473)
Other Operating Expenses														
Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxes Other Than Income Taxes	0	0	0	0	524,374	728,410	5,776	80,989	(262,194)	(1,459,662)	0	0	0	(381,753)
Income Taxes	0	0	0	0	524,374	728,410	5,776	80,989	(262,194)	(1,459,662)	0	0	0	(381,753)
Total Other Operating Expenses	0	0	0	0	(852,316)	(1,183,957)	(9,388)	(903)	(131,640)	426,170	2,372,532	0	0	(23,303,226)
Total Utility Operating Expenses	0	(23,923,726)	0	0	852,316	1,183,957	9,388	903	131,640	(426,170)	(2,372,532)	0	0	(620,500)
NET OPERATING INCOME														
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RATE BASE SUMMARY														
Net Utility Plant														
101 Gas Plant In Service	(140,692,619)	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	(145,730,611)
105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Completed Construction Not Classified	(6,246,306)	0	0	0	0	0	0	0	0	0	0	0	0	(6,246,306)
108 Accumulated Depreciation	(49,400,340)	0	0	4,317,620	0	0	0	0	0	0	0	0	0	(45,082,720)
111 Accumulated Amort & Depletion	10,262	0	0	385,743	0	0	0	0	0	0	0	0	0	396,005
254 Other Regulatory Liabilities ARC	72,926,577	0	0	0	0	0	0	0	0	0	0	0	0	72,926,577
Total Net Utility Plant	(123,402,426)	0	0	(334,629)	0	0	0	0	0	0	0	0	0	(123,737,055)
Other Rate Base Accounts														
154 Materials & Supplies	(8,181,092)	0	0	0	0	0	0	0	0	0	0	0	0	(8,181,092)
164-1 Gas Stored Underground	0	0	(49,333,981)	0	0	0	0	0	0	0	0	0	0	(49,333,981)
165 Prepayments	(249,710)	0	0	0	0	0	0	0	0	0	0	0	0	(249,710)
190 Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235-1 Customer Deposits	213,646	0	0	0	0	0	0	0	0	0	0	0	0	213,646
252 Misc Customer Credits	(3,415,359)	0	0	0	0	0	0	0	0	0	0	0	0	(3,415,359)
253-1 Unclaimed Customer Deposits	(20,494)	0	0	0	0	0	0	0	0	0	0	0	0	(20,494)
255 Deferred Investment Tax Credits	(56,311)	0	0	0	0	0	0	0	0	0	0	0	0	(56,311)
282 Accum Deferred Income Taxes	23,936,663	0	0	0	0	0	0	0	0	0	0	0	0	23,936,663
Working Capital - Cash	0	(66,528)	0	(2,370)	(3,292)	(26)	(3)	(366)	1,185	6,598	0	0	0	(64,802)
Total Other Rate Base Accounts	12,227,344	(66,528)	(49,333,981)	0	(2,370)	(3,292)	(26)	(3)	1,185	6,598	0	0	0	(37,171,439)
51 TOTAL RATE BASE														
	(111,175,082)	(66,528)	(49,333,981)	(334,629)	(2,370)	(3,292)	(26)	(3)	(366)	1,185	6,598	0	0	(160,908,494)

INPUTS

This section contains a summary and detail of QGC information for the 12 months ending December 31, 2016. This information is obtained from Questar Gas's monthly financial reports.

Following is a summary of other inputs that are used in preparing the Results of Operations.

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending December 31, 2016 was 38.0895%.

Lead-Lag Days

The 1.015 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Questar Gas and used in Docket No. 13-057-05.

Historical Revenues from Financial Report

Rate Class		Description	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12-Month Total OR Average Dec-16
TARIFF DTH SALES AND REVENUE															
Utah	GS-1	Distribution Non-Gas Rev	47,413,447	42,766,467	36,345,852	17,464,295	14,294,534	12,011,476	10,515,298	10,574,221	11,284,085	16,453,759	32,860,601	49,937,470	301,921,505
FIRM		sales													
FIRM		sales	23,289,124	19,047,317	12,973,295	2,577,027	2,276,267	1,284,539	1,261,424	1,179,539	1,332,628	2,595,400	9,724,979	21,866,434	99,387,972
FIRM		supplier	75,947,481	62,113,454	42,307,411	23,495,079	15,848,876	8,902,107	8,639,968	8,242,819	9,321,969	18,152,625	33,845,882	73,224,989	360,242,660
FIRM		commodity	146,650,052	123,927,238	91,626,568	43,536,401	32,419,678	22,178,122	20,616,690	19,996,578	21,938,682	37,201,784	76,431,462	145,028,893	761,552,137
FIRM		total	964,590	865,317	967,031	969,862	969,301	970,202	969,542	969,958	973,779	972,841	974,717	978,860	970,417
FIRM		# of customers	18,504,464	15,133,783	10,308,169	5,724,525	3,861,522	2,289,744	2,268,126	2,114,761	2,391,234	4,656,308	8,541,656	18,455,992	94,250,304
FIRM		total dth													
FIRM	GS-C	Distribution Non-Gas Rev													
FIRM		sales													
FIRM		supplier													
FIRM		commodity													
FIRM		total													
FIRM		# of customers													
FIRM		total dth													
FIRM	GS-S	Distribution Non-Gas Rev													
FIRM		sales													
FIRM		supplier													
FIRM		commodity													
FIRM		total													
FIRM		# of customers													
FIRM		total dth													
FIRM	F1-FS-F1A-F1B	Distribution Non-Gas Rev	552,015	525,461	481,599	231,382	227,792	225,397	193,763	187,120	177,789	194,804	389,456	463,097	3,849,675
FIRM		sales													
FIRM		supplier	724,907	656,993	583,731	226,214	210,885	185,121	150,182	141,267	154,177	176,101	418,381	557,523	4,185,482
FIRM		commodity	2,427,169	2,199,777	1,954,484	1,629,946	1,459,312	1,294,242	1,050,465	989,081	1,076,953	1,231,712	1,429,698	1,924,723	18,666,562
FIRM		total	3,704,091	3,382,231	3,019,814	2,087,542	1,897,989	1,704,760	1,394,410	1,316,668	1,408,919	1,602,617	2,237,535	2,945,343	26,701,719
FIRM		# of customers	618	624	622	619	614	621	609	593	554	528	537	550	590
FIRM		total dth	590,883	535,570	475,715	396,732	355,568	330,992	269,509	253,465	276,118	315,944	360,255	484,985	4,645,726
FIRM	F-3	Distribution Non-Gas Rev													
FIRM		sales													
FIRM		supplier													
FIRM		commodity													
FIRM		total													
FIRM		# of customers													
FIRM		total dth													
FIRM	NGV	Distribution Non-Gas Rev	175,639	149,223	489,839	174,666	171,117	547,043	151,472	182,411	528,737	167,113	165,301	509,124	3,411,686
FIRM		sales													
FIRM		supplier	28,126	24,006	25,721	28,191	27,478	28,050	23,355	27,647	27,039	25,928	24,403	24,918	314,862
FIRM		commodity	127,101	108,486	116,233	127,388	124,173	127,649	106,286	125,815	123,046	117,993	113,181	115,573	1,432,933
FIRM		total	330,866	281,715	631,793	330,256	322,677	702,742	281,113	335,873	678,822	311,034	302,895	649,615	5,159,481
FIRM		# of customers	1	1	1	1	1	1	1	1	1	1	1	1	1
FIRM		total dth	30,968	26,432	28,320	31,040	30,254	32,743	27,263	32,273	31,562	30,266	28,526	29,129	358,777
FIRM	F-4	Distribution Non-Gas Rev													
FIRM		sales													
FIRM		supplier													
FIRM		commodity													
FIRM		total													
FIRM		# of customers													
FIRM		total dth													
FIRM	INTERRU-1-2	Distribution Non-Gas Rev													
FIRM		sales													
FIRM		supplier													
FIRM		commodity													
FIRM		total													
FIRM		# of customers													
FIRM		total dth													

Rate Class	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12-Month Total OR Average Dec-16
INTERRUPTIBLE sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	46,164	45,406	39,762	41,876	41,065	39,251	27,015	28,174	29,310	30,195	36,756	41,831	446,805
INTERRUPTIBLE Supplier Non-Gas Revenue	18,366	16,955	12,618	15,520	16,587	15,447	8,459	9,787	10,842	10,610	11,973	13,304	160,468
INTERRUPTIBLE Commodity Revenue	420,472	388,085	288,799	355,314	372,679	336,046	183,965	212,852	235,794	230,763	264,902	294,539	3,591,210
INTERRUPTIBLE # of Customers	485,002	450,446	341,179	412,710	437,331	390,744	219,439	250,813	275,946	271,568	313,631	349,674	4,198,483
INTERRUPTIBLE Total Dth	52	52	51	51	52	52	52	45	45	45	45	42	49
INTERRUPTIBLE Distribution Non-Gas Rev	102,446	94,556	70,365	86,571	92,508	86,181	47,188	54,598	60,483	59,192	66,805	74,236	895,129
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	506,949	470,532	491,183	531,954	525,400	612,644	598,506	590,334	529,364	469,959	549,084	544,666	6,420,575
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	506,949	470,532	491,183	531,954	525,400	612,644	598,506	590,334	529,364	469,959	549,084	544,666	6,420,575
INTERRUPTIBLE # of Customers	3,941,175	3,689,591	3,332,935	4,311,807	4,446,073	4,330,870	4,704,167	4,330,360	3,533,009	3,003,346	3,252,822	3,802,343	46,580,498
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	4,284	6,228	2,327	1,722	1,329	8,627	1,092	1,427	1,370	1,307	2,118	23,182	55,013
INTERRUPTIBLE Supplier Non-Gas Revenue	339	225	117	326	166	189	137	16	187	125	124	233	2,184
INTERRUPTIBLE Commodity Revenue	4,623	6,453	2,444	2,048	1,495	8,816	1,229	1,443	1,557	1,432	2,242	23,415	57,197
INTERRUPTIBLE # of Customers	5,656	5,191	2,845	1,964	1,390	979	1,046	1,534	1,450	1,361	2,468	4,689	29,132
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE # of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Total Dth	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE Distribution Non-Gas Rev	1,465,264	1,564,561	1,390,337	1,307,683	1,289,390	1,313,619	1,685,326	1,390,448	1,388,302	1,468,738	1,577,963	1,790,631	17,651,262
INTERRUPTIBLE Supplier Non-Gas Revenue	-	-	31,469	35,641	33,306	35,884	31,174	43,660	38,131	40,246	36,744	46,474	372,529
INTERRUPTIBLE Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-

Rate Class	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12-Month Total OR Average Dec-16
FIRM	27,654	27,654	27,647	27,678	27,625	27,572	27,572	30,173	90,176	27,572	27,565	27,606	173,302
FIRM	586,730	481,910	410,640	280,543	204,640	51,516	64,345	57,207	98,104	200,119	372,670	597,328	3,405,179
FIRM	20,430	17,751	18,402	14,991	13,665	10,841	10,990	11,309	14,758	12,524	16,278	20,988	182,927
FIRM	112,144	93,116	97,540	77,429	69,044	46,558	48,361	48,365	68,873	57,738	84,440	119,779	923,387
FIRM	132,574	110,867	115,842	92,420	82,709	57,399	59,351	59,674	83,631	70,262	100,718	140,767	1,106,314
FIRM	26	26	26	26	26	26	26	506	506	26	25	25	106
FIRM	22,735	18,878	19,775	15,697	13,997	10,081	10,435	10,436	14,861	12,459	16,962	24,094	190,410
FIRM	5,989	6,337	14,257	6,866	7,042	15,139	8,051	7,394	15,490	11,265	7,956	14,626	120,413
FIRM	3,362	3,564	3,421	3,367	3,960	3,424	2,959	3,906	3,558	4,096	4,533	2,983	43,135
FIRM	9,351	9,901	17,679	10,232	11,002	18,563	11,010	11,300	19,048	15,361	12,491	17,609	163,548
FIRM	682	723	694	663	803	739	639	843	768	884	912	600	8,967
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	6,864	5,487	5,740	4,063	3,902	2,912	2,724	2,987	3,167	3,216	3,681	6,945	51,688
FIRM	(112)	(247)	300	(594)	(115)	(312)	(156)	88	(44)	157	367	288	(400)
FIRM	114,126	84,188	93,468	54,016	53,511	30,521	27,437	33,503	36,091	34,490	48,719	116,330	726,390
FIRM	120,878	89,428	99,498	57,465	57,298	33,121	30,005	36,578	39,214	37,863	52,767	123,543	777,678
FIRM	4	4	4	4	4	4	4	25	25	4	5	5	8
FIRM	22,298	16,416	18,337	10,447	10,443	6,191	5,666	6,576	7,486	7,196	9,652	22,633	143,741
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	7,891	7,550	7,221	6,787	6,466	6,552	5,632	5,969	6,117	6,582	7,079	11,981	85,827
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	7,891	7,550	7,221	6,787	6,466	6,552	5,632	5,969	6,117	6,582	7,079	11,981	85,827
TRANSP	3	3	3	3	3	3	3	3	3	3	3	3	31
TRANSP	19,209	17,158	15,204	12,597	10,682	8,019	5,707	7,711	8,596	11,380	14,347	18,452	149,062
TRANSP	3,294	2,560	3,112	1,960	3,632	1,449	819	754	2,962	3,324	5,910	3,821	33,597
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSP	3,294	2,560	3,112	1,960	3,632	1,449	819	754	2,962	3,324	5,910	3,821	33,597
TRANSP	2	2	2	2	2	2	2	2	2	2	2	2	2
TRANSP	38,257	28,478	40,445	22,047	59,011	18,046	8,351	6,974	45,824	50,552	92,435	51,212	461,632
TRANSP	194,251	7,325	(116,469)	63,171	55,380	48,486	115,888	13,378	42,959	14,158	(156,959)	(27,287)	254,292
TRANSP	10,954	11,750	10,317	6,243	4,026	1,930	1,057	1,179	2,166	4,577	19,327	25,869	99,393
TRANSP	1,765,767	1,648,300	1,401,484	1,125,444	879,761	634,649	612,597	515,321	663,863	889,655	1,223,994	1,637,277	12,998,109
TRANSP	(112)	(247)	300	(594)	(115)	(312)	(156)	88	(44)	157	367	288	(400)
DSM													
Wyoming Totals													

Rate Class	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12-Month Total OR Average Dec-16	
Colorado I-4	11,185	10,333	10,333	8,747	10,088	8,001	6,451	6,723	9,079	9,906	12,989	15,802	119,424	
	3,123,746	2,557,949	2,217,121	1,518,615	1,135,925	309,752	376,923	350,731	563,203	1,023,765	1,978,464	3,208,456	18,364,652	
	4,900,586	4,216,112	3,629,238	2,652,211	2,025,669	952,090	985,815	872,863	1,236,102	1,923,484	3,215,814	4,861,803	31,481,785	
	27,700	27,690	27,683	27,714	27,661	27,608	27,608	902,444	902,444	27,601	27,601	27,642	175,450	
	632,445	517,927	448,873	307,370	229,883	68,527	81,085	75,462	121,219	220,658	400,196	644,655	3,748,297	
	57,466	45,636	55,649	34,644	69,693	26,065	14,058	14,685	54,420	61,932	106,782	69,664	610,694	
	689,911	563,563	504,522	342,014	299,576	94,592	95,143	90,447	175,639	282,590	506,978	714,319	4,358,991	
IC														
Colorado Totals	58,732,413	49,582,114	40,645,005	25,672,983	17,772,312	15,633,159	14,678,758	14,303,162	16,607,702	21,775,538	38,912,954	55,306,451	369,622,550	
	24,060,750	19,745,249	13,627,251	2,882,325	2,564,574	1,528,718	1,474,575	1,402,003	1,562,960	2,846,567	10,216,971	22,509,154	104,423,971	
	11,185	10,333	10,333	8,747	10,088	8,001	6,451	6,723	9,079	9,906	12,989	15,802	119,424	
	82,045,969	67,367,751	46,884,048	27,126,352	18,947,964	10,969,796	10,557,607	9,920,298	11,320,966	20,756,858	37,632,127	78,788,280	422,298,016	
	164,850,317	136,705,224	101,166,637	55,680,407	39,294,948	28,139,674	26,717,391	25,632,186	29,500,706	45,390,869	86,775,040	156,599,687	896,463,087	
	993,410	994,133	995,836	997,696	998,935	998,935	998,262	1,873,606	1,877,395	1,001,594	1,003,472	1,007,667	1,145,007	
	19,861,206	16,308,268	11,331,462	6,546,238	4,569,725	2,808,187	2,693,171	2,530,559	2,890,616	5,282,368	9,397,438	19,688,997	103,898,233	
	7,505,057	8,013,711	7,103,430	7,581,697	7,894,907	7,411,668	7,843,635	7,540,110	6,732,870	6,490,492	6,988,483	8,355,787	89,461,847	
	27,366,263	24,321,979	18,434,892	14,127,935	12,464,632	10,219,855	10,536,806	10,070,669	9,613,486	11,772,860	16,385,921	28,044,784	193,360,080	
System Total Tariff Revert Distribution Non-Gas Rev														
Utah Firm														
Wyoming Firm														

OTHER OPERATING REVENUE		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 MONTH TOTAL
% of Sales Dth from 191 Acct ==>														
483	Sales For Resale 12													
	Utah	233,922	95,178	122,905	98,989	87,524	90,039	161,991	130,633	(40,152)	188,196	179,243	140,264	1,488,732
	Wyoming	7,691	3,121	5,069	4,876	4,637	2,252	5,029	(4,015)	(1,764)	8,204	7,974	4,748	55,851
	Total	241,612	98,299	127,974	103,865	92,160	92,291	167,020	134,649	(41,916)	196,400	187,216	145,012	1,544,583
487	Interest on Past Due Accounts													
	Utah	233,204	340,262	338,733	242,047	231,316	144,989	108,255	99,141	64,260	69,331	74,519	105,971	2,052,025
	Wyoming	10,451	12,931	15,124	10,331	11,857	8,554	5,475	4,982	2,470	3,088	4,007	5,966	95,236
	Total	243,655	353,192	353,857	252,378	243,173	153,543	113,730	104,123	66,729	72,418	78,526	111,937	2,147,261
488011	NGV Equipment Leases Revenue													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
488012	NGV Revenue - Repairs to NGV													
	Utah	967	251	0	0	0	0	815	0	0	0	0	0	2,033
	Wyoming	0	0	0	260	255	(510)	0	0	0	0	0	0	5
	Total	967	251	0	260	255	(510)	815	0	0	0	0	0	2,038
488013	NGV Revenue - Sales of NGV Equipment													
	Utah	29	0	0	0	0	0	3,833	0	0	0	0	0	3,862
	Wyoming	0	0	0	0	7	3,053	0	0	0	0	0	0	3,060
	Total	29	0	0	0	7	3,053	3,833	0	0	0	0	0	6,921
488001	Fees for Connecting Gas Service													
	Utah	160,728	158,700	177,642	179,222	193,677	211,637	199,926	236,046	227,840	224,317	207,160	185,658	2,362,553
	Wyoming	75	875	1,800	675	1,075	1,125	1,400	1,325	980	1,250	975	125	11,680
	Total	160,803	159,575	179,442	179,897	194,752	212,762	201,326	237,371	228,820	225,567	208,135	185,783	2,374,233
4881	New Premises Fees													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4882	Fees for Processing Bad Checks													
	Utah	19,800	22,480	20,407	16,900	18,500	19,180	16,640	17,960	15,920	14,740	16,440	19,040	218,007
	Wyoming	440	660	420	320	460	460	540	540	340	280	260	520	5,240
	Total	20,240	23,140	20,827	17,220	18,960	19,640	17,180	18,500	16,260	15,020	16,700	19,560	223,247
4883														
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4884	Contributions - Mains													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4885	Refunds of Contributions - Mains													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4886	Service Line Contributions - 1/2 Inch													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

OTHER OPERATING REVENUE		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 MONTH TOTAL
4887	Service Line Contributions - 3/4 Inch													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4888	Service Line Contributions - 1 1/4 Inch													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4889	Misc Customer Service Revenue													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4891	Capacity Release Revenues (Utah-20%)													
	Utah	0	0	0	0	0	35	0	0	0	2,464	769	1,077	4,345
	Wyoming	0	0	0	0	0	35	0	0	0	2,464	769	1,077	4,345
	Total	0	0	0	0	0	70	0	0	0	4,928	1,538	2,154	8,690
490	Incidental Plant Production Sales \2													
	Utah	181,413	272,604	166,251	376	750,953	2,045	397,462	257,179	615	537,778	299,383	350,681	3,216,741
	Wyoming	5,964	8,939	6,857	19	39,782	51	12,339	7,905	27	23,442	13,318	11,870	130,513
	Total	187,378	281,543	173,108	394	790,735	2,096	409,801	265,084	642	561,220	312,701	362,551	3,347,254
491	Rev from Gas Processed by Others \2													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Oil Sales \2													
	Utah	65,095	123,760	101,927	102,604	125,366	135,415	149,956	172,116	122,619	117,016	121,265	154,174	1,491,312
	Wyoming	2,140	4,058	4,204	5,055	6,641	3,387	4,655	5,290	5,586	5,101	5,384	5,219	56,531
	Total	67,235	127,818	106,131	107,659	132,007	138,802	154,611	177,406	128,005	122,117	126,659	159,393	1,547,842
493	Rent From Gas Property \2													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
495	Other Gas Revenues \2													
	Utah	9,989	(24,154)	(30,151)	(7,871)	(38,821)	(33,073)	(30,114)	(33,713)	(20,272)	(29,811)	40,983	(38,779)	(235,787)
	Wyoming	328	(792)	(1,244)	(388)	(2,057)	(827)	(935)	(1,036)	(891)	(1,299)	1,823	(1,313)	(8,629)
	Total	10,317	(24,946)	(31,395)	(8,259)	(40,878)	(33,900)	(31,048)	(34,749)	(21,162)	(31,111)	42,806	(40,091)	(244,416)
4951	Overriding Royalties from Celsius \2													
	Utah	667,484	818,789	729,797	1,050,523	573,062	684,486	645,345	587,635	851,016	1,029,154	946,231	992,091	9,575,614
	Wyoming	21,945	26,849	30,100	51,752	30,358	17,119	20,035	18,062	37,384	44,862	42,093	33,580	374,137
	Total	689,428	845,638	759,897	1,102,275	603,420	701,605	665,380	605,697	888,400	1,074,016	988,324	1,025,671	9,949,751
4952	Oil Revenues received from Wexpro \2													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Standby Charges													
	Utah	0	0	0	0	0	0	0	0	0	0	0	6,040	6,040
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	204	204
	Total	0	0	0	0	0	0	0	0	0	0	0	6,244	6,244
	Standby Charges													
	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 MONTH TOTAL
OTHER OPERATING REVENUE													
Utah Other Revenues													
Pass-Through Other Revenues	1,157,902	1,286,178	1,090,728	1,244,620	1,498,083	878,913	1,324,640	1,113,850	913,826	1,842,333	1,587,105	1,604,471	15,542,651
General Other Revenues	414,728	521,692	536,781	438,169	443,493	375,841	329,468	353,147	308,020	310,852	298,888	311,746	4,642,824
Utah Total Other Revenues	1,572,631	1,807,870	1,627,510	1,682,788	1,941,576	1,254,754	1,654,108	1,466,997	1,221,846	2,153,185	1,885,993	1,916,217	20,185,474
Wyoming Other Revenues													
Pass-Through Other Revenues	37,739	42,967	46,229	61,701	81,418	22,809	42,058	35,272	41,034	81,608	68,779	55,621	617,235
General Other Revenues	11,295	13,673	16,101	11,199	11,598	11,854	6,480	5,811	2,899	3,318	7,065	5,299	106,592
Wyoming Total Other Revenues	49,034	56,641	62,330	72,900	93,016	34,663	48,538	41,083	43,933	84,926	75,843	60,920	723,827
System Total Other Revenue	1,621,665	1,864,511	1,689,840	1,755,688	2,034,592	1,289,417	1,702,646	1,508,080	1,265,779	2,238,112	1,961,836	1,977,136	20,909,302

Utah Other Revenues
 Pass-Through Other Revenues
 General Other Revenues
Utah Total Other Revenues
Wyoming Other Revenues
 Pass-Through Other Revenues
 General Other Revenues
Wyoming Total Other Revenues
System Total Other Revenue

Utility Operating Expenses from Financial Report

FERC Acct	Description	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Historical
														12 Months Ending
497	UTILITY OPERATING EXPENSES													
	GAS PURCHASE EXPENSES													
498														
499	Utah % of Sales Dth from 191 Acct ==>	96.817%	96.825%	96.039%	95.305%	94.969%	97.560%	96.989%	97.018%	95.792%	95.823%	95.741%	96.726%	
500														
501														
502	Gas Well Royalties													
503	Utah	1,242,069	2,125,872	2,045,645	1,603,450	1,354,848	1,370,876	1,566,450	1,571,442	2,358,447	1,978,292	5,169,898	2,675,094	25,062,382
504	Wyoming	40,835	69,710	84,370	78,991	71,773	34,286	48,630	48,301	103,603	86,235	229,981	90,547	987,261
505	Total	1,282,904	2,195,582	2,130,015	1,682,441	1,426,621	1,405,162	1,615,080	1,619,742	2,462,050	2,064,528	5,399,878	2,765,641	26,049,643
506														
507	Gas Well Royalties - Other													
508	Utah	10,664	28,562	22,427	19,252	25,074	25,046	28,098	31,912	23,751	21,659	24,114	29,770	290,329
509	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Total	10,664	28,562	22,427	19,252	25,074	25,046	28,098	31,912	23,751	21,659	24,114	29,770	290,329
511														
512	Gathering by Others, GRI & ACA - Gas Cost													
513	Utah	1,788,125	1,992,090	1,993,407	1,516,741	2,055,745	2,051,379	2,011,506	2,027,420	1,987,201	2,076,210	2,222,789	1,955,327	23,677,941
514	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Total	1,788,125	1,992,090	1,993,407	1,516,741	2,055,745	2,051,379	2,011,506	2,027,420	1,987,201	2,076,210	2,222,789	1,955,327	23,677,941
516														
517	Gathering by Others - SNG Cost													
518	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
519	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
521														
522	Natural Gas Well Head Purchases													
523	Utah	0	0	220	559	727	1,195	719	898	2,697	249	0	0	7,263
524	Wyoming	0	0	9	28	38	30	22	28	118	11	0	0	284
525	Total	0	0	229	586	765	1,225	741	925	2,816	260	0	0	7,547
526														
527	Natural Gas Field Line Purchases													
528	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
529	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
530	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
531														
532	Natural Gas Gasoline Plant Outlet Purchase													
533	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
534	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
535	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
536														
537	Natural Gas Transmission Line - Purchases													
538	Utah	26,291,433	13,896,102	2,614,614	945,665	1,186,476	(6,116)	0	(2,282)	1,940,746	1,948,489	12,446,330	33,732,923	94,994,381
539	Wyoming	864,369	455,669	107,836	46,586	62,854	(153)	0	(70)	85,254	84,936	553,670	1,141,798	3,402,750
540	Total	27,155,803	14,351,771	2,722,450	992,251	1,249,330	(6,269)	0	(2,352)	2,026,000	2,033,425	13,000,000	34,874,721	98,397,130
541														
542	Natural Gas City Gate Purchases - Resources													
543	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
544	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
546														
547	Natural Gas City Gate Purchases - Other													
548	Utah	(1,162)	1,723,732	740,344	0	72,813	0	0	0	0	0	0	976,233	3,511,960
549	Wyoming	(38)	56,523	30,535	0	3,857	0	0	0	0	0	0	33,044	123,920
550	Total	(1,200)	1,780,256	770,879	0	76,670	0	0	0	0	0	0	1,009,276	3,635,880
551														
552	Purchased Gas Cost Adjustments - Other													
553	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
554	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0

FERC Acct	Description	Historical											
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
555	Total	0	0	0	0	0	0	0	0	0	0	0	0
556													
557	805.1 Purchased Gas Cost Adjustments - Utah	29,942,895	22,370,339	4,354,030	(9,460,655)	(6,708,256)	(9,278,165)	(5,873,797)	(9,580,794)	(10,229,487)	(8,168,644)	(1,809,284)	4,234,609
558	Utah	984,416	733,548	179,576	(466,059)	(355,371)	(232,049)	(182,351)	(294,481)	(449,366)	(356,078)	(80,485)	143,334
559	Wyoming	30,927,311	23,103,887	4,533,606	(9,926,714)	(7,063,627)	(9,510,214)	(6,056,148)	(9,875,275)	(10,678,853)	(8,524,722)	(1,889,769)	4,377,943
560	Total	0	0	0	0	0	0	0	0	0	0	0	0
561													
562	806 Exchange Gas	0	0	0	0	0	0	0	0	0	0	0	0
563	Utah	0	0	0	0	0	0	0	0	0	0	0	0
564	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
565	Total	0	0	0	0	0	0	0	0	0	0	0	0
566													
567	808.1 Gas Withdrawn from Underground Storage	12,472,911	10,350,499	13,552,538	5,148,128	88,800	31,113	35,078	213,666	633	2,221,192	2,170,783	22,877,610
568	Utah	410,065	339,404	558,956	253,612	4,704	778	1,089	6,567	28	96,824	96,566	774,366
569	Wyoming	12,882,976	10,689,904	14,111,494	5,401,740	93,504	31,891	36,167	220,234	660	2,318,016	2,267,349	23,651,976
570	Total	0	0	0	0	0	0	0	0	0	0	0	0
571													
572	808.2 Gas Delivered to Underground Storage	(529,050)	(336,277)	(81,902)	(1,618,220)	(7,393,840)	(11,637,986)	(15,641,224)	(13,195,855)	(14,092,388)	(4,967,897)	(4,731,315)	(210,421)
573	Utah	(17,393)	(11,027)	(3,378)	(79,718)	(391,690)	(291,069)	(485,578)	(405,595)	(619,058)	(216,555)	(210,471)	(7,122)
574	Wyoming	(546,444)	(347,304)	(85,280)	(1,697,938)	(7,785,551)	(11,929,055)	(16,126,802)	(13,601,451)	(14,711,446)	(5,184,451)	(4,941,786)	(217,544)
575	Total	0	0	0	0	0	0	0	0	0	0	0	0
576													
577	808.3 Exchange Gas	310,391	313,162	312,012	307,688	306,178	312,536	308,582	306,764	301,304	301,510	309,801	322,954
578	Utah	10,205	10,269	12,869	15,158	16,220	7,817	9,580	9,429	13,236	13,143	13,781	10,931
579	Wyoming	320,596	323,431	324,881	322,846	322,398	320,353	318,162	316,193	314,540	314,653	323,582	333,885
580	Total	0	0	0	0	0	0	0	0	0	0	0	0
581													
582	813 Other Gas Supply Expenses - Gas Cost	26,357,909	27,176,171	27,870,760	26,815,798	26,511,684	25,607,120	25,994,103	26,137,964	26,465,000	24,566,356	25,441,097	26,183,754
583	Utah	866,555	891,137	1,149,492	1,321,024	1,404,461	640,440	806,981	803,391	1,162,568	1,070,867	1,131,737	866,273
584	Wyoming	27,224,464	28,067,308	29,020,252	28,136,822	27,916,145	26,247,560	26,801,083	26,941,355	27,627,568	25,637,223	26,572,834	27,070,027
585	Total	0	0	0	0	0	0	0	0	0	0	0	0
586													
587	813 Other Gas Supply Expenses - SNG Cost	5,816,538	5,891,823	5,771,019	4,598,419	4,546,222	4,674,207	4,645,466	4,648,740	4,585,988	4,563,954	6,120,439	6,682,806
588	Utah	191,227	193,199	238,018	226,531	240,837	116,903	144,217	142,886	201,456	198,946	272,265	226,201
589	Wyoming	6,007,765	6,085,022	6,009,037	4,824,950	4,787,058	4,791,110	4,789,683	4,791,626	4,787,444	4,762,900	6,392,705	6,909,007
590	Total	0	0	0	0	0	0	0	0	0	0	0	0
591													
592	813.5 CO2 Processing Expenses	0	0	0	0	0	0	0	0	0	0	0	0
593	Utah	0	0	0	0	0	0	0	0	0	0	0	0
594	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
595	Total	0	0	0	0	0	0	0	0	0	0	0	0
596													
597	858 Transportation GRI & ACA - Gas Cost	103,702,722	85,532,076	59,195,115	29,876,827	22,046,470	13,151,205	13,074,980	12,159,875	13,343,892	24,541,369	47,364,651	99,460,657
598	Utah	3,350,240	2,738,433	2,358,283	1,396,151	1,057,684	276,983	342,591	310,456	497,839	978,330	2,007,045	3,299,371
599	Wyoming	107,052,963	86,270,508	61,553,398	31,272,978	23,104,154	13,428,188	13,417,570	12,470,330	13,841,731	25,519,699	49,371,696	102,760,028
600	Total	0	0	0	0	0	0	0	0	0	0	0	0
601													
602	858 Trans & Comp of Gas by Others - SNG Cost	0	0	0	0	0	0	0	0	0	0	0	0
603	Utah	0	0	0	0	0	0	0	0	0	0	0	0
604	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
605	Total	0	0	0	0	0	0	0	0	0	0	0	0
606													
607	System Total Gas Purchase Expenses	107,052,963	86,270,508	61,553,398	31,272,978	23,104,154	13,428,188	13,417,570	12,470,330	13,841,731	25,519,699	49,371,696	102,760,028
608	Utah Gas Purchase Expenses	103,702,722	85,532,076	59,195,115	29,876,827	22,046,470	13,151,205	13,074,980	12,159,875	13,343,892	24,541,369	47,364,651	99,460,657
609	Wyoming Gas Purchase Expenses	3,350,240	2,738,433	2,358,283	1,396,151	1,057,684	276,983	342,591	310,456	497,839	978,330	2,007,045	3,299,371
610	Total	107,052,963	86,270,508	61,553,398	31,272,978	23,104,154	13,428,188	13,417,570	12,470,330	13,841,731	25,519,699	49,371,696	102,760,028
611													
612	System Total Gas Purchase Expenses	107,052,963	86,270,508	61,553,398	31,272,978	23,104,154	13,428,188	13,417,570	12,470,330	13,841,731	25,519,699	49,371,696	102,760,028

FERC Acct	Description	Historical											
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
613													
614													
615	OPERATION AND MAINTENANCE EXPENSES												
616	Production Expenses												
617	Gas Used for Compressor Station Fuel	(2,467)	(3,089)	(3,089)	(1,731)	(3,869)	(4,097)	(4,097)	(2,247)	(697)	(1,437)	(4,254)	(32,486)
618	Gas Used for Other Utility Operations	(108,868)	(82,779)	(82,779)	(100,651)	(63,302)	(65,664)	(65,664)	(58,430)	(64,128)	(68,608)	(95,474)	(917,857)
619	Total Production Expenses	(111,335)	(85,867)	(85,867)	(102,383)	(67,171)	(69,761)	(69,761)	(60,677)	(64,825)	(70,045)	(99,728)	(950,343)
620	WY	(3,544)	(3,401)	(3,401)	(4,807)	(3,379)	(1,702)	(1,702)	(2,553)	(2,708)	(2,983)	(3,265)	(35,059)
621													
622	Distribution Operations & Maintenance Expenses												
623	Operation Supervision & Engineering	1,100,940	1,040,510	1,040,510	926,924	1,013,354	998,894	998,894	1,059,271	924,984	918,469	(202,256)	10,802,179
624	Utah	51,075	37,666	37,666	36,411	41,180	44,661	44,661	62,806	54,746	59,626	63,165	590,841
625	Wyoming	1,152,015	1,147,719	1,147,719	963,335	1,054,534	1,043,556	1,043,556	1,122,077	979,730	978,095	(139,091)	11,393,020
626	Total	148,074	181,544	159,727	161,195	186,595	169,962	169,962	143,051	155,636	185,774	207,613	2,043,246
627	Distribution Load Dispatching	1,910	3,814	2,602	2,889	3,621	3,099	3,099	2,731	2,806	3,924	3,840	37,126
628	Utah	149,983	185,358	162,329	164,084	190,215	173,061	173,061	146,782	158,442	189,699	211,453	2,080,372
629	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
630	Total	0	0	0	0	0	0	0	0	0	0	0	0
631	Compressor Station Labor & Expenses	2,511	3,137	3,137	1,742	3,869	4,097	4,097	2,247	697	1,437	4,254	32,659
632	Utah	0	0	0	0	0	0	0	0	0	0	0	0
633	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
634	Total	2,511	3,137	3,137	1,742	3,869	4,097	4,097	2,247	697	1,437	4,254	32,659
635	Compressor Station Fuel & Power	224,805	601,579	909,469	916,114	986,005	1,022,456	1,049,239	1,069,881	1,242,165	1,036,186	1,004,921	11,089,697
636	Utah	(1,223)	28,123	23,898	29,974	45,710	44,773	54,638	39,464	46,984	33,096	26,301	403,808
637	Wyoming	223,682	629,702	933,367	946,089	1,031,715	1,067,229	1,103,877	1,109,345	1,289,149	1,069,282	1,031,222	11,493,505
638	Total	190,139	182,860	302,182	158,986	146,748	259,685	241,605	174,710	295,543	171,489	197,749	2,594,133
639	Mains & Service Expenses	12,357	16,145	13,221	10,015	13,916	17,821	15,246	12,609	8,513	11,663	18,222	163,442
640	Utah	202,496	199,005	315,403	169,001	160,664	277,506	256,851	308,152	180,001	209,412	290,660	2,757,575
641	Wyoming	300,127	271,211	276,332	244,731	302,222	285,809	280,010	316,871	269,578	308,247	322,537	3,496,322
642	Total	13,323	28,194	21,632	11,890	9,255	15,328	10,788	12,842	9,750	9,478	12,243	168,324
643	Meter & House Regulator Expenses	313,450	299,406	297,964	256,621	311,477	301,137	290,797	282,420	328,397	317,724	334,780	3,664,646
644	Utah	382,209	308,707	279,507	229,684	230,082	206,315	240,013	213,613	259,943	307,612	391,560	3,341,397
645	Wyoming	28,309	20,903	14,535	8,250	8,064	7,434	9,133	8,999	12,227	14,705	17,578	161,195
646	Total	410,518	329,610	294,042	237,934	238,146	213,748	249,146	222,611	272,170	322,318	409,138	3,502,592
647	Customer Installations Expenses	900,978	1,283,137	919,781	858,486	968,808	761,384	794,484	517,575	667,426	868,267	345,959	9,746,861
648	Utah	89,945	134,632	112,361	78,146	67,195	48,410	50,982	35,162	42,317	62,614	58,464	825,500
649	Wyoming	990,923	1,417,769	1,032,142	936,631	1,036,003	809,794	845,466	552,737	709,743	930,881	404,423	10,572,361
650	Total												
651	Other Expenses												
652	Utah												
653	Wyoming												
654	Total												
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FERC Acct	Description	Historical																
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16					
671	Rents																	
672	Utah	30,462	3,226	12,242	4,009	3,449	3,483	3,905	10,879	18,588	3,489	27,619	19,635	140,987				
673	Wyoming	1,033	129	414	136	117	118	132	370	630	112	887	632	4,712				
674	Total	31,496	3,355	12,656	4,146	3,566	3,601	4,037	11,249	19,218	3,602	28,506	20,267	145,698				
675																		
676	Maintenance Supervision & Engineering																	
677	Utah	30,129	57,835	69,327	48,972	60,197	46,690	43,666	37,222	81,378	52,846	29,858	52,216	610,335				
678	Wyoming	911	2,169	1,548	1,548	1,917	1,457	1,348	1,151	2,597	1,601	886	1,584	19,332				
679	Total	31,040	60,004	71,489	50,520	62,114	48,147	45,014	38,373	83,975	54,447	30,744	53,800	629,666				
680																		
681	Maintenance of Structures & Improvements																	
682	Utah	4,312	5,767	7,366	6,609	6,236	11,221	6,514	6,622	6,206	6,336	6,493	7,227	80,910				
683	Wyoming	135	227	233	199	204	207	204	207	209	201	201	205	2,431				
684	Total	4,447	5,993	7,599	6,809	6,440	11,427	6,718	6,829	6,415	6,536	6,694	7,433	83,341				
685																		
686	Maintenance of Mains																	
687	Utah	848,449	865,388	837,203	714,086	717,184	692,186	736,602	679,078	711,030	769,464	677,933	740,300	8,988,883				
688	Wyoming	19,925	18,157	21,485	14,557	7,172	6,833	(2,846)	5,135	10,838	12,245	10,993	19,490	143,984				
689	Total	868,375	883,525	858,687	728,643	724,356	699,019	733,755	684,213	721,868	781,709	688,926	759,790	9,132,866				
690																		
691	Maint of Compressor Station Equipment																	
692	Utah	68,201	71,760	63,559	95,312	87,010	83,759	91,497	184,395	67,972	99,042	128,187	27,719	1,068,413				
693	Wyoming	8,253	5,189	6,921	17,098	6,218	5,955	20,122	16,958	1,622	22,734	10,137	8,731	129,937				
694	Total	76,454	76,949	70,480	112,410	93,228	89,714	111,619	201,353	69,593	121,776	138,324	36,450	1,198,350				
695																		
696	Maint of Meas. & Reg. Station Equipment																	
697	Utah	8,372	10,887	8,464	7,750	5,401	6,302	4,018	8,757	9,750	6,410	7,537	10,830	94,475				
698	Wyoming	15,671	13,807	13,050	6,622	10,496	5,335	7,969	5,933	1,237	7,669	10,886	11,637	110,310				
699	Total	24,043	24,694	21,513	14,372	15,897	11,637	11,987	14,689	10,987	14,079	18,422	22,467	204,786				
700																		
701	Maintenance of Services																	
702	Utah	94,673	50,287	65,015	93,469	44,156	46,587	74,679	46,849	55,240	86,082	42,254	43,321	742,611				
703	Wyoming	8,895	5,058	6,875	5,203	2,850	3,257	2,776	3,167	4,488	3,377	4,033	1,509	51,488				
704	Total	103,568	55,345	71,890	98,672	47,007	49,844	77,455	50,016	59,727	89,459	46,287	44,830	794,099				
705																		
706	Maintenance of Meters & House Regulators																	
707	Utah	58,974	65,741	78,403	58,055	53,119	43,694	61,427	45,615	61,685	52,455	96,744	82,629	758,542				
708	Wyoming	250	312	629	390	225	119	281	268	301	298	831	99	4,004				
709	Total	59,224	66,054	79,032	58,445	53,344	43,814	61,708	45,883	61,986	52,753	97,575	82,728	762,546				
710																		
711	Maintenance of Communication Equipment																	
712	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
713	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
714	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
715																		
716	Maintenance of Other Equipment																	
717	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
718	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
720																		
721	System Total Distribution O&M Expenses																	
722	Utah Distribution O&M Expenses	4,393,355	5,060,586	5,032,223	4,526,125	4,814,494	4,642,524	4,861,590	4,772,829	4,754,891	4,611,133	4,831,059	3,330,901	55,631,650				
723	Wyoming Distribution O&M Expenses	250,770	327,063	277,684	223,327	218,141	204,806	218,530	203,736	204,054	211,691	232,931	243,701	2,816,433				
724	System Total Distribution O&M Expenses	4,644,125	5,387,649	5,309,907	4,749,452	5,032,635	4,847,330	5,080,120	4,976,564	4,958,945	4,822,824	5,063,990	3,574,601	58,448,083				
725																		
726	Customer Accounts Expense																	
727																		
728																		

FERC Acct	Description	Historical											
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
729	901												
	Supervision												
730	Utah	115,043	114,232	112,409	101,254	96,915	108,764	108,567	93,974	106,432	96,428	77,246	117,118
731	Wyoming	2,778	2,865	2,267	2,323	2,172	2,582	2,489	2,177	2,361	2,154	1,783	2,702
732	Total	117,820	117,097	114,676	103,577	99,086	111,346	111,056	96,151	108,793	98,582	79,029	119,820
733													1,277,033
734	902												
	Meter Reading Expense												
735	Utah	322,321	343,289	311,012	277,418	315,195	296,361	304,717	257,030	233,635	262,895	284,908	292,437
736	Wyoming	10,448	13,331	9,823	8,705	9,390	8,429	10,312	8,816	7,826	8,770	9,319	10,976
737	Total	332,768	356,620	320,835	286,123	324,586	304,790	315,028	265,847	241,461	271,666	294,227	303,412
738													3,617,362
739	9031												
	Customer Records Expense												
740	Utah	1,429,679	1,272,128	1,585,369	1,219,849	1,384,345	1,387,739	1,188,257	406,029	1,086,642	1,350,427	1,368,609	1,439,645
741	Wyoming	56,064	53,488	61,371	49,040	55,089	56,744	51,989	20,491	45,586	55,296	58,325	59,301
742	Total	1,485,743	1,325,616	1,646,740	1,268,889	1,439,434	1,444,483	1,240,246	426,520	1,132,228	1,405,722	1,426,934	1,498,946
743													15,741,502
744	9032												
	Collection Expense												
745	Utah	15,264	(149,945)	(34,753)	24,375	(39,723)	32,587	93,162	63,280	74,492	61,655	66,593	116,168
746	Wyoming	4,332	182	4,910	4,324	1,667	3,106	4,697	3,522	4,015	3,893	5,568	6,921
747	Total	19,596	(149,763)	(29,844)	28,700	(38,056)	35,693	97,860	66,802	78,507	65,548	72,161	123,090
748													370,293
749	9033												
	Interest Exp - Customer Security Deposits												
750	Utah	16,354	23,803	21,357	23,225	22,031	23,037	22,026	23,311	22,599	22,384	23,206	22,370
751	Wyoming	254	361	325	347	343	351	342	354	347	347	378	376
752	Total	16,609	24,164	21,682	23,572	22,374	23,388	22,368	23,665	22,946	22,731	23,585	22,746
754	904												
	Uncollectible Accounts - DNG												
755	Utah	120,467	108,716	93,393	44,781	36,836	32,058	27,219	27,430	30,050	42,115	83,630	127,379
756	Wyoming	11,710	10,467	9,313	6,435	4,890	2,234	2,181	2,129	2,955	4,737	8,351	12,119
757	Total	132,178	119,183	102,705	51,216	41,727	34,292	29,400	29,559	33,005	46,852	91,981	139,497
754	904												
	Uncollectible Accounts - SNG												
755	Utah	60,152	49,364	33,988	7,117	6,328	3,733	3,609	3,396	3,812	7,020	25,449	56,155
756	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
757	Total	60,152	49,364	33,988	7,117	6,328	3,733	3,609	3,396	3,812	7,020	25,449	56,155
753													260,123
754	904												
	Uncollectible Accounts - Commodity												
755	Utah	197,306	162,025	111,667	64,019	44,530	26,650	25,452	23,924	26,894	49,333	89,134	186,900
756	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
757	Total	197,306	162,025	111,667	64,019	44,530	26,650	25,452	23,924	26,894	49,333	89,134	186,900
758													1,009,833
759	905												
	Miscellaneous Expense												
760	Utah	0	0	0	0	0	0	0	0	0	0	0	0
761	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
762	Total	0	0	0	0	0	0	0	0	0	0	0	0
763													0
764													
	System Total Customer Accounts Exp												
765	Utah Customer Accounts Expenses	2,276,585	1,923,612	2,234,442	1,762,038	1,866,457	1,910,929	1,773,009	898,373	1,584,556	1,892,256	2,018,776	2,360,172
766	Wyoming Customer Accounts Expenses	85,587	80,693	88,008	71,174	73,552	73,446	72,009	37,489	63,090	75,198	83,724	92,395
767	System Total Customer Accounts Exp	2,362,172	2,004,305	2,322,450	1,833,212	1,940,009	1,984,375	1,845,019	935,862	1,647,647	1,967,453	2,102,500	2,452,566
768													23,397,570
769													
	Customer Service & Information Expense												
770	Supervision												
771	Utah	36,166	29,777	44,416	27,754	57,940	38,247	53,332	32,613	51,591	46,506	48,890	46,010
772	Wyoming	1,017	791	1,246	751	1,654	1,038	1,491	890	1,426	1,284	1,365	1,252
773	Total	37,183	30,567	45,661	28,505	59,594	39,285	54,823	33,493	53,017	47,790	50,255	47,262
774													513,241
775													14,194
776													527,436

FERC Acct	Description	Historical														
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16			
777	Customer Assistance Expense															
778	Utah	4,740,027	4,255,544	3,515,898	1,999,990	1,366,072	992,391	791,000	786,132	847,877	1,731,335	2,551,057	3,762,271	27,339,594		
779	Wyoming	21,380	24,280	20,552	15,948	13,506	9,973	10,291	9,706	9,127	14,062	28,197	34,163	211,186		
780	Total	4,761,408	4,279,823	3,536,450	2,015,938	1,379,579	1,002,365	801,290	795,838	857,004	1,745,397	2,579,254	3,796,435	27,550,780		
781																
782	Info & Instructional Advertising Expense															
783	Utah	38,619	10,434	100,331	149,368	36,322	64,795	68,495	16,105	52,363	245,004	39,251	20,223	841,310		
784	Wyoming	211	408	2,494	5,010	359	1,133	1,747	548	1,742	7,839	779	636	22,903		
785	Total	38,830	10,842	102,825	154,377	36,681	65,927	70,242	16,653	54,105	252,842	40,030	20,859	864,213		
786																
787	Misc Customer Service & Info Expense															
788	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0		
789	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0		
790	Total	0	0	0	0	0	0	0	0	0	0	0	0	0		
791																
792	System Total Cust Service & Info Exp															
793	Utah Total Cust Service & Info Exp	4,814,812	4,295,754	3,660,645	2,177,112	1,460,335	1,095,433	912,827	834,860	951,831	2,022,844	2,639,198	3,828,504	28,694,145		
794	Wyoming Total Cust Service & Info Exp	22,608	25,478	24,292	21,709	15,519	12,144	13,528	11,133	12,295	23,185	30,342	36,051	248,283		
795																
796	System Total Cust Service & Info Exp	4,837,420	4,321,232	3,684,937	2,198,821	1,475,854	1,107,576	926,355	845,993	964,126	2,046,029	2,669,539	3,864,555	28,942,428		
797																
798	Administrative & General Expense															
799	Administrative & General Salaries															
800	Utah	704,580	682,897	(25,920)	571,402	567,221	118,965	546,372	589,370	123,502	422,455	678,270	90,584	5,069,699		
802	Wyoming	43,449	46,086	20,764	38,347	39,084	23,959	36,048	39,977	24,531	10,215	20,394	2,007	344,862		
803	Total	748,029	728,983	(5,156)	609,749	606,306	142,924	582,419	629,348	148,033	432,671	698,664	92,592	5,414,561		
804	Office Supplies & Expenses															
805	Utah	3,610,943	3,419,934	3,153,626	2,999,058	3,058,177	2,724,060	3,281,654	2,910,481	3,205,621	3,404,107	2,832,974	2,369,953	36,970,587		
806	Wyoming	136,104	148,482	124,213	110,132	119,929	111,731	125,410	72,068	141,878	104,388	167,575	127,222	1,489,132		
807	Total	3,747,046	3,568,415	3,277,839	3,109,190	3,178,106	2,835,790	3,407,064	2,982,549	3,347,499	3,508,495	3,000,549	2,497,175	38,459,719		
808	Administrative Expenses Transferred															
809	Utah	(285,099)	(282,835)	(284,395)	(284,224)	(284,137)	(284,022)	(283,907)	(283,765)	(283,680)	(284,033)	(283,947)	(186,257)	(3,310,303)		
810	Wyoming	(9,668)	(11,325)	(9,614)	(9,669)	(9,636)	(9,632)	(9,628)	(9,653)	(9,620)	(9,147)	(9,114)	(5,988)	(112,706)		
811	Total	(294,767)	(294,160)	(294,012)	(293,893)	(293,773)	(293,654)	(293,535)	(293,419)	(293,301)	(293,180)	(293,061)	(192,256)	(3,423,008)		
812	Outside Services Employed															
813	Utah	85,120	175,452	146,317	48,982	146,566	250,537	60,643	177,169	307,018	131,928	188,453	(79,250)	1,638,926		
814	Wyoming	9,505	11,155	6,362	4,437	6,773	10,275	3,898	5,222	18,088	9,465	12,229	(14,709)	82,701		
815	Total	94,626	186,607	152,679	53,418	153,329	260,812	64,542	182,391	325,106	141,394	200,682	(93,959)	1,721,627		
816	Property Insurance															
817	Utah	56,883	83,432	57,117	56,954	40,867	51,049	51,049	51,043	55,805	(2,860)	52,919	52,914	607,172		
818	Wyoming	1,929	3,341	1,931	1,938	1,386	1,731	1,731	1,736	1,892	(92)	1,689	1,704	20,926		
819	Total	58,813	86,773	59,048	58,891	42,253	52,780	52,780	52,780	57,698	(2,952)	54,618	54,618	628,098		
820	Injuries & Damages															
821	Utah	6,458	4,997	8,037	6,249	7,722	8,177	5,746	5,717	5,586	564	1,065	(1,227)	59,092		
822	Wyoming	889	744	1,320	943	1,219	1,180	943	831	855	(113)	(18)	(11)	8,782		
823	Total	7,346	5,742	9,356	7,192	8,941	9,357	6,689	6,549	6,441	451	1,047	(1,238)	67,873		
824	Employee Pensions & Benefits															
825	Utah	160,971	128,977	83,943	80,873	90,691	93,260	108,757	105,312	75,200	8,184	22,019	43,159	1,001,347		
826	Wyoming	22,154	19,208	15,077	12,205	14,322	13,460	17,840	15,309	11,517	(1,639)	(390)	404	139,475		
827	Total	183,125	148,185	99,020	93,079	105,013	106,720	126,597	120,621	86,717	6,544	21,638	43,563	1,140,822		
828	Regulatory Commission Expense															
829	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0		
830	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0		
831	Total	0	0	0	0	0	0	0	0	0	0	0	0	0		
832	General Advertising Expenses															
833	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0		
834	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0		

FERC Acct	Description	Historical											
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
835	Total	0	0	0	0	0	0	0	0	0	0	0	0
836	Miscellaneous General Expenses												
837	Utah	180,658	170,983	174,207	176,931	178,628	177,559	166,044	169,410	174,228	147,534	166,321	2,034,609
838	Wyoming	3,786	4,314	3,776	3,701	3,773	3,734	3,357	3,753	3,727	3,668	3,398	44,574
839	Total	184,444	175,297	177,983	180,632	182,401	181,294	169,401	173,162	177,956	151,202	169,719	2,079,183
840	Rents												
841	Utah	81,413	81,841	86,322	84,422	84,015	77,978	82,345	83,875	81,018	85,385	70,459	957,577
842	Wyoming	2,743	3,256	2,872	2,831	2,831	2,627	2,775	2,836	2,730	2,733	2,255	32,423
843	Total	84,156	85,097	89,223	87,294	86,847	80,605	85,119	86,711	83,748	88,118	72,714	990,000
844	Maintenance of General Plant												
845	Utah	0	0	0	0	0	0	0	0	0	0	0	0
846	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
847	Total	0	0	0	0	0	0	0	0	0	0	0	0
848													
849	Total Administrative & General Expense	4,812,818	4,690,938	3,565,981	3,905,552	4,069,423	3,376,628	4,201,077	3,940,691	3,939,896	4,032,742	3,900,200	47,078,875
850	Total Utah Distribution	4,601,928	4,465,678	3,399,252	3,740,647	3,889,740	3,217,562	4,018,702	3,808,613	3,744,299	3,913,264	3,702,363	45,028,706
851	Total Wyoming Distribution	210,890	225,260	166,729	164,905	179,683	159,066	182,374	132,078	195,598	119,478	116,272	2,050,169
852	Total Utility O&M Expenses	16,545,201	16,304,888	14,797,407	12,584,653	12,450,690	11,246,148	12,025,871	10,606,716	11,449,938	12,804,223	13,666,184	156,916,614
853	Total Wyoming O&M Expenses												5,976,190
854													
855	OTHER UTILITY OPERATING EXPENSES												
856	Depreciation, Amortization, & Other Taxes												
857	Depreciation Expense												
858	Production	74,934	77,234	66,942	75,588	74,560	66,337	70,747	89,286	53,813	49,115	58,245	823,989
860	Distribution - Wyoming	135,634	135,694	137,692	137,250	145,660	145,949	146,359	147,525	147,666	140,268	143,576	1,705,486
862	Distribution - Utah	4,140,057	4,173,955	4,331,588	4,197,229	4,234,374	4,253,928	4,267,353	4,297,727	4,403,699	4,447,137	4,464,085	51,700,166
863	General	521,168	518,048	375,921	536,434	545,241	547,974	590,705	548,641	615,620	637,479	655,745	6,735,693
864	Total Depreciation Expense	4,871,793	4,904,931	4,912,143	4,946,501	4,999,836	5,014,188	5,035,165	5,083,179	5,220,798	5,273,999	5,320,287	60,965,334
865	Amortization and Depletion												
866	Production	1,925	2,041	1,745	1,970	1,943	1,729	1,844	2,327	1,403	1,280	1,518	21,477
868	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
869	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0
870	General	1,925	2,041	1,745	1,970	1,943	1,729	1,844	2,327	1,403	1,280	1,518	21,477
871	Total Amortization Expense	4,873,718	4,906,972	4,913,887	4,948,471	5,001,780	5,015,917	5,037,009	5,085,506	5,222,201	5,275,279	5,321,805	60,986,811
872	Total Depreciation, Deplec & Amort												
873	Taxes Other Than Income Taxes												
874	Production	83,249	84,075	74,508	69,979	61,724	54,069	49,264	46,707	49,714	54,021	66,795	773,142
878	Distribution - Wyoming	1,518,930	1,565,320	1,566,391	1,544,541	1,553,226	1,640,527	1,557,015	1,550,163	1,553,383	1,561,153	1,165,568	18,395,341
879	Distribution - Utah	81,615	155,351	146,100	137,090	140,996	133,464	134,114	146,588	136,469	151,741	122,235	1,695,475
880	General	1,663,794	1,804,745	1,776,999	1,751,610	1,755,945	1,828,060	1,740,392	1,743,458	1,739,567	1,766,915	1,354,598	20,864,958
881	Total Other Taxes	11,065,061	8,405,740	5,863,229	1,597,741	(1,005,473)	(1,448,391)	(1,938,285)	(3,576,327)	(4,577,716)	(56,655)	5,515,011	30,034,357
882	Income Taxes - Federal												
884	Income Taxes - State	2,242,882	740,352	301,578	(232,324)	(601,859)	(671,184)	(738,069)	(975,188)	(1,088,809)	(819,565)	346,897	140,749
886	Deferred Income Taxes	(442,155)	261,473	315,584	280,990	286,970	291,987	291,465	2,085,259	436,169	810,028	820,992	5,876,862
888	Deferred Income Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
889	Investment Tax Credit Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
890													
891													

FERC Acct	Description	Historical											
		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16

892																			
893	South Georgia Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
894																			
895	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
896																			
897	Total Tax Expenses	14,549,562	11,212,311	8,257,389	3,398,018	435,583	472	(644,497)	(722,798)	(3,490,789)	1,700,723	7,654,605	14,566,326	56,916,926					
898																			
899																			
900	Total Utility Other Operating Expenses	19,423,301	16,119,282	13,171,276	8,346,489	5,437,363	5,016,389	4,392,512	4,362,708	1,731,412	6,976,003	12,976,410	19,950,591	117,903,736					
901																			
902																			

SYSTEM TOTAL UTILITY OPERATING EXPENSES		143,021,464	120,694,649	89,522,081	52,204,120	40,992,206	29,690,726	29,835,753	27,439,755	27,023,081	45,299,925	76,014,291	135,145,543	816,883,595
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754	Uncollectible Accounts (DNG Only)																		
755	Utah	120,467	108,716	93,393	44,781	36,836	32,058	27,219	27,430	30,050	42,115	83,630	127,379	774,073					
756	Wyoming	11,710	10,467	9,313	6,435	4,890	2,234	2,181	2,129	2,955	4,737	8,351	12,119	77,522					
757	Total	132,178	119,183	102,705	51,216	41,727	34,292	29,400	29,559	33,005	46,852	91,981	139,497	851,594					

619	Gas Used for Compressor Station Fuel	478	598	599	338	754	799	799	275	438	136	305	829	6,348
620	Gas Used for Other Utility Operations	19,808	17,575	14,957	18,742	12,310	13,120	4,048	19,363	11,747	13,229	13,598	17,918	176,435
621														
622	Total Production Expenses	20,286	18,173	15,556	19,079	13,064	13,919	4,847	19,658	12,185	13,365	13,903	18,747	182,783

483	Sales for Resale	241,612	98,299	127,974	103,865	92,160	92,291	167,020	134,649	(41,916)	196,400	187,216	145,012	1,544,583
490	Incidental Plant Prod Sales	187,378	281,543	173,108	394	790,735	2,096	409,801	265,084	642	561,220	312,701	362,551	3,347,254
492	Incidental Gasoline_Oil Sales	67,235	127,818	106,131	107,659	132,007	138,802	154,611	177,406	128,005	122,117	126,659	159,393	1,547,842
4951	Overriding Royalty Revenue from Celsius	689,428	845,638	759,897	1,102,275	603,420	701,605	665,380	605,697	888,400	1,074,016	988,324	1,025,671	9,949,751
4952	Oil Revenue Received from Wexpro	0	0	0	0	0	0	0	0	0	0	0	6,244	6,244
758001	Gas Well Royalties - Other	10,664	28,562	22,427	19,252	25,074	25,046	28,098	31,912	23,751	21,659	24,114	29,770	290,329

Other Operating Revenues		243,655	353,192	353,857	252,378	243,173	153,543	113,730	104,123	66,729	72,418	78,526	111,937	2,147,261
487	Int chgs on Past Due Receivables - Gas	182,040	182,966	200,269	197,377	213,974	234,945	223,153	255,871	245,080	240,587	224,835	205,343	2,606,439
488	Misc Service Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
489100	Revenue from Transportation of Gas of Other	0	0	0	0	0	35	0	0	0	2,464	769	1,077	4,345
489101	Capacity Release Credits	187,378	281,543	173,108	394	790,735	2,096	409,801	265,084	642	561,220	312,701	362,551	3,347,254
490	Incidental Plant Prod Sales	67,235	127,818	106,131	107,659	132,007	138,802	154,611	177,406	128,005	122,117	126,659	159,393	1,547,842
491	Revenue fr Natural Gas Processed by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Gasoline_Oil Sales	67,235	127,818	106,131	107,659	132,007	138,802	154,611	177,406	128,005	122,117	126,659	159,393	1,547,842
493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	0
495	Other Gas Revenues	10,317	(24,946)	(31,395)	(8,259)	(40,878)	(33,900)	(31,048)	(34,749)	(21,162)	(31,111)	42,806	(40,091)	(244,416)
4951	Overriding Royalty Revenue from Celsius	689,428	845,638	759,897	1,102,275	603,420	701,605	665,380	605,697	888,400	1,074,016	988,324	1,025,671	9,949,751
4952	Oil Revenue Received from Wexpro	0	0	0	0	0	0	0	0	0	0	0	6,244	6,244
4974	Standby Charges	0	0	0	0	0	0	0	0	0	0	0	0	0

Rate Base from Financial Report

	13-Month Avg Period Ended 12/31/2016													
	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2,300,425
	1,686,119	1,686,119	1,686,119	2,018,149	2,023,354	2,030,449	2,033,649	2,034,190	2,034,314	2,330,952	2,296,040	2,300,425	2,300,425	2,039,086.11
Total Distribution Plant	2,186,607,465	2,186,926,608	2,201,632,881	2,209,690,854	2,217,531,204	2,226,916,762	2,233,187,412	2,240,993,951	2,256,710,519	2,314,146,073	2,339,072,653	2,348,437,845	2,361,317,975	#REF
389 General Plant	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584.02
Land & Land Rights	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954.68
Distribution - Wyoming	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,911,288	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538.36
Distribution - Utah	279,466	279,466	279,466	279,466	360,915	360,915	369,525	369,796	369,796	369,796	369,796	369,796	369,796	369,796.26
Structures & Improvements	23,746,916	23,746,916	23,746,916	23,746,916	24,022,189	24,022,189	24,081,715	24,232,753	28,796,983	28,294,796	36,632,281	38,786,688	41,645,291	46,609,609.60
Distribution - Wyoming	47,864,227	48,313,201	48,313,201	48,313,201	48,700,089	48,700,089	48,702,353	48,702,353	48,702,353	48,702,353	50,622,167	50,622,167	50,622,167	50,622,167.06
Distribution - Utah	71,887,650	71,887,650	72,532,922	72,530,762	72,530,762	73,083,213	73,153,583	73,304,711	77,868,941	77,369,555	87,824,244	91,246,467	94,179,368	77,200,192.00
390	195,517	195,517	195,517	188,353	188,353	188,353	188,353	188,353	188,353	188,353	188,353	188,353	188,353	188,353.00
Office Furniture & Equipment	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209	11,836,209.00
Distribution - Wyoming	55,557,003	54,905,270	54,905,270	54,905,270	56,409,014	56,409,014	57,032,283	57,168,226	57,168,226	57,168,226	57,219,739	58,456,121	61,872,584	58,742,635.72
Distribution - Utah	67,688,728	66,936,996	67,086,847	66,914,359	66,938,130	68,962,063	69,195,158	69,392,399	71,689,108	71,990,244	72,011,433	73,423,281	76,587,705	69,844,852.80
391	2,377,238	2,377,238	2,377,238	2,305,127	2,339,046	2,416,459	2,763,330	2,777,301	2,803,986	2,806,851	2,882,397	2,877,563	2,877,563	2,877,563.00
Transportation Equipment	46,367,331	46,367,331	46,367,331	46,847,689	47,311,070	47,576,161	49,652,584	49,959,143	50,245,487	50,439,571	50,852,324	50,915,390	51,124,025	48,173,336.70
Distribution - Wyoming	48,744,569	48,744,569	48,744,569	49,152,816	49,650,116	49,992,620	52,415,914	52,736,443	53,049,383	53,246,421	53,734,721	53,792,953	54,001,588	51,386,157.00
Distribution - Utah	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372.00
Stores Equipment	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026.02
Distribution - Wyoming	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398.91
Distribution - Utah	2,211,929	2,211,929	2,216,213	2,216,729	2,219,988	2,233,077	2,229,384	2,229,403	2,229,403	2,220,363	2,220,363	2,214,219	2,214,219	2,271,083.64
Tools, Shop & Garage Equipment	27,860,066	27,860,066	27,860,066	27,959,243	28,144,373	28,348,198	28,181,062	28,338,650	28,466,336	28,512,618	28,630,570	28,864,804	28,76,820	28,733,703.75
Distribution - Wyoming	29,871,995	29,871,995	30,175,456	30,186,811	30,363,361	30,581,274	30,410,426	30,588,053	30,695,739	30,732,982	30,850,933	31,469,023	31,391,039	30,344,797.39
Distribution - Utah	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245.00
Laboratory Equipment	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245	76,245.00
Distribution - Wyoming	695,559	699,616	918,728	918,754	918,755	918,755	974,545	974,545	974,545	974,545	974,545	974,545	974,545	921,410.71
Power Operated Equipment	11,272,605	11,268,549	11,305,080	11,305,080	11,305,080	11,263,457	11,279,919	11,278,315	11,278,315	11,278,315	11,282,614	11,282,614	11,282,614	11,283,745.62
Distribution - Wyoming	11,968,164	11,968,164	12,223,807	12,223,833	12,223,834	12,182,211	12,254,464	12,252,860	12,252,860	12,252,860	12,257,159	12,257,159	12,257,159	12,205,156.33
Distribution - Utah	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809.31
Communication Equipment	5,332,959	5,332,959	5,467,532	5,457,956	5,458,118	5,463,669	5,463,669	5,463,669	16,950,242	15,150,811	15,382,643	15,581,977	15,675,305	9,306,472.97
Distribution - Wyoming	5,382,768	5,382,768	5,517,641	5,507,765	5,507,928	5,513,478	5,513,478	5,513,478	17,000,052	15,200,620	15,432,452	15,633,786	15,725,114	9,356,282.28
Distribution - Utah	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864.92
Miscellaneous Equipment	267,618	267,618	267,618	267,618	267,618	267,618	267,618	272,352	272,352	272,654	272,654	296,448	325,392	274,383.27
Distribution - Wyoming	271,482	271,482	271,482	271,482	271,482	271,482	276,216	276,216	276,518	276,530	276,518	296,312	329,296	278,257.19
Distribution - Utah	239,736,537	239,984,804	240,474,187	240,670,456	242,911,065	244,492,395	247,125,302	247,950,214	266,862,405	264,975,265	276,293,515	282,026,035	288,377,283	254,735,212.89
Total General Plant	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136.00
Gas Plant in Service	73,323,701	73,254,860	73,292,937	74,185,917	73,948,159	73,725,666	74,671,051	74,044,690	74,616,051	74,671,985	75,286,479	76,222,229	76,941,289	74,355,543
Production	2,113,353,390	2,113,741,374	2,128,409,970	2,135,574,563	2,143,652,671	2,153,260,722	2,159,372,001	2,167,018,516	2,184,164,094	2,239,543,714	2,263,855,799	2,272,285,242	2,284,446,301	2,179,981,509
Distribution - Wyoming	239,736,537	238,984,804	240,474,187	240,670,456	242,911,065	244,492,395	247,125,302	247,950,214	266,862,405	264,975,265	276,293,515	282,026,035	288,377,283	254,735,213
Distribution - Utah	2,506,381,763	2,505,949,174	2,522,144,830	2,530,399,072	2,540,480,030	2,551,446,919	2,560,350,476	2,568,981,556	2,605,610,687	2,695,159,100	2,695,403,929	2,710,501,642	2,729,733,019	2,589,040,401
Total	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037.00
Gas Plant Held for Future Use	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037.00
Distribution - Utah	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037.00

142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	13-Month Avg Period Ended 12/31/2016											
																																																																										Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
																																Completed Construction and Maintenance - Gas																																																					
																																Accum Prov for Depreciation of Gas Plant in Service																																																					
																																Accum Prov for Amortization of Gas Plant in Service																																																					
																																Other Regulatory Liabilities - ARC																																																					
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																																Accum Deferred Income Tax Federal																																																					
																																Accum Deferred Income Tax State																																																					
																																Customer Deposits																																																					

AVERAGE RATE BASE ADJUSTMENT

Based on the Commission order on test period in Docket 07-057-13 rate base accounts are averaged using a 13-month calculation. The methodology uses $\frac{1}{2}$ the first and last months of the period, along with the 11 other months divided by 12. This methodology synchronizes the rate base with the cycle billed revenues for the same period. The year-end rate base balances and the adjustments necessary to convert these to a 13-month average are shown in the attached schedule.

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - DEC 2016 Adjusted Avg Results				
12 Months Ended : Dec-2016				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Dec-16	All Accounts AVG RB DEC 2016	Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
	Production & Gathering Plant			
325	Land & Land Rights	6,266,901	6,266,901	-
326...9	Structures	1,437,568	1,437,568	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	0
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	400,188	400,188	-
	Utah	18,477,461	18,027,977	(449,483)
	Total	18,877,649	18,428,166	(449,483)
375	Structures & Improvements			
	Wyoming	982,959	982,959	-
	Utah	15,717,299	15,356,559	(360,741)
	Total	16,700,259	16,339,518	(360,741)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total \ Wyoming	39,044,360	37,619,920	(1,424,440)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,447,530,589	1,365,483,270	(82,047,318)
	Total	1,486,574,949	1,403,103,190	(83,471,759)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	18,299,038	18,282,957	(16,080)
	Total	18,299,038	18,282,957	(16,080)
378	Measuring & Regulation Station Equip			
	Wyoming	7,415,822	6,995,755	(420,066)
	Utah	93,390,624	86,488,941	(6,901,683)
	Total	100,806,446	93,484,697	(7,321,749)
380	Services			
	Wyoming	18,560,614	18,232,069	(328,544)
	Utah	372,177,276	365,219,309	(6,957,967)
	Total	390,737,890	383,451,379	(7,286,511)
381...2	Meters & Meter Installation			
	Wyoming	9,680,437	9,249,699	(430,737)
	Utah	302,623,091	295,187,770	(7,435,322)
	Total	312,303,528	304,437,469	(7,866,059)
383...4	House Regulators & Reg Installations			
	Wyoming	777,059	795,091	18,031
	Utah	13,940,732	13,905,874	(34,858)
	Total	14,717,792	14,700,965	(16,827)
387	Other Equipment			
	Wyoming	68,977	68,977	-
	Utah	2,231,448	1,970,109	(261,339)
	Total	2,300,425	2,039,086	(261,339)

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - DEC 2016 Adjusted Avg Results				
12 Months Ended : Dec-2016				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Dec-16	All Accounts AVG RB DEC 2016	Adjustment
UTILITY RATE BASE				
	Total Distribution Plant	2,361,317,975	2,254,267,426	(107,050,549)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,775,954	3,786,266	10,313
	Total	3,787,538	3,797,850	10,313
390	Structures & Improvements			
	Distribution - Wyoming	1,607,117	496,609	(1,110,508)
	Distribution - Utah	41,645,291	27,755,282	(13,890,010)
	General	50,926,960	48,948,301	(1,978,659)
	Total	94,179,368	77,200,192	(16,979,176)
391	Office Furniture & Equipment			
	Distribution - Wyoming	180,961	188,744	7,783
	Distribution - Utah	14,434,180	12,913,473	(1,520,707)
	General	61,972,564	56,742,636	(5,229,928)
	Total	76,587,705	69,844,853	(6,742,852)
392	Transportation Equipment			
	Distribution - Wyoming	2,877,563	2,612,820	(264,742)
	Distribution - Utah	51,124,025	48,773,337	(2,350,688)
	General	0	-	-
	Total	54,001,588	51,386,157	(2,615,431)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	45,026	-
	Total	57,398	57,398	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,614,219	2,271,094	(343,125)
	Distribution - Utah	28,776,820	28,273,704	(503,116)
	General	0	-	-
	Total	31,391,039	30,544,797	(846,241)
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	61,118	64,269	3,152
	General	0	-	-
	Total	61,118	64,269	3,152
396	Power Operated Equipment			
	Distribution - Wyoming	974,545	921,411	(53,134)
	Distribution - Utah	11,282,614	11,283,746	1,131
	General	0	-	-
	Total	12,257,159	12,205,156	(52,003)
397	Communication Equipment			
	Distribution - Wyoming	49,809	49,809	-
	Distribution - Utah	15,675,305	9,306,473	(6,368,832)
	Total	15,725,114	9,356,282	(6,368,832)
398	Miscellaneous Equipment			
	Distribution - Wyoming	3,864	3,864	-
	Distribution - Utah	325,392	274,393	(50,998)
	General	0	-	-
	Total	329,256	278,257	(50,998)
	Total General Plant	288,377,283	254,735,213	(33,642,070)
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming	76,941,299	74,355,543	(2,585,757)
	Distribution - Utah	2,284,446,301	2,179,981,509	(104,464,792)
	General	288,377,283	254,735,213	(33,642,070)
	Gas Plant in Service	2,729,733,019	2,589,040,401	(140,692,619)
105	Gas Plant Held For Future Use			

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - DEC 2016 Adjusted Avg Results				
12 Months Ended : Dec-2016				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Dec-16	All Accounts AVG RB DEC 2016	Adjustment
	UTILITY RATE BASE			
	Distribution - Utah	5,037	5,037	-
	Total	5,037	5,037	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	155,755	378,733	222,978
	Distribution - Utah	19,167,111	13,422,214	(5,744,897)
	General	1,995,407	1,271,021	(724,386)
	Total	21,318,274	15,071,968	(6,246,306)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(68,927,266)	(68,533,653)	393,612
	Distribution - Wyoming	(21,431,369)	(24,986,192)	(3,554,823)
	Distribution - Utah	(490,365,352)	(546,936,490)	(56,571,138)
	General	(149,721,236)	(139,389,227)	10,332,009
	Total	(730,445,222)	(779,845,562)	(49,400,340)
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,133,169)	(6,122,908)	10,262
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	(0)
	General	0	-	-
	Total	(6,202,795)	(6,192,534)	10,262
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	(6,216,691)	(3,648,031)	2,568,660
	Distribution - Utah	(184,187,333)	(113,829,417)	70,357,917
	General	0	-	-
	Total	(190,404,025)	(117,477,448)	72,926,577
	System Net Utility Plant			
	Production	4,907,701	5,311,575	403,874
	Distribution - Wyoming	49,438,112	46,089,170	(3,348,941)
	Distribution - Utah	1,629,007,022	1,532,584,111	(96,422,911)
	General	140,651,453	116,617,006	(24,034,447)
	System Net Utility Plant	1,824,004,288	1,700,601,862	(123,402,426)
	WORKING CAPITAL			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	907,420	637,038	(270,382)
	Distribution - Utah	26,548,877	18,638,167	(7,910,710)
	Total	27,456,297	19,275,205	(8,181,092)
1641	Gas Stored Underground			
	Production	49,333,981	49,333,981	-
	Total	49,333,981	49,333,981	-
165	Prepayments			
	General	3,471,463	3,221,754	(249,710)
	Total	3,471,463	3,221,754	(249,710)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-

Rate Base		A	B	(A - B)
Questar Gas Company				
Utah - DEC 2016 Adjusted Avg Results				
12 Months Ended : Dec-2016				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Dec-16	All Accounts AVG RB DEC 2016	Adjustment
UTILITY RATE BASE				
2351	Customer Deposits			
	Distribution - Wyoming	(265,895)	(241,118)	24,777
	Distribution - Utah	(6,457,565)	(6,268,695)	188,869
	Total	(6,723,459)	(6,509,813)	213,646
252	Misc Customer Credits			
	Distribution - Wyoming	(510,514)	(631,199)	(120,685)
	Distribution - Utah	(19,210,045)	(22,504,719)	(3,294,674)
	Total	(19,720,559)	(23,135,918)	(3,415,359)
2531	Unclaimed Customer Deposits			
	General	(43,731)	(64,225)	(20,494)
	Total	(43,731)	(64,225)	(20,494)
255	Deferred Investment Tax Credits			
	Production	(1,125)	(1,316)	(191)
	Distribution - Wyoming	(3,207)	(5,168)	(1,960)
	Distribution - Utah	(96,383)	(150,449)	(54,066)
	General	(713)	(806)	(93)
	Total	(101,428)	(157,739)	(56,311)
2820	Accum Deferred Income Taxes - Federal			
	Production	(501,864)	(821,638)	(319,775)
	Distribution - Wyoming	(12,933,785)	(13,022,285)	(88,500)
	Distribution - Utah	(388,677,873)	(381,693,108)	6,984,764
	General	(13,636,285)	(12,113,918)	1,522,368
	Total	(415,749,806)	(407,650,949)	8,098,858
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(57,918,912)	(42,195,509)	15,723,403
	General	(1,119,041)	(1,004,639)	114,402
	Total	(59,738,709)	(43,900,904)	15,837,805
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
System Working Capital (W/O WC Cash)				
	Production	48,130,237	47,810,271	(319,966)
	Distribution - Wyoming	(12,805,980)	(13,262,731)	(456,751)
	Distribution - Utah	(445,811,901)	(434,174,314)	11,637,587
	General	(11,328,308)	(9,961,835)	1,366,473
	System Working Capital (W/O WC Cash)	(421,815,953)	(409,588,609)	12,227,344
RATE BASE (W/O Working Cap. Cash)				
	Production	53,037,938	53,121,846	83,908
	Distribution - Wyoming	36,632,131	32,826,439	(3,805,692)
	Distribution - Utah	1,183,195,121	1,098,409,797	(84,785,324)
	General	129,323,146	106,655,171	(22,667,974)
	RATE BASE (W/O Working Cap. Cash)	1,402,188,335	1,291,013,253	(111,175,082)

ENERGY EFFICIENCY SERVICES

In Docket No. 05-057-T01, the Commission authorized Questar to establish a deferred account, and the revenues and costs are included and accounted for in separate Energy Efficiency amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results.

Energy Efficiency Accounting Adjustment
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

QGC Energy
Efficiency
Adjustment
Dec-16

Revenue	Utah	(\$23,824,333)
	Wyoming	(\$99,393)
	Total	<u>(23,923,726)</u>
908	Customer Assistance Expense	
	Utah	(\$23,824,333)
	Wyoming	(\$99,393)
	Total	<u>(23,923,726)</u>

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation.

**Underground Storage
 Questar Gas Company
 Utah - DEC 2016 Adjusted Avg Results
 12 Months Ended : Dec-2016**

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Dec-15	43,864,861
2	Jan-16	31,528,329
3	Feb-16	21,185,729
4	Mar-16	7,159,515
5	Apr-16	3,455,713
6	May-16	11,147,739
7	Jun-16	23,044,903
8	Jul-16	39,135,538
9	Aug-16	52,516,755
10	Sep-16	67,227,540
11	Oct-16	70,093,976
12	Nov-16	72,768,413
13	Dec-16	49,333,981
14	Adjustment	(49,333,981)

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, and the final Commission orders in Docket 93-057-01 and Docket 99-057-20, the production plant component in each Questar Gas rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Questar Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Questar Gas.

**Wexpro Plant Adjustment
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016**

Wexpro Plant Adjustment

		B	C	D
	Acct # and Description	Production Amount \1	Allocation Factor \2	Adjustment Amount \3
1	ADDITIONS TO RATE BASE			
10	101 Total Gas Plant In Service	79,968,136	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	Total Additions To Rate Base	<u>79,968,136</u>		<u>(5,037,993)</u>
18	DEDUCTIONS FROM RATE BASE			
19	108 Accumulated Depreciation	(68,533,653)	6.30%	4,317,620
20	111 Accumulated Amort & Depletion	(6,122,908)	6.30%	385,743
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	Total Deductions From Rate Base	<u>(74,656,561)</u>		<u>4,703,363</u>
28	TOTAL WEXPRO PLANT ADJUSTMENT			<u>(334,629)</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2016 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.20% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Capital Structure : AVG CAP STR

		Bad Debt
		Bad Debt
		Ratio
		Adjustment
1	Utah	(55,304)
2	Wyoming	(51,428)
3	Total	<u>(106,733)</u>
4		
5		
6	Bad Debt %	0.20% 1/
7		
8		
9	SNG and Commodity of acc 904 Removal	
10	<hr/>	
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	(260,123)
14	Wyoming	0
15	Total	(260,123)
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	(1,009,833)
19	Wyoming	0
20	Total	(1,009,833)
21		
22	Total 904	(1,376,690)

1/ See Page 2, Column E, line 25

Average Bad Debt Removal
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Capital Structure : AVG CAP STR

	A	B	C	D	E
	Dec-16	Adjustment			
	3 Year Average				
	Bad Debt				
	Ratio				
	Adjustment				
7 904	Uncollectible Accounts				
8	Utah	(55,304)	(55,304)		
9	Wyoming	(51,428)	(51,428)		
10	Total	<u>(106,733)</u>	<u>(106,733)</u>		

	12 MONTHS	12 MONTHS	12 MONTHS	
13 Revenues are lagging the Charge Offs by 6 Months.				
14 6 Months of aging is required from time of billing to Charge Off.	2014	2015	2016	3 YR AVERAGE
18 CHARGE OFFS (ACC 144004) Dec of Each Year	3,909,824	3,638,318	3,798,538	3,782,227
19 COLLECTED (ACC 144005) Dec of Each Year	(2,253,448)	(1,856,811)	(1,689,278)	(1,933,179)
20 NET CHARGE OFFS	<u>1,656,376</u>	<u>1,781,507</u>	<u>2,109,260</u>	<u>1,849,048</u>
22 HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	933,876,526	903,873,494	914,522,581	917,424,200
23 NET CHARGE OFFS	1,656,376	1,781,507	2,109,260	1,849,048
25 % of Uncollectible Accounts to Total Revenues	0.18%	0.20%	0.23%	0.20%
26 Adjustment to Reflect change in Security Deposits				
27 Adjusted % of Uncollectible Accounts to Total Revenues				0.20%

28				
29				
30	UT Distribution Non Gas Rev		356,624,440	
31	WY Distribution Non Gas Rev		12,946,421	
32	3 YR BAD DEBT AVG FACTOR		<u>0.20%</u>	
33	3YR Average UT DNG Bad Debt		718,769	
34	3 YR Average WY DNG Bad Debt		26,093	
35				
36	Less Booked System UT DNG Bad Debt		774,073	
37	Less Booked System WY DNG Bad Debt		<u>77,522</u>	
38	SYSTEM ADJUSTMENT		851,594	
39				
40	Utah		(55,304)	
41	Wyoming		<u>(51,428)</u>	
42	System Adjustment		(106,733)	

QUESTAR CORPORATION INCENTIVE PLANS

In accordance with previous Commission orders in Docket No. 93-057-01 and 99-057-20, QGC has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by QGC or allocated from Questar Corporation for incentive payouts. Because the incentive plan payouts vary from year to year, a three-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses.

Workpaper A shows that for 2016 the three-year average payout by Questar Corporation for the Annual Management Incentive Plan (AMIP) was \$2,514,402 (Column C, line 4). The portion of Questar Corporation incentive compensation paid to employees related to PIPE goals in 2016 was \$1,506,342 (Column C line 10). All PIPE incentive compensation was related to operating goals (Column C line 9). Under the AMIP plan, compensation related to operating goals amounted to \$1,398,611 (Column C line 3). The remaining \$1,115,791 (Column D line 2) is removed. Compensation related to long-term incentive plans is also removed (Column D, Line 6). Line 20 shows that \$1,256,532 was allocated to QGC. This is the amount removed through this adjustment.

Workpaper B shows the calculation of the expense adjustment related to the Questar Gas incentive plan. Line 4 and Line 12 show that the amounts expensed (including overhead) in 2016 for the AMIP and PIPE incentive plans were respectively, \$895,088 (Line 4) and \$2,928,233 (Line 12). All PIPE incentive compensation was related to operating goals (Column D, Line 14). Under the AMIP plan, compensation related to operating goals amounted to \$486,165 (Column E, Line 6). The \$486,165 (Line 6) amount of AMIP to be allowed is calculated by multiplying the \$895,088 (Line 4) by the three-year average operating payout of 54.31% (Column D). This allowed amount is subtracted from the total incentive accrual of \$3,823,321 (Line 18) for a reduction to expenses of \$408,923 (Line 19). This adjustment, in addition to long term performance incentive adjustments of \$246,912 (Line 20), provides the total adjustment of \$655,835 (Line 21).

Incentive Compensation
Questar Gas Company

Utah - DEC 2016 Adjusted Avg Results

QGC Incentives

12 Months Ended : Dec-2016

Incentive Compensation
 Removal of Financial Based Payouts

	<u>A</u>	<u>B</u>
1 Questar Corporation	1/	(\$1,256,532)
2 Questar Gas	2/	(\$655,835)
3 Total		(\$1,912,367)
4 Utah		(1,849,164)
5 Wyoming		(63,203)
Total		<u>(1,912,367)</u>
1/ See Workpaper A		
2/ See Workpaper B		

Incentive Compensation
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Questar Corporation Incentive Pay Adjustment
12 Mos. Ending Dec. 2016.
Workpaper A

	A	B	C	D
		3-YR Average	Total	Disallow
		Percentage	Payout	Adjustment
1	Questar Corp Management and Employee Incentive Plans			
2	Bonus related to QGC Financial Goals & Affiliates	44.38%	1,115,791	(1,115,791)
3	Bonus related to QGC O&M Goals	55.62%	1,398,611	
4	Total AMIP	100.00%	2,514,402	(1,115,791)
5	Long Term Incentive Plan (2015)			(1,584,106)
6				
7				
8	PIPE Bonus related to QGC Financial Goals & Affiliates	0.00%	0	0
9	PIPE Bonus related to QGC O&M Goals	1/ 100.00%	1,506,342	
10	TOTAL PIPE	100.00%	1,506,342	0
11				
12	Total Questar Corp AMIP and PIPE Plan Disallowed			(2,699,896)
13				
14				
15	Disallowed Allocation			
16	Allocated Through Distrigas			
17				
18	Allocated to QGC			
19	Percent to QGC		46.54%	
20	Total to QGC		(\$1,256,532)	(\$1,256,532)

1/ 100% of PIPE is based on operating goals.

Incentive Compensation
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Questar Gas Incentive Pay Adjustment
Actual Payout for 2016 (Paid in Feb 2017)
Workpaper B

	A	B	C	D	E	F
				% Payout	\$ Payout	Allowed \$
1 QGC Management Incentive Plan (AMIP)						
2						
3						
4 Amount Expensed to 921 Account		<u>\$895,088</u>				
5						
6 O&M Goals				54.31%	486,165	486,165
7 Total AMIP Dollar Payout				<u>54.31%</u>	486,165	
8						
9 QGC Employee Incentive Plan (PIPE)						
10						
11						
12 Amount Expensed to 921 Account		<u>\$2,928,233</u>				
13						
14 Operating Goals			1/	100.00%	2,928,233	2,928,233
15 Total PIPE % Payout				<u>100.00%</u>	2,928,233	
16						
17 Total AMIP and PIPE Allowed with Overheads (Line 6 + Line 14)						3,414,398
18 Total Incentives						3,823,321
19 Total Adjustment						<u>(408,923)</u>
20 Long Term Incentive Plan (2016)						<u>(246,912)</u>
21 Total Adjustment						<u><u>(655,835)</u></u>

1/ 100% of PIPE is based on operating goals.

EVENT TICKETS

During 2016, Questar Gas received allocated expenses from Questar Corporation for tickets to sporting events at the Energy Solutions Arena and the Real Salt Lake Stadium. During this period, 91.86% of the tickets were used in a QGC employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. The remaining tickets were used for marketing or other purposes. Pursuant to the stipulations in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16, and 13-057-05 the portion of these expenses related to employee recognition is allowed in rates.

This adjustment removes 8.14% of these costs used for other purposes. The adjustment includes costs that were charged directly to Questar Gas Company from Questar Corporation.

Event Tickets
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

	QGC Sporting Events
1	
2	
3	
4	
5	
6 Total Expenses	(15,163)
7	
8 Utah Adjustment	(14,662)
9 Wyoming Adjustment	(501)

Event Tickets
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Event Tickets

	A	B	C	D
1	Total Disallowed QC Sporting Events Expense		6,210	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6				
7	Allocated to QGC			
8	Percent to QGC	46.54%		
9	Total to QGC	2,890	2,890	2,890
10				
11				
12	Total Disallowed QGC Sporting Events Expense			\$12,273
13				
14	Total Expenses			\$15,163
15	Escalation Factor			
16	Total Adjustment			(\$15,163)
17				
18	Utah Adjustment			(\$14,662)
19	Wyoming Adjustment			(\$501)
20	Total			<u>(\$15,163)</u>

Event Tickets
Questar Gas Company
Utah - Average Adjusted Results Of Operations
12 Months Ended : Dec-2016

SPORTING EVENT TICKETS

	A	B	C	D	E	F	G	H
Vendor	QGC Direct	Allocated from Corp	Based on 2016 Data	QGC Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting PR	
1 Energy Solutions Arena	55,980	0	89.86%	50,300	5,679	0	0	
2 Utah Jazz	65,000	61,212	89.86%	58,406	6,594	55,002	6,210	
3 Real Salt Lake	1,805	1,725	100.00%	1,805	0	1,725	0	
4						56,727	6,210	
5 Total	122,785	62,937		110,511	12,273			
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2016								
10								
11								
12								
		Employee Recognition	Pub. Relations	Total				
13 Jazz Tickets		248	28	276				
14 Real Salt Lake		68	0	68				
15 Total Tickets		316	28	344				
16 Total Percentage:		91.86%	8.14%	100.00%				

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2016 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

QGC Advertising

Account	Type	
1	909003 Promotional Advertising-Dealer	\$0
2	909005 Adv Exp - Parade of Homes	\$0
3	930100 General Advertising Expenses	\$0
4	930101 Institutional Advertising	\$1,458
5	930102 Financial Advertising	\$0
7		
8		
9	Total	1,458
10		
11		
12	Adjustment	(1,458)
13		
14	909 Utah Adjustment	(1,410)
15	909 Wyoming Adjustment	(48)

Advertising
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Advertising Adjustment

	A	B	C	D	E	F
		Direct	Direct	Allocated	Total	Removed
Account	Type	Charges	Charges	From Corp	(B+D)	Amount
		To QGC	To QC	To QGC		
1	909003	Promotional Advertising-Dealer	\$0	\$0	\$0	\$0
2	909005	Adv Exp - Parade of Homes	\$0	\$0	\$0	\$0
3	930100	General Advertising Expenses	\$0	\$0	\$0	\$0
4	930101	Institutional Advertising	\$0	\$3,133	\$1,458	\$1,458
5	930102	Financial Advertising	\$0	\$0	\$0	\$0
7						
8		Total	\$0	\$3,133	\$1,458	\$1,458
9						
10						
11		Adjustment				(1,458)
12						
13		Utah Adjustment				(1,410)
14		Wyoming Adjustment				(48)
15		Total Adjustment				(1,458)

\1 Workpaper 1

Advertising
 Questar Gas Company
 Utah - DEC 2016 Adjusted Avg Results

Workpaper 1

Institutional Advertising

	A	B	C	D
1	Total QC Institutional Advertising		3,133	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6				
7				
8	Allocated to QGC			
9	Percent to QGC	46.54%		
10	Total to QGC	1,458	\$1,458	\$1,458

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2016 and those expenses which were allocated from Questar Corporation.

Donations and Memberships Adjustment

Questar Gas Company

Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

	QGC Don & Membership
1	
2	
3 Questar Corporation Allocated	(\$202,809)
4 Questar Gas	(\$9,819)
5 Total	(\$212,629)
6	
7	
8	
9 Utah Adjustment	(\$205,601)
10 Wyoming Adjustment	(\$7,027)
11 Total	(\$212,629)

Donations and Memberships Adjustment

Questar Gas Company

Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Donations and Memberships Adjustment Questar Corporation Allocated		
A	B	Dec-16
Description	Amount	
1 Industry Associations		
2 921000	Tax Executives Institute	-
3 921000	Utah Taxpayers Association	19,360
4 921000	Wyoming Taxpayers Association	10,360
5 921000	Government Relations Dept - Labor & Overhead	288,693
6 921000	Government Relations Dept - A&G	94,538
7 930200	AGA Expenses relating to Lobbying	22,823
8	Total	435,774
9		
10	ADJUSTMENT CALCULATION	
11		Allocated
12	Company and Allocation Amounts	Amount
13		
14	Allocated to QGC	
15	Percent to QGC	46.54%
16	Total to QGC	\$202,809
17		
18	Total Adjustment	(\$202,809)

Donations and Memberships Adjustment

Questar Gas Company

Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to QGC
		2016	
1 923000	Holland and Hart	0	100.00%
2 923000	NES Inc	0	100.00%
3 921000	Junior Achievement	250	100.00%
4 908	Golf Tournament	9,569	100.00%
5 921000	Utah Foundation	0	100.00%
6			
7			
8			
9			
10			
11	Total	9,819	
12	Adjustment	(\$9,819)	
13			
14	Utah Adjustment	(\$9,495)	
15	Wyoming Adjustment	(\$325)	
16	Total	(\$9,819)	

RESERVE ACCRUAL

The reserve accrual includes legal liabilities associated with the Company's self-insurance program as per the stipulation in Docket 07-057-13. The reserve accrual amount is calculated based on a five-year average of actual payments made.

Reserve Accrual Adjustment
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

Reserve Accrual	QGC Reserve accrual
A	
<hr/>	
1 2012 Legal Payment	\$225,475
2 2013 Legal Payment	\$337,092
3 2014 Legal Payment	\$0
4 2015 Legal Payment	\$34,800
5 2016 Legal Payment	215,113
6 Total	<u>\$812,480</u>
7 5 Year Average	<u>\$162,496</u>
8	
9	
10 Legal Accruals for 12 Months Ended Dec 2016	(\$525,868)
11	
12 Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$688,364
13	
14	
15 Utah Allocation	\$665,614
16 Wyoming Allocation	\$22,750
17 Total	<u>\$688,364</u>

LABOR ADJUSTMENT

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for stating results of operations.

**Labor Annualization Calculations
12 Mos Dec-2016**

Dec-16

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Base Pay	Total Actual
Including Allowed Time	Amount
Capital	\$ 26,382,263
Intercompany & Allocated Charges	1,096,647
Expense	29,128,500
Other	1,728,047
Total Base Labor	\$58,335,457
Incentive Compensation	7,228,932
Total Labor	\$65,564,389
Expense	29,128,500
Incentive Accrual Expense	5,146,598
Other	73,520
Total Base Labor Expensed	\$34,348,618
Overhead Components Other Than Payroll Taxes	
Pension Plan	6,384,911
Healthcare	13,541,234
401K	4,065,457
Post Retirement	696,107
Allowed Time	11,084,575
Other	158,311
Total Overhead	\$35,930,595
Overhead Expensed	\$18,837,939
Total Labor & Overhead	\$101,494,984
Total Labor & Overhead Expensed	\$53,186,557
Expense / Capitalization Ratio	
\1 Average 12 Months Ending Dec 2011-Dec 2015 Capitalization Ratio	56.18% \$57,018,751.55
\2 Actual 12 Months Ending Dec 2015 Capitalization Ratio	52.40% \$53,186,557.10
Labor Adjustment	\$3,832,194.45
Utah	96.77% 3,708,598
Wyoming	3.23% 123,597

QUESTAR GAS CAPITAL STRUCTURE

Attached is the company's average capital structure for the 12 Months ending December 31, 2016.

Capital Structure
Questar Gas Company
Utah - DEC 2016 Adjusted Avg Results
12 Months Ended : Dec-2016

	A	B	C	D
CAPITAL COMPONENT		Actual Weight	Cost	Weighted Cost
1 Long Term Debt		45.24%	5.30%	2.40%
2 Common Equity		54.76%	9.85%	5.39%
3 Weighted Cost of Capital		100.00%		7.79%

PRE TAX RATE OF RETURN

CAPITAL COMPONENT	Weighted Cost
4 Common Equity	5.39%
5 Effective Tax Rate	38.09%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))	8.71%
7 Long Term Debt	2.40%
8 Total Pre-tax Rate of Return (Line 6+Line 7)	11.11%

AVG CAP STR

LONG-TERM DEBT	
9 Bonds - Long Term	531,479,167
10 Unamort Loss on Reacq Debt	(3,480,687)
11 Unamortized Debt Expense	(3,166,724)
12 Notes Paybles-Outside Companies	3,020,833
13 TOTAL LONG-TERM DEBT	532,019,256

LONG TERM DEBT COSTS	
14 Interest - Long term Debt	27,358,155
15 Amortization of Debt Discount & Expense	841,475
16 TOTAL LONG TERM DEBT COSTS	841,475

17 **LONG-TERM DEBIT COST %** 5.30%

COMMON EQUITY	
18 Common Stock Issued	22,974,065
19 Premium on Common Stock	268,472,597
20 Unappropriated Ret. Earnings	352,644,980
21 TOTAL COMMON EQUITY	644,091,643

22 **TOTAL CAPITAL** 1,176,110,898

2016 Forecast versus Results

(A)	(B)	(C)	(D)	(E)	
Description	Forecast 12 Months Dec-16	Historical 12 Months Dec-16	Difference (\$)	Difference (%)	
1	NET INCOME SUMMARY				
2	Utility Operating Revenue				
3	System Distribution Non-Gas Revenue	328,926,987	332,800,107	3,873,120	1.16%
4	System Supplier Non-Gas Revenue				
5	System Commodity Revenue				
6	Pass-Through Related Other Revenue				
7	General Related Other Revenue	4,601,764	4,642,824	41,060	0.88%
8	Total Utility Operating Revenue	333,528,751	337,442,931	3,914,180	1.16%
9	Utility Operating Expenses				
10	Gas Purchase Expenses				
11	Utah				
12	Wyoming				
13	Total	0	0	0	0.00%
14	O&M Expenses				
15	Production	(385,446)	(916,058)	(530,612)	57.92%
16	Distribution	56,167,854	55,631,650	(536,204)	-0.96%
17	Customer Accounts	23,308,377	21,175,945	(2,132,432)	-10.07%
18	Customer Service & Information	5,138,328	4,868,402	(269,926)	-5.54%
19	Administrative & General	45,550,038	47,333,491	1,783,453	3.77%
20	Total O&M Expense	129,779,151	128,093,430	(1,685,721)	-1.32%
21	Other Operating Expenses				
22	Depreciation, Depletion, Amortization	60,499,092	59,028,211	(1,470,881)	-2.49%
23	Taxes Other Than Income Taxes	20,426,119	20,035,748	(390,371)	-1.95%
24	Income Taxes	35,918,281	38,618,284	2,700,003	6.99%
25	Total Other Operating Expenses	116,843,493	117,682,243	838,751	0.71%
26	Total Utility Operating Expenses	246,622,644	245,775,674	(846,970)	-0.34%
27	NET OPERATING INCOME	86,906,108	91,667,257	4,761,150	5.19%
28	RATE BASE SUMMARY				
29	Net Utility Plant				
30	101 Gas Plant In Service	2,483,791,744	2,496,882,287	13,090,543	0.52%
31	105 Gas Plant Held For Future Use	5,037	5,037	0	0.00%
32	106 Completed Construction Not Classified	4,268,566	14,651,228	10,382,662	70.87%
33	108 Accumulated Depreciation	(787,345,068)	(743,618,293)	43,726,776	-5.88%
34	111 Accumulated Amort & Depletion	(5,580,083)	(5,588,930)	(8,847)	0.16%
35	254 Other Regulatory Liabilities ARC	(71,008,121)	(113,829,417)	(42,821,296)	37.62%
36	Total Net Utility Plant	1,624,132,074	1,648,501,913	24,369,839	1.48%
37	Other Rate Base Accounts				
38	154 Materials & Supplies	18,750,276	18,638,167	(112,109)	-0.60%
39	164-1 Gas Stored Underground	0	0	0	0.00%
40	165 Prepayments	3,062,698	3,115,276	52,578	1.69%
41	190008 Accum Deferred Income Tax Federal	-	-	0	0.00%
42	190008 Accum Deferred Income Tax State	0	0	0	0.00%
43	235-1 Customer Deposits	(5,974,990)	(6,268,695)	(293,705)	4.69%
44	252 Contributions in Aid of Construction	(21,382,487)	(22,504,719)	(1,122,232)	4.99%
45	253-1 Unclaimed Customer Deposits	(62,018)	(62,102)	(84)	0.14%
46	255 Deferred Investment Tax Credits	(152,476)	(152,497)	(21)	0.01%
47	282 Accum Deferred Income Taxes	(426,352,210)	(438,041,082)	(11,688,872)	2.67%
48	Working Capital - Cash	2,116,594	1,976,183	(140,411)	-7.11%
49	Total Other Rate Base Accounts	(429,994,613)	(443,299,470)	(13,304,857)	3.00%
50	TOTAL RATE BASE	1,194,137,461	1,205,202,443	11,064,982	0.92%
51	RETURN ON RATE BASE	7.28%	7.61%		
52	RETURN ON EQUITY	9.24%	9.51%		