

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 2**

GENERAL INFORMATION

I. Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

II. Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

III. What and Where to Submit

- (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:

- (i) contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

GENERAL INFORMATION

- (ii) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-116
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirement free of charge from:

Public Reference and Files Maintenance Branch
Washington, DC 20426
(202) 208-2356

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, Washington, DC 20426 (Attention: Michael Miller, ED-12.4); and to the Office of Information and Regulatory Affairs, Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:
Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426
- VIII. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552. Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

DEFINITIONS

- I. Btu per cubic foot—The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. Commission Authorization—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm—A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW

(Natural Gas Act, 15 U.S.C. 717-717w)

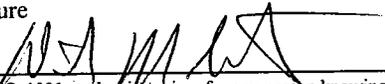
"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas..."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

GENERAL PENALTIES

"Sec.21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

**FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Questar Gas Company	02 Year of Report Dec. 31, 2002	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 180 East First South, Salt Lake City, Utah 84111		
05 Name of Contact Person Jeff Callor	06 Title of Contact Person Financial Reports Supervisor	
07 Address of Contact Person (Street, City, State, Zip Code) 180 East First South, Salt Lake City, Utah 84111		
08 Telephone of Contact Person, Including Area Code (801) 324-5249	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) March 28, 2003
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name David M. Curtis	02 Title Controller	
03 Signature 	04 Date Signed (Mo, Day, Yr) March 28, 2003	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, <u>2002</u>
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LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Retained Earnings for the Year	118-119		
9	Statements of Cash Flows	120-121		
10	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
11	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
12	Gas Plant in Service	204-209		
13	Gas Property and Capacity Leased from Others	212		
14	Gas Property and Capacity Leased to Others	213		
15	Gas Plant Held for Future Use	214		
16	Construction Work in Progress-Gas	216		
17	General Description of Construction Overhead Procedure	218		
18	Accumulated Provision for Depreciation of Gas Utility Plant	219		
19	Gas Stored	220		
20	Investments	222-223		
21	Investments in Subsidiary Companies	224-225		
22	Prepayments	230		
23	Extraordinary Property Losses	230		
24	Unrecovered Plant and Regulatory Study Costs	230		
25	Other Regulatory Assets	232		
26	Miscellaneous Deferred Debits	233		
27	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
28	Capital Stock	250-251		
29	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
30	Other Paid-in Capital	253		
31	Discount on Capital Stock	254		
32	Capital Stock Expense	254		
33	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		
34	Long-Term Debt	256-257		
35	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
36	Unamortized Loss and Gain on Reacquired Debt	260		
37	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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LIST OF SCHEDULES (Natural Gas Company)(Continued)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)(Continued)				
38	Taxes Accrued, Prepaid, and Charged During Year	262-263		
39	Miscellaneous Current and Accrued Liabilities	268		
40	Other Deferred Credits	269		
41	Accumulated Deferred Income Taxes-Other Property	274-275		
42	Accumulated Deferred Income Taxes-Other	276-277		
43	Other Regulatory Liabilities	278		
INCOME ACCOUNT SUPPORTING SCHEDULES				
44	Gas Operating Revenues	300-301		
45	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
46	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
47	Revenues from Storage Gas of Others	306-307		
48	Other Gas Revenues	308		
49	Gas Operation and Maintenance Expenses	317-325		
50	Exchange and Imbalance Transactions	328		
51	Gas Used in Utility Operations	331		
52	Transmission and Compression of Gas by Others	332		
53	Other Gas Supply Expenses	334		
54	Miscellaneous General Expenses-Gas	335		
55	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
56	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
COMMON SECTION				
57	Regulatory Commission Expenses	350-351		
58	Distribution of Salaries and Wages	354-355		
59	Charges for Outside Professional and Other Consultative Services	357		
GAS PLANT STATISTICAL DATA				
60	Compressor Stations	508-509		
61	Gas Storage Projects	512-513		
62	Transmission Lines	514		
63	Transmission System Peak Deliveries	518		
64	Auxiliary Peaking Facilities	519		
65	Gas Account-Natural Gas	520		
66	System Map	522		
67	Footnote Reference	551		
68	Footnote Text	552		
69	Stockholders' Reports (check appropriate box)	-		
70	<input type="checkbox"/> Four copies will be submitted.			
71	<input type="checkbox"/> No annual report to stockholders is prepared.			

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[Next page is 101]

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

David M. Curtis, Controller
180 East First South St.
P.O. Box 45360
Salt Lake City, Utah
84145-0360

2. Provide the name of the State under the laws which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Utah - May 7, 1935

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Colorado - Producing Properties, Natural Gas, Distribution
Montana - Producing Properties
New Mexico - Producing Properties
Utah - Natural Gas, Distribution Utility and Producing Properties
Wyoming - Natural Gas, Distribution Utility and Producing Properties
Idaho - Natural Gas, Distribution Utility

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes...Enter the date when such independent accountant was initially engaged: _____.

(2) No

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state

name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

Respondent became a wholly-owned subsidiary of Questar Regulated Services Company, a holding company, as a result of a corporate reorganization that was approved in 1996. Detailed information concerning the reorganization is disclosed in the 1996 Form 10-k reports filed by respondent and Questar Corporation.

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i>	Year of Report Dec. 31 <u>2002</u>
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CORPORATIONS CONTROLLED BY RESPONDENT

- | | |
|--|--|
| <p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> | <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.</p> |
|--|--|

DEFINITIONS

- | | |
|--|---|
| <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.</p> | <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p> |
|--|---|

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1					
2					
3					
4					
5					

PAGE NOT APPLICABLE

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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002		
SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement</p>		<p>how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the ten largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and in a footnote, state the purpose of such closing:</p> <p style="text-align: center;">November 22, 2002</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 9,189,262 By proxy: 0</p>			
<p>3. Give the date and place of such meeting:</p> <p style="text-align: center;">May 21, 2002 Salt Lake City, Utah</p>					
VOTING SECURITIES					
Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	9,189,626	9,189,626		
5	TOTAL number of security holders	One	One		
6	TOTAL votes of security holders listed below	9,189,626	9,189,626		
7	Questar Regulated Services Company	9,189,626	9,189,626		
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>			
<p>1. See Page 108a</p> <p>2. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. None</p> <p>7. None</p> <p>8. None</p> <p>9. See Page 108b, 108c</p> <p>10. None</p> <p>11. See Pages 108d, 108e</p> <p>12. None</p>			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
IMPORTANT CHANGES DURING THE YEAR			
<p style="text-align: center;">1. CHANGES AND ADDITIONS TO FRANCHISE RIGHTS</p> <p>Franchise rights were obtained by Questar Gas Company in the calendar year of 2002 from the following:</p> <ul style="list-style-type: none"> Woods Cross, Utah Clawson, Utah Cedar Fort, Utah Hooper, Utah <p>The provision of natural gas service by Questar Gas to the municipality and its residents was consideration for the franchise rights granted. Additionally, a nominal fee of \$50 and/or reimbursement of administrative costs may have been paid to a given municipality.</p>			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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IMPORTANT CHANGES DURING THE YEAR

9. IMPORTANT LEGAL PROCEEDINGS

Rate Regulation and Other Matters

State Rate Regulation

Questar Gas files periodic applications with the PSCU and the PSCW requesting permission to reflect annualized gas-cost increases or decreases depending on gas prices. These requests for gas-cost increases or decreases are passed on to customers on a dollar-for-dollar basis with no markup. The impact of a gas-cost increase on customers is lessened by the fact that approximately 40 to 50% of the company's annual supply comes from its own wells and is priced to customers at cost-of-service prices rather than market prices.

General rate case filed

Effective December 30, 2002, the PSCU issued an order approving an \$11.2 million general-rate increase for Questar Gas using an 11.2% rate of return on equity. The rate increase also reflects year-end 2002 usage per customer and costs. Previous general-rate-case increases relied on costs and customer-usage patterns that were at least 12 to 24 months old. Questar Gas originally requested a \$23 million rate increase and a 12.6% rate of return on equity.

Purchased-gas filings

Effective January 1, 2002, the PSCU approved, on an interim basis, a \$66.9 million decrease in natural gas rates that resulted in an 11% decrease for the typical residential Utah customer. The decrease was based on a significant drop in natural gas prices at the wellhead. Also, effective January 1, 2002, the PSCW approved a \$2.9 million pass-through gas-cost decrease for Wyoming natural gas rates. Beginning December 30, 2002, the PSCU approved a \$6.5 million decrease in natural gas rates. This represents a 1% decrease for the typical Utah residential customer. The PSCW approved a \$582,000 decrease in natural gas rates effective January 1, 2003. The typical residential customer in Wyoming will see a 3% decrease from this filing.

Questar Gas pays an affiliated company to remove carbon dioxide from its natural gas at a plant that was placed into service in June 1999. The PSCU initially denied Questar Gas's request to recover \$5.35 million in processing costs as part of its gas-balancing-accounting proceedings. Questar Gas appealed to the Utah Supreme Court and filed for recovery of future processing costs in a general rate case in January 2000. Subsequently, the PSCU approved the recovery of up to \$5 million of processing costs per year beginning in August 2000, but did not allow recovery of the costs for the 14-month period between the startup of the plant and the general rate case. The Utah Supreme Court ruled that the PSCU had erred in not considering pass-through treatment. The PSCU ruled on remand that Questar Gas was allowed to recover \$3.76 million plus approximately \$200,000 of interest during 2002.

Note 7 - Litigation and Commitments

Grynberg. A case is pending in a Wyoming federal district court against Questar Gas Co. (QGC), as the successor to QPC's interest in gas-purchase contracts. This case involves some of the same allegations that were heard in an earlier case before the parties, e.g., breach of contract, intentional interference with a contract, but Grynberg added claims of antitrust and fraud. In June of 2001, the judge entered an order

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
IMPORTANT CHANGES DURING THE YEAR			

9. IMPORTANT LEGAL PROCEEDINGS CONTINUED

granting the motion for partial summary judgment filed by Questar Gas dismissing the antitrust claims from the case, but has not ruled on other motions for summary judgment dealing with ratable take and fraud.

Gas Pipelines. Questar Exploration and Production Co. (QEP), QGM, Wexpro Co. (Wexpro), QGC, and QPC are among the numerous defendants in a case filed against the pipeline industry. Pending in a Kansas state district court, this case is similar to the cases filed by Grynberg, but the allegations of a conspiracy by the pipeline industry to set standards that result in the systematic mismeasurement of natural gas volumes and resulting underpayment of royalties are made on behalf of private and state lessors rather than on behalf of the federal government. The numerous defendants are opposing class certification and are requesting dismissal for lack of personal jurisdiction of any defendants, including most of the named Questar parties, that do not conduct business activities in Kansas.

Other legal proceedings

There are various other legal proceedings against Questar Gas. While it is not currently possible to predict or determine the outcomes of these proceedings, it is the opinion of management that the outcomes will not have a material adverse effect on the company's results of operations, financial position or liquidity.

Commitments

Historically, 40 to 50% of Questar Gas's gas-supply portfolio has been provided from company-owned gas reserves at the cost of service. The remainder of the gas supply has been purchased from more than 15 suppliers under approximately 40 gas-supply contracts using index-based pricing. Generally, at the conclusion of the heating season and after a bid process, new agreements for the upcoming heating season are put into place. Questar Gas bought significant quantities of natural gas under purchase agreements amounting to \$148 million, \$261 million and \$184 million in 2002, 2001, 2000, respectively. In addition, Questar Gas makes use of various storage arrangements to meet peak-gas demand during certain times of the heating season.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

IMPORTANT CHANGES DURING THE YEAR

IMPORTANT ANNUALIZED RATE CHANGES DURING 2002

UTAH	AVG	TEMP.	Oct. 1, 2001	Jan. 1, 2002	REVENUE
	CUST	ADJ DTH			
GS1	695,399	87,767,033	\$538,752,896	\$511,135,332	(\$27,617,564)
GSE	9,634	1,102,823	\$2,477,959	\$7,054,702	\$4,576,743
GSS	6,603	587,734	\$4,751,156	\$4,429,483	(\$321,673)
F1	661	4,886,355	\$22,341,602	\$19,669,060	(\$2,672,542)
F-1E	1	21,370	\$42,787	\$98,522	\$55,735
F3	68	0	\$246,613	\$252,894	\$6,281
NGV	1	146,075	\$909,287	\$866,164	(\$43,123)
E1	0	0	\$83,003	\$0	(\$83,003)
FT	52	19,627,429	\$3,812,946	\$3,180,271	(\$632,675)
MT	1	1,846	\$1,014	\$1,077	\$63
IT	0	0	\$66	\$0	(\$66)
IT2	80	26,254,825	\$3,216,132	\$3,546,141	\$330,009
TOTAL UTAH	712,500	140,395,490	\$576,635,461	\$550,233,646	(\$26,401,815)

WYOMING	AVG	TEMP.	Oct. 1, 2000	Jan. 1, 2001	REVENUE
	CUST	ADJ DTH			
GS1	21,842	3,149,564	\$21,599,432	\$19,147,240	(\$2,452,192)
F1	52	320,226	\$1,696,617	\$1,409,692	(\$286,925)
GSW	1,279	203,993	\$467,544	\$1,297,454	\$829,910
NGV	1	5,472	\$68,239	\$35,996	(\$32,243)
IC	3	491,971	\$64,394	\$55,902	(\$8,492)
IT	1	83,278	\$40,898	\$21,940	(\$18,958)
TOTAL WY	23,178	4,254,504	\$23,937,124	\$21,968,224	(\$1,968,900)

Contract Rates for I-2, IS2, I-4, and IS4 are not included in above.

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QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

IMPORTANT CHANGES DURING THE YEAR

IMPORTANT ANNUALIZED RATE CHANGES DURING 2002

UTAH	AVG	TEMP.	Jan. 1 2002	Dec 30, 2002	REVENUE
	CUST	ADJ DTH	RATE	RATE	Dec 30, 2002
GSI	695,399	87,767,033	\$511,135,332	\$522,266,929	\$11,131,597
GSE	9,634	1,102,823	\$7,054,702	\$7,054,702	\$0
GSS	6,603	587,734	\$4,429,483	\$5,139,249	\$709,766
F1	661	4,886,355	\$19,669,060	\$19,709,882	\$40,822
F-1E	1	21,370	\$98,522	\$98,522	\$0
F3	68	0	\$252,894	\$243,752	(\$9,142)
NGV	1	146,075	\$866,164	\$895,351	\$29,187
E1	0	0	\$0	\$0	\$0
FT	52	19,627,429	\$3,180,271	\$3,505,872	\$325,601
MT	1	1,846	\$1,077	\$1,380	\$303
IT	0	0	\$0	\$0	\$0
IT2	80	26,254,825	\$3,546,141	\$3,766,916	\$220,775
TOTAL UTAH	712,500	140,395,490	\$550,233,646	\$562,682,555	\$12,448,909

WYOMING	AVG	TEMP.	Jan. 1, 2001	July 1, 2001	REVENUE
	CUST	ADJ DTH	RATE	RATE	July 1, 2002
GSI	21,745	3,149,564	\$19,147,240	\$18,625,229	(\$522,011)
GSW	639	203,993	\$1,409,692	\$1,259,930	(\$149,762)
F1	53	320,226	\$1,297,454	\$1,356,618	\$59,164
NGV	1	5,472	\$35,996	\$35,093	(\$903)
IC	3	491,971	\$55,902	\$55,902	\$0
IT	2	83,278	\$21,940	\$21,940	\$0
TOTAL WY	22,443	4,254,504	\$21,968,224	\$21,354,712	(\$613,512)

Contract Rates for I-2, IS2, I-4, and IS4 are not included in above.

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Name of Respondent		This Report is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2002
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	1,143,197,687	1,190,731,604	
3	Construction Work in Progress (107)	200-201	7,134,166	8,473,806	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,150,331,853	1,199,205,410	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(489,583,651)	(513,484,704)	
6	Net Utility Plant (Enter Total of line 4 less 5)	-	660,748,202	685,720,706	
7	Nuclear Fuel (120.1-120.4, 120.6)	-			
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assem. (120.5)	-			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-			
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	660,748,202	685,720,706	
11	Utility Plant Adjustments (116)	122-123			
12	Gas Stored Underground-Noncurrent (117)	220			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221			
16	Investments in Associated Companies (123)	222-223			
17	Investment in Subsidiary Companies (123.1)	224-225	0	0	
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-			
19	Noncurrent Portion of Allowances	-			
20	Other Investments (124)	222-223-229	0	0	
21	Special Funds (125-128)	-	3,379,225	3,396,185	
22	TOTAL Other Property & Investments (Total of lines 14 thru 20)	-	3,379,225	3,396,185	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	4,154,204	2,784,942	
25	Special Deposits (132-134)	-	146	0	
26	Working Funds (135)	-	211,410	207,710	
27	Temporary Cash Investments (136)	222-223	0	0	
28	Notes Receivable (141)	-	7,017	876	
29	Customer Accounts Receivable (142)	-	107,579,776	89,938,396	
30	Other Accounts Receivable (143)	-	1,928,168	2,888,262	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,205,955)	(2,469,761)	
32	Notes Receivable from Associated Companies (145)	-	0	0	
33	Accounts Receivable from Assoc. Companies (146)	-	576,385	379,741	
34	Fuel Stock (151)	-			
35	Fuel Stock Expense Undistributed (152)	-			
36	Residuals (Elec) and Extracted Products (Gas) (153)	-			
37	Plant Material and Operating Supplies (154)	-	4,491,628	4,140,518	
38	Merchandise (155)	-			
39	Other Materials and Supplies (156)	-	32,369	39,789	
40	Nuclear Materials Held for Sale (157)	-			
41	Allowances (158.1 and 158.2)	-			
42	(Less) Noncurrent Portion of Allowances	-			
43	Stores Expense Undistributed (163)	-	(310,704)	(107,025)	
44	Gas Stored Underground - Current (164.1)	220	22,809,705	22,742,275	
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220			
46	Prepayments (165)	230	1,096,582	1,473,999	
47	Advances for Gas (166-167)	229			
48	Interest and Dividends Receivable (171)	-	0	0	
49	Rents Receivable (172)	-			
50	Accrued Utility Revenues (173)	-			
51	Miscellaneous Current and Accrued Assets (174)	-	0	0	
52	TOTAL Current & Accrued Assets (Enter Total of lines 23 thru 50)		140,370,731	122,019,723	

Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
52	DEFERRED DEBITS				
53	Unamortized Debt Expense (181)	-	2,047,895	1,983,464	
54	Extraordinary Property Losses (182.1)	230			
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230			
56	Other Regulatory Assets (182.3)	-	15,124,398	10,105,903	
57	Prelim. Survey and Investigation Charges (Electric) (183)	-	0	0	
58	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231			
59	Clearing Accounts (184)	-	(489,036)	(341,178)	
60	Temporary Facilities (185)	-			
61	Miscellaneous Deferred Debits (186)	233	(84,525)	23,670	
62	Def. Losses from Disposition of Utility Plt. (187)	-			
63	Research, Devel. and Demonstration Expend. (188)	352-353	0	0	
64	Unamortized Loss on Reacquired Debt (189)	-	7,127,266	6,633,514	
65	Accumulated Deferred Income Taxes (190)	234-235	3,039,794	2,797,995	
66	Unrecovered Purchased Gas Costs (191)	-	8,296,460	(13,282,236)	
67	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		35,062,253	7,921,133	
68	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66)		839,560,411	819,057,746	

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QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	22,974,065	22,974,065
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	121,875,000	121,875,000
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	161,076,534	168,977,834
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	305,925,599	313,826,899
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	285,000,000	285,000,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259	0	0
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	285,000,000	285,000,000
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	-		
25	Accumulated Provision for Property Insurance (228.1)	-		
26	Accumulated Provision for Injuries and Damages (228.2)	-		
27	Accumulated Provision for Pensions and Benefits (228.3)	-		
28	Accumulated Miscellaneous Operating Provisions (228.4)	-		
29	Accumulated Provision for Rate Refunds (229)	-		
30	TOTAL Other Noncurrent Liab. (Enter Total of lines 24 thru 29)			
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	0	0
33	Accounts Payable (232)	-	44,158,531	44,444,523
34	Notes Payable to Associated Companies (233)	-	66,600,000	36,400,000
35	Accounts Payable to Associated Companies (234)	-	23,364,498	21,113,783
36	Customer Deposits (235)	-	1,947,290	2,958,874
37	Taxes Accrued (236)	262-263	492,041	1,308,761
38	Interest Accrued (237)	-	5,569,618	5,556,074
39	Dividends Declared (238)	-	0	0
40	Matured Long-Term Debt (239)	-		
41	Matured Interest (240)	-		
42	Tax Collections Payable (241)	-	7,683,542	6,774,398
43	Miscellaneous Current and Accrued Liabilities (242)	268	3,924,801	5,006,391
44	Obligations Under Capital Leases-Current (243)	-		
45	TOTAL Current & Accrued Liab. (Enter Total of lines 32 thru 44)		153,740,320	123,562,803

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COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS) (Continued)					
Omit Cents					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		0	0	
48	Accumulated Deferred Investment Tax Credits (255)		4,959,664	4,565,150	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	1,385,969	1,398,882	
51	Other Regulatory Liabilities (254)	278	3,039,794	2,797,995	
52	Unamortized Gain on Reacquired Debt (257)	260	0	0	
53	Accumulated Deferred Income Taxes (281-283)		85,509,065	87,906,017	
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		94,894,492	96,668,044	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities & Other Credits (Enter Total of lines 14, 22, 30, 45, 54)		839,560,411	819,057,746	

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9 and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	595,510,857	704,113,403
3	Operating Expenses			
4	Operating Expenses (401)	317-325	470,093,298	596,202,860
5	Maintenance Expenses (402)	317-325	5,744,350	5,770,529
6	Depreciation Expense (403)	336-338	39,719,381	34,984,793
7	Amort. & Depl. of Utility Plant (404-405)	336-338	51,399	44,959
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	9,547,606	8,729,354
14	Income Taxes - Federal (409.1)	262-263	13,879,521	18,686,378
15	- Other (409.1)	262-263	1,646,555	2,959,067
16	Provision for Deferred Income Taxes (410.1)	234-235	1,795,220	(9,301,245)
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	0	0
18	Investment Tax Credit Adj. - Net (411.4)		0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		542,477,330	658,076,695
24	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		53,033,527	46,036,708

Name of Respondent		This Report is:		Date of Report	Year of Report	
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
<p>received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.</p> <p>8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p>			<p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, line 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.</p>			
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	Line No.
						1
		595,510,857	704,113,403			2
						3
		470,093,298	596,202,860			4
		5,744,350	5,770,529			5
		39,719,381	34,984,793			6
		51,399	44,959			7
						8
						9
						10
						11
						12
		9,547,606	8,729,354			13
		13,879,521	18,686,378			14
		1,646,555	2,959,067			15
		1,795,220	(9,301,245)			16
		0	0			17
		0	0			18
						19
						20
						21
						22
		542,477,330	658,076,695			23
		53,033,527	46,036,708			24

Name of Respondent		This Report is:		Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried fwd. from page 114)	-	53,033,527	46,036,708	
26	OTHER INCOME AND DEDUCTIONS				
27	Other Income				
28	Nonutility Operating Income				
29	Rev. From Merchandising, Jobbing & Contract Work (415)				
30	(Less) Costs & Exp. of Merch., Job. & Contr. Work (416)				
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Nonoperating Rental Income (418)				
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	
35	Interest and Dividend Income (419)		563,783	1,672,742	
36	Allow. for Other Funds Used During Construction (419.1)		0	0	
37	Miscellaneous Nonoperating Income (421)		3,148,404	3,127,408	
38	Gain on Disposition of Property (421.1)		466,025	1,291,461	
39	TOTAL Other Income (Enter Total of lines 25 thru 34)		4,178,212	6,091,610	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		887,753	96,227	
42	Miscellaneous Amortization (425)	340	59,997	59,997	
43	Miscellaneous Income Deductions (426.1-426.5)	340	901,664	776,930	
44	TOTAL Other Inc. Deductions (Total of lines 37 thru 39)		1,849,414	933,154	
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263			
47	Income Taxes-Federal (409.2)	262-263	(1,332,801)	3,072,724	
48	Income Taxes-Other (409.2)	262-263	107,483	238,082	
49	Provision for Deferred Inc. Taxes (410.2)	234-235	2,087,970	(1,370,539)	
50	(Less) Provision for Deferred Income Taxes-Cr.(411.2)	234-235			
51	Investment Tax Credit Adj.-Net (411.5)				
52	(Less) Investment Tax Credits (420)		(394,514)	(394,892)	
53	TOTAL Taxes on Other Inc. & Deduct. (Total of 42 thru 48)		468,139	1,545,375	
54	Net Other Inc. & Deduct. (Enter Total of lines 35,40,49)		1,860,660	3,613,081	
55	INTEREST CHARGES				
56	Interest on Long-Term Debt (427)		21,193,305	18,295,296	
57	Amort. of Debt Disc. and Expense (428)	258-259	664,099	615,943	
58	Amort. of Loss on Reacquired Debt (428.1)		0	0	
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0	
60	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0	
61	Interest on Debt to Assoc. Companies (430)	340	120,665	4,953,441	
62	Other Interest Expense (431)	340	729,464	388,025	
63	(Less) Allow. for Borr. Funds Used During Constr.-Cr.(432)		(212,272)	(475,936)	
64	Net Interest Charges (Enter Total of lines 52 thru 59)		22,495,261	23,776,769	
65	Income Before Extraord. Items (Total of lines 21, 50 & 60)		32,398,926	25,873,020	
66	EXTRAORDINARY ITEMS				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraord. Items (Enter Total of line 63 less line 64)				
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraord. Items After Taxes (Total of line 65 less line 66)				
72	Net Income (Enter Total of lines 65 and 67)		32,398,926	25,873,020	

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|--|---|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 493, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. At lines 3,4,7,9,11. And 15, add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, e.g., 3.01, 3.02, etc.</p> |
|--|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		161,076,534	159,205,887
2	Changes (Identify by prescribed retained earnings accounts)		2,373	(2,373)
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit: Retirement of Preferred Stock	204.0	0	0
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings(Acct.439)(Total of lines 4 thru 8)		0	0
10	Debit:			
11	Debit: Retirement of Preferred Stock	204.0	0	
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings(Acct.439)(Total of lines 10 thru 14)		0	0
16	Balance Transferred from Income (Account 433 less Account 418.1)		32,398,926	25,873,020
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings(Acct.436)(Lines 18 thru 21)		0	0
23	Dividends Declared - Preferred Stock (Account 437)		0	
24	8% Cumulative Preferred \$100 Stated Value		0	0
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock(Acct.437)(Lines 24 thru 28)			
30	Dividends Declared - Common Stock (Account 438)			
31	Cash Dividends		(24,500,000)	(24,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock(Acct.438)(Lines 31 thru 35)		(24,500,000)	(24,000,000)
37	Transfers from Acct.216.1,Unappropriated Undistributed Subsidiary Earnings			
38	Balance-End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		168,977,833	161,076,534

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Current Year	Prior Year
		Amount (in dollars) (b)	Amount (in dollars) (c)
	<p align="center">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>		
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	<p>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE,FEDERAL(Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>		
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Appropriated Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 & 47)	168,977,833	161,076,534
	<p align="center">UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</p>		
49	Balance - Beginning of Year (Debit or Credit)	0	0
50	Equity in Earnings for Year (Credit) (Account 418.1)	0	0
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)	0	0
53	Balance - End of Year (Total of lines 49 thru 52)	0	0

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the resp annual stockholders report are applicable to this statement, such notes should be attached to page 122 should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others

3. Operating Activities--Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities	
2	Net Income (Line 68(c) on page 117)	32,398,926
3	Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	42,781,790
5	Amortization of (Specify)	
6		
7		
8	Deferred Income Taxes (Net)	2,638,750
9	Investment Tax Credit Adjustments (Net)	(394,514)
10	Net (Increase) Decrease in Receivables	17,147,876
11	Net (Increase) Decrease in Inventory	207,441
12	Net (Increase) Decrease in Allowances Inventory	
13	Net (Increase) Decrease in Payables and Accrued Expenses	22,484
14	Net (Increase) Decrease in Other Regulatory Assets	5,020,869
15	Net Increase (Decrease) in Other Regulatory Liabilities	(241,799)
16	(Less) Allowance for Other Funds Used During Construction	212,272
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:	
19	Unrecovered Purchased Gas Costs	21,578,696
20	Other Deferred Debits	302,130
21	Prepayments	(377,416)
22	Deferred Credits	12,913
23		
24	Net Cash Provided by (Used in) Operating Activities	
25	(Total of lines 2 thru 20)	121,310,418
26	Cash Flows from Investment Activities:	
27	Construction and Acquisition of Plant (including land):	
28	Gross Additions to Utility Plant (less nuclear fuel)	(71,800,722)
29	Gross Additions to Nuclear Fuel	
30	Gross Additions to Common Utility Plant	
31	Gross Additions to Nonutility Plant	
32	(Less) Allowance for Other Funds Used During Construction	(212,272)
33	Other: Retirement of Utility Plant	4,046,428
34		
35	Cash Outflows for Plant (Total of lines 26 thru 33)	(67,966,566)
36		
37	Acquisition of Other Noncurrent Assets (d)	(16,959)
38	Proceeds from Disposal of Noncurrent Assets (d)	
39		
40	Investments in and Advances to Assoc. and Subsidiary Companies	
41	Contributions and Advances from Assoc. and Subsidiary Companies	
42	Disposition of Investments in (and Advances to)	
43	Associated and Subsidiary Companies	
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS (Continued)			
4. Investing Activities		5. Codes used:	
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.		(a) Net proceeds or payments.	
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122		(b) Bonds, debentures and other long-term debt.	
		(c) Include commercial paper.	
		(d) Identify separately such items as investments, fixed assets, intangibles, etc.	
		6. Enter on page 122 clarifications and explanations.	
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of codes)	Amounts	
	(a)	(b)	
46	Loans made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net (Increase) Decrease in Payables and Accrued Expenses		
53	Other:		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(67,983,526)	
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-term Debt (b)	0	
62	Preferred Stock		
63	Common Stock	0	
64	Other: Notes payable to affiliates	(30,200,000)	
65			
66	Net Increase in Short-Term Debt(c)		
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	(30,200,000)	
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock	0	
75	Common Stock		
76	Other: Amortization of Discount on Long-term Debt		
77			
78	Net Decrease in Short-term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(24,500,000)	
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	(54,700,000)	
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)	(1,373,108)	
87			
88	Cash and Cash Equivalents at Beginning of Year	4,365,760	
89			
90	Cash and Cash Equivalents at End of Year	2,992,652	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.</p>			
<p>Note 1 - Summary of Accounting Policies</p> <p>Questar Gas Company (the Company or Questar Gas), is a wholly owned subsidiary of Questar Regulated Services Company (Regulated Services). Regulated Services is a holding company and a wholly owned subsidiary of Questar Corporation (Questar). Regulated Services was organized in 1996 and provides administrative, accounting, engineering, legal and regulatory functions for its three subsidiaries, Questar Gas, Questar Pipeline Company (Questar Pipeline) and Questar Energy Services. Significant accounting policies are presented below.</p> <p>Business and Regulation: Questar Gas distributes natural gas to residential, commercial and industrial customers in Utah, southwestern Wyoming and southeastern Idaho. The Company is regulated by the Public Service Commission of Utah (PSCU) and the Public Service Commission of Wyoming (PSCW). The Idaho Public Utilities Commission has deferred to the PSCU for rate oversight of Questar Gas's operations in a small area of southeastern Idaho. These regulatory agencies establish rates for the sale and transportation of natural gas. The regulatory agencies also regulate, among other things, the extension, enlargement or abandonment of natural gas facilities. Regulation is intended to permit the recovery, through rates, of the cost of service including a return on investment.</p> <p>The financial statements are presented in accordance with regulatory requirements. Methods of allocating costs to time periods, in order to match revenues and expenses, may differ from those of other businesses because of cost-allocation methods used in establishing rates.</p> <p>Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent liabilities reported in the financial statements and accompanying notes. Actual results could differ from those estimates.</p> <p>Revenue Recognition: Revenues are recognized in the period that services are provided or products are delivered. Questar Gas records gas-distribution revenues for gas delivered to residential and commercial customers but not billed at the end of the accounting period.</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)

The impact of abnormal weather on gas distribution earnings during the heating season is partially reduced by a weather-normalization adjustment. The company establishes reserves for revenues collected subject to refund pending final orders from regulatory commissions.

Purchased-Gas Adjustments: Questar Gas accounts for purchased-gas costs in accordance with procedures authorized by the PSCU and the PSCW under which purchased-gas costs that are different those provided for in present from rates are accumulated and recovered or credited through future rate changes. Questar Gas has been authorized to hedge a portion of its natural gas supply to mitigate energy-price fluctuations for gas-distribution customers. The benefits and the costs of hedging are included in the purchased-gas adjustment account. The regulatory commissions also allow Questar Gas to record periodic mark-to-market adjustments for energy-hedging contracts in the purchased-gas adjustment account.

Other Regulatory Assets and Liabilities: Questar Gas may be permitted to defer recognition of some costs under regulatory accounting rules. Gains and losses on the reacquisition of debt are deferred and amortized as debt expense over either the would-be remaining life of the retired debt or the life of the replacement debt. The reacquired debt costs had a weighted-average life of approximately 15 years as of December 31, 2002. The cost of the early retirement windows offered to employees was capitalized and amortized over a five-year period, which will conclude in 2005. Cumulative increases in deferred taxes are recorded as income taxes recoverable from customers, all of which are expected to be recovered by 2004. Production taxes on cost-of-service production are recorded when the gas is produced and recovered from customers when taxes are paid, generally within 12 months.

Cash and Cash Equivalents: Cash equivalents consist principally of repurchase agreements with maturities of three months or less. In almost all cases, the repurchase agreements are highly liquid investments in overnight securities made through commercial bank accounts that result in available funds the next business day.

Property, Plant and Equipment: Property, plant and equipment are stated at cost. The provision for depreciation and amortization is based upon rates that will systematically charge the costs of assets over their estimated useful lives. Major categories of fixed assets are grouped together for depreciation purposes. Salvage value is not considered when determining depreciation rates under the group method. Gains and losses on asset disposals are recorded as adjustments to accumulated depreciation. The costs of natural gas distribution property, plant and equipment are depreciated using the straight-line method ranging from 3% to 33% per year. Investment in gas wells is depreciated using the unit of production method. The average depreciation and amortization rates used for the year ended December 31, were as follows:

	2002	2001	2000
Distribution plant	3.9%	3.8%	4.0%
Gas wells, per Mcf	\$0.14	\$0.14	\$0.15

Test for Impairment of Long-Lived Assets: Properties are evaluated on a specific-asset basis or in groups of similar assets, as applicable in accordance with Statement of Financial Accounting Standard (SFAS) 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." An impairment is indicated when a triggering event occurs and the estimated undiscounted future net cash flows of an evaluated asset are less than its carrying value. If an impairment is indicated, fair value is calculated using a discounted cash flow approach. Cash flow estimates require forecasts and assumptions for many years into the future for a variety of factors including operating costs.

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NOTES TO FINANCIAL STATEMENTS (Continued)			
<p>Goodwill and Other Intangible Assets: Intangible assets consist primarily of goodwill acquired through business combinations after June 2001. The excess of the cost over the fair value of net assets of acquired businesses is recorded as goodwill. On January 1, 2002, the company adopted SFAS 142, "Goodwill and Other Intangible Assets." According to SFAS 142, goodwill is no longer amortized, but is tested for impairment at a minimum of once a year or when an event occurs. When a triggering event occurs, the undiscounted net cash flows of the asset or entity to which the goodwill relates are evaluated. If undiscounted cash flows are less than the carrying value of the assets, an impairment is indicated. The amount of the impairment is measured using a discounted-cash-flow model considering pricing, operating costs, a risk-adjusted discount rate and other factors.</p> <p>Allowance for Funds Used During Construction: The company capitalizes the cost of capital during the construction period of plant and equipment using a method required by regulatory authorities. Capitalized financing costs, called allowance for funds used during construction (AFUDC), consist of debt and equity portions. The debt portion of AFUDC is recorded as a reduction of interest costs and the equity portion is recorded in other income. Debt expense was reduced by \$212,000 in 2002, \$476,000 in 2001 and \$909,000 in 2000. No amounts of equity AFUDC were recorded in the three years ended December 31, 2001.</p> <p>Credit Risk: The company's primary market area is located in Utah, southwestern Wyoming and southeastern Idaho. Exposure to credit risk may be impacted by the concentration of customers in this area due to changes in economic or other conditions. Customers include individuals and numerous industries that may be affected differently by changing conditions. Management believes that its credit-review procedures, loss reserves, customer deposits and collection procedures have adequately provided for usual and customary credit-related losses. Loss reserves are periodically reviewed for adequacy and may be established on a specific case basis. Bad debt expense amounted to \$6.2 million, \$6.5 million and \$2.8 million for the years ended December 31, 2002, 2001 and 2000, respectively. The allowance for bad debt expenses was \$2.4 million and \$2.2 million at December 31, 2002 and 2001 respectively.</p> <p>Income Taxes: The company accounts for income tax expense on a separate return basis. Pursuant to the Internal Revenue Code and associated regulations, the company's operations are consolidated with those of Questar and its subsidiaries for income tax reporting purposes. The company receives payments from Questar for such tax benefits as they are utilized on the consolidated return. Questar Gas records tax benefits as they are generated. Deferred income taxes have been provided for temporary difference caused by the differences between the book and tax carrying amounts of assets and liabilities. These differences create taxable or tax deductible amounts for future periods. Questar Gas uses the deferral method to account for investment tax credits as required by regulatory commissions.</p> <p>Energy-Price Financial Instruments: The company follows accounting provisions of SFAS 133, as amended, "Accounting for Derivative Instruments and Hedging Activities." SFAS 133 addresses the accounting for derivative instruments, including certain derivative instruments embedded in other contracts. Under the standard, entities are required to carry all derivative instruments in the balance sheet at fair value. The accounting for changes in fair value, which result in gains or losses, of a derivative instrument would be reported in the purchased-gas adjustment account. The company has identified a number of contracts that are derivative instruments as defined by SFAS 133, but are specifically excluded from the provisions of SFAS 133 on the basis of normal sales and purchase transactions.</p> <p>New Accounting Standard: SFAS 143, "Accounting for Asset Retirement Obligations," was issued in June of 2001. SFAS 143 addresses the financial accounting and reporting of the fair value of legal obligations associated with the retirement of tangible long-lived assets. The new standard requires that plant abandonment costs be estimated at fair value, capitalized and depreciated over the life of the related assets. The new standard will impact recording abandonment costs of gas and oil wells. Recognition of abandonment costs for a majority of the gas distribution, transportation and storage properties will be postponed indefinitely due to the nature of</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)

the assets as defined by SFAS 143. The company has not completed its evaluation of the impact of SFAS 143, but expects to record ongoing expenses. However, these expenses are noncash until abandonment takes place. SFAS 143 is effective beginning January 1, 2003.

Reclassifications: Certain reclassifications were made to the 2001 and 2000 financial statements to conform with the 2002 presentation.

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,176,976,062		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	7,106,055		
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	1,184,082,117		
9	Leased to Others			
10	Held for Future Use	5,037		
11	Construction Work in Progress	8,473,806		
12	Acquisition Adjustments	6,644,450		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,199,205,410		
14	Accum. Prov. for Depr., Amort., & Depl.	(513,484,704)		
15	Net Utility Plant (Enter Total of line 13 less 14)	685,720,706		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	503,881,573		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	8,726,139		
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant			
22	TOTAL in Service (Enter Total of lines 18 thru 21)	512,607,712		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	876,991		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	513,484,704		N/A

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QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line No.
(d)	(e)	(f)	(g)	(h)	
					1
					2
1,176,976,062					3
					4
					5
7,106,055					6
					7
1,184,082,117					8
					9
5,037					10
8,473,806					11
6,644,450					12
1,199,205,410					13
(513,484,704)					14
685,720,706					15
					16
					17
503,881,573					18
8,726,139					19
					20
					21
512,607,712					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
876,991					32
513,484,704	N/A	N/A	N/A	N/A	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002

GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106)

- | | |
|---|---|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Unclassified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries</p> | <p>in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),</p> |
|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	69,626	0
4	303 Miscellaneous Intangible Plant	0	0
5	TOTAL Intangible Plant	69,626	0
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	0	0
9	325.2 Producing Leaseholds	0	0
10	325.3 Gas Rights	6,266,961	0
11	325.4 Rights-of-Way	362	0
12	325.5 Other Land and Land Rights	0	0
13	326 Gas Well Structures	728,819	0
14	327 Field Compressor Station Structures	25,701	0
15	328 Field Meas. and Reg. Sta. Structures	842,141	0
16	329 Other Structures	572,940	0
17	330 Producing Gas Wells-Well Construction	63,802,508	0
18	331 Producing Gas Wells-Well Equipment	20,779,370	0
19	332 Field Lines	1,238,526	0
20	333 Field Compressor Station Equipment	331,990	0
21	334 Field Meas. and Reg. Sta. Equipment	2,093,242	0
22	335 Drilling and Cleaning Equipment	0	0
23	336 Purification Equipment	1,011,923	0
24	337 Other Equipment	175,957	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0
26	TOTAL Production and Gathering Plant	97,870,440	0
27	Products Extraction Plant		
28	340 Land and Land Rights	0	0
29	341 Structures and Improvements	0	0
30	342 Extraction and Refining Equipment	0	0
31	343 Pipe Lines	0	0
32	344 Extracted Products Storage Equipment	0	0
33	345 Compressor Equipment	0	0
34	346 Gas Meas. and Reg. Equipment	0	0
35	347 Other Equipment	0	0
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant	97,870,440	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	97,870,440	0

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
QUESTAR GAS COMPANY	(1) X An Original	(2) A Resubmission		Dec. 31, 2002	
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.			ments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.		
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjust-			7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.		
			8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	69,626	302	3
0	0	0	0	303	4
0	0	0	69,626		5
					6
					7
0	0	0	0	325.1	8
0	0	0	0	325.2	9
0	0	0	6,266,961	325.3	10
0	0	0	362	325.4	11
0	0	0	0	325.5	12
(56,936)	0	0	671,883	326	13
0	0	0	25,701	327	14
0	0	0	842,141	328	15
0	0	0	572,940	329	16
(4,159,774)	0	0	59,642,734	330	17
(1,059,740)	0	0	19,719,630	331	18
0	0	0	1,238,526	332	19
0	0	0	331,990	333	20
0	0	0	2,093,242	334	21
0	0	0	0	335	22
0	0	0	1,011,923	336	23
0	0	0	175,957	337	24
0	0	0	0	338	25
(5,276,450)	0	0	92,593,990		26
					27
0	0	0	0	340	28
0	0	0	0	341	29
0	0	0	0	342	30
0	0	0	0	343	31
0	0	0	0	344	32
0	0	0	0	345	33
0	0	0	0	346	34
0	0	0	0	347	35
					36
(5,276,450)	0	0	92,593,990		37
					38
(5,276,450)	0	0	92,593,990		39

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant		NONE	
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant		NONE	
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant		NONE	
76	TOTAL Nat. Gas Storage and Proc. Plant		NONE	
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant		NONE	

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
			NONE		54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
			NONE		65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
			NONE		76
			NONE		77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
			NONE		87

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	5,075,699	231,880	
90	375 Structures and Improvements	56,209,976	504,454	
91	376 Mains	429,374,935	30,682,317	
92	377 Compressor Station Equipment	3,245,373	301,124	
93	378 Meas. and Reg. Sta. Equip.-General	16,586,540	6,050,606	
94	379 Meas. and Reg. Sta. Equip.-City Gate			
95	380 Services	226,361,461	17,214,759	
96	381 Meters	75,724,594	6,507,704	
97	382 Meter Installations	45,731,554	16,153,755	
98	383 House Regulators	12,817,404	119,953	
99	384 House Reg. Installations	2,039,122	395,219	
100	385 Industrial Meas. and Reg. Sta. Equipment			
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	2,248,593	463,902	
103	TOTAL Distribution Plant	875,415,250	78,625,671	
104	6. General Plant			
105	389 Land and Land Rights	539,250	0	
106	390 Structures and Improvements	4,320,429	(4,863)	
107	391 Office Furniture and Equipment	70,274,315	5,479,459	
108	392 Transportation Equipment	27,259,333	1,124,443	
109	393 Stores Equipment	684,346	0	
110	394 Tools, Shop, and Garage Equipment	18,890,849	2,326,225	
111	395 Laboratory Equipment	470,750	54,070	
112	396 Power Operated Equipment	8,686,658	1,257,655	
113	397 Communication Equipment	6,126,358	29,286	
114	398 Miscellaneous Equipment	398,057	5,620	
115	Subtotal	137,650,345	10,271,895	
116	399 Other Tangible Property			
117	TOTAL General Plant	137,650,345	10,271,895	
118	TOTAL (Accounts 101 and 106)			
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	1,111,005,661	88,897,567	

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
(960,507)	0	0	4,347,072	374	89
(6,799,310)	0	0	49,915,120	375	90
(1,124,885)	0	0	458,932,367	376	91
(171,403)	0	0	3,375,093	377	92
(317,634)	0	0	22,319,512	378	93
				379	94
113,686	0	0	243,689,906	380	95
(1,944,796)	0	0	80,287,501	381	96
(200,188)	0	0	61,685,121	382	97
(209,347)	0	0	12,728,010	383	98
(10,640)	0	0	2,423,701	384	99
				385	100
				386	101
(771,161)	0	0	1,941,334	387	102
(12,396,184)	0	0	941,644,737		103
					104
0	0	0	539,250	389	105
(104,055)	0	0	4,211,511	390	106
196,680	0	749,991	76,700,445	391	107
(2,575,944)	0	0	25,807,832	392	108
(47,376)	0	0	636,970	393	109
(527,957)	0	0	20,689,117	394	110
(180)	0	0	524,640	395	111
(2,905,595)	0	0	7,038,718	396	112
(19,875)	0	0	6,135,769	397	113
(20,220)	0	0	383,457	398	114
(6,004,522)	0	749,991	142,667,709		115
			0	399	116
(6,004,522)	0	749,991	142,667,709		117
					118
			0		119
			0		120
					121
(23,677,156)	0	749,991	1,176,976,062		122

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(NEXT PAGES ARE IDAHO SUPPLEMENTARY PAGES)

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002

GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) IDAHO

- | | |
|---|---|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Unclassified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries</p> | <p>in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),</p> |
|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	0	0
4	303 Miscellaneous Intangible Plant	0	0
5	TOTAL Intangible Plant	0	0
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	0	0
9	325.2 Producing Leaseholds	0	0
10	325.3 Gas Rights	0	0
11	325.4 Rights-of-Way	0	0
12	325.5 Other Land and Land Rights	0	0
13	326 Gas Well Structures	0	0
14	327 Field Compressor Station Structures	0	0
15	328 Field Meas. and Reg. Sta. Structures	0	0
16	329 Other Structures	0	0
17	330 Producing Gas Wells-Well Construction	0	0
18	331 Producing Gas Wells-Well Equipment	0	0
19	332 Field Lines	0	0
20	333 Field Compressor Station Equipment	0	0
21	334 Field Meas. and Reg. Sta. Equipment	0	0
22	335 Drilling and Cleaning Equipment	0	0
23	336 Purification Equipment	0	0
24	337 Other Equipment	0	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0
26	TOTAL Production and Gathering Plant	0	0
27	Products Extraction Plant		
28	340 Land and Land Rights	0	0
29	341 Structures and Improvements	0	0
30	342 Extraction and Refining Equipment	0	0
31	343 Pipe Lines	0	0
32	344 Extracted Products Storage Equipment	0	0
33	345 Compressor Equipment	0	0
34	346 Gas Meas. and Reg. Equipment	0	0
35	347 Other Equipment	0	0
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	0	0

Name of Respondent	This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original	(2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO				
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
0	0	0	0	302 3
0	0	0	0	303 4
0	0	0	0	5
				6
				7
0	0	0	0	325.1 8
0	0	0	0	325.2 9
0	0	0	0	325.3 10
0	0	0	0	325.4 11
0	0	0	0	325.5 12
0	0	0	0	326 13
0	0	0	0	327 14
0	0	0	0	328 15
0	0	0	0	329 16
0	0	0	0	330 17
0	0	0	0	331 18
0	0	0	0	332 19
0	0	0	0	333 20
0	0	0	0	334 21
0	0	0	0	335 22
0	0	0	0	336 23
0	0	0	0	337 24
0	0	0	0	338 25
0	0	0	0	26
				27
0	0	0	0	340 28
0	0	0	0	341 29
0	0	0	0	342 30
0	0	0	0	343 31
0	0	0	0	344 32
0	0	0	0	345 33
0	0	0	0	346 34
0	0	0	0	347 35
				36
0	0	0	0	37
				38
0	0	0	0	39

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) X An Original (2) A Resubmission		Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant		NONE	
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant		NONE	
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant		NONE	
76	TOTAL Nat. Gas Storage and Proc. Plant		NONE	
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant		NONE	
87				

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
				NONE	54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
				NONE	65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
				NONE	76
				NONE	77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
				NONE	87

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	12,999	0	
90	375 Structures and Improvements	25,590	0	
91	376 Mains	2,049,816	0	
92	377 Compressor Station Equipment	0	0	
93	378 Meas. and Reg. Sta. Equip.-General	45,976	0	
94	379 Meas. and Reg. Sta. Equip.-City Gate			
95	380 Services	818,797	0	
96	381 Meters	351,729	0	
97	382 Meter Installations	43,336	59,699	
98	383 House Regulators	37,545	0	
99	384 House Reg. Installations	0	0	
100	385 Industrial Meas. and Reg. Sta. Equipment			
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	0	0	
103	TOTAL Distribution Plant	3,385,788	59,699	
104	6. General Plant			
105	389 Land and Land Rights	0	0	
106	390 Structures and Improvements	0	0	
107	391 Office Furniture and Equipment	0	0	
108	392 Transportation Equipment	0	0	
109	393 Stores Equipment	0	0	
110	394 Tools, Shop, and Garage Equipment	0	0	
111	395 Laboratory Equipment	0	0	
112	396 Power Operated Equipment	0	0	
113	397 Communication Equipment	0	0	
114	398 Miscellaneous Equipment	0	0	
115	Subtotal	0	0	
116	399 Other Tangible Property			
117	TOTAL General Plant	0	0	
118	TOTAL (Accounts 101 and 106)			
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	3,385,788	59,699	

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
0	0	0	12,999	374	89
0	0	0	25,590	375	90
0	0	0	2,049,816	376	91
0	0	0	0	377	92
0	0	0	45,976	378	93
				379	94
0	0	0	818,797	380	95
0	0	0	351,729	381	96
(433)	433,495	0	536,097	382	97
0	0	0	37,545	383	98
0	0	0	0	384	99
				385	100
				386	101
0	0	0	0	387	102
(433)	433,495	0	3,878,549		103
					104
0	0	0	0	389	105
0	0	0	0	390	106
0	0	0	0	391	107
0	0	0	0	392	108
0	0	0	0	393	109
0	0	0	0	394	110
0	0	0	0	395	111
0	0	0	0	396	112
0	0	0	0	397	113
0	0	0	0	398	114
0	0	0	0		115
				399	116
0	0	0	0		117
					118
			0		119
			0		120
(433)	433,495	0	3,878,549		122

Adjustment is for prior year understatement of meters.

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Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, <u>2002</u>
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GAS PROPERTY AND CAPACITY LEASED FROM OTHERS

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments For Current Year (d)
		(b)		
1	PAGE NOT APPLICABLE			
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45	TOTAL			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2002
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GAS PROPERTY AND CAPACITY LEASED TO OTHERS

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	.	Description of Lease (c)	Lease Payments For Current Year (d)
1	PAGE NOT APPLICABLE			
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45	TOTAL			

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.			give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use,					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)				
2	Monroe Compressor Plant	Oct. 1993	Indefinite	5,037	
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46	TOTAL			5,037	

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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (less than \$1,000,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Feeder Lines	2,428,215	Not available	
2	Main Extensions - New Customers	4,465,001	Not available	
3	Mains - Other - Replacements	1,646,682	Not available	
4	Measuring and Regulating	1,652,955	Not available	
5	Service Lines - New Customers	1,930,075	Not available	
6	Offices, Buildings, Residences	1,325,088	Not available	
7	Projects Under \$1,000,000	2,131,845	Not available	
8				
9				
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43	TOTAL	15,579,861		

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U. S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

- A. Construction overhead charged to construction represents the indirect labor and administrative costs applicable to construction.
- B. A work order is used to accumulate overhead costs, these charges are then cleared to open work orders.
- C. Overhead is charged to construction based on a percentage of monthly cost charged to construction projects. This rate will vary periodically depending upon the amount of overhead accumulated and the construction activity amount.
- D. The calculated rate is applied to all types of construction.
- E. None
- F. Overhead is directly assigned to each work order.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 10,208,333		
(2)	Short-Term Interest			s 1.88
(3)	Long-Term Debt	D 285,000,000	47.72%	d 7.20
(4)	Preferred Stock	P 0	0.00%	p 0.00
(5)	Common Equity	C 312,269,444	52.28%	c 11.20
(6)	Total Capitalization	597,269,444	100%	
(7)	Average Construction Work in Progress Balance	W 8,292,011		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} (1 - \frac{S}{W}) = 1.88\%$$

3. Rate for Other Funds

$$[1 - \frac{S}{W}] [p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$$

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 1.88%
- b. Rate for Other Funds -

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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

- | | |
|---|---|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from</p> | <p>service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similiar method of depreciation accounting.</p> |
|---|---|

Section A. Balances and Changes During the Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant In Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	479,971,665	479,971,665		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	39,719,381	39,719,381		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses-Clearing				
6	Other Clearing Accounts	2,951,013	2,951,013		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	42,670,394	42,670,394		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	24,258,852	24,258,852		
12	Cost of Removal	2,459,132	2,459,132		
13	Salvage (Credit)	(8,462,780)	(8,462,780)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	18,255,204	18,255,204		
15	Other Debit or Cr. Items (Describe) 1	0	0		
16	2	(505,282)	(505,282)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15 and 16)	503,881,573	503,881,573		

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas				
19	Prod. and Gathering-Natural Gas	67,893,883	67,893,883		
20	Products Extraction-Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc. Plant				
24	Transmission				
25	Distribution	341,330,432	341,330,432		
26	General	94,657,258	94,657,258		
27	TOTAL (Enter Total of lines 18 thru 26)	503,881,573	503,881,573		

1	Acquired	
2	Loss or Gain	(625,534)
	Co. in & out	0
	Reclass. & Trans.	0
	Adjustments	120,251

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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GAS STORED (ACCOUNT 117, 164.1, 164.2 and 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment

of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60 F.

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year		22,809,705			22,809,705
2	Gas Delivered to Storage (contra Account)		47,021,759			47,021,759
3	Gas Withdrawn from Storage (contra Account)		47,089,189			47,089,189
4	Other Debits or Credits (Net)		0			0
5	Balance at End of Year		22,742,274			22,742,274
6	Dth		9,759,537			9,759,537
7	Amount Per Dth		2.330			2.330

8 State basis of segregation of inventory between current and noncurrent portions:

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INVESTMENTS (Account 123, 124, AND 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124,

Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (c)	Purchases or Additions During Year (d)
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INVESTMENTS (Account 123, 124, AND 136) (Continued)					
<p>List each note giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.</p> <p>3. Designate with an asterisk in column (b) any securities, notes, or accounts that were pledged and in a footnote state the name of pledges and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite name of Commission, date of authorization, and case or docket number.</p>			<p>5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).</p>		
Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different fr. cost to respondent, give cost to respondent in a footnote and explain difference.) (g)	Revenues for Year (h)	Gain of Loss from Investment Disposed of (i)	Line No.
					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.
 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
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40	TOTAL Cost of Account 123.1 \$ _____		TOTAL	NONE

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002	
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)				
<p>4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p>		<p>7. In Column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 42, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
		NONE		40

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each pr payment.
2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments.

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	1,420,278
2	Prepaid Rents	
3	Prepaid Taxes (262-263)	0
4	Prepaid Interest	0
5	Gas Prepayments (226-227)	
6	Miscellaneous Prepayments: Software Licenses	53,720
7	TOTAL	1,473,999

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the desc. the date of loss, date of Commission authorization to use Acct. 182.1 and period of amort. (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the descr. of costs, the date of Commission authorization to use Account 182.2, and period of amort. (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
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30	TOTAL					

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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	SFAS 109 Deferral	4,331,531	0	282	1,486,239	2,845,292
2						
3						
4						
5	SFAS 112	311,712	0	185	103,904	207,808
6	To be amortized over 10 years.					
7						
8						
9						
10	Early retirement window costs 1998	559,645	0	185	353,460	206,185
11	To be amortized over 5 years.					
12						
13						
14	Deferred production tax	4,327,790	1,074,247	234	2,682,615	2,719,422
15						
16						
17	Y2K Costs	-	0	182	0	0
18						
19						
20	Early retirement window costs 2000	5,593,720	167,741	182	1,634,266	4,127,196
21	To be amortized over 5 years.					
22						
23						
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37	TOTAL	15,124,398	1,241,988		6,260,484	10,105,903

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2002	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the details called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show				period of amortization in column (a). 3. Minor items (less than \$250,000) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Misc. Deferred Debits						
2							
3	Suspense	(84,525)	3,877,604	Various	3,769,410	23,670	
4							
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40							
41	Misc. Work in Progress						
42	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)						
43	TOTAL	(84,525)	3,877,604		3,769,410	23,670	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	3,039,794		
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	3,039,794		
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	3,039,794		
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	DEBITS		CREDITS			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)		
							1
							2
				254	241,799	2,797,995	3
							4
					241,799	2,797,995	5
							6
							6.01
							6.02
					241,799	2,797,995	7
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							11

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common - Account 201	50,000,000	2.50	
2				
3				
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2002	
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding w/o reduction for amounts held by respondent.)		HELD BY RESPONDENT					
		AS REACQUIRED STOCK (Account 217)			IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.	
9,189,626	22,974,065		None		None	1	
						2	
						3	
						4	
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Account 207000)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed
- under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Premium on Capital Stock - Account 207000		
2	Common Stock		
3	Excess of consideration received over par value		
4	1955 - 198,990 shares sold at \$15.50 above par		
5	value (\$10.00)	198,990	3,084,345
6	1964 - 218,888 shares sold at \$26.00 above par		
7	value (\$10.00)	218,888	5,691,088
8	1968 - 42,544 shares sold at \$20.75 above par		
9	value (\$10.00)	42,544	882,788
10	1975 - 1,040,000 shares sold at \$26.875 above par		
11	value (\$5.00)	1,040,000	27,950,000
12	1978 - 700,000 shares sold at \$31.00 above par		
13	value (\$5.00)	700,000	21,700,000
14	1980 - 900,000 shares sold at \$39.25 above par		
15	value (\$5.00)	900,000	35,325,000
16	1983 - 1,100,000 shares sold at \$40.125 above par		
17	value (\$5.00)	1,100,000	44,137,500
18	22,257 shares sold to officers under Incentive		
19	stock option plan	22,257	490,392
20	113,076 shares sold to Dividend Reinvestment		
21	plan	113,076	3,039,484
22	No shares, adj. to reflect subsidiary correction		(779,808)
23	1984 - 32,893 shares sold to officers under Incentive		
24	stock option plan	32,893	511,103
25	141,871 shares sold to Dividend Reinvestment		
26	plan	141,871	3,317,170
27	Fractional share withdrawal adjustment		(1,659)
28	1985 - 1,425,672 shares sold at \$15.0356 above par		
29	value (\$2.50)	1,425,672	21,435,820
30	Fractional share withdrawal adjustment		(288)
31	1988 - Exchange of MFS Owned Questar Pipeline Stock		
32	for Questar owned MFS stock and subsequent		
33	retirement.	(5,936,191)	(166,782,935)
34	1989 - 1,250,000 shares sold to Questar Corp.		
35	Equity investment	1,250,000	21,875,000
36			
37	1994 - Mtn. Fuel received \$20,000,000 in new common equity		
38	from Questar - Equity Infusion 7/94		
39	(8,000,000 Shares @ \$2.50)		20,000,000
40			
41	1999 - Questar Gas Received \$40,000,000 in new common equity		
42	from QRS 6/99		40,000,000
43			
44	2001 - Questar Gas Received \$40,000,000 in new common equity		
45	from Questar Regulated Services 12/01		40,000,000
46	TOTAL 1999	1,250,000	121,875,000

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
OTHER PAID-IN CAPITAL (Accounts 208-211)			
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and briefly explain the origin and purpose of each donation. (b) Reduction in Par or Stated Value of Capital Stock (Account 209)-State amount and briefly explain</p>		<p>the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-In Capital (Account 211)-Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	<u>GAIN ON CANCELLATION OF REACQUIRED CAPITAL STOCK - ACCOUNT 210</u>		
2	NONE		
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16	<u>MISCELLANEOUS PAID-IN CAPITAL - ACCOUNT 211</u>		
17	NONE		
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40	TOTAL		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	8.34% Notes					
2	Due 2022	-	-0-	(56,544)	1,163,864	1,107,320
3	7.48% Notes					
4	Due 2008	-	-0-	(216,960)	1,319,840	1,102,880
5	8.34% Notes					
6	Due 2022	-	-0-	(220,248)	4,643,562	4,423,314
7						
8						
9						
10	Total Account 189		-0-	(493,752)	7,127,266	6,633,514
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Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	DETAILS (a)	Amount (b)
1	Net Income for the Year (Page 116)	32,398,926
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Purchased Gas & Supplier Refunds	21,578,696
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return:	
10	Federal Income Tax 16,035,397 Loss on Reacquired Debt 493,752	17,459,619
11	Depletion 43,899 Bad Debt Expense 778,504	
12	Business Meals & Lobbying 59,871 Vacation Accrual 21,874	
13	Capitalized Interest 26,322	
14	Income Recorded on Books Not Included in Return:	
15	EIRP Life Insurance Proceeds	(285,414)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Clearing Account Adjustment	(351,537)
21	Deferred Compensation	(467,460)
22	Depreciation	(25,702,777)
23	Developed Software	(250,000)
24	Exec. Ins. Retirement Plan	(81,435)
25	Pension Plan	(2,621,722)
26		
27	Federal Tax Net Income	41,676,896
28	Show Computation of Tax:	
29		
30	Taxable Income	41,676,896
31	Tax Rate	35.00%
32		14,586,913
33	Deferred Tax	3,009,072
34	Tax Credits	(1,633,314)
35	Adj. of Prior Year	72,725
36	Fed. Income Tax Expense	16,035,396

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
DISTRIBUTION OF TAXES CHARGED			
Kind of Tax	Gas 408100 409101, 409111	Other Income & Deductions (409201 Fed. & 409211 St.)	Clearing & Other Misc. Accounts
FEDERAL TAXES			
Income Tax	13,879,521	(1,332,801)	
FICA Tax	1,854,154		767,025
Federal Highway Use Tax			4,950
Fuel Tax			45,027
Unemployment Tax	33,838		12,164
TOTAL	15,767,513	(1,332,801)	829,166
UTAH TAXES			
Franchise Tax	1,614,151	107,483	
Property Tax	5,231,722		699,512
Sales and Use Tax			674,943
Diesel Fuel Tax			
Municipal Energy Tax			20,099
Unemployment Tax	12,128		4,381
Business License Fee	32		
Public Utilities Reg. Fee	1,963,682		
TOTAL	8,821,715	107,483	1,398,935
WYOMING TAXES			
Property Taxes	156,434		46,165
Public Utilities Reg. Fee	59,463		
Sales and Use Tax			2,933
Utility Rev. Fran. Tax	187,155		
Business License Fee	28,778		
Unemployment Tax	810		292
TOTAL	432,640	0	49,390
OTHER STATE TAXES			
Colorado Business License Fee	100		
Colorado Income Tax	25,434		
Colorado Income Tax W/H			
Colorado Property Tax	384		
Montana Income Tax	248		
Montana Business License Fee			
Nevada Business License Fee	125		
Idaho Income Tax	5,930		
Idaho Property Tax	18,801		
Idaho Public Utilities Reg. Fee			
New Mexico Income Tax	792		
TOTAL	51,814	0	0
TOTAL ACCRUED & PREPD.TAXES	25,073,682	(1,225,318)	2,277,491
PREPAID TAXES (Acct. 165)	0	0	0

Name of Respondent	This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
Kind of Tax	Taxes Accrued Beginning	Taxes Charged During Year	Paid During Year	Taxes Accrued Ending
FEDERAL TAXES				
Income Tax	(362,505)	12,546,720	(10,930,671)	1,253,544
FICA Tax	125,342	2,621,179	(2,621,204)	125,317
Federal Highway Use Tax	(10,450)	4,950	(4,950)	(10,450)
Fuel Tax	(74,345)	45,027	(40,881)	(70,199)
Unemployment Tax	2,089	46,002	(47,610)	481
TOTAL	(319,869)	15,263,878	(13,645,316)	1,298,693
UTAH TAXES				
Franchise Tax	1,033,556	1,721,634	(2,352,154)	403,036
Property Tax	(3,025)	5,931,234	(5,928,209)	0
Sales and Use Tax	98,595	674,943	(725,804)	47,734
Diesel Fuel Tax	5,823		3,416	9,239
Municipal Energy Tax	52,820	20,099		72,919
Unemployment Tax	1,339	16,509	(16,743)	1,105
Business License Fee	0	32	(32)	0
Public Utilities Reg. Fee	7,352	1,963,682	(1,960,671)	10,363
TOTAL	1,196,460	10,328,133	(10,980,197)	544,396
WYOMING TAXES				
Property Taxes	112,642	202,599	(213,942)	101,299
Public Utilities Reg. Fee	(3,505)	59,463	(59,463)	(3,505)
Sales and Use Tax	1,054	2,933	(3,861)	126
Utility Rev. Fran. Tax	(474,815)	187,155	(311,928)	(599,588)
Business License Fee	0	28,778	(28,778)	0
Unemployment Tax	291	1,102	(1,176)	217
TOTAL	(364,333)	482,030	(619,148)	(501,451)
OTHER STATE TAXES				
Colorado Business License Fee	0	100	(100)	0
Colorado Income Tax	(20,000)	25,434	(20,434)	(15,000)
Colorado Income Tax W/H	(100)			(100)
Colorado Property Tax	5,734	384	(6,118)	0
Montana Income Tax	0	248	(248)	0
Montana Business License Fee	0			0
Nevada Business License Fee	0	125	(125)	0
Idaho Income Tax	(2,000)	5,930	(14,845)	(10,915)
Idaho Property Tax	0	18,801	(18,801)	0
Idaho Public Utilities Reg. Fee	(3,850)		(3,011)	(6,861)
New Mexico Income Tax	0	792	(792)	0
TOTAL	(20,216)	51,814	(64,474)	(32,876)
TOTAL ACCRUED & PREPD. TAXE	492,042	26,125,855	(25,309,135)	1,308,762
PREPAID TAXES (Acct. 165)	0	0	0	0

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
1. Describe and report the amount of other current and accrued liabilities at the end of year.		2. Minor items (less than \$250,000) may be grouped under appropriate title.		
Line No.	Item (a)	Balance at End of Year (b)		
1	Employee Incentive Plan	4,520,813		
2	Director's Deferred Compensation Plan	272,394		
3	Over and Short Cash	0		
4	REACH Program	8,187		
5	Management Deferred Compensation	204,998		
6	Appliance Finance Program - Payables to Contractors	0		
7	Transportation Imbalances	0		
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43	TOTAL	5,006,391		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			CONTRA Account (c)	Amount (d)		
1	Unclaimed Customer Credits	42,144	Various	7,818	20,731	55,057
2	Deferred Credits	(1,178)	Various	0	1,178	0
3	Gas Purchases Payments in Hold	0	Various	0	0	0
4	Other Deferred Credits - Retainage	1,345,002	Various	199,811	198,633	1,343,825
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	TOTAL	1,385,969		207,629	220,542	1,398,882

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating			to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)	
1	Account 282				
2	Electric				
3	Gas	82,356,411	9,995,124		
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	82,356,411	9,995,124		
6	Other (Specify)				
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	82,356,411	9,995,124		
10	Classification of TOTAL				
11	Federal Income Tax	75,455,198	8,710,680		
12	State Income Tax	6,901,213	1,284,444		
13	Local Income Tax				
NOTES					

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002		
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
to other income and deductions.							
3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
	2,087,970			182.3	(1,486,239)	92,953,266	2
							3
							4
0	2,087,970		0		(1,486,239)	92,953,266	5
							6
							7
							8
0	2,087,970		0		(1,486,239)	92,953,266	9
							10
	2,087,970				(1,159,836)	85,094,012	11
					(326,403)	7,859,254	12
							13
NOTES (Continued)							

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	3,152,655	(8,199,905)	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	3,152,655	(8,199,905)	0
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of lines 5 thru 6.?)	3,152,655	(8,199,905)	0
8	Classification of TOTAL			
9	Federal Income Tax	2,903,761	(7,552,544)	
10	State Income Tax	248,894	(647,361)	
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02, and 6.01, 6.02, etc.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)		
							1
							2
							3
						(5,047,250)	4
							5
						(5,047,250)	6
							6.01
							6.02
0						(5,047,250)	7
							8
0						(4,648,783)	9
0						(398,467)	10
							11

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	SFAS 109 Tax Deferral	3,039,794	190	382,848	141,049	2,797,995
2						
3						
4						
5	Rate Reduction Phase In	-	480	0	0	0
6						
7						
8						
9	Deferred Gas Costs	-	191	0	0	0
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
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40						
42	TOTAL	3,039,794		382,848	141,049	2,797,995

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Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS OPERATING REVENUES (ACCOUNT 400)				
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.		counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.		4. Report quantities of natural gas sold in Mcf (14.73 psia at 60 degrees F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.		
3. Report number of customers, columns (f) and (g), on the basis of mteres, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be		5. If increases of decreases from previous year (columns (c), (e) and (g), are not derived from previously reported		
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)		Amount for Previous Year (c)
1	GAS SERVICE REVENUES			
2	480 Residential Sales	521,715,736		618,451,237
3	481 Commercial & Industrial Sales			
4	Small (or Commercial) (See Instruction 6)	38,044,068		49,428,280
5	Large (or Industrial) (See Instruction 6)	6,443,762		6,771,683
6	482 Other Sales to Public Authorities			
7	484 Interdepartmental Sales			
8	TOTAL Sales to Ultimate Consumers	566,203,566		674,651,200
9	483 Sales for Resale	1,469,647		4,131,611
10	TOTAL Natural Gas Service Revenues	567,673,213		678,782,811
11	Revenues from Manufactured Gas			
12	TOTAL Gas Service Revenues	567,673,213		678,782,811
13	OTHER OPERATING REVENUES			
14	485 Intracompany Transfers			
15	487 Forfeited Discounts	1,838,134		2,423,648
16	488 Misc. Service Revenues	13,691,722		8,371,277
17	489 Rev. from Trans. of Gas of Others	7,688,914		7,697,355
18	490 Sales of Prod. Ext. from Nat. Gas	633,362		704,824
19	491 Rev. from Nat. Gas Proc. by Others	0		0
20	492 Incidental Gasoline and Oil Sales	1,005,384		1,328,281
21	493 Rent from Gas Property	0		0
22	494 Interdepartmental Rents	0		0
23	495 Other Gas Revenues	2,980,129		4,805,207
24	TOTAL Other Operating Revenues	27,837,644		25,330,592
25	TOTAL Gas Operating Revenues	595,510,857		704,113,403
26	(Less) 496 Provision for Rate Refunds			
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	595,510,857		
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	566,203,566		
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)			
30	Sales for Resale	1,469,647		
31	Other Sales to Pub. Auth. (Local Dist. Only)			
32	Interdepartmental Sales			
33	TOTAL (Same as Line 10, Columns (b) and (d))	567,673,213		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002	
GAS OPERATING REVENUES (ACCOUNT 400) (Continued)				
figures, explain any inconsistencies in a footnote. 6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification			in a footnote.) 7. See page 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.	
DTH OF NATURAL GAS SOLD			AVG. NO. OF NAT. GAS CUSTOMERS PER MONTH	
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
				1
90,796,357	83,649,744	734,837	710,976	2
				3
8,406,991	9,184,076	1,012	1,059	4
2,321,616	1,500,425	68	55	5
				6
				7
101,524,964	94,334,245	735,917	712,090	8
799,219	1,127,597			9
102,324,183	95,461,842	735,917	712,090	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
101,524,964				29
				30
799,219				31
				32
102,324,183				33

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(NEXT PAGES ARE IDAHO SUPPLEMENTARY PAGES)

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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GAS OPERATING REVENUES (ACCOUNT 400) IDAHO

- | | |
|--|--|
| <p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be</p> | <p>counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.73 psia at 60 degrees F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g), are not derived from previously reported</p> |
|--|--|

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	986,654	1,119,317
3	481 Commercial & Industrial Sales		
4	Small (or Commercial) (See Instruction 6)	46,548	38,090
5	Large (or Industrial) (See Instruction 6)	0	0
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	1,033,202	1,157,406
9	483 Sales for Resale		
10	TOTAL Natural Gas Service Revenues	1,033,202	1,157,406
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	1,033,202	1,157,406
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	4,079	4,781
16	488 Misc. Service Revenues	9,909	17,606
17	489 Rev. from Trans. of Gas of Others	0	0
18	490 Sales of Prod. Ext. from Nat. Gas	0	0
19	491 Rev. from Nat. Gas Proc. by Others	0	0
20	492 Incidental Gasoline and Oil Sales	0	0
21	493 Rent from Gas Property	0	0
22	494 Interdepartmental Rents	0	0
23	495 Other Gas Revenues		
24	TOTAL Other Operating Revenues	13,987	22,387
25	TOTAL Gas Operating Revenues	1,047,189	1,179,793
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	1,047,189	
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	1,033,202	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	1,033,202	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002	
GAS OPERATING REVENUES (ACCOUNT 400) (Continued) IDAHO				
figures, explain any inconsistencies in a footnote. 6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification		in a footnote.) 7. See page 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.		
DTH OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTOMERS PER MONTH		
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
				1
170,964	138,157	1,620	1,580	2
				3
9,706	8,525	1	1	4
0	0			5
				6
				7
180,670	146,682	1,621	1,581	8
0	0			9
180,670	146,682	1,621	1,581	10
		NOTES		11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
180,670				29
				30
0				31
				32
180,670				33

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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
DISTRIBUTION TYPE SALES BY STATES					
1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include			field and main line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.		
Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential	
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)	
1	Utah				
2	Firm				
3	F1				
4	F1E				
5	F3				
6	F4				
7	NGV				
8					
9	Total Firm				
10					
11	Interruptible				
12	IC				
13	I1				
14	I2				
15	I3				
16	E1				
17	I4				
18	IS				
19	IS4				
20	Total Interruptible				
21					
22					
23	Total Industrial				
24					
25					
26	Residential				
27	GS1 & GSS				500,418,719
28					
29					
30	Total Residential				500,418,719
31					
32					
33	Total Utah	542,534,384	97,552,501		500,418,719
34					
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e.,			whether natural and oil refinery gases, natural and coke oven gas, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)	Commercial		Industrial		Line No.
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	Decatherms (i)	
					1
					2
			19,902,565	4,886,163	3
			101,487	21,370	4
			249,212	0	5
			0	0	6
			872,053	146,075	7
					8
			21,125,317	5,053,608	9
					10
			0	0	11
			0	0	12
			14,280,798	2,799,691	13
			0	0	14
			0	0	15
			5,925,069	2,183,099	16
			430,337	75,235	17
			354,144	113,197	18
			20,990,348	5,171,222	19
					20
					21
					22
			42,115,665	10,224,830	23
					24
					25
					26
87,327,671					27
					28
87,327,671					29
					30
					31
					32
87,327,671			42,115,665	10,224,830	33
					34
					35
					36
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Wyoming			
2	Firm			
3	F1			
4	NGV			
5	F4			
6				
7				
8	Total Firm			
9				
10	Interruptible			
11	IC			
12	I2			
13	I4			
14				
15				
16				
17				
18	Total Interruptible			
19				
20				
21	TI			
22	Total Industrial			
23				
24				
25	Residential			
26	GS1			20,310,363
27				
28				
29	Total Residential			20,310,363
30				
31				
32	Total Wyoming	22,524,881	3,791,793	20,310,363
33				
34				
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002		
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e.,		whether natural and oil refinery gases, natural and coke oven gas, etc., and specify the approximate percentage of natural gas in the mixture.			
Residential (Continued)	Commercial		Industrial	Line No.	
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)		Decatherms (i)
			1,445,778	320,418	1
			36,141	5,472	2
			0	0	3
					4
					5
					6
			1,481,919	325,890	7
					8
					9
			0	0	10
			679,150	142,861	11
			53,449	25,320	12
					13
					14
					15
					16
			732,599	168,181	17
					18
					19
			0	0	20
			2,214,518	494,071	21
					22
					23
					24
3,297,722					25
					26
3,297,722					27
					28
					29
					30
3,297,722			2,214,518	494,071	31
					32
					33
					34
					35
					36
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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DISTRIBUTION TYPE SALES BY STATES

I. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Colorado			
2	Interruptible			
3	I4			
4				
5	Total Interruptible			
6				
7				
8	Total Colorado	111,100	0	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e.,			whether natural and oil refinery gases, natural and coke oven gas, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)	Commercial		Industrial		Line No.
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	Decatherms (i)	
			111,100	0	1
					2
			111,100	0	3
					4
					5
					6
					7
			111,100	0	8
					9
					10
					11
					12
					13
					14
					15
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					19
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
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DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Idaho			
2				
3				
4				
5				
6				
7				
8				
9				
10	Interruptible			
11	IS			
12				
13				
14	Total Interruptible			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Idaho			
26	Residential			
27	GSI			986,654
28				
29	Total Residential			986,654
30				
31				
32	Total Idaho	1,033,202	180,670	986,654
33				
34				
35				
36				
37	Total	566,203,566	101,524,964	521,715,736
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gas, etc., and specify the approximate percentage of natural gas in the mixture.

Residential (Continued)	Commercial		Industrial		Line No.
	Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
			46,548	9,706	10
					11
			46,548	9,706	12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
170,964					27
170,964					28
					29
					30
170,964			46,548	9,706	31
					32
					33
					34
					35
					36
90,796,357			44,487,830	10,728,607	37
					38
					39
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS				
A residential space heating customer is a customer whose major fuel for heating is gas.				
Line No.	Item (a)	Residential (b)	Commercial (c)	
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	681,891	52,866	
2	For Space Heating Only, Estimated Average Decatherms Per Customer for the Year	97.09	497.79	
3	Number of Space Heating Customers Added During the Year	21,815	1,966	
4	Number of Unfilled Applications for Space Heating at End of Year	None	None	
INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS				
1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year.		by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.		
2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods,		3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.		
		4. Report pressure base of gas volumes at 14.73 psia at 60 degrees F.		
Line No.	Item (a)	Number/Amount (b)		
1	Interruptible Customers			
2	Average Number of Customers for the Year	240		
3	Dth of Gas Sales for the Year (Includes Transporation)	32,179,183		
4	Off Peak Customers			
5	Average Number of Customers for the Year	0		
6	Dth of Gas Sales for the Year	0		
7	Firm Customers			
8	Average Number of Customers for the Year	837		
9	Dth of Gas Sales for the Year	25,008,773		
10	TOTAL Industrial Customers			
11	Average Number of Customers for the Year	1,077		
12	Dth of Gas Sales for the Year (Includes Transporation)	57,187,956		

Sales and Transportation To Customers By Rate Schedule
State of Idaho

	Average No. of Customers	Decatherms	Average Rate	Value
Domestic & Commercial	1,620	170,964	5.771	986,654
Industrial by Rates IS	1	9,706	4.796	46,548
Total	1,621	180,670	5.719	1,033,202

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2002
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REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	REVENUES for Transition Cost and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	PAGE NOT APPLICABLE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, <u>2002</u>
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REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)(Continued)

4. Dth of gas withdrawn from storage must not be adjusted for discounting. 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
PAGE NOT APPLICABLE						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
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						14
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						23
						24
						25

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
Other Gas Revenues (Account 495)				
<p>1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash out penalties.</p>				
Line No.	Description of Transaction (a)	Revenues (in dollars) (b)		
1	Miscellaneous revenues	135,391		
2	Overriding royalties	1,170,500		
3	Oil revenue received from Wexpro	1,676,491		
4	Gasoline revenues	(2,253)		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	2,980,129		

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Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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SALES FOR RESALE NATURAL GAS (Account 483)

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g), are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, town or state) (b)	FERC Tariff Rate Schedule Designation (c)	Dth of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	Colorado:				
2	Questar Energy Trading *	Horseshoe Canyon			
3		BTU			
4	Conoco	Dragon Trail			
5		BTU			
6		West Douglas Creek			
7		BTU			
8		Big Horse Draw			
9		BTU			
10		Lower Horse Draw			
11		BTU			
12					
13	Total Colorado			700,157	1,366,752
14	Montana:				
15	J Burn Operating Co.	Kevin Sunburst			
16		BTU			
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Montana			2,257	3,744
26	Utah:				
27	Balcron	Natural Buttes			
28		BTU			
29	Coastal Oil & Gas	Grey Wolf Mtn			
30		BTU			
31	Questar Energy Trading *	Bug			
32		BTU			
33		Patterson			
34		BTU			
35	Total Utah			34,504	202
36					
37					
38					
39					

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SALES FOR RESALE NATURAL GAS (Account 483)					
<p>bills for more than one point of delivery are not rendered under a FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.</p> <p>8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d).</p> <p>9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date</p>			<p>thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for each such customer if billing is on a conjunctive basis.</p> <p>10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.</p> <p>11. Enter Mcf at 14.73 psia at 60 degrees F.</p>		
Average Revenue per Dth (in cents) (f)	Sum of Monthly Billing Demands Dth (g)	Date (h)	Peak Day Delivery to Customers		Line No.
			Noncoincidental (i)	Coincidental (j)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
195.2					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
165.9					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
0.6					35
					36
					37
					38
					39

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
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SALES FOR RESALE NATURAL GAS (Account 483) (Continued)

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g), are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, town or state) (b)	FERC Tariff Rate Schedule Designation (c)	Dth of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	New Mexico:				
2	Dugan Production	Fruitland			
3		BTU			
4	Yates Petroleum	North Carlsbad			
5		BTU			
6					
7					
8	Total New Mexico			1,158	2,862
9	Wyoming:				
10	Western Gas Resources	Spearhead			
11		BTU			
12	Amoco	Bruff			
13		BTU			
14	Questar Energy Trading *	Leucite Hills			
15		BTU			
16		Tierney			
17		BTU			
18		Mesa			
19		BTU			
20		Shute Creek			
21		BTU			
22	Devon	PPMU			
23		BTU			
24					
25	Total Wyoming			61,144	96,087
26					
27					
28					
29					
30					
31					
32	Total			799,220	1,469,647
33					
34					
35					
36	** The Company does not publicly disclose individual customer account data. This data is available to regulatory personnel under appropriate protective orders.				
37					
38					
39					

Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
SALES FOR RESALE NATURAL GAS (Account 483)					
bills for more than one point of delivery are not rendered under a FERC rate schedule, the required information (columns) shall be furnished for each point of delivery. 8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d). 9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date			thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for each such customer if billing is on a conjunctive basis. 10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas. 11. Enter Mcf at 14.73 psia at 60 degrees F.		
Average Revenue per Dth (in cents) (f)	Sum of Monthly Billing Demands Dth (g)	Date (h)	Peak Day Delivery to Customers		Line No.
			Noncoincidental (i)	Coincidental (j)	
					1
					2
					3
					4
					5
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					7
247.2					8
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					10
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157.1					25
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					32
183.9					33
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.		asterisk, however, if gas transported or compressed is other than natural gas.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an		3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.		
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)		
1	<u>SF Phosphates</u>			
2	Respondent received exchange gas from Questar			
3	Pipeline and delivered exchange gas to Chevron			
4	Chemical at the following points:			
5	<u>Received</u>	<u>Delivered</u>		
6	Sweetwater County, Wyo	Sweetwater County, Wyo		
7				
8	<u>General Chemical Corp.</u>			
9	Respondent received exchange gas from Questar			
10	Pipeline and delivered exchange gas to General			
11	Chemical Corp. at the following points:			
12	<u>Received</u>	<u>Delivered</u>		
13	Sweetwater County, Wyo	Sweetwater County, Wyo		
14				
15	<u>American Atlas CTDC</u>			
16	Respondent received exchange gas from Questar			
17	Pipeline and delivered exchange gas to American			
18	Atlas CTDC at the following points:			
19	<u>Received</u>	<u>Delivered</u>		
20	Rio Blanco County, Colo.	Rio Blanco County, Colo.		
21				
22	<u>Nucor Steel</u>			
23	Respondent received exchange gas from Questar			
24	Pipeline and delivered exchange gas to Nucor			
25	Steel at the following points:			
26	<u>Received</u>	<u>Delivered</u>		
27	Cache County, Utah	Box Elder County, Utah		
28				
29	<u>Big West Oil</u>			
30	Respondent received exchange gas from Questar			
31	Pipeline and delivered exchange gas to Holnam			
32	at the following points:			
33	<u>Received</u>	<u>Delivered</u>		
34	Davis County, Utah	Davis County, Utah		
35				
36	<u>Geneva Steel</u>			
37	Respondent received exchange gas from Questar			
38	Pipeline and delivered exchange gas to Geneva			
39	Steel at the following points:			
40	<u>Received</u>	<u>Delivered</u>		
41	Utah County, Utah	Utah County, Utah		
42				
43				
44				
45	TOTAL			

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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489) (Continued)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.73 psia at 60 degrees F. 6. Minor items (less than 1,000,000 mcf) may be grouped.			lations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
"NOTE: For transportation provided under Part 284 of Title 18 of the Code of Federal Regu-					
Dth of Gas Received (c)	Dth of Gas Delivered (d)	Revenue (e)	Average Revenue per Dth of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
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Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas. 3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.				
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)		
1	<u>General Refr</u>			
2	Respondent received exchange gas from Questar			
3	Pipeline and delivered exchange gas to General			
4	Refr at the following points:			
5	<u>Received</u>	<u>Delivered</u>		
6	Utah County, Utah	Utah County, Utah		
7				
8	<u>Kennecott UCD</u>			
9	Respondent received exchange gas from Questar			
10	Pipeline and delivered exchange gas to Kennecott			
11	UCD at the following points:			
12	<u>Received</u>	<u>Delivered</u>		
13	Salt Lake County, Utah	Salt Lake County, Utah		
14				
15	<u>Phillips 66 Co.</u>			
16	Respondent received exchange gas from Questar			
17	Pipeline and delivered exchange gas to Phillips			
18	66 Co. at the following points:			
19	<u>Received</u>	<u>Delivered</u>		
20	Davis County, Utah	Davis County, Utah		
21				
22	<u>Amax Magnesium</u>			
23	Respondent received exchange gas from Questar			
24	Pipeline and delivered exchange gas to Amax			
25	Magnesium at the following points:			
26	<u>Received</u>	<u>Delivered</u>		
27	Salt Lake County, Utah	Salt Lake County, Utah		
28				
29	<u>Chevron USA</u>			
30	Respondent received exchange gas from Questar			
31	Pipeline and delivered exchange gas to Chevron			
32	USA at the following points:			
33	<u>Received</u>	<u>Delivered</u>		
34	Davis County, Utah	Davis County, Utah		
35				
36	<u>Chemstar Inc.</u>			
37	Respondent received exchange gas from Questar			
38	Pipeline and delivered exchange gas to Chemstar			
39	Inc. at the following points:			
40	<u>Received</u>	<u>Delivered</u>		
41	Salt Lake County, Utah	Salt Lake County, Utah		
42				
43				
44				
45	TOTAL			

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489) (Continued)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.73 psia at 60 degrees F. 6. Minor items (less than 1,000,000 mcf) may be grouped.			lations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
"NOTE: For transportation provided under Part 284 of Title 18 of the Code of Federal Regu-					
Dth of Gas Received (c)	Dth of Gas Delivered (d)	Revenue (e)	Average Revenue per Dth of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
					1
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Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	I. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties	16,265,871	29,418,486	
16	759 Other Expenses	10,279,891	8,732,311	
17	760 Rents			
18	TOTAL Operation (Enter Total of lines 7 thru 17)	26,545,762	38,150,797	
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	
30	TOTAL Natural Gas Production & Gathering (Total of lines 18 & 29)	26,545,762	38,150,797	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility - Credit			
46	783 Rents			
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0		0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0		0
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration & Development (Enter Total of lines 61 thru 64)	0		0
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases	(149,700)		248,812
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases	0		0
70	802 Natural Gas Gasoline Plant Outlet Purchases	0		0
71	803 Natural Gas Transmission Line Purchases	131,575,105		242,901,209
72	804 Natural Gas City Gate Purchases	16,221,941		17,940,489
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments	20,848,193		29,791,702
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	168,495,538		290,882,213
78	806 Exchange Gas	0		0
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0		0
86	808.1 Gas Withdrawn from Storage - Debit	47,089,189		53,238,998
87	(Less) 808.2 Gas Delivered to Storage - Credit	(47,021,759)		(53,604,859)
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	(142,808)		(210,600)
92	811 Gas Used for Products Extraction - Credit			
93	812 Gas Used for Other Utility Operations - Credit	(633,572)		(1,053,268)
94	TOTAL Gas Used in Utility Operations - Credit (Lines 91 thru 93)	(776,380)		(1,263,868)
95	813 Other Gas Supply Expenses	118,535,969		114,817,362
96	TOTAL Other Gas Supply Exp (Lines 77, 78, 85, 86 thru 89, 94, 95)	286,322,558		404,069,845
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65 and 96)	312,868,320		442,220,642

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulation Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts - Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminating & Process Exp (Lines 165 & 175)	0	0	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146 and 176)	0	0	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others	56,649,071	55,060,705	
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	56,649,071	55,060,705	

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	56,649,071	55,060,705	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	7,149,792	7,619,051	
205	871 Distribution Load Dispatching	0	0	
206	872 Compressor Station Labor and Expenses	527	10,274	
207	873 Compressor Station Fuel and Power	142,802	210,600	
208	874 Mains and Services Expenses	2,598,498	2,985,365	
209	875 Measuring and Regulating Station Expenses - General	2,806,893	1,649,427	
210	876 Measuring and Regulating Station Expenses - Industrial			
211	877 Measuring & Regulating Station Exp - City Gate Check Station			
212	878 Meter and House Regulator Expenses	406,931	378,387	
213	879 Customer Installations Expenses	472,288	587,617	
214	880 Other Expenses	19,752,783	12,521,573	
215	881 Rents	0	498	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	33,330,514	25,962,792	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	318,490	379,837	
219	886 Maintenance of Structures and Improvements	424,280	296,481	
220	887 Maintenance of Mains	1,555,120	1,251,369	
221	888 Maintenance of Compressor Station Equipment	545,203	437,115	
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	170,336	138,993	
223	890 Maintenance of Meas. and Reg. Sta. Equip. - Industrial			
224	891 Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station			
225	892 Maintenance of Services	2,466,509	2,970,792	
226	893 Maintenance of Meters and House Regulators	264,414	295,436	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	5,744,350	5,770,024	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	39,074,864	31,732,816	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	1,863,049	2,186,861	
233	902 Meter Reading Expenses	3,345,447	3,617,772	
234	903 Customer Records and Collection Expenses	8,554,446	7,955,378	
235	904 Uncollectible Accounts	6,138,432	6,463,698	
236	905 Miscellaneous Customer Accounts Expenses	192	1	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	19,901,565	20,223,708	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	511,728	544,134
241	908 Customer Assistance Expenses	868,590	1,235,842
242	909 Informational and Instructional Expenses	1,133,686	1,501,991
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service & Information Expenses (Lines 240 thru 243)	2,514,005	3,281,967
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses		
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	0	0
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	1,783,228	1,444,620
255	921 Office Supplies and Expenses	20,244,084	23,904,057
256	(Less) (922) Administrative Expenses Transferred - Cr.	(2,518,383)	(2,964,342)
257	923 Outside Services Employed	21,497,841	24,215,240
258	924 Property Insurance	998,807	513,004
259	925 Injuries and Damages	37,568	47,257
260	926 Employee Pensions and Benefits	940,309	744,466
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	117,481	0
263	(Less) (929) Duplicate Charges - Cr.		
264	930.1 General Advertising Expenses	0	1,261
265	930.2 Miscellaneous General Expenses	189,370	79,061
266	931 Rents	1,539,518	1,468,422
267	TOTAL Operation (Enter Total lines 254 thru 266)	44,829,823	49,453,046
268	Maintenance		
269	935 Maintenance of General Plant	0	505
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	44,829,823	49,453,552
271	TOTAL Gas O. & M. Exp (Lines 97,177,201,229,237,244,251 and 270)	475,837,648	601,973,390

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest October 31, or any payroll period ending 60 days before or after October 31. 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction

employees in a footnote.

3. The number of employee assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date)	12/31/02
2. Total Regular Full-Time Employees	672
3. Total Part-Time and Temporary Employees	93
4. Total Employees	765

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions (less than 100,000 Mcf) may be grouped.
 2. Also give the particulars (details) called for concerning each natural gas exchange where consideration

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.) (b)	Dth (c)	Debit (Credit) Account 242 (d)
1	NO ACTIVITY IN 2002			
2				
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43				
44				
45	TOTAL		0	0

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)					
was received or paid in performance of gas exchange services. 3. List individually net transactions occurring during the year for each rate schedule.			4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.		
Exchange Gas Delivered			Excess Dth Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.) (e)	Dth (f)	Debit (Credit) Account 174 (g)	(h)	(i)	
			NO ACTIVITY IN 2002		1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
	0	0	0	0	45

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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EXCHANGED GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 F.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1	NO ACTIVITY IN 2002					
2						
3						
4						
5						
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40						
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42						
43						
44						
45	TOTAL	0		0		

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002	
GAS USED IN UTILITY OPERATIONS						
1. Report below details of credits during the year to Accounts 810, 811 and 812				2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in columns (d).		
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (Dth) (c)	Amount of Credit (in dollars) (d)	Gas Used (Dth) (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Cr	401	41,898	142,808		
2	811 Gas used for Products Extraction-Cr	*				
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.					
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others					
5	812 Gas used for Other Util. Oper-Cr (Rpt sep. for each prin. use. Group minor uses)					
6	Distribution & General	401	189,924	633,572		
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	* Questar Gas does not use					
19	Acct. 811					
20						
21						
22						
23						
24						
25	TOTAL		231,822	776,380		

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)				
1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor		items (less than 1,000,000 Mcf) must be grouped. 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which		
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)		
1		Various		
2	Amoco / BP Energy	Various		
3	Kern River transports from Amoco to Questar Gas' City Gates.	Various		
4		Various		
5	Associated Gas Services	Various		
6	Prior Period Adjustment and Exchange Differential	Various		
7		Various		
8	Duke	Various		
9		Various		
10		Various		
11	Wexpro *	Various		
12	Transportation Reimbursement on PPMU Gas	Various		
13		Various		
14	Kern River	Various		
15		Various		
16		Various		
17	Questar Pipeline Company *	Various		
18		Various		
19		Various		
20	Texaco	Various		
21		Various		
22		Various		
23	Questar Energy Trading	Various		
24	URC Reimbursement to QGC for Trans of PPMU Exchange	Various		
25		Various		
26		Various		
27	Northwest Pipeline	Various		
28	Firm Transportation	Various		
29		Various		
30		Various		
31		Various		
32		Various		
33		Various		
34		Various		
35		Various		
36		Various		
37		Various		
38	** The Company does not publicly disclose individual customer account data. This data is available to regulatory personnel under appropriate protective orders.			
39				
40				
41	*** Gas received differs from gas delivered due to transmission loss.			
42				
43	TOTAL			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002	
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)				
received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system. 3. If the Mcf of gas received differs from the Mcf			delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.	
Dth of Gas Delivered (c)	Dth of Gas Received (d)	Amount of Payment (in dollars) (e)	Amount per Dth of Gas Received (in cents) (f)	Line No.
				1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
123,669,361	125,425,315	56,649,072	45.17	43

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002

OTHER GAS SUPPLY EXPENSES (Account 813)

Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.

Line No.	Description (a)	Amount (in dollars) (b)
1	Storage Services	13,930,207
2	Exchange Contracts	102,974
3	Gas Processing	835,640
4	Operator Service Agreement	94,710,523
5	Company Owned Production Costs (WY)	131,386
6	Gas Costs - CO2 Plant (UT)	5,665,451
7	Gas Costs - CO2 Plant (WY)	219,976
8		
9		
10		
11		
12		
13		
14		
15		
16		
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45		
46		
47		
48		
49		
50	TOTAL	115,596,157

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	<u>DIRECTORS FEES & EXPENSE</u>		<u>AMOUNT</u>	
6				
7				
8	R. D. Cash		1,691	
9	W. W. Hawkins		7,886	
10	D. L. Leavitt		12,853	
11	G. G. Michael		9,549	
12	H. H. Simmons		8,966	
13				
14				
15				
16				40,945
17				
18				
19				
20	Directors Insurance			95,997
21				
22				
23				
24				
25				
26	Directors/Officers Deferred Stock Revaluation			47,000
27				
28				
29				
30				
31				
32				
33				
34				
35	Miscellaneous			5,428
36				
37				
38				
39				
40	TOTAL			189,370

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Month of Report Dec. 31, 2002
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)				
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.		the intervals between the report years (1971, 1974, and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the		
2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	1,785,903	51,399	
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	27,959,085	0	
10	General plant	9,974,393	0	
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	39,719,381	51,399	0

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (Continued)				
manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation			to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.	
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
0		1,837,302	Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
0		27,959,085	Distribution plant	9
0		9,974,393	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	0	39,770,780	TOTAL	25

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore	86,327	\$.133 per MCF 3% to 10%
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant	142,128	3% to 33%
9			
10			

Notes to Depreciation, Depletion and Amortization of Gas Plant

Amortization and Depletion of Producing and Land Rights Account 4041

Basis for Amortization - Unit of Production

Basis for Amortization - Estimated service life

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) **Miscellaneous Amortization (Account 425)**-- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) **Miscellaneous Income Deductions**--Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) **Interest on Debt to Associated Companies (Account 430)**--For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) **Other Interest Expense (Account 431)**--Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Amortization - Account 425</u>	
2	Gas Plant Aquisition Adjustments - Account 425	59,997
3		
4	Total Account 425	59,997
5		
6	<u>Miscellaneous Other Income Deductions - Account 426</u>	
7		
8	Donations - Account 426.1	263,848
9	Life Insurance - Account 426.2	0
10	Expenditures for Certain Civic, Political & Related Activities - Account 426.4	637,815
11	Other Donations, Dues, Etc. - Account 426.5	0
12	Appliance Financing Program - Revenue and Expenses - Account 426.8	0
13		
14	Total Account 426	901,664
15		
16		
17	<u>Interest on Debt to Associated Companies - Account 430</u>	
18	Questar Corporation	120,665
19		
20	Total Account 430	120,665
21		
22		
23	<u>Other Interest Expense - Account 431</u>	
24	Interest on Gas Balance Account	318,398
25	Bank Service Charges and other Miscellaneous Interest Charges	411,066
26		
27	Total Account 431	729,464
28		
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Utah Public Service Comm.				
2					
3					
4	Utah General Rate Case		117,481	117,481	
5	Utah Pass Thru Rate Case			0	
6					
7					
8					
9	Various Dockets less				
10	than \$25,000		0	0	
11					
12	Total Utah		117,481	117,481	
13					
14					
15	Wyo. Public Service Comm.				
16					
17	Wyoming Pass Thru			0	
18					
19					
20					
21	Various Dockets less				
22	than \$25,000		0	0	
23					
24	Total Wyoming		0	0	
25	TOTAL		117,481	117,481	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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REGULATORY COMMISSION EXPENSES (Continued)

- | | |
|---|--|
| <p>3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.</p> <p>4. Identify separately all annual charge adjustments (ACA).</p> | <p>5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.</p> <p>6. Minor items (less than \$250,000) may be grouped.</p> |
|---|--|

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
GAS	928	117,481					1
GAS	928	0					2
							3
							4
							5
							6
							7
							8
							9
GAS	928	0					10
							11
		117,481					12
							13
							14
							15
							16
GAS	928	0					17
							18
							19
							20
							21
GAS	928	0					22
							23
		0					24
		117,481					25

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2002	Year of Report Dec. 31, 2002
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Natural Gas (Including Exploration and Development)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	9,736,141		9,736,141
34	Customer Accounts	7,522,085		7,522,085
35	Customer Service and Informational	2,401,562		2,401,562
36	Sales			
37	Administrative and General (See Note A)	1,764,176	20,366	1,784,541
38	TOTAL Operation (Total of lines 28 thru 37)	21,423,965	20,366	21,444,331
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas (Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	2,448,904		2,448,904
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	2,448,904		2,448,904

Name of Respondent		This Report is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production-Manufactured Gas (Total of lines 28 and 40)				
51	Production-Natural Gas (Including Exploration and Development) (Lines 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of lines 31 and 43)				
54	Transmission (Total of lines 32 and 44)				
55	Distribution (Total of lines 33 and 45)	12,185,046			12,185,046
56	Customer Accounts (Total of line 34)	7,522,085			7,522,085
57	Customer Service and Informational (Total of line 35)	2,401,562			2,401,562
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)	1,764,176	20,366		1,784,541
	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	23,872,869	20,366		23,893,235
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	23,872,869	20,366		23,893,235
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant	7,054,247	4,475		7,058,722
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	7,054,247	4,475		7,058,722
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify):				
74.01	400 - Operating Revenue	0			0
74.02	146 - Accts. Rec. Assoc. Companies	556,801	2,426		559,227
74.03					
74.04					
74.05					
74.06					
74.07					
74.08					
74.09					
74.10					
74.11					
74.12					
74.13					
74.14					
74.15					
74.16					
74.17					
74.18					
74.19					
75	TOTAL Other Accounts	556,801	2,426		559,227
76	TOTAL SALARIES AND WAGES	31,483,918	27,267		31,511,184

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Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services except those which should be reported in Account

426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name and address of person or organization rendering services.

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	Allied Collection Service	Collections	401	65,262.67
3	PO Box 4086 Logan	UT		
4	Bonneville Billing and Collections	Collections	401	227,809.04
5	PO Box 309 Ogden	UT		
6	Browning-Ferris Industries	Maintenance	401	48,162.36
7	PO Box 78429 Phoenix	AZ		
8	CDI Corporation	Temporary Services	401	499,411.59
9	Dept. 68023 El Monte	CA		
10	Cazier Excavating Inc	Construction	107	2,466,390.37
11	132 West 13490 South Draper	UT		
12	Cook-Sanders & Associates, LLC	Construction	107	26,704.43
13	331 South Rio Grande Avenue Salt Lake City	UT		
14	Credit Service of Logan Inc	Collections	401	79,393.79
15	PO Box 3730 Logan	UT		
16	DRI-WEFA	Environmental Study	401	45,500.00
17	PO Box 945937 Atlanta	GA		
18	Ernst & Young LLP	Auditing	401	43,500.00
19	File #98949 Los Angeles	CA		
20	Express Recovery Services Inc	Collections	401	154,109.63
21	P O Box 26415 Salt Lake City	UT		
22	Forsgren Associates Incorporated	Surveying	107	151,633.64
23	370 East 500 South Suite 200 Salt Lake City	UT		
24	George T Smith Const Co Inc	Construction	107	1,747,245.67
25	1438 West 3300 South Ogden	UT		
26	Gramoll Construction Company	Construction	107	685,487.36
27	175 West 1100 North North Salt Lake	UT		
28	Holme Roberts & Owen LLP	Legal	401	82,706.54
29	PO Box 1618 Denver	CO		
30	J Peter Williamson	Legal	401	65,393.77
31	PO Box 5160 Hanover	NH		
32	Jones-Waldo-Holbrook-McDonough	Legal	401	137,339.27
33	P O Box 45444 Salt Lake City	UT		
34	Kassing Andrews & Associates	Advertising	401	73,950.00
35	360 East 4500 South Ste 5 Salt Lake City	UT		
36	Niederhauser Lumber/Construction	Construction	107	807,728.24
37	790 South Main Street Logan	UT		
38	Niels Fugal & Sons Company	Construction	107	6,302,269.44
39	P O Box 650 Pleasant Grove	UT		
40	Oilfield Materials Consultants Inc	Pipe Inspection	107	29,131.20
41	3838 N. Sam Houston Prkwy E #280 Houston	TX		
42	One Call Locators, Ltd.	Surveying	401	2,405,917.98
43	1120 Kensington Missoula	MT		
44	Park Acres Construction Co	Construction	107	6,096,383.07
45	695 West Everett Salt Lake City	UT		
46	Parsons Behle & Latimer	Legal	401	51,023.19
47	One Utah Center Salt Lake City	UT		
48				

Name of Respondent	This Report Is:	Date of Report	Year of Report
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services except those which should be reported in Account

426.4 Expenditures for Certain Civic, Political and Related Activities.
 (a) Name and address of person or organization rendering services.
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	Pinkerton's Inc.	Security	401	68,899.78
3	Lockbox #2111 Carol Stream	IL		
4	Questar Corporation	Administrative	401	3,350,394.73 *
5	180 East 100 South Salt Lake City	UT		
6	Questar InfoComm	D.P. & Communications	401	15,795,159.76 *
7	PO Box 45433 Salt Lake City	UT		
8	Questar Project Employee Company	Temporary Services	401	578,352.62 *
9	180 East 100 South Salt Lake City	UT		
10	Questar Regulated Services	Administrative	401	19,308,305.57 *
11	180 East 100 South Salt Lake City	UT		
12	R B M Services Inc	Janitorial	401	107,466.95
13	1685 West 1400 North Provo	UT		
14	Rocky Mountain Inspection, Inc.	Pipe Inspection	107	371,196.47
15	200 Hillcrest Lane Rock Springs	WY		
16	Rocky Mountain Service Bureau	Collections	401	33,629.82
17	P.O. Box 459 Rock Springs	WY		
18	Royal Ockey Constructn Co Inc	Construction	107	394,133.41
19	P O Box 680 Orangeville	UT		
20	SOS Staffing Services	Temporary Services	401	332,503.89
21	PO Box 510084 Salt Lake City	UT		
22	SPL Worldgroup Inc	Software Consulting	107	200,000.00
23	PO Box 60000 San Francisco	CA		
24	SWCA Environmental Consultants	Environmental Study	107	43,200.00
25	PO Box 92170 Elk Grove	IL		
26	Sear-Brown Group	Drafting	107	31,271.67
27	151 South Regent Street Salt Lake City	UT		
28	Sterling Construction	Construction	107	4,151,634.03
29	P O Box 1186 Sterling	CO		
30	TDW Services, Inc.	Welding	107	134,653.04
31	PO Box 74101 Tulsa	OK		
32	Tempest Enterprises	Construction	107	5,800,497.21
33	4681 South 300 West Murray	UT		
34	Thermal West	Environmental Study	107	220,653.87
35	126 North 640 West North Salt Lake	UT		
36	United Compucred Collections	Collections	401	50,771.49
37	PO Box 111100 Cincinnati	OH		
38	Weatherbank Inc	Forecasting	401	28,863.97
39	5 Triad Center Ste 315 Salt Lake City	UT		
40	Whitaker Construction Company Inc	Construction	107	1,492,302.56
41	PO Box 430 Brigham City	UT		
42	White Glove Building Maintenance Inc	Maintenance	401	145,709.82
43	2567 Kentucky Avenue Salt Lake City	UT		
44	Wirthlin Worldwide	Advertising	401	117,467.00
45	1363 Beverly Road McLean	VA		
46				
47				
48				75,049,520.91

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
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COMPRESSOR STATIONS

1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations. such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership, if jointly owned.

2. For column (a), indicate the production areas where

Line No.	Name of Station and Location (a)	Number of Employees (b)	Plant Cost (c)
1	<u>Distribution Compressor Stations</u>		
2			
3	<u>Utah</u>		
4	Weber County		
5	J. W. Allen		1,202,692
6			
7	Salt Lake County		
8	Lark Station		643,394
9			
10	Sanpete County		
11	Indianola		1,612,376
12			
13			
14			
15	Total Distribution		3,458,462
16			
17			
18	<u>Production and Gathering</u>		
19	Ace Compressor Plant		29,304
20	Birch Creek #1		288,443
21	Birch Creek #2		39,943
22	Total Production and Gathering		357,690
23	Total		3,816,152
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	* Records not available		
34	A - Fuel or power (d) and Gas for Compressor Fuel (f) is supplied by producers		
35	where it is used upstream of delivery point.		
36	B - Compressor was only run for testing purposes.		
37			
38			

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2002	
COMPRESSOR STATIONS (Continued)							
Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation.				3. For column(d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.			
Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Dth	Operation Data			Line No.	
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No of Comprs. Operated at Time of Station Peak (h)	Date of Station Peak (i)		
61	20,573	18	1	0	B	1	
7,036	4,235	2,056	142	2	01/17/02	2	
98,572	45,593	28,822	4,773	1	3/14/02	3	
105,669	70,401	30,896	4,916	3		4	
A		A	*	*	*	5	
A		A	*	*	*	6	
A		A	*	*	*	7	
105,669	70,401	30,896	4,916	3		8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
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Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS STORAGE PROJECTS				
1. Report particulars (details) for total gas storage projects.		3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.		
2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).				
Line No.	Item (a)	Total Amount (b)		
1	Natural Gas Storage Plant			
2	Land and Land Rights			
3	Structures and Improvements			
4	Storage Wells and Holders			
5	Storage Lines			
6	Other Storage Equipment			
7	TOTAL (Enter Total of Lines 2 Thru 6)			
8	Storage Expenses			
9	Operation			
10	Maintenance			
11	Rents			
12	TOTAL (Enter Total of Lines 9 Thru 11)			
13	Storage Operations (In Dth)			
14	Gas Delivered to Storage			
15	January	189,000		
16	February	1,049,165		
17	March	3,044,049		
18	April	2,179,834		
19	May	1,454,262		
20	June	2,141,097		
21	July	1,658,287		
22	August	2,771,085		
23	September	1,988,604		
24	October	1,605,520		
25	November	1,999,291		
26	December	630,352		
27	TOTAL (Enter Total of Lines 15 Thru 26)	20,710,546.00		
28	Gas Withdrawn from Storage			
29	January	4,133,000		
30	February	4,225,331		
31	March	2,271,747		
32	April	1,013,755		
33	May	688,098		
34	June	124,464		
35	July	(11,577)		
36	August	1,284		
37	September	956		
38	October	1,897,481		
39	November	2,055,176		
40	December	2,309,825		
41	TOTAL (Enter Total of Lines 29 Thru 40)	18,709,540.00		

Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2002
GAS STORAGE PROJECTS (Continued)				
Line No.	Item (a)	Total Amount (b)		
	Storage Operations (In Dth)			
42	Top or Working Gas End of Year	9,759,537		
43	Cushion Gas (Including Native Gas)	0		
44	Total Gas in Reservoir (Enter Total of Line 42 and Line 43)	9,759,537		
45	Certified Storage Capacity			
46	Number of Injection - Withdrawal Wells			
47	Number of Observation Wells			
48	Maximum Day's Withdrawl from Storage			
49	Date of Maximum Days' Withdrawal			
50	LNG Terminal Companies (In Mcf)			
51	Number of Tanks			
52	Capacity of Tanks			
53	LNG Volumes			
54	a) Received at "Ship Rail"			
55	b) Transferred to Tanks			
56	c) Withdrawn from Tanks			
57	d) "Boil Off" Vaporization Loss			
58	e) Converted to Mcf at Tailgate of Terminal			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2002
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TRANSMISSION LINES

- | | |
|---|--|
| <p>1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> | <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p> |
|---|--|

Line No.	Designation (Identification) of Line or Group of Lines (a)	· (b)	Total Miles of Pipe (c)
1	PAGE NOT APPLICABLE		
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2002
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the

heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
SECTION A: SINGLE DAY PEAK DELIVERIES				
1	Date:			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL			
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL			
SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20	Dates:			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)			
25.01				
26	TOTAL			
27	Volumes of Gas Withdrawn from Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe)			
31.01				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL			

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Name of Respondent QUESTAR GAS COMPANY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec. 31, 2002
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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted.

For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1	PAGE NOT APPLICABLE					
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Name of Respondent QUESTAR GAS COMPANY	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2002

GAS ACCOUNT - NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting

pipeline transported or sold through its local distribution facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or interstate facilities, but not through any of the intrastate portion of the reporting pipeline and, (3) the gathering line volumes which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

01 NAME OF SYSTEM			
Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		56,855,545
4	Gas of Others Received for Gathering (Account 489.1)	303	
5	Gas of Others Received for Transmission (Account 489.2)	313	47,166,852
6	Gas of Others Received for Distribution (Account 489.3)	301	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	125,425,315
11	Other Gas Withdrawn from Storage (Explain) See Page 512		18,709,540
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) Company Owned Production		48,694,000
15	Total Receipts (Total of lines 3 thru 14)		296,851,252
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		102,324,183
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Transported for Others (Account 489.2)	313	46,459,349
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchanged Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	123,669,361
25	Other Gas Delivered to Storage (Explain) See Page 512		20,710,546
26	Gas Used for Compressor Station Fuel	509	30,896
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		293,194,335
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		3,656,917
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		3,656,917
37	Total Deliveries & Unaccounted For (Total of lines 28 thru 36)		296,851,252

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SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.

- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

System Map Next Page

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FOOTNOTE REFERENCE

Page No. (a)	Line or Item No. (b)	Column No. (c)	Footnote No. (d)
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FOOTNOTE TEXT

Footnote No. (a)	Footnote Text (b)
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