

Check appropriate box:



Original signed form



Conformed copy

Form Approved  
OMB No. 1902-0028  
(Expires 7/31/96)

Idaho Public Utilities Commission  
Office of the Secretary  
RECEIVED

MAY 25 2006

Boise, Idaho



FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL  
GAS COMPANIES  
TO THE  
PUBLIC SERVICE COMMISSION  
OF IDAHO

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

**QUESTAR**

QUESTAR GAS COMPANY

180 EAST FIRST SOUTH P.O. BOX 45360  
SALT LAKE CITY, UTAH 84145-0360

Year of Report

Dec. 31, 2005

**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)

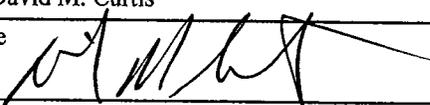
"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe 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, 2005	
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 29, 2006
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 Vice President and Controller	
03 Signature 	04 Date Signed (Mo, Day, Yr) March 29, 2006	
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 <b>Questar Gas Company</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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)
	<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
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 Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		
15	Gas Property and Capacity Leased to Others	213		
16	Gas Plant Held for Future Use	214		
17	Construction Work in Progress-Gas	216		
18	General Description of Construction Overhead Procedure	218		
19	Accumulated Provision for Depreciation of Gas Utility Plant	219		
20	Gas Stored	220		
21	Investments	222-223		
22	Investments in Subsidiary Companies	224-225		
23	Prepayments	230		
24	Extraordinary Property Losses	230		
25	Unrecovered Plant and Regulatory Study Costs	230		
26	Other Regulatory Assets	232		
27	Miscellaneous Deferred Debits	233		
28	Accumulated Deferred Income Taxes	234-235		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
29	Capital Stock	250-251		
30	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
31	Other Paid-in Capital	253		
32	Discount on Capital Stock	254		
33	Capital Stock Expense	254		
34	Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
35	Long-Term Debt	256-257		
36	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
37	Unamortized Loss and Gain on Reacquired Debt	260		

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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)
38	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
39	Taxes Accrued, Prepaid, and Charged During Year	262-263		
40	Miscellaneous Current and Accrued Liabilities	268		
41	Other Deferred Credits	269		
42	Accumulated Deferred Income Taxes-Other Property	274-275		
43	Accumulated Deferred Income Taxes-Other	276-277		
44	Other Regulatory Liabilities	278		
	<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
45	Gas Operating Revenues	300-301		
46	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
47	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
48	Revenues from Storage Gas of Others	306-307		
49	Other Gas Revenues	308		
50	Gas Operation and Maintenance Expenses	317-325		
51	Exchange and Imbalance Transactions	328		
52	Gas Used in Utility Operations	331		
53	Transmission and Compression of Gas by Others	332		
54	Other Gas Supply Expenses	334		
55	Miscellaneous General Expenses-Gas	335		
56	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
57	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	<b>COMMON SECTION</b>			
58	Regulatory Commission Expenses	350-351		
59	Distribution of Salaries and Wages	354-355		
60	Charges for Outside Professional and Other Consultative Services	357		
	<b>GAS PLANT STATISTICAL DATA</b>			
61	Compressor Stations	508-509		
62	Gas Storage Projects	512-513		
63	Transmission Lines	514		
64	Transmission System Peak Deliveries	518		
65	Auxiliary Peaking Facilities	519		
66	Gas Account-Natural Gas	520		
67	System Map	522		
68	Footnote Reference	551		
69	Footnote Text	552		
70	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

BLANK PAGE

[Next page is 101]

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
<b>GENERAL INFORMATION</b>			
<p>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.</p> <p style="text-align: right;">David M. Curtis, Vice Pres &amp; Controller 180 East First South St. P.O. Box 45360 Salt Lake City, Utah 84145-0360</p>			
<p>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.</p> <p style="text-align: center;">State of Utah - May 7, 1935</p>			
<p>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.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>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</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: _____.</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent	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
QUESTAR GAS COMPANY			Dec. 31, 2005

**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.

Questar Gas prior parent company, Questar Regulated Services Company (Regulated Services), merged effective March 31, 2005 with Questar Gas. Questar Gas was the surviving company. Regulated Services was a holding company that provided management, engineering and accounting services for its wholly owned subsidiaries, Questar Pipeline and Questar Gas. Regulated Services was a wholly owned subsidiary of Questar. Questar Pipeline and Questar Gas became wholly owned subsidiaries of Questar as a result of the merger.

Detailed information concerning the reorganization is disclosed in the 2005 Form 10-k reports filed by Questar Gas and Questar Corporation.

Name of Respondent <b>Questar Gas Company</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**Corporations Controlled by Respondent**

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.
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.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
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.

**DEFINITIONS**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
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.

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					
6	Page not Applicable				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

**BLANK PAGE**

**[Next page is 107]**

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**SECURITY HOLDERS AND VOTING POWERS**

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.

2. If any security other than stock carries voting rights, explain in a supplemental statement

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.

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.

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.

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:  November 19, 2005	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 Total: 9,189,626 By proxy: 0	3. Give the date and place of such meeting: May 18, 2005 Salt Lake City, Utah
-----------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		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 Corporation	9,189,626	9,189,626		
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**IMPORTANT CHANGES DURING THE YEAR**

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.

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.

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.

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.

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.

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.

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.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

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.

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.

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.

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.

1. See Page 108a
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. See Page 108b, 108c
10. None
11. See Pages 108d, 108e, 108f
12. 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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**IMPORTANT CHANGES DURING THE YEAR**

**1. CHANGES AND ADDITIONS TO FRANCHISE RIGHTS**

Franchise rights were obtained by Questar Gas Company in the calendar year of 2005 from the following:

Riverton	term length of 15 years (initial) with five 3-year renewal periods
Provo	term length of 15 years (initial) with five 3-year renewal periods
Bluffdale	term length of 15 years (initial) with five 3-year renewal periods
South Jordan	term length of 15 years (initial) with five 3-year renewal periods
Pleasant View	term length of 15 years (initial) with five 3-year renewal periods

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.

## 9. IMPORTANT LEGAL PROCEEDINGS

### **Rate Regulation and Other Matters**

#### Regulation

As a public utility, Questar Gas is subject to the jurisdiction of the PSCU and PCSW. Natural gas sales and transportation services are made under rate schedules approved by the two regulatory commissions. Questar Gas is authorized to earn a return on equity of 11.2% in Utah and 11.83% in Wyoming. Both the PSCU and PCSW permit Questar Gas to recover gas costs through a balancing-account procedure and to reflect natural gas-price changes on a periodic, generally semi-annual basis. Questar Gas has also received permission from the PSCU and PCSW to reflect in its gas costs specified costs associated with hedging contracts.

#### Gas-Processing Dispute

On August 1, 2003, the Utah Supreme Court issued an order reversing an August 2000 decision made by the PSCU concerning certain natural gas-processing costs incurred by Questar Gas to manage the heat content of its gas supply. As a result of the court's order, Questar Gas recorded a \$29 million liability for a potential refund to gas distribution customers. This liability included revenue received for processing costs and interest from June 1999 through September 2004. On August 30, 2004, the PSCU ruled that Questar Gas failed in 1999 to prove that its decision to contract for gas processing with an affiliate was prudent. Questar Gas reduced its rates on September 1, 2004, to eliminate the collection of gas-processing costs and on October 1, 2004, began refunding previously collected costs, plus interest, over a 12-month period.

In response to a Questar Gas petition, the PSCU clarified that its order did not preclude recovery of ongoing and certain past processing costs. Questar Gas requested ongoing rate coverage for gas processing costs in its pass-through filings. On January 31, 2005, Questar Gas filed a rate request with the PSCU to recover \$5.7 million per year of gas processing costs through its gas-balance account. The \$5.7 million is Utah's share of the estimated \$6 million annual cost of operating the gas processing plant. The Wyoming share has been recovered in rates.

In October 2005, Questar Gas, the Utah Division of Public Utilities and the Committee of Consumer Services submitted a stipulation to the PSCU to resolve issues related to cost recovery of carbon dioxide processing activities. The PSCU held a hearing on October 20, 2005, and issued an order on January 6, 2006 approving the stipulation beginning on February 1, 2005. The stipulation provides for the recovery of 90% of the non fuel cost of service for processing and 100% of the fuel costs up to 360 Mdth per year. Half of the third-party processing revenues are shared with customers after the first \$0.4 million. In the fourth quarter of 2005 Questar Gas reduced expenses for recovery of gas costs by \$4.9 million for the period from February 1, 2005 to December 31, 2005. A request to the PSCU for rehearing of this issue was denied. The two individuals who filed this request have indicated they may appeal the issue to the Utah Supreme Court.

#### State Rate Regulation

## 9. IMPORTANT LEGAL PROCEEDINGS CONTINUED

Questar Gas files periodic applications with the PSCU and PSCW requesting permission to reflect annualized gas cost increases or decreases in its rates. Gas costs are passed on to customers on a dollar for dollar basis with no markup.

Questar Gas has significant relationships with affiliates that have allowed it to lower its costs and improve efficiency. These affiliate relationships, however, are subject to oversight by regulatory commissions for evidence of subsidization and above-market payments.

Questar Gas is subject to the requirements of the Pipeline Safety Improvement Act. Questar Gas estimates that it will cost \$4.0 to \$5.0 million per year to comply with the Act, not including costs of pipeline replacement if necessary. The PSCU has allowed Questar Gas to record a regulatory asset for these incremental operating costs incurred to comply with this Act until the next rate case or 2007, whichever is sooner.

### Legal Proceedings.

Questar Gas is involved in a variety of pending legal disputes involving commercial litigation arising in the ordinary course of business, including, but not limited to, royalty claims, contract claims and environmental claims. While the ultimate outcome and impact on Questar Gas cannot be predicted with certainty, management believes that the outcome of these cases will not have a material adverse effect on financial position, operating results or liquidity. Questar Gas regulatory proceedings involving coverage for certain processing costs are described in Item 8 of Part II of this Annual Report.

Grynberg. Questar affiliates, including Questar Gas, are involved in various pending lawsuits filed by Jack Grynberg, an independent producer. The only active case, *United States ex rel. Grynberg v. Questar Corp.*, Civil No. 99-MD-1604, consolidated as *In re Natural Gas Royalties Qui Tam Litigation*, Consolidated Case MDL No. 1293 (D. Wyo.) involves *qui tam* claims filed by Grynberg under the federal False Claims Act and is substantially similar to the other cases filed against pipelines and their affiliates that have been consolidated for discovery and pre-trial motions in Wyoming's federal district court. The cases involve allegations of industry-wide mismeasurement of natural gas quantities on which royalty payments are due the federal government

The defendants filed a motion contending that the court has no jurisdiction over the case because Grynberg cannot satisfy the statutory requirements for jurisdiction. The defendants argued Grynberg's allegations were publicly disclosed prior to the filing of his complaint and Grynberg is not the "original source" of the information on which the allegations are based. The Special Master appointed in the case issued a Report and Recommendation to the district court recommending dismissal of the Questar defendants, except for one small entity acquired by Questar Gas after these cases were filed. The district court heard arguments on whether to adopt the Special Master's Report on December 9, 2005. The district court has not issued a decision. Management is unable to determine a reasonable range of loss, if any, related to this matter.

### Environmental Matters

Questar Gas is listed as a responsible party at sites involving hazardous wastes.

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, 2005

**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2005**

UTAH	AVG CUST	TEMP.	Jan 1, 2005	June 1, 2005	REVENUE
		ADJ DTH	Change in Revenue	Change in Revenue	June 01, 2005
GSI	771,737	85,166,343	\$686,377,247	\$783,127,587	\$96,750,340
GSE	0	0	\$0	\$0	\$0
GSS	6,926	582,764	\$5,721,228	\$6,383,276	\$662,048
F1	655	7,149,969	\$43,442,592	\$51,602,504	\$8,159,912
F-3	40	0	\$131,448	\$130,716	(\$732)
F-4	2	3,270,250	\$19,077,510	\$22,816,943	\$3,739,433
NGV	1	129,548	\$1,065,605	\$1,213,486	\$147,881
E1	0	0	\$0	\$0	\$0
FT	38	12,807,883	\$2,023,641	\$2,023,641	\$0
MT	1	23,217	\$12,746	\$12,746	\$0
IT	76	17,957,998	\$2,551,214	\$2,551,214	\$0
<b>TOTAL UTAH</b>	<b>779,476</b>	<b>127,087,972</b>	<b>\$760,403,231</b>	<b>\$869,862,113</b>	<b>\$109,458,882</b>

WYOMING	AVG CUST	TEMP.	Jan 1, 2005	June 1, 2005	REVENUE
		ADJ DTH	Change in Revenue	Change in Revenue	June 01, 2005
GSI	22,764	3,048,035	\$25,862,880	\$28,913,384	\$3,050,504
GSW	1,122	159,217	\$1,390,418	\$1,549,763	\$159,345
F1	48	286,414	\$1,932,572	\$2,219,220	\$286,648
NGV	1	7,886	\$70,289	\$78,184	\$7,895
IC	3	349,647	\$110,955	\$110,955	\$0
IT	1	66,007	\$16,278	\$16,278	\$0
<b>TOTAL WY</b>	<b>23,939</b>	<b>3,917,206</b>	<b>\$29,383,392</b>	<b>\$32,887,784</b>	<b>\$3,504,392</b>

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

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, 2005

**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2005**

UTAH	AVG CUST	TEMP.	June 1 2005	Oct. 1 2005	REVENUE
		ADJ DTH	Change in Revenue	Change in Revenue	Nov 1, 2005
GS1	771,737	85,166,343	\$783,127,587	\$783,127,587	\$0
GSE	0	0	\$0	\$0	\$0
GSS	6,926	582,764	\$6,383,276	\$6,383,276	\$0
F1	655	7,149,969	\$51,602,504	\$51,602,504	\$0
F3	40	0	\$130,716	\$130,716	\$0
F4	2	3,270,250	\$22,816,943	\$22,816,943	\$0
NGV	1	129,548	\$1,213,486	\$1,213,486	\$0
E1	0	0	\$0	\$0	\$0
FT	38	12,807,883	\$2,023,641	\$2,023,641	\$0
MT	1	23,217	\$12,746	\$12,746	\$0
IT	76	17,957,998	\$2,551,214	\$2,551,214	\$0
<b>TOTAL UTAH</b>	<b>779,476</b>	<b>127,087,972</b>	<b>\$869,862,113</b>	<b>\$869,862,113</b>	<b>\$0</b>

WYOMING	AVG CUST	TEMP.	June 1 2005	Oct. 1 2005	REVENUE
		ADJ DTH	Change in Revenue	Change in Revenue	Nov 1, 2005
GS1	22,764	3,048,035	\$28,913,384	\$31,726,871	\$2,813,487
GSW	1,122	159,217	\$1,549,763	\$1,696,730	\$146,967
F1	48	286,414	\$2,219,220	\$2,483,595	\$264,375
NGV	1	7,886	\$78,184	\$85,463	\$7,279
IC	3	349,647	\$110,955	\$110,955	\$0
IT	1	66,007	\$16,278	\$16,278	\$0
<b>TOTAL WY</b>	<b>23,939</b>	<b>3,917,206</b>	<b>\$32,887,784</b>	<b>\$36,119,892</b>	<b>\$3,232,108</b>

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

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, 2005

**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2005**

UTAH	AVG CUST	TEMP.		Oct 1 2005 Change in Revenue	Nov. 1 2005 Change in Revenue	REVENUE Nov 1, 2005
		ADJ DTH				
GS1	771,737	85,166,343		\$783,127,587	\$944,079,519	\$160,951,932
GSE	0	0		\$0	\$0	\$0
GSS	6,926	582,764		\$6,383,276	\$7,482,950	\$1,099,674
F1	655	7,149,969		\$51,602,504	\$65,121,585	\$13,519,081
F3	40	0		\$130,716	\$130,596	(\$120)
F4	2	3,270,250		\$22,816,943	\$29,001,610	\$6,184,667
NGV	1	129,548		\$1,213,486	\$1,458,438	\$244,952
E1	0	0		\$0	\$0	\$0
FT	38	12,807,883		\$2,023,641	\$2,008,171	(\$15,470)
MT	1	23,217		\$12,746	\$12,746	\$0
IT	76	17,957,998		\$2,551,214	\$2,776,269	\$225,055
<b>TOTAL UTAH</b>	<b>779,476</b>	<b>127,087,972</b>		<b>\$869,862,113</b>	<b>\$1,052,071,884</b>	<b>\$182,209,771</b>

WYOMING	AVG CUST	TEMP.		Oct 1, 2005 Change in Revenue	Nov 1, 2005 Change in Revenue	REVENUE Nov 1, 2005
		ADJ DTH				
GS1	22,764	3,048,035		\$31,726,871	\$31,726,871	\$0
GSW	1,122	159,217		\$1,696,730	\$1,696,730	\$0
F1	48	286,414		\$2,483,595	\$2,483,595	\$0
NGV	1	7,886		\$85,463	\$85,463	\$0
IC	3	349,647		\$110,955	\$110,955	\$0
IT	1	66,007		\$16,278	\$16,278	\$0
<b>TOTAL WY</b>	<b>23,939</b>	<b>3,917,206</b>		<b>\$36,119,892</b>	<b>\$36,119,892</b>	<b>\$0</b>

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

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, 2005

**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2005**

UTAH	AVG	TEMP.	Nov. 1, 2005	Dec. 1, 2005	REVENUE
	CUST	ADJ DTH	Change in Revenue	Change in Revenue	Dec. 1, 2005
GS1	771,737	85,166,343	\$944,079,519	\$944,079,519	\$0
GSE	0	0	\$0	\$0	\$0
GSS	6,926	582,764	\$7,482,950	\$7,482,950	\$0
F1	655	7,149,969	\$65,121,585	\$65,121,585	\$0
F3	40	0	\$130,596	\$130,596	\$0
F4	2	3,270,250	\$29,001,610	\$29,001,610	\$0
NGV	1	129,548	\$1,458,438	\$1,458,438	\$0
E1	0	0	\$0	\$0	\$0
FT	38	12,807,883	\$2,008,171	\$2,008,171	\$0
MT	1	23,217	\$12,746	\$12,746	\$0
IT	76	17,957,998	\$2,776,269	\$2,776,269	\$0
<b>TOTAL UTAH</b>	<b>779,476</b>	<b>127,087,972</b>	<b>\$1,052,071,884</b>	<b>\$1,052,071,884</b>	<b>\$0</b>

WYOMING	AVG	TEMP.	Nov. 1, 2005	Dec. 1, 2005	REVENUE
	CUST	ADJ DTH	Change in Revenue	Change in Revenue	Dec. 1, 2005
GS1	22,764	3,048,035	\$31,726,871	\$33,825,536	\$2,098,665
GSW	1,122	159,217	\$1,696,730	\$1,806,355	\$109,625
F1	48	286,414	\$2,483,595	\$2,680,800	\$197,205
NGV	1	7,886	\$85,463	\$90,892	\$5,429
IC	3	349,647	\$110,955	\$110,955	\$0
IT	1	66,007	\$16,278	\$16,278	\$0
<b>TOTAL WY</b>	<b>23,939</b>	<b>3,917,206</b>	<b>\$36,119,892</b>	<b>\$38,530,816</b>	<b>\$2,410,924</b>

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

BLANK PAGE

BLANK PAGE

[Next page is 110]

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, 2005
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	1,316,987,394	1,378,578,772
3	Construction Work in Progress (107)	200-201	4,201,852	10,435,615
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,321,189,246	1,389,014,386
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(572,289,879)	(615,934,453)
6	Net Utility Plant (Enter Total of line 4 less 5)	-	748,899,367	773,079,933
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)	-	748,899,367	773,079,933
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)	-	3,778,304	4,029,883
22	TOTAL Other Property & Investments (Total of lines 14 thru 20)	-	3,778,304	4,029,883
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	1,993,282	3,092,237
25	Special Deposits (132-134)	-	0	0
26	Working Funds (135)	-	138,150	114,150
27	Temporary Cash Investments (136)	222-223	0	0
28	Notes Receivable (141)	-	465	27
29	Customer Accounts Receivable (142)	-	112,204,556	188,627,099
30	Other Accounts Receivable (143)	-	1,440,483	2,772,740
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,904,541)	(4,050,687)
32	Notes Receivable from Associated Companies (145)	-	0	0
33	Accounts Receivable from Assoc. Companies (146)	-	544,338	2,101,771
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)	-	6,159,422	6,660,794
38	Merchandise (155)	-		
39	Other Materials and Supplies (156)	-	65,213	67,813
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)	-	(58,855)	(79,876)
44	Gas Stored Underground - Current (164.1)	220	44,339,868	57,526,203
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220		
46	Prepayments (165)	230	2,188,038	3,125,155
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 51)		166,110,418	259,957,428

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	<b>DEFERRED DEBITS</b>			
53	Unamortized Debt Expense (181)	-	2,660,696	2,398,230
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Other Regulatory Assets (182.3)	-	11,591,068	12,547,423
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)	-	(162,125)	(268,364)
60	Temporary Facilities (185)	-		
61	Miscellaneous Deferred Debits (186)	233	3,667	10,343
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)	-	10,251,883	9,504,294
65	Accumulated Deferred Income Taxes (190)	234-235	2,519,547	2,277,518
66	Unrecovered Purchased Gas Costs (191)	-	15,219,854	39,851,814
67	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		42,084,589	66,321,256
68	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66)		960,872,678	1,103,388,500

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, 2005
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	115,254,975	
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	170,121,268	180,095,862	
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)	-	314,970,333	318,324,902	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	273,000,000	323,000,000	
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)	-	273,000,000	323,000,000	
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)	-	648,507	1,014,181	
29	Accumulated Provision for Rate Refunds (229)	-			
30	TOTAL Other Noncurrent Liab. (Enter Total of lines 24 thru 29)		648,507	1,014,181	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	0	0	
33	Accounts Payable (232)	-	78,779,823	151,924,079	
34	Notes Payable to Associated Companies (233)	-	95,200,000	77,400,000	
35	Accounts Payable to Associated Companies (234)	-	31,980,694	27,409,720	
36	Customer Deposits (235)	-	3,387,572	3,770,525	
37	Taxes Accrued (236)	262-263	(7,456,555)	(3,455,249)	
38	Interest Accrued (237)	-	4,226,152	4,308,098	
39	Dividends Declared (238)	-	0	0	
40	Matured Long-Term Debt (239)	-			
41	Matured Interest (240)	-			
42	Tax Collections Payable (241)	-	11,408,934	15,871,659	
43	Miscellaneous Current and Accrued Liabilities (242)	268	2,922,642	6,911,190	
44	Obligations Under Capital Leases-Current (243)	-			
45	TOTAL Current & Accrued Liab. (Enter Total of lines 32 thru 44)		220,449,262	284,140,022	

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, 2005
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)		11,634,421	22,248,567	
48	Accumulated Deferred Investment Tax Credits (255)		3,776,732	3,381,843	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	3,951,391	18,162,647	
51	Other Regulatory Liabilities (254)	278	2,314,771	2,072,742	
52	Unamortized Gain on Reacquired Debt (257)	260	0	0	
53	Accumulated Deferred Income Taxes (281-283)		130,127,261	131,043,596	
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		151,804,576	176,909,395	
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 )		960,872,678	1,103,388,500	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**STATEMENT OF INCOME FOR THE YEAR**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>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.</p> <p>4. Use page 122 for important notes regarding the statement of income or any account thereof.</p> | <p>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.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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	962,547,441	764,192,844
3	Operating Expenses			
4	Operating Expenses (401)	317-325	826,070,792	640,339,990
5	Maintenance Expenses (402)	317-325	7,189,978	4,662,779
6	Depreciation Expense (403)	336-338	45,754,340	41,885,641
7	Amort. & Depl. of Utility Plant (404-405)	336-338	36,970	35,522
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	11,012,532	9,767,396
14	Income Taxes - Federal (409.1)	262-263	17,674,328	(12,196,622)
15	- Other (409.1)	262-263	1,935,465	(1,808,574)
16	Provision for Deferred Income Taxes (410.1)	234-235	211,754	32,981,449
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)		909,886,158	715,667,581
24	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		52,661,283	48,525,263

Name of Respondent	This Report is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Origin (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2005

**STATEMENT OF INCOME FOR THE YEAR (Continued)**

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.

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.

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.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

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.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		962,547,441	764,192,844			2
						3
		826,070,792	640,339,990			4
		7,189,978	4,662,779			5
		45,754,340	41,885,641			6
		36,970	35,522			7
						8
						9
						10
						11
						12
		11,012,532	9,767,396			13
		17,674,328	(12,196,622)			14
		1,935,465	(1,808,574)			15
		211,754	32,981,449			16
		0	0			17
		0	0			18
						19
						20
						21
						22
		909,886,158	715,667,581			23
		52,661,283	48,525,263			24

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

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)	-	52,661,283	48,525,263
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)		830,635	887,986
36	Allow. for Other Funds Used During Construction (419.1)		0	0
37	Miscellaneous Nonoperating Income (421)		4,396,438	3,195,213
38	Gain on Disposition of Property (421.1)		168,952	64,843
39	TOTAL Other Income (Enter Total of lines 25 thru 34)		5,396,024	4,148,042
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		161,734	312,598
42	Miscellaneous Amortization (425)	340	7,812	59,997
43	Miscellaneous Income Deductions (426.1-426.5)	340	300,439	302,193
44	TOTAL Other Inc. Deductions (Total of lines 37 thru 39)		469,986	674,788
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	(5,826,577)	712,438
48	Income Taxes-Other (409.2)	262-263	506,897	160,303
49	Provision for Deferred Inc. Taxes (410.2)	234-235	7,168,897	326,500
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)		(394,889)	(395,128)
53	TOTAL Taxes on Other Inc. & Deduct. (Total of 42 thru 48)		1,454,328	804,113
54	Net Other Inc. & Deduct. (Enter Total of lines 35,40,49)		3,471,710	2,669,141
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		16,986,552	17,556,458
57	Amort. of Debt Disc. and Expense (428)	258-259	1,010,055	993,743
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	1,679,186	654,912
62	Other Interest Expense (431)	340	561,764	661,692
63	(Less) Allow. for Borr. Funds Used During Constr.-Cr.(432)		(79,158)	(133,599)
64	Net Interest Charges (Enter Total of lines 52 thru 59)		20,158,399	19,733,206
65	Income Before Extraord. Items (Total of lines 21, 50 & 60)		35,974,594	31,461,198
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)		0	0
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)		35,974,594	31,461,198

Name of Respondent <b>Questar Gas Company</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2005</b>	Year of Report <b>Dec. 31, 2005</b>
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------	----------------------------------------

**Statement of Accumulated Comprehensive Income and Hedging Activities**

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Income				
3	Preceding Year Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year				
6	Current Year Reclassifications from Account 219 to Net Income				
7	Current Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Year				

Name of Respondent <b>Questar Gas Company</b>	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 <b>Dec. 31, 2005</b>
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	----------------------------------------

**Statement of Accumulated Comprehensive Income and Hedging Activities(continued)**

Line No.	Other Cash Flow Hedges [Specify] (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

BLANK PAGE

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, 2005

**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)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance - Beginning of Year		170,121,268	164,160,071
2	Changes (Identify by prescribed retained earnings accounts)		0	0
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)		35,974,594	31,461,197
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)			
24			0	
25			0	0
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		(26,000,000)	(25,500,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock(Acct.438)(Lines 31 thru 35)		(26,000,000)	(25,500,000)
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)		180,095,862	170,121,268

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, 2005
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Current Year	Prior Year	
		Amount (in dollars) (b)	Amount (in dollars) (c)	
	APPROPRIATED RETAINED EARNINGS (Account 215) 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.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)  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.			
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)	180,095,862	170,121,268	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216)			
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	

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, 2005
<b>STATEMENT OF CASH FLOWS</b>			
1. If the notes to the cash flow statement in the resp <sup>r</sup> annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities 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)	35,974,594	
3	Non-Cash Charges (Credits) to Income		
4	Depreciation and Depletion	49,105,193	
5	Amortization of (Specify)		
6	ARO - Accum Depr Change	(329,357)	
7			
8	Deferred Income Taxes (Net)	1,158,364	
9	Investment Tax Credit Adjustments (Net)	(394,889)	
10	Net (Increase) Decrease in Receivables	(78,165,650)	
11	Net (Increase) Decrease in Inventory	(13,669,287)	
12	Net (Increase) Decrease in Allowances Inventory		
13	Net (Increase) Decrease in Payables and Accrued Expenses	81,490,760	
14	Net (Increase) Decrease in Other Regulatory Assets	(956,355)	
15	Net Increase (Decrease) in Other Regulatory Liabilities	(242,029)	
16	(Less) Allowance for Other Funds Used During Construction	79,158	
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other:		
19	Unrecovered Purchased Gas Costs	(24,631,960)	
20	Other Deferred Debits	1,109,619	
21	Prepayments	(937,118)	
22	Deferred Credits	24,825,402	
23	Asset Retirement Obligation	365,674	
24	Net Cash Provided by (Used in) Operating Activities		
25	(Total of lines 2 thru 20)	74,782,120	
26	Cash Flows from Investment Activities:		
27	Construction and Acquisition of Plant (including land):		
28	Gross Additions to Utility Plant (less nuclear fuel)	(70,478,255)	
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	(79,158)	
33	Other: Retirement of Utility Plant	(2,478,148)	
34			
35	Cash Outflows for Plant (Total of lines 26 thru 33)	(73,035,561)	
36			
37	Acquisition of Other Noncurrent Assets (d)	(251,580)	
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: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY			Dec. 31, 2005
STATEMENT OF CASH FLOWS (Continued)			
4. Investing Activities Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. 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		5. Codes used: (a) Net proceeds or payments. (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) (a)	Amounts (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)		(73,287,140)
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-term Debt (b)		50,000,000
62	Preferred Stock		
63	Adjustment due to Reorganization		(6,620,025)
64	Other: Notes payable to affiliates		(17,800,000)
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)		25,579,975
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		(26,000,000)
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)		(420,025)
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)		1,074,955
87			
88	Cash and Cash Equivalents at Beginning of Year		2,131,432
89			
90	Cash and Cash Equivalents at End of Year		3,206,387

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.

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.

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.

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.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

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.

## **Note 1 – Summary of Significant Accounting Policies**

### Nature of Business

Questar Gas is a wholly owned subsidiary of Questar. The Company provides retail natural gas distribution in Utah, southwestern Wyoming and a small portion of southeastern Idaho.

### Use of Estimates

The financial statements were prepared in accordance with U.S. generally accepted accounting principles (GAAP) and with the instructions for annual reports on Form 10-K and Regulations S-X and S-K. The preparation of financial statements and notes in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

### Revenue Recognition

Questar Gas records revenues for gas delivered to residential and commercial customers but not billed as of the end of the accounting period. Unbilled gas deliveries are estimated for the period from the date meters are read to the end of the month. Approximately one-half month of revenue is estimated in any period. Gas costs and other variable costs are recorded on the same basis to ensure proper matching of revenues and expenses. Questar Gas tariff allows for monthly adjustments to customer charges to approximate the effect of abnormal weather on nongas revenues. The weather-normalization adjustment significantly reduces the impact of weather on gas distribution earnings.

## Regulation

Questar Gas is regulated by the Public Service Commission of Utah (PSCU) and the Public Service Commission of Wyoming (PSCW). The Idaho Public Utilities Commission has contracted with the PSCU for rate oversight of Questar Gas 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 and enlargement or abandonment of jurisdictional natural gas facilities. Regulation is intended to permit the recovery, through rates, of the cost of service, including a return on investment.

The financial statements of Questar Gas 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.

## Purchased-Gas Adjustments

Questar Gas accounts for purchased-gas costs in accordance with procedures authorized by the PSCU and the PSCW. Purchased-gas costs that are different from those provided for in present rates are accumulated and recovered or credited through future rate changes. Questar Gas may hedge a portion of its natural gas supply to mitigate price fluctuations for gas distribution customers. The benefits and the costs of hedging are included in the purchased-gas-adjustment account. The regulatory commissions allow Questar Gas to record periodic mark to market adjustments for commodity price hedging contracts in the purchased-gas-adjustment account. Questar Gas was not a party to hedging transactions as of December 31, 2005 or 2004.

## Other Regulatory Assets and Liabilities

In addition to purchased-gas adjustments, rate regulated businesses are permitted to defer recognition of certain costs, which is different from the accounting treatment required of nonrate regulated businesses. See Note 5 to the financial statements for a description and comparison of regulatory assets and liabilities as of December 31, 2005 and 2004.

## 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 is stated at historical cost. Maintenance and repair costs are expensed as incurred. Abandonment costs on a majority of long-lived distribution assets have not been capitalized due to a lack of a legal obligation to abandon the assets.

Depreciation and amortization are based upon rates that will systematically charge the costs of assets against income over the estimated useful lives of those assets. 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. Distribution assets 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. Average depreciation and amortization rates used in the 12 months ended December 31, were as follows.

	2005	2004	2003
Distribution plant	3.9%	3.7%	3.7%
Gas wells, per Mcf	\$0.11	\$0.11	\$0.13

#### Impairment of Long-Lived Assets

Properties are evaluated on a specific asset basis or in groups of similar assets, as applicable. Impairment of an evaluated asset is indicated when a triggering event occurs and the sum of the estimated undiscounted future net cash flows is less than its carrying value. If 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 revenues, operating costs and other factors.

#### Goodwill

Goodwill represents the excess of the cost over the fair value of net assets of acquired businesses. Goodwill is not amortized, but is tested for impairment at a minimum of once a year or when a triggering event occurs. Annual impairment tests are conducted in the fourth quarter. If a triggering event occurs, the undiscounted net cash flows of the asset or entity to which the goodwill relates are evaluated. Impairment is indicated if undiscounted cash flows are less than the carrying value of the assets. The amount of the impairment is measured using a discounted cash flow model considering future revenues, operating costs, a risk adjusted discount rate and other factors.

#### Capitalized Interest and 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. Interest expense was reduced by \$79,000 in 2005, \$134,000 in 2004 and \$70,000 in 2003. No amounts of equity AFUDC were recorded in the three years ended December 31, 2005.

#### Gas Price Hedges

The Company follows the accounting provisions of SFAS 133, as amended, "Accounting for Derivative Instruments and Hedging Activities." All gas price hedges are recorded at fair value. Changes in fair value, which result in gains or losses, are reported in the purchased-gas adjustment account. The Company did not have hedges outstanding at December 31, 2005 and 2004. The Company has a number of contracts that are derivative instruments that are specifically excluded from the provisions of SFAS 133 because they are normal sales and purchase transactions.

#### 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. The Company estimates bad debt expense as 1.0% of general service revenues with periodic adjustments. Bad debt expense amounted to \$8.6 million, \$6.2 million and \$3.7 million for the years ended December 31, 2005, 2004 and 2003, respectively. Uncollected accounts are generally written off five months after gas is delivered and interest is no longer accrued. The allowance for bad debt expenses was \$4.1 million and \$2.9 million at December 31, 2005, and 2004, respectively.

#### Income Taxes

Questar and its subsidiaries file a consolidated federal income tax return. Questar Gas accounts for income tax expense on a separate return basis and records tax benefits as they are generated. Deferred income taxes have been provided for the temporary timing differences arising 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.

#### Recent Accounting Developments

In March 2005, the Financial Accounting Standards Board (FASB) issued Interpretation No. 47 (FIN 47), "Accounting for Conditional Asset Retirement Obligations – an Interpretation of FASB Statement No. 143" (SFAS 143). FIN 47 clarifies the term conditional asset retirement obligation as used in SFAS 143 and requires a liability to be recorded if the fair value of the obligation can be reasonably estimated. The types of asset retirement obligations that are covered by FIN 47 are those for which an entity has a legal obligation to perform an asset retirement activity; however, the timing and/or method of settling the obligation are conditional on a future event that may or may not be within the control of the entity. FIN 47 also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation. The adoption of FIN 47 in 2005 did not have a significant impact on Questar Gas results of operation or financial position.

In June 2005, the FASB issued SFAS 154, "Accounting Changes and Error Corrections," a replacement of existing accounting pronouncements. SFAS 154 modifies accounting and reporting requirements when a company voluntarily chooses to change an accounting principle or correct an accounting error. SFAS 154 requires retroactive restatement of prior period financial statements unless it is impractical. Previous accounting guidelines allowed recognition by cumulative effect in the period of the accounting change. SFAS 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005.

In July 2005, the FASB issued an exposure draft of a Proposed Interpretation "Accounting for Uncertain Tax Positions," an Interpretation of FASB Statement 109. The exposure draft seeks to reduce perceived diversity in practice associated with recognition and measurement in the accounting for income taxes. The exposure draft would apply to all tax positions accounted for in accordance with SFAS 109, "Accounting for Income Taxes." The exposure draft requires that a tax position meet a "probable recognition threshold" for the benefit

of the uncertain tax position to be recognized in the financial statements. This threshold is to be met assuming that the tax authorities will examine the uncertain tax position. The exposure draft contains guidance with respect to the measurement of the benefit that is recognized for an uncertain tax position, when that benefit should be derecognized, and other matters. The proposed effective date has been postponed. The Company has not evaluated the potential effect of this proposed change in accounting principle.

Questar has granted and may continue to grant stock based compensation to certain Questar Gas employees. In December 2004, the FASB issued Statement 123 (revised 2004), (SFAS 123R), "Share Based Payment," which replaces SFAS 123 and supersedes APB Opinion 25. SFAS 123R eliminates the alternative to use APB Opinion 25's intrinsic value method of accounting that was provided in SFAS 123 as originally issued. Pro forma disclosure will no longer be allowed. The effective date for implementation of SFAS 123R is January 1, 2006. Alternative phase-in methods are allowed under SFAS 123R. Questar intends to use the modified prospective phase-in method that requires recognition of compensation costs for all share based payments granted, modified or settled after the date of implementation as well as for any awards that were granted prior to the implementation date for which the required service has not yet been performed. The Company believes that the modified prospective phase-in method will not have a material effect on the Company's operating results or financial position.

## **Note 2 – Rate Regulation**

### Gas-Processing Dispute

On August 1, 2003, the Utah Supreme Court issued an order reversing an August 2000 decision made by the PSCU concerning certain natural gas-processing costs incurred by Questar Gas to manage the heat content of its gas supply. As a result of the court's order, Questar Gas recorded a \$29 million liability for a potential refund to gas distribution customers. This liability included revenue received for processing costs and interest from June 1999 through September 2004. On August 30, 2004, the PSCU ruled that Questar Gas failed in 1999 to prove that its decision to contract for gas processing with an affiliate was prudent. Questar Gas reduced its rates on September 1, 2004, to eliminate the collection of gas-processing costs and on October 1, 2004, began refunding previously collected costs, plus interest, over a 12-month period.

In response to a Questar Gas petition, the PSCU clarified that its order did not preclude recovery of ongoing and certain past processing costs. Questar Gas requested ongoing rate coverage for gas processing costs in its pass-through filings. On January 31, 2005, Questar Gas filed a rate request with the PSCU to recover \$5.7 million per year of gas processing costs through its gas-balance account. The \$5.7 million is Utah's share of the estimated \$6 million annual cost of operating the gas processing plant. The Wyoming share has been recovered in rates.

In October 2005, Questar Gas, the Utah Division of Public Utilities and the Committee of Consumer Services submitted a stipulation to the PSCU to resolve issues related to cost recovery of carbon dioxide processing activities. The PSCU held a hearing on October 20, 2005, and issued an order on January 6, 2006 approving the stipulation beginning on February 1, 2005. The stipulation provides for the recovery of 90% of the non fuel cost of service for processing and 100% of the fuel costs up to 360 Mdt per year. Half of the third-party processing revenues are shared with customers after the first \$0.4 million. In the fourth quarter of 2005 Questar Gas reduced expenses for recovery of gas costs by \$4.9 million for the period from February 1, 2005 to December 31, 2005. A request to the PSCU for rehearing of this issue was denied. The two

individuals who filed this request have indicated they may appeal the issue to the Utah Supreme Court.

### State Rate Regulation

Questar Gas files periodic applications with the PSCU and PSCW requesting permission to reflect annualized gas cost increases or decreases in its rates. Gas costs are passed on to customers on a dollar for dollar basis with no markup.

### **Note 3 – Asset Retirement Obligations (ARO)**

On January 1, 2003, Questar Gas adopted SFAS 143 “Accounting for Asset Retirement Obligations.” 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 provisions of SFAS 143 do not apply to a majority of the Company’s long-lived distribution system assets due to a lack of a legal obligation to retire the assets. Changes in asset retirement obligations for the 12 months ended December 31, were as follows:

	2005	2004
	(in thousands)	
Balance at January 1,	\$ 5,745	\$ 8,870
Additions	330	
Change in ARO payable to Wexpro	(521)	(3,159)
Accretion	36	34
Balance at December 31,	\$ 5,590	\$ 5,745

The accounting treatment of reclamation activities associated with ARO for properties administered under the Wexpro Agreement is spelled out in a guideline letter between Wexpro and the Utah Division of Public Utilities and the staff of the PSCW. Pursuant to the stipulation, Wexpro collects and deposits in trust certain funds related to estimated ARO costs. The funds are used to satisfy retirement obligations as the properties are abandoned. At December 31, 2005, \$3.7 million was held in this trust invested in a short-term bond index fund.

### **Note 4 – Questar Regulated Services Merger**

Questar Gas prior parent company, Questar Regulated Services Company (Regulated Services), merged effective March 31, 2005 with Questar Gas. Questar Gas was the surviving company. Regulated Services was a holding company that provided management, engineering and accounting services for its wholly owned subsidiaries, Questar Pipeline and Questar Gas. Regulated Services was a wholly owned subsidiary of Questar. Questar Pipeline and Questar Gas became wholly owned subsidiaries of Questar as a result of the merger.

### **Note 5 – Regulatory Assets and Liabilities**

Questar Gas has other regulatory assets and liabilities in addition to purchased-gas adjustments described in Note 1 of the financial statements included in Item 8 in Part II of this Annual Report. The Company recovers these costs but does not generally receive a return on these assets. Questar Gas has a regulatory asset representing a retroactive charge for the abandonment costs associated with gas wells operated on its behalf by Wexpro. The regulatory

asset will be reduced over the next 15 years following an amortization schedule or as cash is paid to plug and abandon wells.

Gains and losses on the reacquisition of debt by rate regulated companies are deferred and amortized as interest expense over the would be remaining life of the retired debt. The reacquired debt costs had a weighted average life of approximately 13 years as of December 31, 2005. The cost of the early retirement windows offered to employees of rate regulated subsidiaries was deferred and amortized over a five-year period, which concluded in 2005. The Company is allowed to recover certain deferred taxes from customers. Production taxes on cost-of-service gas production are recorded when the gas is produced and recovered from customers when taxes are paid, generally within 12 months.

The PSCU has allowed Questar Gas to defer incremental operating costs of meeting the requirements of the Pipeline Safety Improvement Act as a regulatory asset. This asset will be amortized in the next rate case or 2007, whichever is sooner.

Regulatory liabilities are included with Other Long-Term Liabilities in the Balance Sheets. A list of regulatory assets and liabilities follows:

	December 31,	
	2005	2004
	(in thousands)	
<u>Regulatory assets</u>		
Cost of reacquired debt	\$ 9,504	\$10,252
Asset retirement obligations		
cost-of-service gas wells	4,576	5,097
Deferred production taxes	4,861	4,258
Early retirement costs		1,362
Pipeline integrity costs	3,111	1,042
Other		(168)
	<u>\$22,052</u>	<u>\$21,843</u>
<u>Regulatory liabilities</u>		
Income taxes recoverable from customers	\$ 2,073	\$ 2,315

#### **Note 6 – Debt**

Questar makes loans to Questar Gas under a short-term borrowing arrangement. Short-term notes payable to Questar totaled \$77.4 million at December 31, 2005 with an interest rate of 4.42% and \$95.2 million at December 31, 2004 with an interest rate of 2.42%.

Questar Gas long-term debt consists of \$273 million of medium-term notes with interest rates ranging from 5.02% to 7.58% due 2007 to 2018 and a \$50 million bank term loan at 4.92% due 2010. Long-term debt maturities are \$10.0 million in 2007, \$43.0 million in 2008, \$50.0 million in 2010 and \$220 million after 2010. All notes are unsecured obligations and rank equally with all other unsecured liabilities. At December 31, 2005, Questar Gas could pay dividends of \$342 million without violating the terms of its debt covenants.

On December 15, 2005, Questar Gas borrowed \$50 million from a bank under a five-year term loan agreement. The loan's interest rate varies periodically with changes in short-term interest rates available in the credit markets. On June 21, 2004, Questar Gas called \$17 million in

medium-term notes that carried an interest rate of 8.12%. A call premium of \$0.7 million is being amortized over the remaining life of the original notes in accordance with regulatory treatment.

Cash paid for interest was \$19.1 million in 2005, \$19.5 million in 2004 and \$20.8 million in 2003.

#### Note 7 – Financial Instruments and Risk Management

The carrying value and estimated fair values of the Company's financial instruments were as follows:

	December 31, 2005		December 31, 2004	
	Carrying Value	Estimated Fair Value	Carrying Value	Estimated Fair Value
	(in thousands)			
<b>Financial assets</b>				
Cash and cash equivalents	\$ 3,206	\$ 3,206	\$ 2,131	\$ 2,131
<b>Financial liabilities</b>				
Notes payable to Questar	\$ 77,400	\$ 77,400	\$ 95,200	\$ 95,200
Long-term debt	323,000	336,564	273,000	295,607

The Company used the following methods and assumptions in estimating fair values.

*Cash and cash equivalents and short-term debt* – the carrying amount approximates fair value.

*Long-term debt* – the fair value of fixed-rate debt is based on the discounted present value of cash flows using the Company's current borrowing rates. The carrying amount of variable-rate debt approximates fair value.

#### Note 8 – Income Taxes

The components of income taxes for Questar Gas were as follows:

	Year Ended December 31,		
	2005	2004	2003
	(in thousands)		
<b>Federal</b>			
Current	\$15,353	(\$11,485)	\$ 2,171
Deferred	3,841	30,594	10,067
<b>State</b>			
Current	2,442	(1,648)	62
Deferred	35	2,714	1,206
Deferred investment tax credits	(395)	(395)	(393)
	<u>\$21,276</u>	<u>\$19,780</u>	<u>\$13,113</u>

The difference between the statutory federal income tax rate and the Company's effective income tax rate is explained as follows:

Year Ended December 31,

	2005	2004	2003
	(in percentages)		
Federal income taxes statutory rate	35.0	35.0	35.0
Increase (decrease) as a result of State income taxes, net of federal income tax benefit	2.8	1.4	2.5
Amortize investment tax credits related to rate regulated assets	(0.7)	(0.8)	(1.2)
Deferred taxes related to regulated assets for which deferred taxes were not provided in prior years		1.6	2.7
Other	0.1	1.4	
Effective income tax rate	37.2	38.6	39.0

Significant components of the Company's deferred income taxes were as follows:

	December 31,	
	2005	2004
	(in thousands)	
Deferred tax liabilities		
Property, plant and equipment	\$119,703	\$117,850
Employee benefits and compensation costs	(1,679)	3,351
Total deferred tax liabilities	118,024	121,201
Deferred tax assets		
Tax credits carried forward		3,440
Deferred income taxes – noncurrent	\$118,024	\$117,761
Deferred income taxes – current liability		
Purchased-gas adjustment	\$ 15,144	\$ 13,018
Other	(1,020)	
	\$ 14,124	\$ 13,018

Questar Gas paid cash for income taxes of \$13.7 million in 2005 and \$1.2 million in 2003 and received a \$2.9 million refund in 2004.

#### **Note 9 – Commitments and Contingencies**

Questar Gas is involved in a variety of pending legal disputes involving commercial litigation arising in the ordinary course of business, including, but not limited to, royalty claims, contract claims and environmental claims. While the ultimate outcome and impact on Questar Gas cannot be predicted with certainty, management believes that the outcome of these cases will not have a material adverse effect on financial position, operating results 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 38 gas supply contracts using indexed or fixed pricing. Questar Gas has commitments to purchase gas of \$264.7 million in 2006, \$77.4 million in 2007, \$38.7 million in 2008, and \$27.0 million in 2009. Generally, at the conclusion of the heating season and after a bid process, new agreements for the next heating season are put in place. Questar Gas bought natural gas under purchase agreements amounting to \$447 million, \$336 million and \$180 million in 2005, 2004 and 2003, respectively. In addition, Questar Gas makes use of various storage arrangements to meet peak gas demand during certain times of the heating season.

Questar Gas has third-party transportation commitments requiring yearly payments of \$4.3 million through 2018.

Questar Gas has contracted for transportation and storage services with Questar Pipeline. Annual payments and the years covered are as follows:

	<u>(in millions)</u>
2006	\$71.3
2007	70.9
2008	69.4
2009	68.7
2010	68.7
After 2010	457.4

#### **Note 10 – Employee Benefits**

##### Pension Plan

Questar Gas employees are covered by Questar's defined benefit pension plan. Benefits are generally based on the employee's age at retirement, years of service and highest earnings in a consecutive 72 pay period interval during the ten years preceding retirement. Questar is subject to and complies with minimum required and maximum allowed annual contribution levels mandated by the Employee Retirement Income Security Act and by the Internal Revenue Code. Subject to the above limitations, Questar intends to fund the qualified retirement plan approximately equal to the yearly expense. Plan assets consist principally of equity securities and corporate and U.S. government debt obligations. The Company relies on a third-party consultant to calculate the pension plan projected benefit obligation. Pension expense was \$11.2 million in 2005, \$5.9 million in 2004 and \$6.0 million in 2003. Regulated Services transferred pension and postretirement medical benefit obligations to Questar gas as a result of the reverse merger.

Questar Gas portion of plan assets and benefit obligations can not be determined because the plan assets are not segregated or restricted to meet the Company's pension obligations. If the Company were to withdraw from the pension plan, the pension obligation for the Company's employees would be retained by the pension plan. At December 31, 2005 and 2004 Questar's accumulated benefit obligation exceeded the fair value of plan assets.

##### Postretirement Benefits Other Than Pensions

Eligible Questar Gas employees participate in Questar's postretirement benefits other than pensions plan. Postretirement health care benefits and life insurance are provided only to employees hired before January 1, 1997. The Company pays a portion of the costs of health care benefits, based on an employee's years of service, and limited to 170% of the 1992 contribution.

The Company intends to fund as necessary to comply with regulatory orders for recovery of these expenses. Plan assets consist of equity securities and corporate and United States government debt obligations. The Company amortizes its transition obligation over a 20-year period, which began in 1992. A third-party consultant calculates the projected benefit obligation. Postretirement benefits other than pensions cost \$2.8 million in 2005, \$1.1 million in 2004 and \$1.6 million in 2003.

The Company's portion of plan assets and benefit obligations related to postretirement medical and life insurance benefits can not be determined because the plan assets are not segregated or restricted to meet the Company's obligations. At December 31, 2005 and 2004 Questar's accumulated benefit obligation exceeded the fair value of plan assets.

#### Postemployment Benefits

Eligible Questar Gas employees participate in Questar's long-term disability plan. The Company recognizes the net present value of the liability for postemployment benefits, such as long-term disability benefits and health care and life insurance costs, when employees become eligible for such benefits. Postemployment benefits are paid to former employees after employment has been terminated but before retirement benefits are paid. The Company accrues both current and future costs. Questar Gas postemployment liability at December 31 was \$0.9 million and \$0.2 million in 2005 and 2004, respectively.

#### Employee Investment Plan

Questar Gas participates in Questar's Employee Investment Plan, which allows eligible employees to purchase shares of Questar Corporation common stock or other investments through payroll deduction. The Company matches 80% of employees' pretax purchases up to a maximum of 6% of their qualifying earnings. In addition, each year the Company makes a nonmatching contribution of \$200 to each eligible employee. The Company's expense equals its matching contribution and amounted to \$3.1, \$1.6 and \$1.6 million for the years ended December 31, 2005, 2004 and 2003, respectively.

#### **Note 11 – Related Party Transactions**

In 2005, Questar Gas provided administrative, technical, accounting, legal, data processing, communication services and regulatory support to Questar Pipeline at a cost of \$20.5 million. Prior to January 1, 2005, Regulated Services provided administrative, technical, legal and accounting support to Questar Gas. The cost of this support was \$35.9 million in 2004 and \$33.6 million in 2003. Questar Gas also provided services amounting to \$5.8 million to other affiliated companies in 2005. The majority of these costs are allocated and included in operating and maintenance expenses. The allocation methods are based on the nature of the charges. Management believes that the allocation methods are reasonable.

Questar Gas has reserved transportation capacity on Questar Pipeline for 951,000 dth per day including 50,000 dth per day of winter peaking service. Questar Gas periodically releases excess capacity and receives a credit from Questar Pipeline for the released capacity revenues and a portion of Questar Pipeline's interruptible transportation revenues. Questar Gas paid for transportation, storage and processing services provided by Questar Pipeline and a subsidiary amounting to \$76.7 million in 2005, \$80.3 million in 2004 and \$75.6 million in 2003, which included demand charges. The costs of these services were included in cost of gas sold.

Wexpro, an affiliated company, manages and develops certain properties owned by Questar Gas under the terms of the Wexpro Agreement. The Company receives a portion of Wexpro's income from oil operations after recovery of Wexpro's operating expenses and a return on investment. This amount, which is included in revenues and reduces amounts billed to gas distribution customers, was \$6.1 million in 2005, \$4.7 million in 2004 and \$2.2 million in 2003. The amounts that Questar Gas paid Wexpro for the operation of gas properties owned by Questar Gas were \$132.0 million in 2005, \$115.4 million in 2004 and \$101.6 million in 2003. Questar Gas reports these amounts in cost of gas sold.

Also included in cost of gas sold are amounts paid to Questar Gas Management, an affiliate, for gathering of Company owned gas and purchased gas. These costs amounted to \$13.1 million in 2005, \$11.6 million in 2004 and \$10.7 million in 2003. The Company purchased gas from other affiliates amounting to \$13.9 million in 2005, \$4.4 million in 2004 and \$5.2 million in 2003.

Questar Gas has a lease with an affiliate for space in an office building located in Salt Lake City, Utah. Rent expense was \$1.4 million in 2005, 2004 and 2003. The lease payment will be \$2.2 million in 2006, \$2.4 million in 2007, \$2.5 million in 2008 and \$2.6 million in 2009 and 2010.

An affiliated company, Questar InfoComm Inc., provided data processing and communication services (IT) to Questar Gas. The Company paid Questar InfoComm \$0.5 million in 2005, \$5.5 million in 2004 and \$12.1 million in 2003 for these services. The Company also paid Questar InfoComm for software development of \$1.7 million and \$3.1 million in 2004 and 2003, respectively. Questar Gas capitalizes these costs.

Questar charged Questar Gas for certain administrative functions amounting to \$8.8 million in 2005, \$6.9 million in 2004 including \$0.8 million for IT charges and \$5.1 million in 2003. These costs are included in operating and maintenance expenses and are allocated based on each affiliated company's proportional share of revenues less product costs; property, plant and equipment; and labor costs. Management believes that the allocation method is reasonable.

Questar Gas borrowed cash from Questar and incurred interest expense of \$1.7 million in 2005, \$0.7 million in 2004 and \$0.1 million in 2003.

BLANK PAGE

BLANK PAGE

[Next page is 200]

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, 2005
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)	1,363,285,033		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	8,644,252		
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	1,371,929,285		
9	Leased to Others			
10	Held for Future Use	5,037		
11	Construction Work in Progress	10,435,614		
12	Acquisition Adjustments	6,644,450		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,389,014,386		
14	Accum. Prov. for Depr., Amort., & Depl.	(615,934,453)		
15	Net Utility Plant (Enter Total of line 13 less 14)	773,079,933		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	606,084,065		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	8,858,388		
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)	614,942,453		
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.	992,000		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	615,934,453	N/A	

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, 2005
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) _____ (e)	Other (Specify) _____ (f)	Other (Specify) _____ (g)	Common (h)	Line No.
					1
					2
1,363,285,033					3
					4
					5
8,644,252					6
					7
1,371,929,285					8
					9
5,037					10
10,435,614					11
6,644,450					12
1,389,014,386					13
(615,934,453)					14
773,079,933					15
					16
					17
606,084,065					18
8,858,388					19
					20
					21
614,942,453					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
992,000					32
615,934,453	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, 2005

**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	671,861	0
14	327 Field Compressor Station Structures	25,701	0
15	328 Field Meas. and Reg. Sta. Structures	763,405	0
16	329 Other Structures	572,940	0
17	330 Producing Gas Wells-Well Construction	58,769,759	0
18	331 Producing Gas Wells-Well Equipment	19,503,876	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	1,700,274	0
22	335 Drilling and Cleaning Equipment	0	0
23	336 Purification Equipment	1,011,923	0
24	337 Other Equipment	174,182	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0
26	TOTAL Production and Gathering Plant	91,031,761	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	91,031,761	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	91,031,761	0

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, 2005
-------------------------------------------	------------------------------------------------------------	--------------------------------	---------------------------------

**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.

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-

ments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

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
(8,133)	0	0	663,729	326	13
0	0	0	25,701	327	14
0	0	0	763,405	328	15
(256,955)	0	0	315,985	329	16
(218,140)	0	0	58,551,619	330	17
(87,578)	0	0	19,416,299	331	18
0	0	0	1,238,526	332	19
0	0	0	331,990	333	20
0	0	0	1,700,274	334	21
0	0	0	0	335	22
(422,602)	0	0	589,321	336	23
0	0	0	174,182	337	24
0	0	0	0	338	25
(993,408)	0	0	90,038,353		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
(993,408)	0	0	90,038,353		37
					38
(993,408)	0	0	90,038,353		39

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, 2005
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, 2005
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, 2005
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	4,663,845	34,745	
90	375 Structures and Improvements	51,948,639	475,855	
91	376 Mains	518,325,172	31,645,238	
92	377 Compressor Station Equipment	4,004,326	284,102	
93	378 Meas. and Reg. Sta. Equip.-General	24,176,682	2,022,908	
94	379 Meas. and Reg. Sta. Equip.-City Gate			
95	380 Services	258,827,991	6,846,906	
96	381 Meters	93,775,024	10,870,153	
97	382 Meter Installations	74,509,362	6,723,967	
98	383 House Regulators	12,068,729	0	
99	384 House Reg. Installations	2,377,370	0	
100	385 Industrial Meas. and Reg. Sta. Equipment			
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	2,572,031	3,254	
103	388 Asset Retire Costs - Dist	115,896	0	
104	TOTAL Distribution Plant	1,047,365,066	58,907,128	
105	6. General Plant			
106	389 Land and Land Rights	651,314	0	
107	390 Structures and Improvements	3,847,401	2,774	
108	391 Office Furniture and Equipment	77,641,934	2,091,472	
109	392 Transportation Equipment	26,952,152	2,851,838	
110	393 Stores Equipment	636,970	0	
111	394 Tools, Shop, and Garage Equipment	20,281,076	1,134,203	
112	395 Laboratory Equipment	524,641	0	
113	396 Power Operated Equipment	6,915,711	955,566	
114	397 Communication Equipment	23,249,925	348,045	
115	398 Miscellaneous Equipment	406,139	1,743	
116	Subtotal	161,107,263	7,385,641	
117	399 Other Tangible Property	71,663	0	
118	TOTAL General Plant	161,178,926	7,385,641	
119	TOTAL (Accounts 101 and 106)			
120	Gas Plant Purchased (See Instr. 8)			
121	(Less) Gas Plant Sold (See Instr. 8)			
122	Experimental Gas Plant Unclassified			
123	TOTAL Gas Plant in Service	1,299,645,379	66,292,769	

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, 2005
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
(8,013)	0	0	4,690,577	374	89
(67,947)	0	0	52,356,547	375	90
(1,123,482)	0	0	548,846,928	376	91
(48,924)	0	0	4,239,504	377	92
(593,721)	0	0	25,605,869	378	93
				379	94
(190,644)	0	0	265,484,253	380	95
(1,557)	0	0	104,643,620	381	96
(46,380)	0	0	81,186,949	382	97
0	0	0	12,068,729	383	98
(37,734)	0	0	2,339,636	384	99
				385	100
				386	101
(53,349)	0	0	2,521,936	387	102
0	329,357	0	445,253	388	103
(2,171,751)	329,357	0	1,104,429,800		104
					105
(1,671)	0	0	649,643	389	106
0	0	3,833,626	7,683,800	390	107
(10,430,182)	0	13,876,167	83,179,391	391	108
(2,495,784)	0	421,513	27,729,719	392	109
0	0	0	636,970	393	110
(32,417)	0	232,872	21,615,735	394	111
0	0	0	524,641	395	112
(898,237)	0	(7,533)	6,965,506	396	113
(749,733)	0	(3,665,384)	19,182,853	397	114
0	0	99,452	507,334	398	115
(14,608,024)	0	14,790,712	168,675,591		116
0	0	0	71,663	399	117
(14,608,024)	0	14,790,712	168,747,254		118
					119
			0		120
			0		121
					122
(17,773,183)	329,357	14,790,712	1,363,285,033		123

BLANK PAGE

BLANK PAGE  
(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, 2005
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) IDAHO				
1. Report below the original cost of gas plant in service according to the prescribed accounts.		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),		
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.				
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.				
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.				
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries				
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, 2005	
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 adjust-</p>		<p>ments, 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	Year of Report
QUESTAR GAS COMPANY		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2005
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	
77	TOTAL Nat. Gas Storage and Proc. Plant		NONE	
78	4. Transmission Plant			
79	365.1 Land and Land Rights			
80	365.2 Rights-of-Way			
81	366 Structures and Improvements			
82	367 Mains			
83	368 Compressor Station Equipment			
84	369 Measuring and Reg. Sta. Equipment			
85	370 Communication Equipment			
86	371 Other Equipment			
87	TOTAL Transmission Plant		NONE	

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, 2005
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, 2005
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	2,048,019		8,523
92	377 Compressor Station Equipment	0		0
93	378 Meas. and Reg. Sta. Equip.-General	45,533		0
94	379 Meas. and Reg. Sta. Equip.-City Gate	0		0
95	380 Services	804,462		24,444
96	381 Meters	351,184		3,095
97	382 Meter Installations	558,705		(1,208)
98	383 House Regulators	37,044		0
99	384 House Reg. Installations	0		0
100	385 Industrial Meas. and Reg. Sta. Equipment	0		0
101	386 Other Prop. on Customers' Premises	0		0
102	387 Other Equipment	0		0
103	TOTAL Distribution Plant	3,883,537		34,854
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	3,883,537		34,854

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, 2005
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
(155,025)	0	0	1,901,517	376	91
0	0	0	0	377	92
(5,242)	0	0	40,291	378	93
0	0	0	0	379	94
(699)	0	0	828,207	380	95
0	0	0	354,279	381	96
0	0	0	557,497	382	97
0	0	0	37,044	383	98
0	0	0	0	384	99
0	0	0	0	385	100
0	0	0	0	386	101
0	0	0	0	387	102
(160,966)	0	0	3,757,425		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
			0	399	116
0	0	0	0		117
					118
			0		119
			0		120
					121
(160,966)	0	0	3,757,425		122

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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				
2				
3	PAGE NOT APPLICABLE			
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				
45	Total			

Name of Respondent <b>Questar Gas Company</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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				
2				
3	PAGE NOT APPLICABLE			
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				
45	<b>Total</b>			

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, 2005	Year of Report Dec. 31, 2005
<b>GAS PLANT HELD FOR FUTURE USE (Account 105)</b>					
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	
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					
45					
46	TOTAL			5,037	

BLANK PAGE

[Next page is 216]

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, 2005

**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	5,648,932	Not available
2	Main Extensions - New Customers	2,498,596	Not available
3	Mains - Other - Replacements	514,168	Not available
4	Measuring and Regulating	5,217,986	Not available
5	Service Lines - New Customers	159,628	Not available
7	Projects Under \$1,000,000	(419,047)	Not available
8	Computer System Software	4,080,055	Not available
9	Communication & Telemetry	1,379,549	Not available
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	<b>TOTAL</b>	<b>19,079,866</b>	

BLANK PAGE

[Next page is 218]

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, 2005

**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 60,100,000		
(2)	Short-Term Interest			s 3.44
(3)	Long-Term Debt	D 277,166,667	46.55%	d 6.17
(4)	Preferred Stock	P 0	0.00%	p 0.00
(5)	Common Equity	C 318,236,064	53.45%	c 11.20
(6)	Total Capitalization	595,402,731	100%	
(7)	Average Construction Work in Progress Balance	W 6,989,965		

2. Gross Rate for Borrowed Funds

$$\frac{s}{W} + \frac{d}{D+P+C} (1 - \frac{s}{W}) = 3.44\%$$

3. Rate for Other Funds

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

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 3.44%
- b. Rate for Other Funds -

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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 similar 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	562,484,273	562,484,273		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	46,060,897	46,060,897		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses-Clearing				
6	Other Clearing Accounts	2,999,515	2,999,515		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	49,060,412	49,060,412		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	17,773,184	17,773,184		
12	Cost of Removal	305,869	305,869		
13	Salvage (Credit)	(1,171,085)	(1,171,085)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	16,907,968	16,907,968		
15	Other Debit or Cr. Items (Describe) 1	0	0		
16	2	11,447,349	11,447,349		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15 and 16)	606,084,065	606,084,065		

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

18	Production-Manufactured Gas				
19	Prod. and Gathering-Natural Gas	69,686,792	69,686,792		
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	413,997,774	413,997,774		
26	General	122,399,499	122,399,499		
27	TOTAL (Enter Total of lines 18 thru 26)	606,084,065	606,084,065		

- |   |                   |            |
|---|-------------------|------------|
| 1 | Acquired          |            |
| 2 | Loss or Gain      | (7,217)    |
|   | Co. in & out      | 11,454,566 |
|   | Reclass. & Trans. | 0          |
|   | Adjustments       | 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, 2005	
<b>GAS STORED (ACCOUNT 117, 164.1, 164.2 and 164.3)</b>						
<p>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.</p> <p>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.</p> <p>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</p>			<p>of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>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.</p> <p>5. Report pressure base of gas volumes as 14.73 psia at 60 F.</p>			
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		44,339,867			44,339,867
2	Gas Delivered to Storage (contra Account)		88,009,710			88,009,710
3	Gas Withdrawn from Storage (contra Account)		74,823,374			74,823,374
4	Other Debits or Credits (Net)		0			0
5	Balance at End of Year		57,526,203			57,526,203
6	Dth		10,333,489			10,333,489
7	Amount Per Dth		5.567			5.567
8	State basis of segregation of inventory between current and noncurrent portions:					

BLANK PAGE

[Next page is 222]

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, 2005

**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 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	*	Book Cost at Beginning of Year	Purchases or Additions During Year
			(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)	
	(a)	(b)	(c)	(d)
1	Other Investments - Account 124		0	0
2				
3				
4				
5				
6	Temporary Cash Inv. - Account 136		0	0
7				
8				
9				
10				
11				
12	Temporary Cash Inv. - Account 1361		0	0
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, 2005
INVESTMENTS (Account 123, 124, AND 136) (Continued)					
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. 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. 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.			5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 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).		
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.
0		0			1
					2
					3
					4
					5
0		0			6
					7
					8
					9
					10
0		0			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 <b>Questar Gas Company</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**Investments in Subsidiary Companies (Account 123.1)**

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
  - 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.
- 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)
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	<b>TOTAL Cost of Account 123.1 \$</b>		<b>TOTAL</b>	

Name of Respondent <b>Questar Gas Company</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
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.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
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 adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	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)
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**PREPAYMENTS (Account 165)**

1. Report below the particulars (details) on each 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	2,278,467
2	Prepaid Rents	
3	Prepaid Taxes (262-263)	0
4	Prepaid Interest	0
5	Gas Prepayments (226-227)	
6	Miscellaneous Prepayments: Software Licenses and Maintenance	846,688
7	<b>TOTAL</b>	<b>3,125,155</b>

**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	<b>TOTAL</b>					

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the desc. 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)	
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	<b>TOTAL</b>					

BLANK PAGE

[Next page is 232]

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	-	0	282	0	0
2						
3						
4						
5	SFAS 112	-	0	185	0	0
6	To be amortized over 10 years.					
7						
8						
9						
10	Deferred production tax	4,257,679	3,854,105	234	3,251,001	4,860,783
11						
12						
13						
14	SFAS 143	5,096,815	0	253	521,130	4,575,685
15						
16						
17	Early retirement window costs 200	1,194,147	980,350	185	2,174,497	(0)
18	To be amortized over 5 years.					
19						
20	Other Regulatory asset - Pipeline	1,042,427	3,473,370	Various	1,404,843	3,110,955
21	integrity					
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	<b>TOTAL</b>	<b>11,591,068</b>	<b>8,307,825</b>		<b>7,351,470</b>	<b>12,547,423</b>

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, 2005	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
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	3,667	3,287,926	Various	3,281,250	10,343	
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	Misc. Work in Progress						
42	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)						
43	<b>TOTAL</b>	3,667	3,287,926		3,281,250	10,343	

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning 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	2,519,547		
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	2,519,547		
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	2,519,547		
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	242,029	2,277,518	3
							4
					242,029	2,277,518	5
							6
							6.01
							6.02
					242,029	2,277,518	7
							8
							9
							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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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 as amended to end of year 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

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				
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				

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
9,189,626	22,974,065		None		None	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

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, 2005

**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 amount 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 value (\$10.00)	198,990	3,084,345
6	1964 - 218,888 shares sold at \$26.00 above par value (\$10.00)	218,888	5,691,088
8	1968 - 42,544 shares sold at \$20.75 above par value (\$10.00)	42,544	882,788
10	1975 - 1,040,000 shares sold at \$26.875 above par value (\$5.00)	1,040,000	27,950,000
12	1978 - 700,000 shares sold at \$31.00 above par value (\$5.00)	700,000	21,700,000
14	1980 - 900,000 shares sold at \$39.25 above par value (\$5.00)	900,000	35,325,000
16	1983 - 1,100,000 shares sold at \$40.125 above par value (\$5.00)	1,100,000	44,137,500
18	22,257 shares sold to officers under Incentive stock option plan	22,257	490,392
20	113,076 shares sold to Dividend Reinvestment 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 stock option plan	32,893	511,103
25	141,871 shares sold to Dividend Reinvestment 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 value (\$2.50)	1,425,672	21,435,820
30	Fractional share withdrawal adjustment		(288)
31	1988 - Exchange of MFS Owned Questar Pipeline Stock for Questar owned MFS stock and subsequent retirement.	(5,936,191)	(166,782,935)
34	1989 - 1,250,000 shares sold to Questar Corp. Equity investment	1,250,000	21,875,000
37	1994 - Mtn. Fuel received \$20,000,000 in new common equity from Questar - Equity Infusion 7/94		20,000,000
41	1999 - Questar Gas Received \$40,000,000 in new common equity from QRS 6/99		40,000,000
44	2001 - Questar Gas Received \$40,000,000 in new common equity from Questar Regulated Services 12/01		40,000,000
47	2005 - Adj equity for QRS closeout		(6,620,025)
48	<b>TOTAL</b>	<b>1,250,000</b>	<b>115,254,975</b>

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**OTHER PAID-IN CAPITAL (Accounts 208-211)**

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.

(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 the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
(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.

Line No.	Item (a)	Amount (b)
1	<u>GAIN ON CANCELLATION OF REACQUIRED CAPITAL STOCK - ACCOUNT 210</u>	
2	NONE	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16	<u>MISCELLANEOUS PAID-IN CAPITAL - ACCOUNT 211</u>	
17	NONE	
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	<b>TOTAL</b>	

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**DISCOUNT ON CAPITAL STOCK (Account 213)**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.      ment giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	NONE

**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.      ment giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts relating to refunded securities clearly earmarked.

NOTES

On December 15, 2005, Questar Gas borrowed \$50 million from a bank under a five year term loan agreement. The loan's interest rate varies periodically with changes in short-term interest rates available in the credit markets.

COMMON STOCK

No activity during the year of 2005 was recorded regarding the common stock.

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
<b>LONG-TERM DEBT (Accounts 221, 222, 223, and 224)</b>					
<p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. 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.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>					
Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent)  (d)	
1	<u>Bonds - Account 221</u>				
2					
3	7.48% Notes	1,2-93	1,2-08	53,000,000	
4					
5	6.88% Notes	8,9-97	8,9-12	31,500,000	
6					
7	6.89% Notes	9-97	9-11	2,000,000	
8					
9	6.88% Notes	9-97	9-13	2,000,000	
10					
11	6.88% Notes	10-97	10-17	14,500,000	
12					
13	5.79% Notes	10-01	10-12	60,000,000	
14					
15	5.79% Notes	01-03	01-13	40,000,000	
16					
17	5.31% Notes	03-03	03-18	70,000,000	
18					
19	4.91% Term *	12-05	12-10	50,000,000	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	* Variable interest rate				
35	as of December 31, 2005				
36					
37					
38	<b>TOTAL</b>			<b>323,000,000</b>	

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, 2005

**LONG TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)**

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (t). Explain in a footnote any difference between the total of column (t) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
7.48	3,965,304			104.6	1
					2
6.9	2,173,452			112	3
					4
6.89	137,796			112	5
					6
6.89	137,796			112	7
					8
6.85	993,252			112	9
					10
6.3	3,780,000			104.4	11
					12
5	2,000,004			104.4	13
					14
5.31	3,717,000			101.1	15
					16
4.91	81,948			100	17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
	16,986,552				38

\*Account 430 includes an additional 1,679,186 interest on Short-Term Debt to Associated Companies

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses.		3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.			
Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	Unamortized Debt. Expense - Account 181				
2					
3	8.34% Notes	51,000,000	825,905	7,8-92	7,8-22
4	8.3% Notes	16,000,000	120,000	12-92	12-22
5	7.48% Notes	53,000,000	416,336	1,2-93	1,2-08
6	8.1% Notes	38,000,000	392,274	1,2-93	1,2-23
7	8.1% Notes	17,000,000	127,500	6-94	6-24
8	6.9% Notes	31,500,000	485,427	8,9-97	8,9-12
9	6.89% Notes	2,000,000	12,500	9-97	9-11
10	6.89% Notes	2,000,000	14,000	9-97	9-13
11	6.85% Notes	14,500,000	108,750	10-97	10-17
12	6.3% Notes	60,000,000	623,861	10-02	10-12
13	5.0% Notes	40,000,000	452,957	01-03	01-13
14	5.31% Notes	70,000,000	733,176	03-03	01-18
15					
16	TOTAL Account 181				
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					

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont)

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.  
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
				2
400,689		22,788	377,901	3
74,261		3,036	71,225	4
85,581		27,756	57,825	5
228,458		17,076	211,382	6
82,719		4,248	78,471	7
251,563		29,328	222,235	8
6,057		888	5,169	9
7,644		876	6,768	10
69,441		5,436	64,005	11
440,758		56,715	384,043	12
366,141		45,296	320,845	13
647,384		49,024	598,360	14
2,660,696	0	262,467	2,398,229	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

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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)	994,232	937,688
3	7.48% Notes					
4	Due 2008	-	-0-	(216,960)	668,960	452,000
5	8.34% Notes					
6	Due 2022	-	-0-	(220,248)	3,982,819	3,762,571
7	8.39% Notes					
8	Due 2022		-0-	(88,401)	1,559,302	1,470,900
9	8.11% Notes					
10	Due 2023		-0-	(130,892)	2,374,601	2,243,709
11	8.12% Notes					
12				(34,544)	671,969	637,425
13						
14	Total Account 189		-0-	(747,589)	10,251,883	9,504,294
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						

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, 2005
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
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)			35,974,594
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in Aid of Construction			9,365,154
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return:			
10	Federal Income Tax 18,833,513 Bad Debt Expense 1,660,038			26,790,136
11	Deferred Compensation 248,922 Depletion 28,970 Bond Amortization 680,089			
12	Business Meals & Lobbying 109,114 Clearing Acct Adj 127,261 Pension Costs 3,772,876			
13	Capitalized Interest 161,008 Research & Dev. Accrual 618,345 Legal Liability Accrual 550,000			
14	Income Recorded on Books Not Included in Return:			
15	EIRP Life Insurance Cash Value Increase			(201,239)
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20				
21	Depreciation			(1,442,926)
22	Dismantling Costs			(143,817)
23	Developed Software			(507,968)
24	Loss on disposition			(186,398)
25	Purchased Gas & Supplier Refunds			(3,998,937)
26	Uniform Cap. (588,597) Vacation Accrual (126,620)			(715,217)
27	Federal Tax Net Income			64,933,382
28	Show Computation of Tax:			
29		Taxable Income	64,933,382	
30		Tax Rate	35.00%	
31			22,726,684	
32		Deferred Tax	(4,201,030)	
33		Tax Credits	0	
34		Adj. of Prior Year	307,859	
35		Fed. Income Tax Expense	18,833,513	
36				

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, 2005
<b>DISTRIBUTION OF TAXES CHARGED</b>			
Kind of Tax	Gas 408100 409101, 409111	Other Income & Deductions (409201 Fed. & 409211 St.)	Clearing & Other Misc. Accounts
<b>FEDERAL TAXES</b>			
Income Tax	21,179,984	(5,826,577)	
FICA Tax	1,902,445		3,073,017
Fed Highway & Telecom Taxes			13,505
Fuel Tax			30,455
Unemployment Tax	53,600		47,455
<b>TOTAL</b>	<b>23,136,029</b>	<b>(5,826,577)</b>	<b>3,164,432</b>
<b>UTAH TAXES</b>			
Franchise Tax	1,955,061	506,598	
Property Tax	6,308,936		428,993
Sales and Use Tax			609,541
Diesel Fuel Tax			
Municipal Energy Tax			13,339
Unemployment Tax	89,789		78,350
Business License Fee	50		
Telecom / Universal Serv. Fund Tx			(57)
Public Utilities Reg. Fee	2,063,084		
<b>TOTAL</b>	<b>10,416,920</b>	<b>506,598</b>	<b>1,130,166</b>
<b>WYOMING TAXES</b>			
Property Taxes	159,841		36,137
Public Utilities Reg. Fee	116,315		
Sales and Use Tax			3,877
Utility Rev. Fran. Tax	262,871		
Business License Fee	50		
Unemployment Tax	7,633		5,111
<b>TOTAL</b>	<b>546,710</b>	<b>0</b>	<b>45,125</b>
<b>OTHER STATE TAXES</b>			
Colorado Income Tax	(18,625)	299	
Colorado Income Tax W/H			
Colorado Property Tax	69		
Montana Income Tax	50		
Miscellaneous Fees	24		
Idaho Income Tax	(1,071)		
Idaho Property Tax	44,290		
Idaho Public Utilities Reg. Fee	3,535		
New Mexico Income Tax	50		
<b>TOTAL</b>	<b>28,322</b>	<b>299</b>	<b>0</b>
<b>TOTAL ACCRUED &amp; PREPD. TAXES</b>	<b>34,127,981</b>	<b>(5,319,680)</b>	<b>4,339,723</b>
<b>PREPAID TAXES (Acct. 165)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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, 2005
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>				
Kind of Tax	Taxes Accrued Beginning	Taxes Charged During Year	Paid During Year	Taxes Accrued Ending
<b><u>FEDERAL TAXES</u></b>				
Income Tax	(6,700,843)	15,353,407	(14,160,701)	(5,508,137)
FICA Tax	0	4,975,462	(4,974,601)	861
Fed Highway & Telecom Taxes	(4,172)	13,505	(14,950)	(5,617)
Fuel Tax	(112,643)	30,455	(28,686)	(110,874)
Unemployment Tax	(20,187)	101,055	(80,147)	721
<b>TOTAL</b>	<b>(6,837,845)</b>	<b>20,473,884</b>	<b>(19,259,085)</b>	<b>(5,623,046)</b>
<b><u>UTAH TAXES</u></b>				
Franchise Tax	(861,289)	2,461,659	448,299	2,048,669
Property Tax	(120)	6,737,929	(6,737,809)	0
Sales and Use Tax	117,321	609,541	(616,172)	110,690
Diesel Fuel Tax	13,938		1,995	15,933
Municipal Energy Tax	102,166	13,339		115,505
Unemployment Tax	(1,369)	168,139	(163,794)	2,976
Bus. License Fee	0	50	(50)	0
Telecom / Universal Serv. Fund Tx	188	(57)		131
Public Utilities Reg. Fee	0	2,063,084	(2,058,084)	5,000
<b>TOTAL</b>	<b>(629,165)</b>	<b>12,053,684</b>	<b>(9,125,615)</b>	<b>2,298,904</b>
<b><u>WYOMING TAXES</u></b>				
Property Taxes	92,812	195,978	(191,826)	96,964
Public Utilities Reg. Fee	44,545	116,315	(104,608)	56,252
Sales and Use Tax	970	3,877	(4,643)	204
Utility Rev. Fran. Tax	(109,478)	262,871	(412,800)	(259,407)
Business License Fee	0	50	(50)	0
Unemployment Tax	653	12,744	(13,008)	389
<b>TOTAL</b>	<b>29,502</b>	<b>591,835</b>	<b>(726,935)</b>	<b>(105,598)</b>
<b><u>OTHER STATE TAXES</u></b>				
Colorado Income Tax	3,000	(18,326)	(14,674)	(30,000)
Colorado Income Tax W/H	(100)			(100)
Colorado Property Tax	0	69	(69)	0
Montana Income Tax	0	50	(50)	0
Colorado License Fee	0	24	(24)	0
Idaho Income Tax	(8,098)	(1,071)	5,462	(3,707)
Idaho Property Tax	(10,753)	44,290	(22,145)	11,392
Idaho Public Utilities Reg. Fee	(3,095)	3,535	(3,535)	(3,095)
New Mexico Income Tax	0	50	(50)	0
<b>TOTAL</b>	<b>(19,046)</b>	<b>28,621</b>	<b>(35,085)</b>	<b>(25,510)</b>
<b>TOTAL ACCRUED &amp; PREPD. TAXES</b>	<b>(7,456,554)</b>	<b>33,148,024</b>	<b>(29,146,720)</b>	<b>(3,455,250)</b>
<b>PREPAID TAXES (Acct. 165)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

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	5,698,089
2	Director's Deferred Compensation Plan	169,751
3	Over and Short Cash	0
4	REACH Program	10,392
5	Management Deferred Compensation	1,032,958
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	TOTAL	6,911,190

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, 2005
<b>OTHER DEFERRED CREDITS (Account 253)</b>			

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	55,753	Various	4,008	0	51,745
2	Retirement Plans	(1,474,024)	Various	14,822,140	29,589,966	13,293,802
3	Other Deferred Credits - Retainage	272,847	Various	324,647	293,214	241,415
4	SFAS 143	5,096,815	Various	521,130	0	4,575,685
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						
45	<b>TOTAL</b>	<b>3,951,391</b>		<b>15,671,924</b>	<b>29,883,180</b>	<b>18,162,647</b>

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	116,503,168	91,786	(4,905,284)
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	116,503,168	91,786	(4,905,284)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	116,503,168	91,786	(4,905,284)
10	Classification of TOTAL			
11	Federal Income Tax	106,396,606		(4,905,284)
12	State Income Tax	10,106,562	91,786	
13	Local Income Tax			

NOTES

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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
7,168,897		234.0	(2,958,660)			115,899,907	3
							4
7,168,897	0		(2,958,660)		0	115,899,907	5
							6
							7
							8
7,168,897	0		(2,958,660)		0	115,899,907	9
							10
7,346,287			(2,641,951)			106,195,658	11
(177,390)			(316,709)			9,704,249	12
							13

NOTES (Continued)

2005 Acct. 234 entries for deferred taxes on assets transferred from Questar Regulated Services to Questar Gas Co.

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	13,624,093	1,519,596	
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	13,624,093	1,519,596	0
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 283 (Total of lines 5 thru 6.?)	13,624,093	1,519,596	0
8	Classification of TOTAL			
9	Federal Income Tax	12,548,507	1,399,628	
10	State Income Tax	1,075,586	119,968	
11	Local Income Tax			

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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
						15,143,689	3
							4
						15,143,689	5
							6
							6.01
							6.02
0						15,143,689	7
							8
0						13,948,135	9
0						1,195,554	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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	2,314,771	190	302,536	60,507	2,072,742
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						
29						
30						
31						
32						
33						
34						
35						
36						
40						
42	TOTAL	2,314,771		302,536	60,507	2,072,742

BLANK PAGE

[Next page is 300]

Name of Respondent	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
QUESTAR GAS COMPANY			Dec. 31, 2005

**GAS OPERATING REVENUES (ACCOUNT 400)**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	606,638,295	605,014,568
3	481 Commercial & Industrial Sales		
4	Small (or Commercial) (See Instruction 6)	262,016,719	104,270,498
5	Large (or Industrial) (See Instruction 6)	39,245,169	20,466,976
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	907,900,183	729,752,043
9	483 Sales for Resale	16,701,386	7,012,024
10	TOTAL Natural Gas Service Revenues	924,601,569	736,764,066
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	924,601,569	736,764,066
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	3,320,563	2,072,874
16	488 Misc. Service Revenues	3,147,678	3,057,798
17	489 Rev. from Trans. of Gas of Others	6,122,803	6,520,857
18	490 Sales of Prod. Ext. from Nat. Gas	5,976,879	3,286,668
19	491 Rev. from Nat. Gas Proc. by Others	0	0
20	492 Incidental Gasoline and Oil Sales	1,935,751	1,264,282
21	493 Rent from Gas Property	0	0
22	494 Interdepartmental Rents	0	0
23	495 Other Gas Revenues	17,442,198	11,226,299
24	TOTAL Other Operating Revenues	37,945,872	27,428,778
25	TOTAL Gas Operating Revenues	962,547,441	764,192,844
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	962,547,441	
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	907,900,183	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale	16,701,386	
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	924,601,569	

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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
63,251,050	82,074,321	745,922	722,879	2
				3
33,279,123	16,144,609	55,455	54,360	4
5,460,634	3,578,714	2,091	81	5
				6
				7
101,990,808	101,797,645	803,468	777,320	8
2,596,567	1,397,977			9
104,587,375	103,195,621	803,468	777,320	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
101,990,808				29
				30
2,596,567				31
				32
				33
104,587,375				

NOTES

BLANK PAGE

**BLANK PAGE  
(NEXT PAGES ARE IDAHO SUPPLEMENTARY PAGES)**

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	1,134,814	1,158,013
3	481 Commercial & Industrial Sales		
4	Small (or Commercial) (See Instruction 6)	572,010	171,567
5	Large (or Industrial) (See Instruction 6)	65,778	50,593
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	1,772,602	1,380,172
9	483 Sales for Resale		
10	TOTAL Natural Gas Service Revenues	1,772,602	1,380,172
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	1,772,602	1,380,172
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	8,000	4,851
16	488 Misc. Service Revenues	4,839	4,686
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	12,839	9,537
25	TOTAL Gas Operating Revenues	1,785,441	1,389,709
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	1,785,441	
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	1,772,602	
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))	1,772,602	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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
119,295	157,781	1,541	1,515	2
				3
66,271	22,983	208	199	4
11,426	8,586			5
				6
				7
196,991	189,350	1,749	1,714	8
0	0			9
196,991	189,350	1,749	1,714	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
196,991				29
				30
0				31
				32
196,991				33

NOTES

BLANK PAGE

BLANK PAGE

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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	GS1			
9	Total Firm			
10				
11	Interruptible			
12	T1			
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			585,186,373
28				
29				
30	Total Residential			585,186,373
31				
32				
33	Total Utah	872,746,707	98,142,526	585,186,373
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

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, 2005
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	
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	Decatherms (i)	Line No.
	48,025,976	6,775,939	2,709,458	371,608	1
	(9,322)	0	0	0	2
			130,498	0	3
			22,296,658	3,270,250	4
			1,119,145	129,549	5
			(1)	0	6
	48,016,654	6,775,939	26,255,758	3,771,407	7
					8
			0	0	9
			0	0	10
			0	0	11
			0	0	12
			0	0	13
	0	0	0	0	14
	(0)	0	0	0	15
	2,880,861	268,314	10,508,336	1,460,717	16
	58,477	(1,258)	0	0	17
			2,294,382	303,869	18
	2,939,338	267,056	12,802,717	1,764,586	19
					20
					21
	50,955,992	7,042,995	39,058,475	5,535,993	22
					23
					24
					25
61,080,185	197,545,867	24,483,353			26
					27
					28
61,080,185	197,545,867	24,483,353	0	0	29
					30
					31
61,080,185	248,501,859	31,526,348	39,058,475	5,535,993	32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48
					49
					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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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				
6				
7				
8	Total Firm			
9				
10	Interruptible			
11	IC			
12	I2			
13	I4			
14				
15				
16				
17				
18	Total Interruptible			
19				
20				
21	T1			
22	Total Industrial			
23				
24				
25	Residential			
26	GS1			19,422,517
27	GSW			894,590
28				
29	Total Residential			20,317,108
30				
31				
32	Total Wyoming	33,380,873	3,651,291	20,317,108
33				
34				
35				
36				
37				
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, 2005
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)	
	2,127,579	285,798	4,113 69,895	615 7,887	1 2 3 4 5 6 7
	2,127,579	285,798	74,007	8,502	8 9 10 11 12
	240,533	22,672	900,145	127,068	13 14 15 16 17
	240,533	22,672	900,145	127,068	18 19 20 21
	2,368,112	308,470	974,152	135,570	22 23 24 25 26 27 28 29 30 31
1,958,951 92,619	9,121,684 599,818	1,089,084 66,597			32
2,051,570	9,721,501	1,155,681			33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
2,051,570	12,089,613	1,464,151	974,152	135,570	

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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	Colorado			
2	Interruptible			
3	14			
4				
5	Total Interruptible			
6				
7				
8	Total Colorado	0	0	
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				
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**DISTRIBUTION TYPE SALES BY STATES (Continued)**

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

Residential (Continued)	Commercial		Industrial		Line No.	
	Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)		Decatherms (i)
				0	0	1
				0	0	2
				0	0	3
				0	0	4
				0	0	5
				0	0	6
				0	0	7
				0	0	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
						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) Dec. 31, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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	Industrial			
7	F1			
8				
9				
10	Interruptible			
11	IS			
12	14			
13				
14	Total Interruptible			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Idaho			
26	Residential			
27	GS1			1,134,814
28				
29	Total Residential			1,134,814
30				
31				
32	Total Idaho	1,772,602	196,991	1,134,814
33				
34				
35				
36				
37	Total	907,900,183	101,990,808	606,638,295
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, 2005
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
					3
					4
					5
			18,688	2,423	6
					7
					8
					9
			0	0	10
			65,778	9,003	11
					12
			84,466	11,426	13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
119,295	553,322	66,271			27
119,295	553,322	66,271			28
119,295	553,322	66,271	84,466	11,426	29
					30
					31
					32
					33
					34
					35
63,251,050	261,155,324	33,058,379	40,106,564	5,681,378	36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48
					49

BLANK PAGE

[Next page is 305]

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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.)	745,507	56,831
2	For Space Heating Only, Estimated Average Decatherms Per Customer for the Year	84.90	449.50
3	Number of Space Heating Customers Added During the Year	26,757	(19)
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**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> <p>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,</p> | <p>by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.</p> <p>3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.</p> <p>4. Report pressure base of gas volumes at 14.73 psia at 60 degrees F.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	157
3	Dth of Gas Sales for the Year (Includes Transportation)	20,564,034
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	784
9	Dth of Gas Sales for the Year	23,537,733
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	941
12	Dth of Gas Sales for the Year (Includes Transportation)	44,101,767



Sales and Transportation To Customers By Rate Schedule  
State of Idaho

	Average No. of Customers	Decatherms	Average Rate	Value
Domestic & Commercial	1,751	185,566	9.097	1,688,136
Industrial by Rates				
F1	1	2,423	7.714	18,688
I4	1	9,003	7.306	65,778
<b>Total</b>	<b>1,753</b>	<b>196,991</b>	<b>8.998</b>	<b>1,772,602</b>



BLANK PAGE

**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 Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1					
2					
3					
4	PAGE NOT APPLICABLE				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Name of Respondent <b>Questar Gas Company</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2005</b>	Year of Report <b>Dec. 31, 2005</b>
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------	----------------------------------------

**Revenues from Storing Gas of Others (Account 489.4)**

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.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	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)
1						
2						
3	PAGE NOT APPLICABLE					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

Other Gas Revenues (Account 495)

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.

Line No.	Description of Transaction (a)	Revenues (in dollars) (b)
1	Miscellaneous revenues	130,450
2	Overriding royalties	11,089,811
3	Oil revenue received from Wexpro	6,138,788
4	Gasoline revenues	83,149
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	17,442,198

BLANK PAGE

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, 2005
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.			5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.			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.		
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.			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		
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.					
Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk)	Point of Delivery (City, town or state)	FERC Tariff Rate Schedule Designation	Dth of Gas Sold (Approx. Btu per Cu. Ft.)	Revenue for Year (See Instr. 5)
	(a)	(b)	(c)	(d)	(e)
1	Colorado:				
2	Nevada Coneneration Associates #1	Horseshoe Canyon			
3		BTU			
4	Q.E.T.	West Hiawatha			
5		BTU			
6	Locin Oil	Dragon Trail			
7		BTU			
8	Encana	Dragon Trail			
9		BTU			
10		West Douglas Creek			
11		BTU			
12		Big Horse Draw			
13		BTU			
14		Lower Horse Draw			
15		BTU			
16	Argali Exploration	Big Horse Draw			
17		BTU			
18	Tom Brown Inc.	Big Horse Draw			
19		BTU			
20	Twin Arrow, Inc.	Big Horse Draw			
21		BTU			
22	Total Colorado			508,518	3,090,749
23	Montana:				
24	Croft Petroleum	Kevin Sunburst			
25		BTU			
26					
27	Total Montana			2,200	6,663
28	Utah:				
29	Balcron	Natural Buttes			
30		BTU			
31	Newfield Production Co.	Castle Peak			
32		BTU			
33	Questar Energy Trading *	Bug			
34		BTU			
35		Patterson			
36		BTU			
37	Total Utah			201	2,352
38	New Mexico:				
39	Dugan Production	Fruitland			
40		BTU			
41	Yates Petroleum	North Carlsbad			
42		BTU			
43	Total New Mexico			8,236	40,350

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
<b>SALES FOR RESALE NATURAL GAS (Account 483)</b>					
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)	Peak Day Delivery to Customers			Line No.
		Date (h)	Dth		
			Noncoincidental (i)	Coincidental (i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
607.8					21
					22
					23
					24
					25
					26
302.8					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
894.1					37
					38
					39
					40
					41
					42
489.9					43

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
<b>SALES FOR RESALE NATURAL GAS (Account 483) (Continued)</b>					
<p>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.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>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.</p> <p>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.</p>			<p>5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.</p> <p>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.</p> <p>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</p>		
Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk)	Point of Delivery (City, town or state)	FERC Tariff Rate Schedule Designation	Dth of Gas Sold (Approx. Btu per Cu. Ft.)	Revenue for Year (See Instr. 5)
	(a)	(b)	(c)	(d)	(e)
1	Wyoming:				
2	Anadarko	Bruff			
3		BTU			
4	Questar E & P (Denver)	Spearhead			
5		BTU			
6		Bruff			
7		BTU			
8	Chevron Texaco	Shute Creek			
9		BTU			
10	Merit Energy	PPMU			
11		BTU			
12	Prospective Investment	Spearhead			
13		BTU			
14	Questar Energy Trading *	Leucite Hills			
15		BTU			
16		Bruff			
17		BTU			
18		PPMU			
19		BTU			
20		Creston			
21		BTU			
22		Five Mile Gluch			
23		BTU			
24		Tiemey			
25		BTU			
26		Wamsutter			
27		BTU			
28		Church Buttes			
29		BTU			
30		Dry Piney			
31		BTU			
32		Granger			
33		BTU			
34		Johnson Ridge			
35		BTU			
36		Shute Creek			
37		BTU			
38	Amoco	Tiemey			
39		BTU			
40		Bruff			
41		BTU			
42	Western Gas Resources	Spearhead			
43		BTU			
44	<b>Total Wyoming</b>			2,077,412	13,561,273
45					
46	<b>Total</b>			2,596,567	16,701,386
47					
48	** The Company does not publicly disclose individual customer account data. This data is available to				
49	regulatory personnel under appropriate protective orders.				
50					

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
<b>SALES FOR RESALE NATURAL GAS (Account 483)</b>					
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.		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.			
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).		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.			
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		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.
			Dth		
			Noncoincidental (i)	Coincidental (j)	
					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
652.8					44
643.2					45
					46
					47
					48
					49
					50

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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>SF Phosphates</u>	
2	Respondent received exchange gas from Questar	
3	Pipeline and delivered exchange gas to SF	
4	Phosphates at the following points:	
5	<u>Received</u>	<u>Delivered</u>
6	Sweetwater County, Wyo	Sweetwater County, Wyo
7		
8	<u>Nucor Steel</u>	
9	Respondent received exchange gas from Questar	
10	Pipeline and delivered exchange gas to Nucor	
11	Steel at the following points:	
12	<u>Received</u>	<u>Delivered</u>
13	Cache County, Utah	Box Elder County, Utah
14		
15	<u>Big West Oil</u>	
16	Respondent received exchange gas from Questar	
17	Pipeline and delivered exchange gas to Big West Oil	
18	at the following points:	
19	<u>Received</u>	<u>Delivered</u>
20	Davis County, Utah	Davis County, Utah
21		
22	<u>Kennecott UCD</u>	
23	Respondent received exchange gas from Questar	
24	Pipeline and delivered exchange gas to Kennecott	
25	UCD at the following points:	
26	<u>Received</u>	<u>Delivered</u>
27	Salt Lake County, Utah	Salt Lake County, Utah
28		
29	<u>Holly Refining &amp; Marketing</u>	
30	Respondent received exchange gas from Questar	
31	Pipeline and delivered exchange gas to Holly Refining	
32	& Marketing at the following points:	
33	<u>Received</u>	<u>Delivered</u>
34	Davis County, Utah	Davis County, Utah
35		
36	<u>US Magnesium LLC</u>	
37	Respondent received exchange gas from Questar	
38	Pipeline and delivered exchange gas to US	
39	Magnesium LLC at the following points:	
40	<u>Received</u>	<u>Delivered</u>
41	Salt Lake County, Utah	Salt Lake County, Utah
42		
43		
44		
45	<b>TOTAL</b>	

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

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.

"NOTE: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, 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."

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
					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
					45

Name of Respondent <b>QUESTAR GAS COMPANY</b>		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, 2005
<b>REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)</b>				
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>Chevron USA</u>			
2	Respondent received exchange gas from Questar			
3	Pipeline and delivered exchange gas to Chevron			
4	USA at the following points:			
5	<u>Received</u>	<u>Delivered</u>		
6	Davis County, Utah	Davis County, Utah		
7				
8	<u>Hill Air Force</u>			
9	Respondent received exchange gas from Questar			
10	Pipeline and delivered exchange gas to Hill Air			
11	Force at the following points:			
12	<u>Received</u>	<u>Delivered</u>		
13	Weber County, Utah	Weber County, Utah		
14				
15	<u>Great S L Mineral</u>			
16	Respondent received exchange gas from Questar			
17	Pipeline and delivered exchange gas to Great SL			
18	Mineral at the following points:			
19	<u>Received</u>	<u>Delivered</u>		
20	Weber County, Utah	Weber County, Utah		
21				
22	<u>Pacificorp</u>			
23	Respondent received exchange gas from Questar			
24	Pipeline and delivered exchange gas to Pacificorp			
25	at the following points:			
26	<u>Received</u>	<u>Delivered</u>		
27	Salt Lake County, Utah	Salt Lake County, Utah		
28				
29				
30	Utah minor items less than 1,000,000 Dth			
31				
32	Wyoming minor items less than 1,000,000 Dth			
33				
34				
35				
36	** The Company does not publicly disclose individual customer account data. This data is available to			
37	regulatory personnel under appropriate protective orders.			
38				
39				
40				
41				
42				
43				
44				
45	<b>TOTAL</b>			

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, 2005	Year of Report Dec. 31, 2005
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.			lutions, 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 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
31,679,951	31,204,752	5,879,874	0.19		45

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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	1. 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	56,313,202	38,833,438
16	759 Other Expenses	13,139,468	12,034,384
17	760 Rents		
18	TOTAL Operation (Enter Total of lines 7 thru 17)	69,452,670	50,867,821
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)	69,452,670	50,867,821
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, 2005
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	313,536	227,944	
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	425,097,969	319,269,505	
72	804 Natural Gas City Gate Purchases	22,298,128	16,440,944	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments	(4,584,935)	(34,612,606)	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	443,124,697	301,325,787	
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	74,823,374	57,779,913	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(88,009,710)	(78,993,442)	
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	(198,100)	(133,819)	
92	811 Gas Used for Products Extraction - Credit			
93	812 Gas Used for Other Utility Operations - Credit	(1,206,348)	(1,116,209)	
94	TOTAL Gas Used in Utility Operations - Credit (Lines 91 thru 93)	(1,404,448)	(1,250,028)	
95	813 Other Gas Supply Expenses	157,420,227	140,798,242	
96	TOTAL Other Gas Supply Exp (Lines 77, 78, 85, 86 thru 89, 94, 95)	585,954,140	419,660,472	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65 and 96)	655,406,810	470,528,293	

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, 2005
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, 2005
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 Terminaling 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 Terminaling & 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	63,361,965		64,349,768
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	63,361,965		64,349,768

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>3. TRANSMISSION EXPENSES (Continued)</b>			
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)	63,361,965	64,349,768
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	15,108,471	9,303,656
205	871 Distribution Load Dispatching	1,898,809	1,720,063
206	872 Compressor Station Labor and Expenses	4,493	641
207	873 Compressor Station Fuel and Power	198,108	133,819
208	874 Mains and Services Expenses	5,141,834	5,436,529
209	875 Measuring and Regulating Station Expenses - General	2,290,277	3,000,052
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	438,022	432,628
213	879 Customer Installations Expenses	329,539	372,933
214	880 Other Expenses	9,616,172	13,473,919
215	881 Rents	122,204	4,726
216	TOTAL Operation (Enter Total of lines 204 thru 215)	35,147,928	33,878,966
217	Maintenance		
218	885 Maintenance Supervision and Engineering	467,114	535,114
219	886 Maintenance of Structures and Improvements	83,893	103,301
220	887 Maintenance of Mains	1,829,214	1,040,241
221	888 Maintenance of Compressor Station Equipment	23,744	301,434
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	198,519	229,239
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	4,305,511	2,184,371
226	893 Maintenance of Meters and House Regulators	281,982	269,078
227	894 Maintenance of Other Equipment	0	0
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	7,189,978	4,662,779
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	42,337,906	38,541,746
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
231	Operation		
232	901 Supervision	1,280,089	909,559
233	902 Meter Reading Expenses	2,628,848	3,155,654
234	903 Customer Records and Collection Expenses	17,484,908	18,777,822
235	904 Uncollectible Accounts	8,549,603	6,167,607
236	905 Miscellaneous Customer Accounts Expenses	13	5
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	29,943,460	29,010,647

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision	163,664	280,628
241	908 Customer Assistance Expenses	1,739,111	1,773,899
242	909 Informational and Instructional Expenses	1,055,928	864,938
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service & Information Expenses (Lines 240 thru 243)	2,958,703	2,919,465
245	<b>7. SALES EXPENSES</b>		
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	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	21,101,026	16,149,675
255	921 Office Supplies and Expenses	13,816,044	14,180,167
256	(Less) (922) Administrative Expenses Transferred - Cr.	(3,487,677)	(3,468,033)
257	923 Outside Services Employed	1,930,942	2,826,599
258	924 Property Insurance	1,047,410	1,146,480
259	925 Injuries and Damages	25,224	23,430
260	926 Employee Pensions and Benefits	566,371	387,508
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	298	0
263	(Less) (929) Duplicate Charges - Cr.		
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	2,489,483	6,836,515
266	931 Rents	1,762,805	1,570,509
267	TOTAL Operation (Enter Total lines 254 thru 266)	39,251,926	39,652,850
268	Maintenance		
269	935 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	39,251,926	39,652,850
271	TOTAL Gas O. & M. Exp (Lines 97,177,201,229,237,244,251 and 270)	833,260,770	645,002,769

**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)	12/31/05
2.	Total Regular Full-Time Employees	1114
3.	Total Part-Time and Temporary Employees	64
4.	Total Employees	1,178

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2005	Year of Report Dec. 31, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

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

Line No.	Name of Company (Designate associated companies with an asterisk)	Exchange Gas Received		
		Point of Receipt (City, state, etc.)	Dth	Debit (Credit) Account 242
	(a)	(b)	(c)	(d)
1	NO ACTIVITY IN 2005			
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				
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

was received or paid in performance of gas exchange services. 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.

3. List individually net transactions occurring during the year for each rate schedule.

Point of Delivery (City, state, etc.)  (e)	Exchange Gas Delivered		Excess Dth Received or Delivered  (h)	Debit (Credit) Account 806  (i)	Line No.
	Dth  (f)	Debit (Credit) Account 174  (g)			
NO ACTIVITY IN 2005					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) Dec. 31, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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 (i)	Account (k)	Amount (l)	Account (m)	
1	NO ACTIVITY IN 2005					
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						
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) Dec. 31, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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	31,430	198,100		
2	811 Gas used for Products Extraction-Cr	*				
3	Gas Shrinkage and Other Usage in Respndt's Own Proc.					
4	Gas Shrinkage, Etc. for Respdt'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	189,575	1,206,348		
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		221,005	1,404,448		

Name of Respondent <b>QUESTAR GAS COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2005	Year of Report Dec. 31, 2005
<b>TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)</b>				
<p>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</p>				
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)		
1	Amoco / BP Energy	Various		
2	Kern River transports from Amoco to Mountain Fuel's City Gates.			
3				
4				
5	Chevron/Texaco	Various		
6	Prior Period Adjustment and Exchange Differential			
7				
8	Duke	Various		
9				
10				
11	Wexpro *	Various		
12	Transportation Reimbursement on PPMU Gas			
13				
14	Kern River	Various		
15				
16				
17	Questar Pipeline Company *	Various		
18				
19				
20	C.I.G.	Various		
21				
22				
23	Questar Energy Trading	Various		
24	URC Reimbursement to QGC for Trans of PPMU Exchange			
25				
26				
27	Northwest Pipeline	Various		
28	Firm Transportation			
29				
30				
31				
32				
33				
34				
35				
36				
37				
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) Dec. 31, 2005	Year of Report Dec. 31, 2005	
<b>TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)</b>				
received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.		delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.		
3. If the Mcf of gas received differs from the Mcf				
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
125,451,164	127,232,418	63,361,965	49.8	43

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**OTHER GAS SUPPLY EXPENSES (Account 813)**

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

Line No.	Description (a)	Amount (in dollars) (b)
1	Storage Services	14,001,348
2	Hedging Costs	11,265
3	Gas Processing	815,680
4	Operator Service Agreement	132,043,039
5	Company Owned Production Costs (WY)	105,506
6	Gas Costs - CO2 Gas Processing (UT)	6,016,605
7	Gas Costs - CO2 Gas Processing (WY)	219,390
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		
45		
46		
47		
48		
49		
50	<b>TOTAL</b>	<b>153,212,834</b>

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, 2005
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 &amp; EXPENSE</u>		<u>AMOUNT</u>	
6				
7				
8	R. D. Cash		919	
9	W. W. Hawkins		902	
10	D. L. Leavitt		1,785	
11	G. G. Michael		3,313	
12	H. H. Simmons		2,664	
13				
14				
15				
16				9,583
17				
18	American Gas Association			240,010
19				
20	American Red Cross			53,000
21				
22	Directors Insurance			358,648
23				
24	Research & Development			51,668
25				
26	Directors/Officers Deferred Stock Revaluation			334,065
27				
28	R & D Delta Funds			1,442,510
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL			2,489,483

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)	Month of Report Dec. 31, 2005
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	1,276,863	36,970	
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	34,242,066	0	
10	General plant	10,235,411	0	
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	45,754,340	36,970	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, 2005
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		1,313,833	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		34,242,066	Distribution plant	9	
0		10,235,411	General plant	10	
			Common plant-gas	11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
0	0	45,791,310	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, 2005
-------------------------------------------	------------------------------------------------------------	--------------------------------	---------------------------------

**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	83,771	\$ .129 per MCF 3% to 10%
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant	168,098	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

**BLANK PAGE**

**[Next page is 340]**

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, 2005

**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	7,812
3		
4	Total Account 425	7,812
5		
6	<u>Miscellaneous Other Income Deductions - Account 426</u>	
7		
8	Donations - Account 426.1	264,094
9	Life Insurance - Account 426.2	0
10	Expenditures for Certain Civic, Political & Related Activities - Account 426.4	28
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	264,122
15		
16		
17	<u>Interest on Debt to Associated Companies - Account 430</u>	
18	Questar Corporation	1,679,186
19		
20	Total Account 430	1,679,186
21		
22		
23	<u>Other Interest Expense - Account 431</u>	
24	Interest on Gas Balance Account	178,554
25	Bank Service Charges and other Miscellaneous Interest Charges	383,210
26		
27	Total Account 431	561,764
28		
29		
30		
31		
32		
33		
35		

**BLANK PAGE**

**[Next page is 350]**

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, 2005
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		0	0	
5	Utah Pass Thru Rate Case			0	
6					
7					
8					
9	Various Dockets less				
10	than \$25,000		298	298	
11					
12	Total Utah		298	298	
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		298	298	

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.

4. Identify separately all annual charge adjustments (ACA).

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$250,000) may be grouped.

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	0					1
GAS	928	0					2
							3
							4
							5
							6
							7
							8
							9
GAS	928	298					10
		298					11
							12
							13
							14
							15
							16
GAS	928	0					17
							18
							19
							20
							21
GAS	928	0					22
							23
		0					24
		298					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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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	16,713,430		16,713,430
34	Customer Accounts	10,311,143		10,311,143
35	Customer Service and Informational	3,585,609		3,585,609
36	Sales			
37	Administrative and General (See Note A)	11,563,559	1,469,399	13,032,958
38	TOTAL Operation (Total of lines 28 thru 37)	42,173,741	1,469,399	43,643,140
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	3,526,030		3,526,030
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	3,526,030		3,526,030

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, 2005
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)	20,239,460			20,239,460
56	Customer Accounts (Total of line 34)	10,311,143			10,311,143
57	Customer Service and Informational (Total of line 35)	3,585,609			3,585,609
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)	11,563,559	1,469,399		13,032,958
	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	45,699,770	1,469,399		47,169,170
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	45,699,770	1,469,399		47,169,170
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant	12,041,563	430,255		12,471,819
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	12,041,563	430,255		12,471,819
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	10,604,300	122,972		10,727,272
74.03	182 - Pipeline integrity	54,098	0		54,098
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	10,658,398	122,972		10,781,370
76	TOTAL SALARIES AND WAGES	68,399,732	2,022,627		70,422,359

**BLANK PAGE**

**[Next page is 357]**

Name of Respondent	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
QUESTAR GAS COMPANY			Dec. 31, 2005

**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	138,280.97
3	PO Box 3730 Logan	UT		
4	Blue Stakes of Utah	Surveying	401	237,997.31
5	PO Box 1517 Draper	UT		
6	Bonneville Billing and Collections	Collections	401	271,491.76
7	PO Box 309 Ogden	UT		
8	Browning-Ferris Ind	Maintenance	401	42,553.66
9	Salt Lake City District	Phoenix AZ		
10	Cazier Excavating Inc	Construction	107	3,650,349.58
11	132 West 13490 South	Draper UT		
12	Coast to Coast USA NDE Services	System Integrity	182	183,200.05
13	22781 Airport Road NE Bldg D-1	Aurora OR		
14	Cook-Sanders & Associates, LLC	Surveying	107	73,530.47
15	331 South Rio Grande Avenue	Salt Lake City UT		
16	D R Griffin & Associates Inc	Line Inspection	107	28,695.81
17	1414 Elk Street, Suite 202	Rock Springs WY		
18	Dan Jones & Associates	Customer Service Sur	401	33,900.00
19	515 South 700 East Ste 3h	Salt Lake City UT		
20	Don Calvert Painting and Special Coating	Contracting	107	108,244.50
21	13431 South 7530 West	Herriman UT		
22	Dunn & Dunn	Legal	401	68,104.99
23	505 East 200 South 2nd Floor	Salt Lake City UT		
24	EBS Management Consulting Services	Management Consulti	107	184,975.39
25	PO Box 110	Foxborough MA		
26	ELM Locating & Utility Services	Surveying	401	2,956,721.67
27	PO Box 16780	Missoula MT		
28	Environ International Corp	Environmental Consut	401	30,053.14
29	PO Box 8500-1980	Philadelphia PA		
30	Environmental System Research Institute	Engineering	107	30,154.40
31	380 New York Street	Redlands CA		
32	Espial Consulting LLC	Rates	401	45,000.00
33	1467 Wilton Way	Salt Lake City UT		
34	Express Recovery Services Inc	Collections	401	209,211.86
35	P O Box 26415	Salt Lake City UT		
36	George K Schroeder	Legal Consulting	401	40,812.79
37	PO Box 540312	North Salt Lake UT		
38	Global Insight Inc	Rates	401	48,645.00
39	PO Box 845730	Boston MA		
40	Holland & Hart	Legal	401	43,758.31
41	555 17th Street Suite 3200	Denver CO		
42	Holme Roberts & Owen LLP	Legal	401	348,852.81
43	PO Box 1618	Denver CO		
44	J D Power and Associates	Customer Service Sur	401	25,000.00
45	PO Box 512778	Los Angeles CA		
46				
47				
48				

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, 2005
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
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.			
	<b>NAME &amp; ADDRESS</b>	<b>SERVICE</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>	
2	Kassing Andrews & Associates	Advertising	401	251,869.97	
3	1935 East Vine Street Salt Lake City	UT			
4	Kiefner and Associates, Inc.	System Integrity	401	125,414.28	
5	585 Scherers Court Worthington	OH			
6	M R Tek	Reservoir Engineering	401	52,372.39	
7	73-4329C Ahiahi Street Kailua-Kona	HI			
8	Mears/CPG LLC	System Integrity	182	655,793.67	
9	4500 North Mission Road Rosebush	MI			
10	Meter Solutions	Meter Installation	107	108,241.30	
11	315 East 525 South Providence	UT			
12	Microsoft Corporation	Information Technolog	401	513,005.16	
13	123 Wright Brothers Drive Salt Lake City	UT			
14	Nationwide Meter Automation	Meter Installation	107	266,871.14	
15	218 East 2475 South Springville	UT			
16	Niels Fugal & Sons Company	Construction	107	3,753,463.13	
17	PO Box 650 Pleasant Grove	UT			
18	Outsource Receivables Management	Collections	401	100,402.26	
19	PO Box 166 Ogden	UT			
20	Par3 Communications Inc	Collections	401	49,069.25	
21	100 South King Street Suite 100 Seattle	WA			
22	Paragon Partners Ltd	Right of Way Consulti	107	175,246.42	
23	5762 Bolsa Avenue Huntington Beach	CA			
24	Park Acres Construction Co	Construction	107	2,865,001.36	
25	695 West Everett Salt Lake City	UT			
26	Quality Electrical Contractors, Inc.	Contracting	107	28,190.00	
27	PO Box 625 Kaysville	UT			
28	Questar Corporation	Administration	401	7,134,959.67 *	
29	180 East 100 South Salt Lake City	UT			
30	Questar Project Employee Company	Temporary Services	401	1,096,724.41 *	
31	180 East 100 South Salt Lake City	UT			
32	R B M Services Inc	Maintenance	184	110,099.64	
33	1685 West 1400 North Provo	UT			
34	Ray Quinney & Nebeker	Legal	401	69,673.42	
35	PO Box 45385 Salt Lake City	UT			
36	Richter7	Advertising	401	434,012.77	
37	280 South 400 West Suite 200 Salt Lake City	UT			
38	Rocky Mountain Inspection, Inc.	Line Inspection	107	52,998.35	
39	200 Hillcrest Lane Rock Springs	WY			
40	Rocky Mountain Line Systems Inc	Construction	107	96,629.30	
41	PO Box 57 Lander	WY			
42	Rocky Mountain Service Bureau Inc	Collections	401	36,217.35	
43	PO Box 459 Rock Springs	WY			
44	Salt Lake Cement Cutting Inc	Contracting	401	71,545.91	
45	2290 South 600 West Salt Lake City	UT			
46					
47					
48					

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, 2005

**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	Securitas Security Services USA Inc	Security	401	223,751.48
3	File 57220	Los Angeles CA		
4	Southern Cross Corporation	Leak Survey	107	118,601.38
5	PO Box 2168	Norcross GA		
6	SPL Worldgroup Inc	Software Consulting	107	1,221,576.10
7	File # 73730	San Francisco CA		
8	Staker Paving and Construction	Construction	107	62,921.36
9	PO Box 27598	Salt Lake City UT		
10	Sterling Construction Company	Construction	107	712,448.63
11	PO Box 1186	Sterling CO		
12	Stoel Rives LLP	Legal	401	62,846.54
13	One Utah Center	Salt Lake City UT		
14	Stuart & Company	Appraisal Services	107	32,500.00
15	182 South 600 East Ste 205	Salt Lake City UT		
16	Tempest Enterprises	Construction	107	10,965,035.08
17	4681 South 300 West	Murray UT		
18	Utah Inspection LLC	Line Inspection	107	44,770.30
19	PO Box 1225	Vernal UT		
20	Weatherbank Inc	Forecasting	401	34,127.72
21	5 Triad Center Ste 315	Salt Lake City UT		
22	Western Pipe Coaters	Pipe Coating	107	104,269.24
23	PO Box 157	Orem UT		
24	Whitaker Construction Company Inc	Construction	107	5,266,843.07
25	PO Box 430	Brigham City UT		
26	White Glove Building Maintenance Inc	Maintenance	184	150,189.92
27	2567 Kentucky Avenue	Salt Lake City UT		
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				

45,847,216.44

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, 2005	Year of Report Dec. 31, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------	---------------------------------

**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		1,180,183
6			
7	Salt Lake County		
8	Lark Station		1,132,217
9			
10	Sanpete County		
11	Indianola		1,794,825
12			
13			
14			
15	<u>Total Distribution</u>		4,107,225
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	<u>Total Production and Gathering</u>		357,690
23	<u>Total</u>		4,464,915
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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**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 trans-mission 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 (f)	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)	
5	10,662	1	9	2	09/15/05	1 2 3 4 5 6 7
522	2,729	85	1	2	02/11/05	8 9
134,814	4,042	21,199	4,565	1	12/15/05	10 11 12 13 14
135,341	17,433	21,285	4,575	5		15
A		A	*	*	*	16 17 18
A		A	*	*	*	19
A		A	*	*	*	20
						21
135,341	17,433	21,285	4,575	5		22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

Name of Respondent <b>QUESTAR GAS COMPANY</b>	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, 2005
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

**GAS STORAGE PROJECTS**

1. Report particulars (details) for total gas storage projects.  
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).  
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.

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	10,000
16	February	113,799
17	March	41,000
18	April	444,123
19	May	1,643,453
20	June	1,931,042
21	July	2,613,266
22	August	2,527,358
23	September	2,362,722
24	October	2,102,960
25	November	1,543,128
26	December	875,109
27	TOTAL (Enter Total of Lines 15 Thru 26)	16,207,960.00
28	Gas Withdrawn from Storage	
29	January	2,967,000
30	February	3,106,591
31	March	2,749,553
32	April	1,359,637
33	May	496,279
34	June	570,025
35	July	16,823
36	August	82,199
37	September	9,400
38	October	168,186
39	November	2,225,224
40	December	3,414,184
41	TOTAL (Enter Total of Lines 29 Thru 40)	17,165,101.00

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, 2005
-------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	---------------------------------

GAS STORAGE PROJECTS (Continued)

Line No.	Item (a)	Total Amount (b)
	Storage Operations (In Dth)	
42	Top or Working Gas End of Year	10,333,489
43	Cushion Gas (Including Native Gas)	0
44	Total Gas in Reservoir (Enter Total of Line 42 and Line 43)	10,333,489
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	

**Transmission Lines**

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
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.
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.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
		(b)	(c)
1			
2			
3	PAGE NOT APPLICABLE		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

**BLANK PAGE**

**[Next page is 518]**

Name of Respondent <b>Questar Gas Company</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2005</b>	Year of Report <b>Dec. 31, 2005</b>
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------	----------------------------------------

**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)
	<b>SECTION A: SINGLE DAY PEAK DELIVERIES</b>			
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6				
7	<b>TOTAL</b>			
8	Volumes of gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12				
13	<b>TOTAL</b>			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17				
18	<b>TOTAL</b>			
19	<b>SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES</b>			
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	<b>TOTAL</b>			
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	<b>TOTAL</b>			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36				
37	<b>TOTAL</b>			

PAGE NOT APPLICABLE

Name of Respondent <b>Questar Gas Company</b>	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 <b>Dec. 31, 2005</b>
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	----------------------------------------

**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?
1					
2					
3					
4					
5					
6	PAGE NOT APPLICABLE				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Name of Respondent <b>QUESTAR GAS COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2004</b>	Year of Report <b>Dec. 31, 2004</b>
<b>GAS ACCOUNT - NATURAL GAS</b>				
<p>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.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>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.</p> <p>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.</p> <p>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</p>		<p>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.</p> <p>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.</p> <p>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).</p>		
01 NAME OF SYSTEM				
Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)	
2	<b>GAS RECEIVED</b>			
3	Gas Purchases (Accounts 800-805)		61,816,995	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	313	31,679,951	
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	127,232,418	
11	Other Gas Withdrawn from Storage (Explain) See Page 512		17,165,101	
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		44,198,760	
15	Total Receipts (Total of lines 3 thru 14)		282,093,225	
16	<b>GAS DELIVERED</b>			
17	Gas Sales (Accounts 480-484)		104,587,375	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Transported for Others (Account 489.2)	313	31,204,752	
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	125,451,164	
25	Other Gas Delivered to Storage (Explain) See Page 512		16,207,960	
26	Gas Used for Compressor Station Fuel	509	21,285	
27	Other Deliveries (Specify)			
28	Total Deliveries (Total of lines 17 thru 27)		277,472,536	
29	<b>GAS UNACCOUNTED FOR</b>			
30	Production System Losses			
31	Gathering System Losses			
32	Transmission System Losses			
33	Distribution System Losses		4,620,689	
34	Storage System Losses			
35	Other Losses (Specify)			
36	Total Unaccounted For (Total of lines 30 thru 35)		4,620,689	
37	Total Deliveries & Unaccounted For (Total of lines 28 thru 36)		282,093,225	

**BLANK PAGE**

**[Next page is 522]**

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, 2005

**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

**SEE ORIGINAL REPORT  
FOR MAP TOO LARGE  
TO BE SCANNED**

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, 2005
-----------------------------------------------	---------------------------------------------------------------------------------------------------------------	--------------------------------	------------------------------

**FOOTNOTE REFERENCE**

Page No. (a)	Line or Item No. (b)	Column No. (c)	Footnote No. (d)
PAGE NOT APPLICABLE			

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, 2005
-----------------------------------------------	---------------------------------------------------------------------------------------------------------------	--------------------------------	------------------------------

FOOTNOTE TEXT

Footnote No. (a)	Footnote Text (b)
PAGE NOT APPLICABLE	

INDEX

Accrued and prepaid taxes .....	262-263
Accumulated provision for depreciation of	
gas utility plant .....	219
utility plant (summary) .....	200-201
Advance to associated companies .....	222
Associated companies	
advances from .....	256
advances to .....	222-223
control over respondent .....	102
corporations controlled by respondent .....	103
investment in .....	222-223
service contracts charges .....	357
Attestation .....	1
Balance Sheet, comparative .....	110-113
Bonds .....	256-257
Capital Stock .....	250-251
discount .....	254
expense .....	254
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes – important during the year .....	108
Compressor Stations .....	508-509
Construction	
overhead procedures, general description of .....	218
work in progress – other utility departments .....	200-201
Contracts, service charges .....	357
Control	
corporations controlled by respondent .....	103
over respondent .....	102
security holders and voting powers .....	107
CPA Certification, this report form .....	i
Current and accrued	
liabilities, miscellaneous .....	268
Deferred	
credits, other .....	269
debits, miscellaneous .....	233
income taxes, accumulated .....	234-235
income taxes, accumulated-other property .....	274-275
income taxes, accumulated-other .....	276-277
regulatory expenses .....	350-351
Definitions, this report form .....	iv
Depletion	
amortization and depreciation of gas plant .....	336-338
and amortization of producing natural gas land and land rights .....	336-338
Depreciation	
gas plant .....	336-338
gas plant in service .....	219
Discount on Capital Stock .....	254
Dividend appropriations .....	118-119
Earnings, retained .....	118-119
Exchange and imbalance transactions .....	328

INDEX (Continued)

Expenses, gas operation and maintenance .....	320-325
Extraordinary property losses .....	230
Filing Requirements, this report form .....	i-iii
Footnote Data .....	551-552
Gas account – natural .....	520
Gas	
exchanged, natural .....	328
received .....	328
stored underground .....	220
used in utility operations, credit .....	331
plant in service .....	204-209
Gathering revenues .....	302-303
General description of construction overhead procedures .....	218
General information .....	101
Income	
deductions – details .....	256-259, 340
statement of, for year .....	114-116
Installments received on capital stock .....	252
Interest	
on debt to associated companies .....	340
on long-term from investment, advances, etc. ....	256-257
Instructions for filing the FERC Form No. 2 .....	i-iii
Investment	
in associated companies .....	222-223
other .....	222-223
subsidiary companies .....	224-225
securities disposed of during year .....	222-223
temporary cash .....	222-223
Law, excerpts applicable to this report form .....	iv
List of Schedules, this report form .....	2-3
Legal proceedings during year .....	108
Long-term debt .....	256-257
assumed during year .....	255
retained during year .....	255
Management and engineering contracts .....	357
Map, system .....	522
Miscellaneous general expense .....	335
Notes	
Payable, advances from associated companies .....	256-257
to balance sheet .....	122
to financial statement .....	122
to statement of income for the year .....	122
Operating	
expenses – gas .....	317-325
revenues – gas .....	300-301
Other	
donations received from stockholders .....	253
gains on resale or cancellation of reacquired capital stock .....	253
miscellaneous paid-in capital .....	253
other supplies expense .....	334
paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278

INDEX (Continued)

Peak deliveries, transmission system, .....	518
Peaking facilities, auxiliary .....	519
Plant -- gas	
construction work in progress .....	216
held for future use .....	214
leased from others .....	212
leased to others .....	213
Plant --Utility	
accumulated provisions (summary) .....	200-201
leased to others, income from .....	213
Premium on capital stock .....	252
Prepaid taxed .....	262-263
Prepayments .....	230
Professional services, charges for .....	357
Property losses, extraordinary .....	230
Reacquired	
capital stock .....	250-251
long-term debt .....	256-257
Receivers' certificate .....	256-257
Reconciliation of reported net income with taxable income from Federal income taxes .....	261
Regulatory commission expenses .....	350-351
Regulatory commission expenses -- deferred .....	232
Retained earnings	
appropriated .....	118-119
statement of .....	118-119
unappropriated .....	118-119
Revenues	
from storing gas of others .....	306-307
from transportation of gas through gathering facilities .....	302-303
from transportation of gas through transmission facilities .....	304-305
gas operating .....	300
Salaries and wages, distribution of .....	354-355
Sales .....	300-301
Securities	
disposed of during year .....	222-223
holders and voting powers .....	107
investment in associated companies .....	222-223
investment, others .....	222-223
issued or assumed during year .....	255
refunded or retired during year .....	255
registered on a national exchange .....	250-251, 256-257
Stock liability for conversion .....	252
Storage	
of natural gas, underground .....	512-513
revenues .....	306-307
Taxes	
accrued and prepaid .....	262-263
charged during the year .....	262-263
on income, deferred -- accumulated .....	222-223, 234-235
reconciliation of net income for .....	261

INDEX (Continued)

Transmission	
and compression of gas by others .....	332
lines .....	514
revenues .....	304-305
system peak deliveries .....	518
Unamortized	
debt discount and expense .....	258-259
loss and gain on reacquired debt .....	260
premium on debt .....	258-259
Underground	
storage of natural gas, expense, operating data, plant .....	512-513
Unrecovered plant and regulatory study costs .....	230