

QST-G

Questar Gas Company
Financial Statements
For the Period Ending December 31, 2013
Index

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**Questar Gas Company
Balance Sheet**

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December 2013

Assets And Other Debits		Increase or Decrease		
		Amount	Month	#N/A
101	General Plant in Service	2,128,609,652.81	47,187,093.92	157,539,545.15
105	Gas Plant Held for Future Use	5,036.83	-	-
106	Completed Construction Not Classified - Gas	23,040,961.87	9,751,922.47	7,224,724.85
107	Construction Work in Progress - Gas	50,389,831.94	(21,517,484.12)	(2,548,377.94)
108	Accum Prov for Depreciation of Gas Plant in Service	(738,142,059.34)	50,686,616.51	17,503,630.87
111	Accum Prov for Amortization of Gas Plant in Service	(6,144,123.98)	(1,473.01)	(13,833.02)
114	Gas Plant Acquisition Adjustments	6,644,450.15	-	-
115	Accum Prov for Amortization of Gas Plant Acquisition Adjustments	(992,000.05)	-	-
	Net Gas Plant	1,463,411,750.23	86,106,675.77	179,705,689.91
128	Other Funds or Investments	-	-	-
131	Cash	8,702,925.61	12,031,326.57	7,328,959.97
134	Other Special Deposits	-	-	-
135	Working Funds	73,100.00	-	10,000.00
136	Temporary Cash Investments	-	-	-
141	Notes Receivable	-	-	-
142	Customer A/R	179,819,380.85	73,648,398.54	36,370,613.78
143.1	Accts Rec - QEP Resources	1,110,482.10	240,935.45	(3,400,242.46)
144	Accum. Provision for Bad Debt	(1,426,632.88)	461,482.86	1,322,063.58
145	Notes Rec. from Affiliates	-	-	-
146	Accounts Rec. from Affiliates	521,182.56	(94,719.58)	(12,456,116.75)
146.1	AR-Allocated to Affiliates	-	-	-
154	Plant Materials and Operating Supplies	12,340,443.88	209,397.95	(1,037,377.36)
163	Stores Expense Undistributed	(259,696.05)	68,153.77	(342,506.83)
164	Gas Stored Underground	39,172,683.37	(19,725,416.99)	824,934.80
165	Prepaid Expenses	3,353,257.73	(267,034.21)	61,040.49
171	Interest and Dividends Rec.	-	-	-
174	Misc. Current & Accrued Assets	-	-	-
	Net Current and Accrued Assets	243,407,127.17	66,572,524.36	28,681,369.22
181	Unamortized Debt Expense	3,939,578.07	1,014,700.31	774,246.12
1823	Other Regulatory Assets	30,305,421.67	218,550.12	4,511,065.16
182400	Reg Asset - DSM Programs - UT	11,062,380.09	(3,409,910.87)	172,111.55
182401	Reg Asset - DSM Programs - WY	186,014.94	(20,566.23)	31,657.02
184	Clearing Accounts	(318,219.83)	(43,003.89)	(86,573.51)
186	Misc. Deferred Debits	(993.75)	1,006.25	(993.75)
189	Unamort Loss on Reacq Debt	4,807,259.98	(44,219.10)	(530,629.20)
190001	ACCUM DEF TAX-ITC FULL DEFER	424,888.66	(12,746.87)	(152,962.44)
190008	Accum Defer Tax - Federal	3,008,226.50	(1,570,028.00)	(2,521,437.95)
190009	Accum Defer Tax - State	257,847.10	(134,574.00)	(312,582.51)
191000	Unrecovered Purchased Gas Costs - Utah	(7,439,611.52)	(11,684,931.91)	(22,913,128.35)
191000	Unrecovered Purchased Gas Costs - Wyoming	7,055.99	(87,918.12)	258,832.63
191800	Utah/Idaho Low Income Credit/Charge	(382,799.48)	41,913.70	(256,068.73)
191900	Utah/Idaho CET Balancing	(3,216,204.21)	(43,276.81)	578,777.48
191901	Wyoming CET Balancing	(66,039.83)	30,249.71	290,960.48
192	Misc Dr-Fin Hedge Mark-to-Mrkt	-	-	-
	Net Deferred Debits	42,574,804.38	(15,744,755.71)	(20,156,726.00)
	Total Assets and Other Debits	1,749,393,681.78	136,934,444.42	188,230,333.13
Liabilities and Other Credits				
201	Common Stock Issued	22,974,065.00	-	-
204	Preferred Stock Issued	-	-	-
207	Premium on Common Stock	263,856,316.57	90,110,152.91	91,353,251.72
214	Preferred Stock Expense	-	-	-
216	Unappropriated Ret. Earnings	289,363,034.63	17,766,836.78	17,278,001.72
	Total Proprietary Capital	576,193,416.20	107,876,989.69	108,631,253.44
221	Bonds - Long Term	534,500,000.00	150,000,000.00	150,000,000.00
224	Long-Term Notes	-	-	-
225	Unamort Premium - LT Debt	-	-	-
226	Unamort Disc - LT Debt	-	-	-
230	Asset Retire Obligation	551,969.70	1,917.53	30,229.70
	Total Long-Term Debt	535,051,969.70	150,001,917.53	150,030,229.70
231	Notes Payable-Outside Companies	-	-	(42,000,000.00)
232	Accounts Payable - General	124,004,755.73	50,154,693.39	24,162,158.26
233	Notes Payable to Affiliates	17,700,000.00	(230,600,000.00)	(148,400,000.00)
234	Accounts Payable to Affiliates	37,945,374.54	11,349,543.03	5,776,612.02
235	Customer Deposits	10,938,167.72	132,219.05	1,155,400.80
236	Taxes Accrued	(4,750,439.74)	(4,530,553.64)	(4,209,656.90)
237	Interest Accrued	5,185,063.00	1,875,021.00	658,881.33
238	Dividends Declared	-	(8,875,000.00)	-
241	Tax Collections Payable	12,446,452.64	3,781,030.76	2,300,294.46
242012	Miscellaneous Current & Accrued Liabilities	7,982,625.56	1,739,345.91	(1,893,914.59)
253003	Oth Def Credit - Retainage	352,850.98	(415,570.88)	354,111.13
	Total Current and Accrued Liabilities	211,804,850.43	(175,389,271.38)	(162,096,113.49)
242000	Miscellaneous Long Term Liabilities	356,534.51	19,512.77	51,340.63
252	Misc Customer Credits	29,131,278.41	(3,786,242.97)	4,692,119.18
253	Other Deferred Credits - 253-1 Uncl.	75,989.19	(39,571.25)	(342,324.31)
255	Accum Deferred Investment Tax Cr - Utility	559,937.88	(20,797.52)	(249,570.24)
254001	OTH REGULATORY LIABILITIES-ITC	343,187.66	(12,746.87)	(152,962.44)
25402	Oth Reg Liab-Plant Remov B Bal	52,689,870.00	52,689,870.00	52,689,870.00
	Total Misc. Long Term Liab. & Deferred Credits	85,393,664.23	48,850,024.16	56,688,472.82
282000	Deferred Taxes-Federal	309,210,634.23	5,139,153.37	33,023,523.25
282100	Deferred Taxes-State	27,105,059.80	440,498.69	6,073,585.45
282108	Deferred State Tax-QRS Transf	-	-	-
282002	Deferred Taxes-Full Deferred	-	-	-
282003	Deferred Taxes-Regulatory Asset Adjustment	-	-	-
282006	Deferred Taxes-Federal Minimum Tax Carryover	-	-	-
282008	Deferred Fed Taxes-QRS Transf	-	-	-
283	Deferred Taxes- Purchase Gas Adjustment	4,634,087.19	15,132.36	(4,120,618.04)
	Total Liabilities and Other Credits	1,749,393,681.78	136,934,444.42	188,230,333.13

**Questar Gas Company
Balance Sheet**

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December 2013

Assets And Other Debits		Total	General	Production	Utah Distribution	Wyoming Distribution
101	General Plant in Service	2,128,609,652.81	207,563,598.54	81,179,889.44	1,775,706,738.37	64,159,426.46
105	Gas Plant Held for Future Use	5,036.83	-	-	5,036.83	-
106	Completed Construction Not Classified - Gas	23,040,961.87	1,331,892.69	-	21,120,262.76	588,806.42
107	Construction Work in Progress - Gas	50,389,831.94	11,788,966.48	-	38,600,865.46	-
108	Accum Prov for Depreciation of Gas Plant in Service	(738,142,059.34)	(105,395,013.87)	(67,886,609.88)	(540,333,369.81)	(24,527,065.78)
111	Accum Prov for Amortization of Gas Plant in Service	(6,144,123.98)	-	(6,074,498.01)	(69,325.97)	(300.00)
114	Gas Plant Acquisition Adjustments	6,644,450.15	-	-	6,644,450.15	-
115	Accum Prov for Amortization of Gas Plant Acquisition Adjustments	(992,000.05)	-	-	(992,000.05)	-
128	Other Funds or Investments	-	-	-	-	-
131	Cash	8,702,925.61	8,702,925.61	-	-	-
134	Other Special Deposits	-	-	-	-	-
135	Working Funds	73,100.00	-	-	70,100.00	3,000.00
136	Temporary Cash Investments	-	-	-	-	-
141	Notes Receivable	-	-	-	-	-
142	Customer A/R	179,819,380.85	-	-	177,135,129.49	2,684,251.36
143.1	Accts Rec - QEP Resources	1,110,482.10	1,110,482.10	-	-	-
144	Accum. Provision for Bad Debt	(1,426,632.88)	-	-	(1,342,218.09)	(84,414.79)
145	Notes Rec. from Affiliates	-	-	-	-	-
146	Accounts Rec. from Affiliates	521,182.56	521,182.56	-	-	-
146.1	AR-Allocated to Affiliates	-	-	-	-	-
154	Plant Materials and Operating Supplies	12,340,443.88	-	-	12,340,443.88	-
163	Stores Expense Undistributed	(259,696.05)	-	-	(259,696.05)	-
164	Gas Stored Underground	39,172,683.37	-	39,172,683.37	-	-
165	Prepaid Expenses	3,353,257.73	3,353,257.73	-	-	-
171	Interest and Dividends Rec.	-	-	-	-	-
174	Misc. Current & Accrued Assets	-	-	-	-	-
181	Unamortized Debt Expense	3,939,578.07	3,939,578.07	-	-	-
1823	Other Regulatory Assets	30,305,421.67	30,082,747.04	-	222,674.63	-
182400	Reg Asset - DSM Programs - UT	11,062,380.09	11,062,380.09	-	-	-
182401	Reg Asset - DSM Programs - WY	186,014.94	186,014.94	-	-	-
184	Clearing Accounts	(318,219.83)	(318,219.83)	-	-	-
186	Misc. Deferred Debits	(993.75)	(993.75)	-	-	-
189	Unamort Loss on Reacq Debt	4,807,259.98	4,807,259.98	-	-	-
190	Accum Deferred Income Tax	424,888.66	424,888.66	-	-	-
190008	Accum Deferred Taxes-Federal	3,008,226.50	-	-	2,899,930.35	108,296.15
190009	Accum Deferred Taxes-State	257,847.10	-	-	257,847.10	-
191000	Unrecovered Purchased Gas Costs - Utah	(7,439,611.52)	-	-	(7,439,611.52)	-
191000	Unrecovered Purchased Gas Costs - Wyoming	7,055.99	-	-	-	7,055.99
191800	Utah/Idaho Low Income Credit/Charge	(382,799.48)	-	-	(382,799.48)	-
191900	Utah/Idaho CET Balancing	(3,216,204.21)	-	-	(3,216,204.21)	-
191901	Wyoming CET Balancing	(66,039.83)	-	-	-	(66,039.83)
192	Misc Dr-Fin Hedge Mark-to-Mrkt	-	-	-	-	-
Total Assets and Other Debits		1,749,393,681.78	179,160,947.04	46,391,464.92	1,480,968,253.84	42,873,015.98
Liabilities and Other Credits						
201	Common Stock Issued	22,974,065.00	22,974,065.00	-	-	-
204	Preferred Stock Issued	-	-	-	-	-
207	Premium on Common Stock	263,856,316.57	263,856,316.57	-	-	-
214	Preferred Stock Expense	-	-	-	-	-
216	Unappropriated Ret. Earnings	289,363,034.63	289,363,034.63	-	-	-
221	Bonds - Long Term	534,500,000.00	534,500,000.00	-	-	-
224	Long-Term Notes	-	-	-	-	-
225	Unamort Premium - LT Debt	-	-	-	-	-
226	Unamort Disc - LT Debt	-	-	-	-	-
230	Asset Retire Obligation	551,969.70	551,969.70	-	-	-
231	Notes Payable-Outside Companies	-	-	-	-	-
232	Accounts Payable - General	124,004,755.73	124,002,439.35	2,316.38	-	-
233	Notes Payable to Affiliates	17,700,000.00	17,700,000.00	-	-	-
234	Accounts Payable to Affiliates	37,945,374.54	37,945,374.54	-	-	-
235	Customer Deposits	10,938,167.72	-	-	10,554,968.51	383,199.21
236	Taxes Accrued	(4,750,439.74)	(4,750,439.74)	-	-	-
237	Interest Accrued	5,185,063.00	5,185,062.50	-	(10,467.61)	10,468.11
238	Dividends Declared	-	-	-	-	-
241	Tax Collections Payable	12,446,452.64	12,446,452.64	-	-	-
242012	Miscellaneous Current & Accrued Liabilities	7,982,625.56	7,982,625.56	-	-	-
253003	Oth Def Credit - Retainage	352,850.98	352,850.98	-	-	-
242000	Miscellaneous Long Term Liabilities	356,534.51	356,534.51	-	-	-
252	Misc Customer Credits	29,131,278.41	-	-	28,491,004.78	640,273.63
253	Other Deferred Credits - 253-1 Uncl.	75,989.19	2,312,855.77	2,312,855.77	-	-
255000	Accum Deferred Investment Tax Cr - Utility	559,937.88	2,875.64	15,593.63	521,975.74	19,492.87
254001	Other Regulatory Liabilities	343,187.66	343,187.66	-	-	-
25402	Oth Reg Liab-Plant Remov B Bal	52,689,870.00	52,689,870.00	-	-	-
282000	Deferred Taxes-Federal	309,210,634.23	12,250,401.86	1,969,223.29	284,371,332.75	10,619,676.33
282100	Deferred Taxes-State	27,105,059.80	967,828.35	743,900.31	25,393,331.14	-
282108	Deferred State Tax-QRS Transf	-	-	-	-	-
282002	Deferred Taxes-Full Deferred	-	-	-	-	-
282003	Deferred Taxes-Regulatory Asset Adjustment	-	-	-	-	-
282006	Deferred Taxes-Federal Minimum Tax Carryover	-	-	-	-	-
282008	Deferred Fed Taxes-QRS Transf	-	-	-	-	-
283	Deferred Taxes- Purchase Gas Adjustment	4,634,087.19	-	4,634,087.19	-	-
Total Liabilities and Other Credits		1,749,393,681.78	1,381,033,305.52	7,365,120.80	349,322,145.31	11,673,110.15

Questar Gas Company
Detail of Investment and Reserve Account

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Twelve Months Ending
December 2013

	Accounts 101 - 105 & 114
Investment	

General Plant in Service	1,977,719,594.64
Asset Additions	172,619,927.99
Asset Retirements	(15,194,515.88)
Reclassification Between Accts	-
Adjustments of Investment	7,220.00

Intercompany Transfers - In	288,771.77
Intercompany Transfers - Out	(181,858.73)

Total Investment	2,135,259,139.79
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	Accounts 108 - 111 & 115
Reserve	

Accum. Depreciation - PP&E	762,767,981.22
Asset Retirements	(15,194,515.88)
Asset Additions	-
Gain on Disposition of Assets	(55.00)
Loss on Disposition of Assets	-
Dismantling	(3,901,140.06)
Salvage Credits	266,592.27
Adjustments of Investment	-
Accruals to Account:	
403	49,669,491.70
404	13,833.02
163	61,738.43
184	4,173,025.33
425	-

Intercompany Transfers - In	162,494.32
Intercompany Transfers - Out	(51,391.98)

Total Reserve	797,968,053.37
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Net Investment	1,337,291,086.42
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**Questar Gas Company
Detail of Plant**

December 2013

101	Gas Plant in Service	Total	General	Production	Utah Distribution	Wyoming Distribution
302	Intangible Plant					
	Dist. Plant Franchise & Consnt	69,625.96			58,742.88	10,883.08
325	Land and Land Rights	6,266,900.69		6,266,900.69		
326	Production Plant Gas Well Stru	1,443,936.84		1,443,936.84		
330	Well Construction - Gas	52,986,090.91		52,986,090.91		
331	Gas Wells - Equipment	17,432,452.88		17,432,452.88		
332	Field Lines	2,872,306.78		2,872,306.78		
336	Purification Equipment - Other	57,014.71		57,014.71		
337	Other Equipment - GAS	121,186.63		121,186.63		
	Natural Gas Prod & Gath Plant - Total	81,179,889.44	-	81,179,889.44	-	-
374	Land	13,044,027.26			12,682,662.82	361,364.44
375	Structures & Improve - Struct	11,152,841.65			10,431,061.42	721,780.23
376	Distribution Plant	1,102,649,028.19			1,070,052,390.23	32,596,637.96
377	Compressor Station Equipment	15,526,458.51			15,526,458.51	-
378	Measuring & Reg Station Equip	72,624,500.86			67,419,147.85	5,205,353.01
380	Services	335,704,056.47			319,702,762.66	16,001,293.81
381	Meters	272,545,412.99			264,249,726.22	8,295,686.77
383	House Regulators Dist Plant	14,987,345.14			14,080,756.83	906,588.31
387	Other Equipment	1,245,699.80			1,193,080.95	52,618.85
388	Asset Retire Costs - Dist	317,168.00			309,948.00	7,220.00
	Distribution Plant - Total	1,839,796,538.87	-	-	1,775,647,995.49	64,148,543.38
389	General Plant - Land	2,719,379.85			2,707,795.83	11,584.02
390	Structures and Improvements	64,337,907.80	42,872,200.82		21,286,539.42	179,167.56
391	Office Furniture and Equipment	59,028,273.76	44,987,390.69		12,340,583.68	1,700,299.39
392	Transportation Equipment	42,323,175.76			40,674,446.29	1,648,729.47
393	Stores Equipment	57,397.91			45,026.02	12,371.89
394	Tools, Shop & Garage Equipment	24,474,996.52			22,628,433.74	1,846,562.78
395	Laboratory Equipment	76,245.36			76,245.36	-
396	Power Operated Equipment	10,482,705.09			9,787,145.78	695,559.31
397	Communication Equipment	3,794,140.09			3,720,830.98	73,309.11
398	Miscellaneous Equipment	217,076.40			213,212.48	3,863.92
399	Asset Retire Costs - General	52,300.00			52,300.00	-
	General Plant - Total	207,563,598.54	87,859,591.51	-	113,532,559.58	6,171,447.45
101	Total - Gas Plant in Service	2,128,609,652.81	87,859,591.51	81,179,889.44	1,889,239,237.95	70,330,873.91
105	Gas Plant Held for Future Use	5,036.83			5,036.83	
106	Completed Construction Not Classified - Gas	23,040,961.87	1,331,892.69		21,120,262.76	588,806.42
107	Construction Work in Progress - Gas	50,389,831.94	11,788,966.48		38,600,865.46	
114	Gas Plant Acquisition Adjustments	6,644,450.15			5,942,981.09	701,469.06
	Total Plant	2,208,689,933.60	100,980,450.68	81,179,889.44	1,954,908,444.09	71,621,149.39

Questar Gas Company
Detail of Plant Additions and Retirements

December 2013

101	Gas Plant in Service	Balance	CURRENT MONTH			Value to Date
			Additions	Retirements	Reclass & Tsfrs	
302	Intangible Plant	69,625.96	-	-	-	69,625.96
	Dist. Plant Franchise & Consent					
325	Land and Land Rights	6,266,900.69	-	-	-	6,266,900.69
326	Production Plant Gas Well Stru	1,443,936.84	-	-	-	1,443,936.84
330	Well Construction - Gas	52,986,090.91	-	-	-	52,986,090.91
331	Gas Wells - Equipment	17,432,452.88	-	-	-	17,432,452.88
332	Field Lines	2,872,306.78	-	-	-	2,872,306.78
336	Purification Equipment - Other	57,014.71	-	-	-	57,014.71
337	Other Equipment - GAS	121,186.63	-	-	-	121,186.63
	Natural Gas Prod & Gath Plant - Total	81,179,889.44	-	-	-	81,179,889.44
374	Land	11,724,160.71	1,319,866.55	-	-	13,044,027.26
375	Structures & Improve - Struct	8,713,834.07	2,439,007.58	-	-	11,152,841.65
376	Distribution Plant	1,093,959,261.49	8,707,056.40	(17,289.70)	-	1,102,649,028.19
377	Compressor Station Equipment	4,935,431.81	10,591,026.70	-	-	15,526,458.51
378	Measuring & Reg Station Equip	59,079,571.55	15,147,380.44	(1,602,451.13)	-	72,624,500.86
380	Services	334,997,398.66	716,954.46	(10,296.65)	-	335,704,056.47
381	Meters	269,404,236.59	3,639,437.62	(498,261.22)	-	272,545,412.99
383	House Regulators Dist Plant	15,114,581.27	6,803.30	(134,039.43)	-	14,987,345.14
387	Other Equipment	1,245,478.15	221.65	-	-	1,245,699.80
388	Asset Retire Costs - Dist	317,168.00	-	-	-	317,168.00
	Distribution Plant - Total	1,799,491,122.30	42,567,754.70	(2,262,338.13)	-	1,839,796,538.87
389	General Plant - Land	2,719,379.85	-	-	-	2,719,379.85
390	Structures and Improvements	58,718,807.57	5,622,929.43	(3,829.20)	-	64,337,907.80
391	Office Furniture and Equipment	58,492,961.14	540,444.74	(5,132.12)	-	59,028,273.76
392	Transportation Equipment	41,678,613.94	677,760.39	-	(33,198.57)	42,323,175.76
393	Stores Equipment	57,397.91	-	-	-	57,397.91
394	Tools, Shop & Garage Equipment	24,370,920.03	159,099.12	(55,022.63)	-	24,474,996.52
395	Laboratory Equipment	76,245.36	-	-	-	76,245.36
396	Power Operated Equipment	10,482,705.09	-	-	-	10,482,705.09
397	Communication Equipment	3,815,513.90	-	(21,373.81)	-	3,794,140.09
398	Miscellaneous Equipment	217,076.40	-	-	-	217,076.40
399	Asset Retire Costs - General	52,300.00	-	-	-	52,300.00
	General Plant - Total	200,681,921.19	7,000,233.68	(85,357.76)	(33,198.57)	207,563,598.54
101	Total - Gas Plant in Service	2,081,422,558.89	49,567,988.38	(2,347,695.89)	(33,198.57)	2,128,609,652.81
105	Gas Plant Held for Future Use	5,036.83	-	-	-	5,036.83
106	Completed Construction Not Classified - Gas	13,289,039.40	14,779,453.73	19,717,998.63	(24,745,529.89)	23,040,961.87
107	Construction Work in Progress - Gas	71,907,316.06	23,022,973.00	(19,717,998.63)	(24,822,458.49)	50,389,831.94
	Work Orders Closed to Plant	-	(49,567,988.38)	49,567,988.38	-	-
	Work Orders Closed to Expense or Receivables	-	-	-	-	-
114	Gas Plant Acquisition Adjustments	6,644,450.15	-	-	-	6,644,450.15
	Total Plant	2,173,268,401.33	37,802,426.73	(2,347,695.89)	(33,198.57)	2,208,689,933.60

Questar Gas Company
Detail of Plant Additions and Retirements

December 2013

101	Gas Plant in Service	Balance	Twelve Months			Reclass & Tsfrs	Adjustments	Value to Date
			Additions	Retirements				
302	Intangible Plant Dist. Plant Franchise & Consnt	69,625.96	-	-	-	-	-	69,625.96
325	Land and Land Rights	6,266,900.69	-	-	-	-	-	6,266,900.69
326	Production Plant Gas Well Stru	1,443,936.84	-	-	-	-	-	1,443,936.84
330	Well Construction - Gas	52,986,090.91	-	-	-	-	-	52,986,090.91
331	Gas Wells - Equipment	17,432,452.88	-	-	-	-	-	17,432,452.88
332	Field Lines	2,872,306.78	-	-	-	-	-	2,872,306.78
336	Purification Equipment - Other	57,014.71	-	-	-	-	-	57,014.71
337	Other Equipment - GAS	121,186.63	-	-	-	-	-	121,186.63
	Natural Gas Prod & Gath Plant - Total	81,179,889.44	-	-	-	-	-	81,179,889.44
374	Land	10,555,273.01	2,500,104.05	(11,349.80)	-	-	-	13,044,027.26
375	Structures & Improve - Struct	8,489,055.78	2,686,285.77	(22,499.90)	-	-	-	11,152,841.65
376	Distribution Plant	1,012,195,237.69	92,526,621.89	(2,072,831.39)	-	-	-	1,102,649,028.19
377	Compressor Station Equipment	4,925,666.86	10,601,516.65	(725.00)	-	-	-	15,526,458.51
378	Measuring & Reg Station Equip	52,816,877.11	21,881,619.35	(2,095,465.93)	21,470.33	-	-	72,624,500.86
380	Services	323,654,142.37	12,178,995.77	(129,081.67)	-	-	-	335,704,056.47
381	Meters	261,367,699.36	15,286,199.69	(4,108,486.06)	-	-	-	272,545,412.99
383	House Regulators Dist Plant	15,116,117.00	16,880.80	(145,652.66)	-	-	-	14,987,345.14
387	Other Equipment	1,093,732.16	77,454.60	(32,257.58)	106,770.62	-	-	1,245,699.80
388	Asset Retire Costs - Dist	309,948.00	-	-	-	-	7,220.00	317,168.00
	Distribution Plant - Total	1,690,523,749.34	157,755,678.57	(8,618,349.99)	128,240.95	-	7,220.00	1,839,796,538.87
389	General Plant - Land	2,719,379.85	-	-	-	-	-	2,719,379.85
390	Structures and Improvements	58,038,765.21	6,701,721.68	(402,579.09)	-	-	-	64,337,907.80
391	Office Furniture and Equipment	58,853,279.25	3,188,727.42	(3,013,732.91)	-	-	-	59,028,273.76
392	Transportation Equipment	40,825,256.36	3,501,023.54	(1,884,713.27)	81,609.13	-	-	42,323,175.76
393	Stores Equipment	36,328.48	21,069.43	-	-	-	-	57,397.91
394	Tools, Shop & Garage Equipment	24,389,362.29	1,185,727.36	(1,100,093.13)	-	-	-	24,474,996.52
395	Laboratory Equipment	76,245.36	-	-	-	-	-	76,245.36
396	Power Operated Equipment	10,609,322.88	11,071.37	(143,835.13)	6,145.97	-	-	10,482,705.09
397	Communication Equipment	3,684,915.30	249,520.16	(31,212.36)	(109,083.01)	-	-	3,794,140.09
398	Miscellaneous Equipment	211,687.94	5,388.46	-	-	-	-	217,076.40
399	Asset Retire Costs - General	52,300.00	-	-	-	-	-	52,300.00
	General Plant - Total	199,296,842.92	14,864,249.42	(6,576,165.89)	(21,327.91)	-	-	207,563,598.54
101	Total - Gas Plant in Service	1,971,070,107.66	172,619,927.99	(15,194,515.88)	106,913.04	7,220.00	-	2,128,609,652.81
105	Gas Plant Held for Future Use	5,036.83	-	-	-	-	-	5,036.83
106	Completed Construction Not Classified - Gas	15,816,237.02	67,758,011.58	(36,943,390.14)	36,943,390.14	(97,476,676.87)	-	23,040,961.87
107	Construction Work in Progress - Gas	52,938,209.88	109,504,119.70	(36,943,390.14)	(36,943,390.14)	(75,109,107.50)	-	50,389,831.94
	Work Orders Closed to Plant	-	(172,619,927.99)	-	-	172,619,927.99	-	-
	Work Orders Closed to Expense or Receivables	-	-	-	-	-	-	-
114	Gas Plant Acquisition Adjustments	6,644,450.15	-	-	-	-	-	6,644,450.15
	Total Plant	2,046,474,041.54	177,262,131.28	(15,194,515.88)	106,913.04	41,363.62	-	2,208,689,933.60

Questar Gas Company
STATEMENT OF CASH FLOW

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	Year to Date @ December 31	
	2013	2012
Cash Flows From Operating Activities:		
Net Income	52,778,001.72	47,083,863.96
Adjustments to reconcile net income to cash provided from operating activities:		
Depreciation and Amortization	53,918,088.48	51,348,752.55
ARO - Accum Depr Change	(7,220.00)	176,072.46
Share-based Compensation	1,353,251.72	1,195,509.25
Deferred Federal Income Taxes	37,963,473.56	46,136,843.20
Deferred Investment Tax Credits	(249,570.24)	(304,786.56)
CASH PROVIDED FROM OPERATION ACTIVITIES BEFORE CHANGE IN ASSETS AND LIABILITIES:	145,756,025.24	145,636,254.86
CHANGE IN ASSETS AND LIABILITIES		
Accounts Receivable	(34,292,434.90)	6,122,306.64
Accounts Rec. from Affiliates	12,456,116.75	(11,543,915.83)
Plant Materials & Ops Supplies	554,949.39	695,072.78
Prepaid Expenses	(61,040.49)	(120,181.46)
Unrecovered Purchase Gas Costs	22,040,626.49	(25,138,119.72)
Asset Retire Obligation	30,229.70	(154,423.00)
Misc. Accounts Payable	23,726,860.43	1,244,245.36
Accounts Payable to Affiliates	5,776,612.02	(9,693,921.69)
Taxes Accrued	(1,909,362.44)	(1,916,418.11)
Other Funds or Investments	(319,939.83)	(5,376,219.04)
CASH PROVIDED FROM OPERATING ACTIVITIES:	173,758,642.36	99,754,680.79
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Expenditures	(176,889,268.90)	(161,188,934.65)
Retirement of property, plant and equipment	(3,630,413.49)	8,962,112.09
CASH USED IN INVESTING ACTIVITIES:	(180,519,682.39)	(152,226,822.56)
CASH FLOWS FROM FINANCING ACTIVITIES		
COMMON STOCK ISSUED	-	-
Preferred Stock Issued	-	-
Equity contribution	90,000,000.00	-
Current Port LT Debt-Balance	-	-
Current port LT Debt - Repaymt	(42,000,000.00)	(49,500,000.00)
Bonds - Long Term	150,000,000.00	108,000,000.00
Notes Rec. from Affiliates	-	-
Notes Payable to Affiliates	(148,400,000.00)	23,425,000.00
Dividends	(35,500,000.00)	(33,000,000.00)
CASH PROVIDED FROM (USED IN) FINANCING ACTIVITIES:	14,100,000.00	48,925,000.00
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,338,959.97	(3,547,141.77)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,437,065.64	4,984,207.41
CASH AND CASH EQUIVALENTS AT THE END OF THIS PERIOD	8,776,025.61	1,437,065.64

Questar Gas Company
Comparative Statement of
Income and Retained Earnings

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December 2013

Utility Operating Income		Current Month		Increase
		This Year	Last Year	(Decrease)
400	Operating Revenues	176,091,524.08	143,444,862.29	32,646,661.79
Utility Operating Expenses				
401	Gas Purchases	121,434,989.69	90,502,473.03	30,932,516.66
401	Operating Expense	18,111,321.86	19,411,892.91	(1,300,571.05)
402	Maintenance Expense	931,827.68	847,711.17	84,116.51
403	Depreciation Expense	4,338,984.56	4,122,048.60	216,935.96
404	Amortization and Depletion	1,473.01	1,180.87	292.14
408	Taxes Other Than Income Taxes	567,253.92	612,487.47	(45,233.55)
409101	Income Taxes - Federal Util Oper Income	3,532,733.00	11,197,411.00	(7,664,678.00)
410111	Income Taxes - Deferred Federal Tax-Utility	6,723,119.07	(7,423,047.60)	14,146,166.67
409111	Income Taxes - State Util Oper Income	335,449.00	2,838,867.00	(2,503,418.00)
410101	Income Taxes - Deferred State Tax-Utility	576,267.35	(1,645,701.28)	2,221,968.63
Total Utility Operating Expenses		156,553,419.14	120,465,323.17	36,088,095.97
Net Operating Income		19,538,104.94	22,979,539.12	(3,441,434.18)
Other Income and Deductions				
Other Income				
409201	Federal Income Tax - Other Income & Deductions	(131,913.00)	(5,463,564.00)	5,331,651.00
409211	State Income Tax - Other Income & Deductions	(18,237.00)	218,415.00	(236,652.00)
410201	Deferred Income Tax - Other Income & Deductions	-	-	-
419000	Interest and Dividend Income	100,372.38	143,549.78	(43,177.40)
419100	Allow for Other Funds Used During Construction	-	-	-
419002	Investment Income from Affiliates	-	-	-
420000	Investment Tax Credit	20,797.52	25,398.88	(4,601.36)
421000	Miscellaneous Non-Operating Revenue	317,620.00	357,477.00	(39,857.00)
421100	Gain on Disposition of Property	-	-	-
Total Other Income		288,639.90	(4,718,723.34)	5,007,363.24
Other Income Deductions				
411100	Accretion Expense	1,917.53	1,804.13	-
421200	Loss on Disposition of Property	-	-	-
425	Miscellaneous Amortization	-	-	-
426	Miscellaneous Income Deductions	20,942.96	(151,833.64)	172,776.60
Total Other Income Deductions		22,860.49	(150,029.51)	172,776.60
Total Other Income and Deductions		265,779.41	(4,568,693.83)	4,834,586.64
Interest Charges				
427	Interest - Long term Debt	1,875,927.87	1,659,837.67	216,090.20
428	Amortization of Debt Discount & Expense	67,391.32	67,645.02	(253.70)
430	Interest on Debt to Affiliates	37,817.50	76,344.67	(38,527.17)
431001	Other Interest Expense	-	-	-
431009	Interest on Short-Term Debt	70,488.78	22,581.15	47,907.63
432	Allow for Borrowed Funds Used During Const - Cr	(14,577.90)	(6,381.80)	(8,196.10)
Total Interest Charges		2,037,047.57	1,820,026.71	217,020.86
Income Before Cumulative Effect		17,766,836.78	16,590,818.58	1,176,018.20
Cumulative Effect of Change in Accounting for Asset Retirement Obligation		-	-	-
Net Income		17,766,836.78	16,590,818.58	1,176,018.20
Retained Earnings				
	Retained Earnings (Beg of Period)	271,596,197.85	255,494,214.33	16,101,983.52
216	Unappropriated Retained Earnings	-	-	-
433	Balance Transferred from Income	17,766,836.78	16,590,818.58	1,176,018.20
437	Dividends on Preferred Stock	-	-	-
438	Dividends Declared - Common	-	-	-
439	Adjustments to Retained Earnings	-	-	-
Retained Earnings (End of Period)		289,363,034.63	272,085,032.91	17,278,001.72

Questar Gas Company
Comparative Statement of
Income and Retained Earnings

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December 2013

Utility Operating Income		Twelve Months		Increase
		This Year	Last Year	(Decrease)
400	Operating Revenues	985,803,929.27	862,213,957.66	123,589,971.61
Utility Operating Expenses				
401	Gas Purchases	650,552,083.76	533,332,122.95	117,219,960.81
401	Operating Expense	154,091,612.09	160,674,755.65	(6,583,143.56)
402	Maintenance Expense	11,527,622.66	11,917,550.65	(389,927.99)
403	Depreciation Expense	49,669,491.70	47,155,935.35	2,513,556.35
404	Amortization and Depletion	13,833.02	13,030.27	802.75
408	Taxes Other Than Income Taxes	18,061,993.52	16,184,149.95	1,877,843.57
409101	Income Taxes - Federal Util Oper Income	1,813,945.00	-	1,813,945.00
410111	Income Taxes - Deferred Federal Tax-Utility	26,313,865.90	19,771,388.86	6,542,477.04
409111	Income Taxes - State Util Oper Income	406,477.00	-	406,477.00
410101	Income Taxes - Deferred State Tax-Utility	2,037,435.22	1,126,839.62	910,595.60
Total Utility Operating Expenses		914,488,359.87	790,175,773.30	124,312,586.57
Net Operating Income		71,315,569.40	72,038,184.36	(722,614.96)
Other Income and Deductions				
Other Income				
409201	Federal Income Tax - Other Income & Deductions	(4,219,652.00)	-	(4,219,652.00)
409211	State Income Tax - Other Income & Deductions	(234,453.00)	-	(234,453.00)
410201	Deferred Income Taxes-Other Income & Deductions	2,838,455.00	(6,580,725.00)	9,419,180.00
419000	Interest and Dividend Income	1,325,467.44	1,485,854.64	(160,387.20)
419100	Allow for Other Funds Used During Construction	-	-	-
419002	Interest Income from Associated Companies	-	-	-
420000	Investment Tax Credit	249,570.24	304,786.56	(55,216.32)
421000	Miscellaneous Non-Operating Revenue	3,981,396.00	4,052,718.06	(71,322.06)
421100	Gain on Disposition of Property	55.00	-	55.00
Total Other Income		3,940,838.68	(737,365.74)	4,678,204.42
Other Income Deductions				
411100	Accretion Expense	23,009.70	21,650.00	-
421200	Loss on Disposition of Property	-	5,799.62	(5,799.62)
425	Miscellaneous Amortization	-	-	-
426	Donations and Other Deductions	204,089.36	127,790.58	76,298.78
Total Other Income Deductions		227,099.06	155,240.20	70,499.16
Total Other Income and Deductions		3,713,739.62	(892,605.94)	4,607,705.26
Interest Charges				
427	Interest - Long term Debt	20,311,901.65	21,625,958.45	(1,314,056.80)
428	Amortization of debt Discount & Expense	813,158.61	834,329.68	(21,171.07)
430	Interest on Debt to Affiliates	487,643.64	548,873.48	(61,229.84)
431001	Other Interest Expense	-	-	-
431009	Interest on Short Term Debt	793,138.37	1,183,777.97	(390,639.60)
432	Allow for Borrowed Funds Used During Const - Cr	(154,534.97)	(131,225.12)	(23,309.85)
Total Interest Charges		22,251,307.30	24,061,714.46	(1,810,407.16)
Income Before Cumulative Effect		52,778,001.72	47,083,863.96	5,694,137.76
Cumulative Effect of Change in Accounting for Asset Retirement Obligation		-	-	-
Net Income		52,778,001.72	47,083,863.96	5,694,137.76
Retained Earnings				
Retained Earnings (Beg of Period)				
216	Unappropriated Retained Earnings	-	-	-
433	Balance Transferred from Income	272,085,032.91	258,001,168.95	14,083,863.96
437	Dividends on Preferred Stock	-	-	-
438	Dividends Declared - Common	(35,500,000.00)	(33,000,000.00)	(2,500,000.00)
439	Adjustments to Retained Earnings	-	-	-
Retained Earnings (End of Period)		289,363,034.63	272,085,032.91	17,278,001.72

**Questar Gas Company
Comparative Statement of
Income and Retained Earnings**

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December 2013

Utility Operating Income		Twelve Months		Increase
		This Year	Last Year	(Decrease)
400	Operating Revenues	985,803,929.27	862,213,957.66	123,589,971.61
Utility Operating Expenses				
401	Gas Purchases	650,552,083.76	533,332,122.95	117,219,960.81
401	Operating Expense	154,091,612.09	160,674,755.65	(6,583,143.56)
402	Maintenance Expense	11,527,622.66	11,917,550.65	(389,927.99)
403	Depreciation Expense	49,669,491.70	47,155,935.35	2,513,556.35
404	Amortization and Depletion	13,833.02	13,030.27	802.75
408	Taxes Other Than Income	18,061,993.52	16,184,149.95	1,877,843.57
409101	Income Taxes - Federal Util Oper Income	1,813,945.00	-	1,813,945.00
410111	Income Taxes - Deferred Federal Tax-Utility	26,313,865.90	19,771,388.86	6,542,477.04
409111	Income Taxes - State Util Oper Income	406,477.00	-	406,477.00
410101	Income Taxes - Deferred State Tax-Utility	2,037,435.22	1,126,839.62	910,595.60
Total Utility Operating Expenses		914,488,359.87	790,175,773.30	124,312,586.57
Net Operating Income		71,315,569.40	72,038,184.36	(722,614.96)
Other Income and Deductions				
Other Income				
409201	Federal Income Tax - Other Income & Deductions	(4,219,652.00)	-	(4,219,652.00)
409211	State Income Tax - Other Income & Deductions	(234,453.00)	-	(234,453.00)
410201	Deferred Income Taxes - Other Income & Deductions	2,838,455.00	(6,580,725.00)	9,419,180.00
419000	Interest and Dividend Income	1,325,467.44	1,485,854.64	(160,387.20)
419100	Allow for Other Funds Used During Construction	-	-	-
419002	Interest Income From Affiliates	-	-	-
420000	Investment Tax Credit	249,570.24	304,786.56	(55,216.32)
421000	Miscellaneous Non-Operating Revenue	3,981,396.00	4,052,718.06	(71,322.06)
421100	Gain on Disposition of Property	55.00	-	55.00
Total Other Income		3,940,838.68	(737,365.74)	4,678,204.42
Other Income Deductions				
411100	Accretion Expense	23,009.70	21,650.00	-
421200	Loss on disposition fo Property	-	5,799.62	(5,799.62)
425	Miscellaneous Amortization	-	-	-
426	Donations and Other Deductions	204,089.36	127,790.58	76,298.78
Total Other Income Deductions		227,099.06	155,240.20	70,499.16
Total Other Income and Deductions		3,713,739.62	(892,605.94)	4,607,705.26
Interest Charges				
427	Interest - Long term Debt	20,311,901.65	21,625,958.45	(1,314,056.80)
428	Amortization of Debt Discount and Expense	813,158.61	834,329.68	(21,171.07)
430	Interest on Debt to Affiliates	487,643.64	548,873.48	(61,229.84)
431001	Interest on Short Term Debt	-	-	-
431009	Other Interest Expense	793,138.37	1,183,777.97	(390,639.60)
432	Allow for Borrowed Funds Used During Const - Cr	(154,534.97)	(131,225.12)	(23,309.85)
Total Interest Charges		22,251,307.30	24,061,714.46	(1,810,407.16)
Income Before Cumulative Effect		52,778,001.72	47,083,863.96	5,694,137.76
Cumulative Effect of Change in Accounting for Asset Retirement Obligation		-	-	-
Net Income		52,778,001.72	47,083,863.96	5,694,137.76
Retained Earnings				
Retained Earnings (Beg of Period)		272,085,032.91	258,001,168.95	-
216	Unappropriated Retained Earnings	-	-	-
433	Balance Transferred from Income	52,778,001.72	47,083,863.96	5,694,137.76
437	Dividends on Preferred Stock	-	-	-
438	Dividends Declared - Common	(35,500,000.00)	(33,000,000.00)	(2,500,000.00)
439	Adjustments to Retained Earnings	-	-	-
Retained Earnings (End of Period)		289,363,034.63	272,085,032.91	17,278,001.72

Questar Gas Company
FUNCTIONAL STATEMENT OF INCOME AND RETAINED EARNINGS

12 Months Ending
December 2013

	TOTAL	GENERAL	PRODUCTION	UTAH DISTRIBUTION	WYOMING DISTRIBUTION
Utility Operating Income					
400 Operating Revenues	985,803,929.27		28,345,105.85	926,154,034.37	31,304,789.05
Utility Operating Expenses					
401 Gas Purchases	650,552,083.76		650,552,083.76		
401 Operating Expense	154,091,612.09	52,475,994.84	(1,135,641.57)	98,970,331.47	3,780,927.35
402 Maintenance Expense	11,527,622.66			11,049,657.53	477,965.13
403 Depreciation Expense	49,669,491.70	8,022,819.98	610,006.87	39,364,844.13	1,671,820.72
404 Amortization and Depletion	13,833.02		13,833.02		
408 Taxes Other Than Income	18,061,993.52	1,602,490.20		15,962,291.04	497,212.28
4090 Income Taxes - Federal Util Oper Income	28,127,810.90	28,127,810.90			
4091 Income Taxes - State Util Oper Income	406,477.00	406,477.00			
4101 Provision for Deferred Income Taxes Utility	2,037,435.22	2,037,435.22			
4114 Investment Tax Credit Adjustment - Utility Oper					
Total Utility Operating Expenses	914,488,359.87	92,673,028.14	650,040,282.08	165,347,124.17	6,427,925.48
Net Operating Income	71,315,569.40	(92,673,028.14)	(621,695,176.23)	760,806,910.20	24,876,863.57
Other Income and Deductions					
Other Income					
4092 Federal Income Tax - Other Income & Deductions	(4,219,652.00)	(4,219,652.00)			
4093 State Income Tax - Other Income & Deductions	(234,453.00)	(234,453.00)			
4102 Deferred Income Taxes - Other Income & Deductions	2,838,455.00	2,838,455.00			
419 Interest and Dividend Income	1,325,467.44	1,325,467.44			
4191 Allow for Other Funds Used During Construction					
4192 Interest Income From Affiliates					
420 Investment Tax Credit	249,570.24	249,570.24			
4210 Miscellaneous Non-Operating Revenue	3,981,396.00	3,981,396.00			
4211 Gain on Disposition of Property	55.00	55.00			
Total Other Income	3,940,838.68	3,940,838.68			
Other Income Deductions					
41100 Accretion Expense	23,009.70	23,009.70			
4212 Loss on disposition of Property					
425 Miscellaneous Amortization					
426 Miscellaneous Income Deductions	204,089.36	204,089.36			
Total Other Income Deductions	227,099.06	227,099.06			
Total Other Income and Deductions	3,713,739.62	3,713,739.62			
Interest Charges					
427 Interest on Long-Term Debt	20,311,901.65	20,311,901.65			
428 Amortization of Debt Discount and Expense	813,158.61	813,158.61			
430 Interest on Debt to Affiliates	487,643.64	487,643.64			
431 Other Interest Expense	793,138.37	793,138.37			
4311 Interest on Short Term Debt					
432 Allow for Borrowed Funds Used During Const. - Cr	(154,534.97)	(154,534.97)			
Total Interest Charges	22,251,307.30	22,251,307.30			
Income Before Cumulative Effect	52,778,001.72	(111,210,595.82)	(621,695,176.23)	760,806,910.20	24,876,863.57
Cumulative Effect of Change in Accounting for Asset Retirement Obligation					
Net Income	52,778,001.72	(111,210,595.82)	(621,695,176.23)	760,806,910.20	24,876,863.57
Retained Earnings					
Retained Earnings (Beg of Period)	272,085,032.91				
216 Unappropriated Retained Earnings					
433 Balance Transferred from Income	52,778,001.72				
437 Dividends Declared - Preferred Stock					
438 Dividends Declared - Common Stock	(35,500,000.00)				
439 Adjustments to Retained Earnings					
Retained Earnings (End of Period)	289,363,034.63				

Questar Gas Company
Detail of 400. Operating Revenues

December 2013

	Sales of Gas		Current Month		Twelve Months		Twelve Months	
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
480000 Residential Calendarized Revenues	121,928,014.00	97,542,410.85	653,047,326.79	568,991,423.71	653,047,326.79	568,991,423.71	653,047,326.79	568,991,423.71
481000 Industrial Sales	1,640,682.77	1,584,289.73	18,650,812.67	18,342,680.95	18,650,812.67	18,342,680.95	18,650,812.67	18,342,680.95
481003 Industrial Sales - CNG Sales Gas Vehicles	1,232,852.33	3,126,826.11	9,451,393.00	9,013,142.36	9,451,393.00	9,013,142.36	9,451,393.00	9,013,142.36
481004 Commercial Revenues	47,080,394.89	37,241,366.21	257,273,616.63	219,390,315.20	257,273,616.63	219,390,315.20	257,273,616.63	219,390,315.20
483 Sales for Resale	342,993.80	294,014.68	2,899,767.36	3,288,908.31	2,899,767.36	3,288,908.31	2,899,767.36	3,288,908.31
Total Sales of Gas	172,224,937.79	139,768,907.58	941,322,916.45	819,026,470.53	941,322,916.45	819,026,470.53	941,322,916.45	819,026,470.53

Other Operating Revenues								
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
487 Int chgs on Past Due Receivables - Gas	178,963.76	147,963.98	2,257,978.48	2,064,636.24	2,257,978.48	2,064,636.24	2,257,978.48	2,064,636.24
488 Misc Service Revenues	199,815.71	178,588.91	2,542,358.44	2,416,016.63	2,542,358.44	2,416,016.63	2,542,358.44	2,416,016.63
4893 Revenue from Transportation of Gas of Others	1,464,352.67	1,136,574.06	14,406,036.50	11,905,124.31	14,406,036.50	11,905,124.31	14,406,036.50	11,905,124.31
489101 Capacity Release Credits	2,607.16	2,620.86	21,170.02	24,606.13	21,170.02	24,606.13	21,170.02	24,606.13
490 Incidental Plant Prod Sales	480,344.33	463,620.06	4,798,172.04	7,901,708.32	4,798,172.04	7,901,708.32	4,798,172.04	7,901,708.32
491 Revenue fr Natural Gas Processed by Others	113,138.41	93,274.17	1,024,417.04	1,369,629.64	1,024,417.04	1,369,629.64	1,024,417.04	1,369,629.64
492 Incidental Gasoline, Oil Sales	(64,702.95)	(25,065.01)	(191,494.11)	(81,460.91)	(191,494.11)	(81,460.91)	(191,494.11)	(81,460.91)
493 Rent from Gas Property	1,492,067.20	1,457,433.68	19,026,426.41	15,060,431.77	19,026,426.41	15,060,431.77	19,026,426.41	15,060,431.77
495 Other Gas Revenues	-	200,944.00	595,948.00	2,526,795.00	595,948.00	2,526,795.00	595,948.00	2,526,795.00
4951 Overriding Royalty Revenue from Celsius	-	-	-	-	-	-	-	-
4952 Oil Revenue Received from Wexpro	-	-	-	-	-	-	-	-
4974 Standby Charges	-	-	-	-	-	-	-	-
Total Other Operating Revenues	3,866,586.29	3,655,954.71	44,481,012.82	43,187,487.13	44,481,012.82	43,187,487.13	44,481,012.82	43,187,487.13

Total 400. Operating Revenues	176,091,524.08	143,444,862.29	985,803,929.27	862,213,957.66	985,803,929.27	862,213,957.66	985,803,929.27	862,213,957.66
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Total Sales of Gas	
483 Sales for Resale	172,224,937.79
4893 Revenue from Transportation of Gas of Others	342,993.80
Page 15 Total	1,464,352.67
	174,032,284.26

Questar Gas Company
STATEMENT OF GS GAS SALES - Utah Jurisdiction

December 2013

GS CUSTOMERS	ALLOWED REVENUE PER GS CUSTOMER (TARIFF)	CET ALLOWED REVENUE
January	43.54	39,418,329.44
February	35.07	31,796,531.13
March	29.96	27,238,253.84
April	19.64	17,861,224.84
May	14.06	12,791,647.40
June	12.73	11,586,578.67
July	10.18	9,258,262.08
August	10.11	9,197,036.67
September	11.24	10,232,390.20
October	15.74	14,331,679.24
November	26.96	24,632,543.20
December	43.36	39,781,846.08
TOTAL TARIFF	272.59	

CLASSIFICATION	DELIVERED	BOOKED REVENUE	CET ACCRUAL
Current Period			
STATE OF UTAH AND IDAHO			
GENERAL SERVICE			
DNG	39,699,247.56	39,781,846.08	82,598.52
SNG	22,143,676.90	22,143,676.90	0.00
COMMODITY	89,087,309.53	89,087,309.53	0.00
DSM	6,759,675.97	6,759,675.97	0.00
IRA	3,775,098.69	3,775,098.69	0.00
TOTAL GENERAL SERVICE STATE OF UTAH AND IDAHO	161,465,008.65	161,547,607.17	82,598.52

CLASSIFICATION	DELIVERED	BOOKED REVENUE	CET ACCRUAL
Year To Date			
STATE OF UTAH AND IDAHO			
GENERAL SERVICE			
DNG	249,358,821.91	248,126,322.79	(1,232,499.12)
SNG	101,538,694.72	101,538,694.72	0.00
COMMODITY	459,718,774.95	459,718,774.95	0.00
DSM	29,505,090.95	29,505,090.95	0.00
IRA	16,600,770.01	16,600,770.01	0.00
TOTAL GENERAL SERVICE STATE OF UTAH AND IDAHO	856,722,152.54	855,489,653.42	(1,232,499.12)

CLASSIFICATION	DELIVERED	BOOKED REVENUE	CET ACCRUAL
Twelve Months			
STATE OF UTAH AND IDAHO			
GENERAL SERVICE			
DNG	249,358,821.91	248,126,322.79	(1,232,499.12)
SNG	101,538,694.72	101,538,694.72	0.00
COMMODITY	459,718,774.95	459,718,774.95	0.00
DSM	29,505,090.95	29,505,090.95	0.00
IRA	16,600,770.01	16,600,770.01	0.00
TOTAL GENERAL SERVICE STATE OF UTAH AND IDAHO	856,722,152.54	855,489,653.42	(1,232,499.12)

Questar Gas Company
STATEMENT OF GS GAS SALES - Wyoming Jurisdiction

December 2013

GS CUSTOMERS	ALLOWED REVENUE PER GS CUSTOMER (TARIFF)	CET ALLOWED REVENUE
January	27,246	56,3381
February	27,238	49,6843
March	27,293	41,4858
April	27,304	33,9114
May	27,236	24,5127
June	27,171	18,6537
July	27,137	15,8372
August	27,064	16,6646
September	27,131	21,2279
October	27,189	27,5762
November	27,332	38,8047
December	27,409	50,7900
TOTAL TARIFF	395.4866	

CLASSIFICATION	Current Period		CET ACCRUAL
	DELIVERED	BOOKED REVENUE	
STATE OF WYOMING			
GENERAL SERVICE			
DNG	1,367,238.25	1,392,103.11	24,864.86
COMMODITY	3,012,033.20	3,012,033.20	0.00
DSM	27,176.53	27,176.53	0.00
TOTAL GENERAL SERVICE STATE OF WYOMING	4,406,447.98	4,431,312.84	24,864.86

CLASSIFICATION	Year To Date		CET ACCRUAL
	DELIVERED	BOOKED REVENUE	
STATE OF WYOMING			
GENERAL SERVICE			
DNG	10,613,148.93	10,780,146.67	166,997.74
COMMODITY	18,040,316.03	18,040,316.03	0.00
DSM	192,959.64	192,959.64	0.00
TOTAL GENERAL SERVICE STATE OF WYOMING	28,846,424.60	29,013,422.34	166,997.74

CLASSIFICATION	Twelve Months		CET ACCRUAL
	DELIVERED	BOOKED REVENUE	
STATE OF WYOMING			
GENERAL SERVICE			
DNG	10,613,148.93	10,780,146.67	166,997.74
COMMODITY	18,040,316.03	18,040,316.03	0.00
DSM	192,959.64	192,959.64	0.00
TOTAL GENERAL SERVICE STATE OF WYOMING	28,846,424.60	29,013,422.34	166,997.74

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Utah Jurisdiction

December 2013

CLASSIFICATION	CURRENT MONTH - THIS YEAR			CURRENT MONTH - LAST YEAR			CUSTOMERS	DECATHERMS	RATE	AMOUNT	CUSTOMERS	DECATHERMS	RATE	AMOUNT	INCREASE OR DECREASE
	CUSTOMERS	DECATHERMS	RATE	CUSTOMERS	DECATHERMS	RATE									
STATE OF UTAH															
FIRM NON GS															
Industrial	119	174,263	6.220	1,083,866.01	131	178,858	5.945	1,063,304.00	(12)	(4,595)	20,562.01				
FS		49,776	24.183	1,203,716.67		48,722	63.085	3,073,592.45		1,054	(1,869,875.78)				
NGV	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
F3	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
F4	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
Commercial	484	381,459	6.277	2,384,535.37	492	385,189	6.005	2,312,925.87	(8)	(3,729)	81,609.50				
TOTAL FIRM	603	605,498	7.733	4,682,118.05	623	612,769	10.526	6,449,822.32	(20)	(7,270)	(1,767,707.27)				
INTERRUPTIBLE															
Industrial	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
IS	50	127,327	4.251	541,277.02	48	124,441	4.094	509,466.52	2	2,886	31,810.50				
Commercial	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
ES	34	95,486	4.335	413,978.50	33	79,317	4.411	349,860.87	1	16,170	64,117.63				
IS	84	222,813	4.287	955,255.52	81	203,758	4.217	859,327.39	3	19,056	95,928.13				
TRANSPORTATION															
Industrial	136	2,540,124	0.230	583,981.05	116	2,266,821	0.225	509,061.70	20	273,303	74,919.35				
TS	9	516,643	0.231	119,337.56	10	583,810	0.212	123,537.22	(1)	(67,167)	(4,199.66)				
FT1	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
MT	0	0	0.000	0.00	0	0	0.000	0.00	0	0	0.00				
Commercial	205	1,000,975	0.360	360,240.53	125	706,201	0.326	229,877.56	80	294,774	130,362.97				
TS	7	3,002,219	0.129	385,805.55	7	2,056,943	0.127	260,588.61	0	945,276	125,216.94				
FT1	1	6,085	0.866	5,288.30	1	5,337	0.866	4,620.90	0	748	647.40				
MT	358	7,066,046	0.206	1,454,632.99	259	5,619,112	0.201	1,127,685.99	99	1,446,934	326,947.00				
TOTAL TRANSPORTATION	1,045	7,894,357	0.898	7,092,006.56	963	6,435,638	1.311	8,436,835.70	82	1,458,719	(1,344,829.14)				
TOTAL FIRM, INTER. & TRANS.															
GENERAL SERVICE CALENDARIZED REVENUES															
Residential	851,805	14,025,597	7.994	112,120,945.36	837,768	10,807,061	8.405	90,835,825.44	14,037	3,218,535	21,285,119.92				
GS	63,607	6,038,776	6.998	42,258,758.59	62,774	4,572,469	7.134	32,620,016.75	833	1,466,307	9,638,741.84				
Commercial	915,412	20,064,373	7.694	154,379,703.95	900,542	15,379,530	8.027	123,455,842.19	14,870	4,684,843	30,923,861.76				
TOTAL GENERAL SERVICE	916,457	27,958,730	5.775	161,471,710.51	901,505	21,815,168	6.046	131,892,677.89	14,896	6,143,962	29,579,032.62				
STATE OF IDAHO															
FIRM															
Commercial	1	688	6.298	4,331.31	1	573	6.045	3,466.37	0	114	864.94				
FS	1	688	6.298	4,331.31	1	573	6.045	3,466.37	0	114	864.94				
INTERRUPTIBLE															
Commercial	1	1,595	4.288	6,839.17	1	1,211	4.202	5,088.16	0	384	1,751.01				
IS	1	1,595	4.288	6,839.17	1	1,211	4.202	5,088.16	0	384	1,751.01				
GENERAL SERVICE CALENDARIZED REVENUES															
Residential	1,835	26,228	7.958	208,730.54	1,813	21,467	8.360	179,454.31	22	4,762	29,276.23				
GS	231	16,447	7.107	116,898.19	227	12,805	7.274	93,146.98	4	3,642	23,751.21				
Commercial	2,068	42,676	7.630	325,628.73	2,040	34,272	7.954	272,601.29	26	8,404	53,027.44				
TOTAL GENERAL SERVICE	2,068	44,959	7.491	336,799.21	2,042	36,056	7.798	281,155.82	26	8,903	55,643.39				
TOTAL STATE OF IDAHO															
CET ADJUSTMENT - UTAH & IDAHO															
TOTAL CET - GENERAL SERVICE - UTAH & IDAHO															
DSM AMORTIZATION - UTAH & IDAHO															
TOTAL DSM - GENERAL SERVICE - UTAH & IDAHO															
FIRM NON GS - UTAH & IDAHO															
Industrial	604	606,186	7.731	4,686,449.36	624	613,342	10.522	6,453,288.69	(20)	(7,156)	(1,766,839.33)				
IS	85	224,408	4.287	962,094.69	82	204,968	4.217	864,415.55	3	19,440	97,679.14				
Commercial	358	7,066,046	0.206	1,454,632.99	259	5,619,112	0.201	1,127,685.99	99	1,446,934	326,947.00				
TRANSPORTATION - UTAH & IDAHO															
Industrial	917,478	20,107,049	8.034	161,547,607.17	902,882	15,417,607.21	8.282	127,681,246.48	14,896	4,693,247	33,886,360.69				
IS	918,525	28,003,689	6.022	169,650,784.21	903,547	21,851,224	6.229	136,106,636.71	14,978	6,152,464	32,544,147.50				
GENERAL SERVICE CALENDARIZED REVENUE - UTAH & IDAHO															
GAS SALES - ALL DIVISIONS UTAH & IDAHO															

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Wyoming Jurisdiction

December 2013

CLASSIFICATION	CURRENT MONTH - THIS YEAR		CURRENT MONTH - LAST YEAR		INCREASE OR DECREASE		
	CUSTOMERS	DECATHERMS	RATE	AMOUNT		CUSTOMERS	DECATHERMS
STATE OF WYOMING							
FIRM NON GS							
Industrial							
FS	0	0	0.000	0.00	0	0	0.00
NGV	1,614	18,056	29,135.66	53,233.66	0	647	(24,098.00)
Commercial							
FS	28	24,916	5,614	139,877.05	29	28,711	153,243.49
TOTAL FIRM	28	26,529	6,371	169,012.71	29	29,678	206,477.15
INTERRUPTIBLE							
Industrial							
IS	2	3,817	4,071	15,539.74	2	2,838	11,519.21
Commercial							
IS	2	17,355	69,927.48	14,050	0	3,305	15,098.59
TOTAL INTERRUPTIBLE	4	21,172	4,037	85,467.22	4	16,888	66,348.10
TRANSPORTATION							
Industrial							
IT	3	19,339	0.299	5,783.51	3	13,615	5,257.20
IC	1	48,896	0.055	2,697.97	1	40,626	2,362.27
Commercial							
IC	1	3,790	0.327	1,238.20	1	3,893	1,268.60
TOTAL TRANSPORTATION	5	72,025	0.135	9,719.68	5	58,134	8,888.07
TOTAL FIRM, INTER, & TRANS.	37	119,726	2.207	264,199.61	38	104,700	281,713.32
GENERAL SERVICE CALENDARIZED REVENUES							
Residential							
GS	24,400	353,491	7,649	2,704,022.22	24,187	351,587	2,676,208.77
Commercial							
GS	3,009	239,971	6,981	1,675,249.23	2,988	238,210	1,648,788.83
TOTAL GENERAL SERVICE	27,409	593,462	7,379	4,379,271.45	27,175	589,797	4,324,997.60
TOTAL STATE OF WYOMING	27,446	713,188	6,511	4,643,471.06	27,213	694,496	4,606,710.92
CET ADJUSTMENT - WYOMING							
TOTAL CET - GENERAL SERVICE - WYOMING				24,864.86			(116,707.45)
TOTAL DSM - GENERAL SERVICE - WYOMING				24,864.86			(116,707.45)
DSM AMORTIZATION - WYOMING							
TOTAL DSM - GENERAL SERVICE - WYOMING				27,176.53			34,826.78
FIRM NON GS - ALL DIVISIONS							
INTERRUPTIBLE - ALL DIVISIONS	632	632,715	7,674	4,855,462.07	653	643,020	6,659,765.84
TRANSPORTATION - ALL DIVISIONS	89	245,580	4,266	1,047,561.91	86	221,856	930,763.65
GENERAL SERVICE CALENDARIZED REVENUE - ALL DIVISIONS	944,887	20,700,510	8,018	165,978,920.01	929,757	16,003,599	131,904,363.41
TOTAL FIRM NON GS - ALL DIVISIONS	1,666,508	21,578,805	9,958	172,881,944.99	1,669,296	17,868,275	149,764,892.90
GAS SALES - ALL DIVISION							
TOTAL STATE OF WYOMING	1,696,754	21,892,693	10,476	173,346,296.66	1,698,512	18,141,571	150,535,785.80

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Utah Jurisdiction

CLASSIFICATION	YEAR TO DATE - THIS YEAR		YEAR TO DATE - LAST YEAR		INCREASE OR DECREASE AMOUNT
	DECATHERMS	RATE	DECATHERMS	RATE	
STATE OF UTAH					
FIRM NON GS					
Industrial					
FS	1,950,648	5.843	11,387,925.33	5.554	12,437,832.58
NGV	626,839	14.592	9,209,785.34	14.359	8,841,340.82
F3	0	0.000	0	0.000	0
F4	0	0.000	0	0.000	0
Commercial					
FS	3,450,045	5.970	20,596,793.78	4,146.403	23,546,906.44
TOTAL FIRM	6,027,532	6.836	41,204,504.45	7,001.559	44,826,079.84
INTERRUPTIBLE					
Industrial					
ES	0	0.000	0.00	0.000	0.00
IS	1,707,771	4.153	7,092,319.60	1,821,060	5,796,903.49
Commercial					
ES	0	0.000	0.00	0.000	0.00
IS	836,569	4.137	3,460,618.62	716,947	2,430,853.31
TOTAL INTERRUPTIBLE	2,544,341	4.148	10,552,938.22	2,538,007	8,227,756.80
TRANSPORTATION					
Industrial					
TS	25,715,845	0.246	6,328,828.14	24,974,848	5,670,113.67
FT1	5,124,201	0.231	1,185,575.37	4,826,030	1,044,913.00
MT	0	0.000	0.00	0	0.00
Commercial					
TS	8,463,375	0.378	3,202,912.25	6,030,553	1,966,168.76
FT1	24,633,396	0.145	3,560,302.08	25,435,777	3,091,406.02
MT	34,989	0.983	34,406.13	32,859	32,775.76
TOTAL TRANSPORTATION	63,971,806	0.224	14,312,023.97	61,300,067	11,805,377.21
TOTAL FIRM, INTER. & TRANS.	72,543,678	0.911	66,069,466.64	70,839,634	64,859,213.85
GENERAL SERVICE CALENDARIZED REVENUES					
Residential					
GS	74,619,345	8.109	605,098,880.47	61,719,704	517,207,953.44
Commercial					
GS	31,770,389	6.936	220,365,918.98	25,854,009	181,674,168.04
TOTAL GENERAL SERVICE	106,389,734	7.759	825,464,799.45	87,573,713	698,882,121.48
TOTAL STATE OF UTAH	178,933,412	4.982	891,534,266.09	158,413,347	763,741,335.33
STATE OF IDAHO					
FIRM					
Commercial					
FS	5,254	5.986	31,446.69	4,129	24,011.03
TOTAL FIRM	5,254	5.986	31,446.69	4,129	24,011.03
INTERRUPTIBLE					
Commercial					
IS	8,313	4.179	34,741.79	5,974	21,790.12
TOTAL INTERRUPTIBLE	8,313	4.179	34,741.79	5,974	21,790.12
GENERAL SERVICE CALENDARIZED REVENUES					
Residential					
GS	144,878	8.038	1,164,571.98	120,521	1,011,756.36
Commercial					
GS	82,642	7.111	587,690.16	65,015.63	476,288.25
TOTAL GENERAL SERVICE	227,520	7.702	1,752,262.14	185,537	1,488,044.61
TOTAL STATE OF IDAHO	241,087	7.543	1,818,450.62	195,646	1,533,845.76
CET ADJUSTMENT - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	(2,689,452.47)
TOTAL CET - GENERAL SERVICE - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	(2,689,452.47)
DSM AMORTIZATION - UTAH & IDAHO	0	0.000	29,505,090.95	0	36,354,847.27
TOTAL DSM - GENERAL SERVICE - UTAH & IDAHO	0	0.000	29,505,090.95	0	36,354,847.27
FIRM NON GS - UTAH & IDAHO					
INTERRUPTIBLE - UTAH & IDAHO	6,032,785	6.835	41,235,951.14	7,005,689	44,850,090.87
TRANSPORTATION - UTAH & IDAHO	2,552,654	4.148	10,587,680.01	2,543,981	8,249,546.92
GENERAL SERVICE - UTAH & IDAHO	63,971,806	0.224	14,312,023.97	61,300,067	11,805,377.21
GENERAL SERVICE CALENDARIZED REVENUE - UTAH & IDAHO	106,617,254	8.024	855,489,653.42	87,759,250	794,035,560.89
GAS SALES - ALL DIVISIONS UTAH & IDAHO	179,174,489	5.144	921,625,308.54	158,608,987	796,940,575.89

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Utah Jurisdiction

CLASSIFICATION	YEAR TO DATE - THIS YEAR		YEAR TO DATE - LAST YEAR		INCREASE OR DECREASE DECATHERMS	AMOUNT
	DECATHERMS	RATE	DECATHERMS	RATE		
STATE OF UTAH						
FIRM NON GS						
Industrial						
FS	1,950,648	5.843	11,397,925.33	5.554	2,239,433	12,437,832.58
NGV	626,839	14.692	9,209,785.34	14.359	615,723	8,841,340.82
F3	0	0.000	0.00	0.000	0	0.00
F4	0	0.000	0.00	0.000	0	0.00
Commercial						
FS	3,450,045	5.970	20,596,793.78	5.679	4,146,403	23,546,906.44
TOTAL FIRM	6,027,532	6.836	41,204,504.45	6.402	7,001,559	44,826,079.84
INTERRUPTIBLE						
Industrial						
ES	0	0.000	0.00	0.000	0	0.00
IS	1,707,771	4.153	7,092,319.60	3.183	1,821,060	5,796,903.49
Commercial						
ES	0	0.000	0.00	0.000	0	0.00
IS	836,569	4.137	3,460,618.62	3.391	716,947	2,430,853.31
TOTAL INTERRUPTIBLE	2,544,341	4.148	10,552,938.22	3.242	2,538,007	8,227,756.80
TRANSPORTATION						
Industrial						
TS	25,715,845	0.246	6,328,828.14	0.227	24,974,848	5,670,113.67
FT1	5,124,201	0.231	1,185,575.37	0.217	4,828,030	1,044,913.00
MT	0	0.000	0.00	0.000	0	0.00
Commercial						
TS	8,463,375	0.378	3,202,912.25	0.326	6,030,553	1,966,168.76
FT1	24,633,396	0.145	3,560,302.08	0.122	25,435,777	3,091,406.02
MT	34,989	0.983	34,406.13	0.997	32,859	2,130.37
TOTAL TRANSPORTATION	63,971,806	0.224	14,312,023.97	0.193	61,300,067	11,805,377.21
TOTAL FIRM INTER. & TRANS.	72,543,678	0.911	66,069,466.64	0.916	70,839,634	64,859,213.65
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	74,619,345	8.109	605,098,880.47	8.380	61,719,704	517,207,953.44
Commercial						
GS	31,770,389	6.936	220,365,918.98	7.027	25,854,009	181,674,168.04
TOTAL GENERAL SERVICE	106,389,734	7.759	825,464,799.45	7.881	87,573,713	698,882,121.48
TOTAL STATE OF UTAH	178,933,412	4.962	891,534,266.09	4.821	158,413,347	763,741,335.33
STATE OF IDAHO						
FIRM						
Commercial						
FS	5,254	5.986	31,446.69	4.129	4,129	24,011.03
TOTAL FIRM	5,254	5.986	31,446.69	4.129	4,129	24,011.03
INTERRUPTIBLE						
Commercial						
IS	8,313	4.179	34,741.79	5.974	5,974	21,790.12
TOTAL INTERRUPTIBLE	8,313	4.179	34,741.79	5.974	5,974	21,790.12
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	144,878	8.038	1,164,571.98	120,521	1,011,756.36	152,815.62
Commercial						
GS	82,642	7.111	587,690.16	7,326	476,288.25	111,401.91
TOTAL GENERAL SERVICE	227,520	7.702	1,752,262.14	185,537	1,488,044.61	264,217.53
TOTAL STATE OF IDAHO	241,087	7.543	1,818,450.62	7,840	1,533,845.16	284,604.86
CET ADJUSTMENT - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	(2,689,452.47)	1,456,953.35
TOTAL CET - GENERAL SERVICE - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	(2,689,452.47)	1,456,953.35
DSM AMORTIZATION - UTAH & IDAHO	0	0.000	29,505,090.95	0	36,354,847.27	(6,849,756.32)
TOTAL DSM - GENERAL SERVICE - UTAH & IDAHO	0	0.000	29,505,090.95	0	36,354,847.27	(6,849,756.32)
FIRM NON GS - UTAH & IDAHO	6,032,785	6.835	41,235,951.14	6.402	7,005,689	44,850,090.87
INTERRUPTIBLE - UTAH & IDAHO	2,543,981	4.148	10,587,680.01	3.243	2,543,981	8,249,546.92
TRANSPORTATION - UTAH & IDAHO	63,971,806	0.224	14,312,023.97	0.193	61,300,067	11,805,377.21
GENERAL SERVICE CALENDARIZED REVENUE - UTAH & IDAHO	106,617,254	8.024	855,489,653.42	8.364	87,759,250	734,035,560.89
GAS SALES - ALL DIVISIONS UTAH & IDAHO	179,174,469	5.144	921,625,308.54	5.037	158,608,987	796,940,575.89

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Wyoming Jurisdiction

December 2013

CLASSIFICATION	YEAR TO DATE - THIS YEAR		YEAR TO DATE - LAST YEAR		INCREASE OR DECREASE DECATHERMS	AMOUNT
	DECATHERMS	RATE	DECATHERMS	RATE		
STATE OF WYOMING						
FIRM NON GS						
Industrial						
FS	0	0.000	0	0.000	0	0.00
NGV	17,941	13.467	13,052	13.163	4,890	69,806.12
Commercial						
FS	212,688	5.606	226,223	5.635	(13,536)	(82,426.16)
TOTAL FIRM	230,629	6.218	239,275	6.046	(8,646)	(12,620.04)
INTERRUPTIBLE						
Industrial						
IS	40,615	3.953	34,518	3.127	6,096	52,622.86
Commercial						
TOTAL INTERRUPTIBLE	127,718	3.935	105,918	3.140	21,799	168,833.77
TOTAL STATE OF WYOMING	168,332	3.935	140,437	3.140	27,896	221,456.63
TRANSPORTATION						
Industrial						
IT	150,849	0.411	164,134	0.404	(13,285)	(4,425.59)
IC	389,215	0.058	465,157	0.053	(75,942)	(2,130.04)
Commercial						
IC	26,780	0.353	24,966	0.346	1,814	821.06
TOTAL TRANSPORTATION	566,844	0.166	654,257	0.152	(87,413)	(5,734.57)
TOTAL FIRM, INTER, & TRANS.	965,805	2.268	1,033,968	1.922	(68,163)	203,102.02
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	2,180,922	8.323	1,977,072	8.612	203,850	1,125,566.89
Commercial						
GS	1,465,033	7.169	1,294,380	7.423	170,653	893,700.99
TOTAL GENERAL SERVICE	3,645,955	7.859	3,271,452	8.141	374,503	2,019,267.88
TOTAL STATE OF WYOMING	4,611,760	6.688	4,305,420	6.648	306,340	2,222,369.90
CET ADJUSTMENT - WYOMING	0	0.000	0	0.000	0	353,371.89
TOTAL CET - GENERAL SERVICE - WYOMING	0	0.000	0	0.000	0	353,371.89
DSM AMORTIZATION - WYOMING	0	0.000	0	0.000	0	(73,975.38)
TOTAL DSM - GENERAL SERVICE - WYOMING	0	0.000	0	0.000	0	(73,975.38)
FIRM NON GS - ALL DIVISIONS	6,263,414	6.813	7,244,963	6.390	(981,549)	(3,626,759.77)
INTERRUPTIBLE - ALL DIVISIONS	2,720,986	4.135	2,684,418	3.237	36,568	2,559,589.72
TRANSPORTATION - ALL DIVISIONS	64,538,650	0.223	61,964,324	0.192	2,584,326	2,500,912.19
GENERAL SERVICE CALENDARIZED REVENUE - ALL DIVISIONS	110,263,209	8.022	91,030,702	8.357	19,232,507	123,752,756.92
GAS SALES - ALL DIVISION	183,786,260	5.184	162,914,407	5.080	20,871,852	125,186,499.06

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Utah Jurisdiction

CLASSIFICATION	TWELVE MONTHS - THIS YEAR		TWELVE MONTHS - LAST YEAR		INCREASE OR DECREASE	
	DECATHERMS	RATE	AMOUNT	DECATHERMS	RATE	AMOUNT
STATE OF UTAH						
FIRM NON GS						
Industrial						
FS	1,950,648	5.843	11,397,925.33	2,239,433	5.554	12,437,832.58
NGV	626,839	14.692	9,209,785.34	615,723	14.359	8,841,340.82
F3	0	0.000	0.00	0	0.000	0.00
F4	0	0.000	0.00	0	0.000	0.00
Commercial						
FS	3,450,045	5.970	20,596,793.78	4,146,403	5.679	23,546,906.44
TOTAL FIRM	6,027,532	6.836	41,204,504.45	7,001,559	6.402	44,826,079.84
INTERRUPTIBLE						
Industrial						
ES	0	0.000	0.00	0	0.000	0.00
IS	1,707,771	4.153	7,092,319.60	1,821,060	3.183	5,796,903.49
Commercial						
ES	0	0.000	0.00	0	0.000	0.00
IS	836,569	4.137	3,460,618.62	716,947	3.391	2,430,853.31
TOTAL INTERRUPTIBLE	2,544,341	4.148	10,552,938.22	2,538,007	3.242	8,227,756.80
TRANSPORTATION						
Industrial						
TS	25,715,845	0.246	6,328,828.14	24,974,848	0.227	5,670,113.67
FT1	5,124,201	0.231	1,185,575.37	4,826,030	0.217	1,044,913.00
MT	0	0.000	0.00	0	0.000	0.00
Commercial						
TS	8,463,375	0.378	3,202,912.25	6,030,553	0.326	1,966,168.76
FT1	24,633,396	0.145	3,560,302.08	25,435,777	0.122	3,091,406.02
MT	34,989	0.983	34,406.13	32,859	0.997	32,775.76
TOTAL TRANSPORTATION	63,971,806	0.224	14,312,023.97	61,300,067	0.193	11,805,377.21
TOTAL FIRM, INTER. & TRANS.	72,543,678	0.911	66,069,466.64	70,839,634	0.916	64,889,213.65
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	74,619,345	8.109	605,098,880.47	61,719,704	8.380	517,207,953.44
Commercial						
GS	31,770,389	6.936	220,365,918.98	25,854,009	7.027	181,674,168.04
TOTAL GENERAL SERVICE	106,389,734	7.759	825,464,799.45	87,573,713	7.981	698,882,121.48
TOTAL STATE OF UTAH	1,78,933,412	4.982	891,534,266.09	158,413,347	4.821	763,741,335.33
STATE OF IDAHO						
FIRM						
Commercial						
FS	5,254	5.986	31,446.69	4,129	5.815	24,011.03
TOTAL FIRM	5,254	5.986	31,446.69	4,129	5.815	24,011.03
INTERRUPTIBLE						
Commercial						
IS	8,313	4.179	34,741.79	5,974	3.647	21,790.12
TOTAL INTERRUPTIBLE	8,313	4.179	34,741.79	5,974	3.647	21,790.12
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	144,878	8.038	1,164,571.98	120,521	8.395	1,011,756.36
Commercial						
GS	82,642	7.111	587,690.16	65,016	7.326	476,288.25
TOTAL GENERAL SERVICE	227,520	7.702	1,752,262.14	185,537	8.020	1,488,044.61
TOTAL STATE OF IDAHO	241,087	7.543	1,818,450.62	195,640	7.840	1,533,845.76
CET ADJUSTMENT - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	0.000	(2,689,452.47)
TOTAL CET - GENERAL SERVICE - UTAH & IDAHO	0	0.000	(1,232,499.12)	0	0.000	(2,689,452.47)
DSM AMORTIZATION - UTAH & IDAHO	0	0.000	29,505,090.95	0	0.000	36,354,847.27
TOTAL DSM - GENERAL SERVICE - UTAH & IDAHO	0	0.000	29,505,090.95	0	0.000	36,354,847.27
FIRM NON GS - UTAH & IDAHO	6,032,785	6.835	41,235,951.14	7,005,689	6.402	44,850,090.87
INTERRUPTIBLE - UTAH & IDAHO	2,552,654	4.148	10,587,680.01	2,543,981	3.243	8,249,546.92
TRANSPORTATION - UTAH & IDAHO	63,971,806	0.224	14,312,023.97	61,300,067	0.193	11,805,377.21
GENERAL SERVICE CALENDARIZED REVENUE - UTAH & IDAHO	106,617,254	8.024	855,489,653.42	87,759,250	8.364	734,035,560.89
GAS SALES - ALL DIVISIONS UTAH & IDAHO	179,174,499	5.144	921,623,308.54	158,608,987	5.037	798,940,575.89

Questar Gas Company
COMPARATIVE STATEMENT OF GAS SALES - Wyoming Jurisdiction

December 2013

CLASSIFICATION	TWELVE MONTHS - THIS YEAR		TWELVE MONTHS - LAST YEAR		INCREASE OR DECREASE DECATHERMS	AMOUNT
	DECATHERMS	RATE	DECATHERMS	RATE		
STATE OF WYOMING						
FIRM NON GS						
Industrial	0	0.000	0	0.000	0	0.00
FS	17,941	13.467	13,052	13.163	4,890	69,806.12
NGV						
Commercial	212,688	5.606	226,223	5.635	(13,536)	(82,426.16)
FS	230,629	6.218	239,275	6.046	(8,646)	(12,620.04)
TOTAL FIRM						
INTERRUPTIBLE						
Industrial	40,615	3.953	34,518	3.127	6,096	52,622.86
IS						
Commercial	127,718	3.935	105,918	3.140	21,799	168,833.77
IS	168,332		140,437		27,896	221,456.63
TOTAL INTERRUPTIBLE						
TRANSPORTATION						
Industrial	150,849	0.411	164,134	0.404	(13,285)	(4,425.59)
IT	389,215	0.058	22,629.09	0.053	(75,942)	(2,130.04)
IC						
Commercial	26,780	0.353	24,966	0.346	1,814	821.06
IC	566,844	0.166	94,012.53	0.152	(87,413)	(5,734.57)
TOTAL TRANSPORTATION						
TOTAL FIRM, INTER, & TRANS.	965,805	2.268	1,033,968	1.922	(68,163)	203,102.02
GENERAL SERVICE CALENDARIZED REVENUES						
Residential						
GS	2,180,922	8.323	1,977,072	8.612	203,850	1,125,566.89
GS						
Commercial	1,465,033	7.169	1,294,380	7.423	170,653	893,700.99
GS	3,645,955	7.859	3,271,452	8.141	374,503	2,019,267.88
TOTAL GENERAL SERVICE						
TOTAL STATE OF WYOMING	4,611,760	6.688	4,305,420	6.648	306,340	2,222,369.90
CET ADJUSTMENT - WYOMING						
TOTAL CET - GENERAL SERVICE - WYOMING	0	0.000	0	0.000	0	353,371.89
DSM AMORTIZATION - WYOMING						
TOTAL DSM - GENERAL SERVICE - WYOMING	0	0.000	0	0.000	0	(73,975.38)
FIRM NON GS - ALL DIVISIONS						
INTERRUPTIBLE - ALL DIVISIONS	6,263,414	6.813	7,244,963	6.390	(981,549)	(3,626,759.77)
TRANSPORTATION - ALL DIVISIONS	2,720,986	4.135	2,684,418	3.237	36,568	2,559,589.72
GENERAL SERVICE CALENDARIZED REVENUE - ALL DIVISIONS	64,538,650	0.223	61,964,324	0.192	2,584,326	2,500,912.19
GAS SALES - ALL DIVISION	183,786,260	5.184	162,914,407	5.080	20,871,852	125,186,499.06

QUESTAR GAS COMPANY												MONTH OF
NUMBER OF CONSUMERS												December 2013
CONSUMERS	ACTIVE CONSUMERS COMMERCIAL & RESIDENTIAL						ACTIVE CONSUMERS INDUSTRIAL					
	THIS MONTH	LAST MONTH	LAST YEAR	GAIN OR LOSS MONTH	GAIN OR LOSS YEAR		THIS MONTH	LAST MONTH	LAST YEAR	GAIN OR LOSS MONTH	GAIN OR LOSS YEAR	
BEAVER	2,201	2,200	2,171	1	30		1	1	1	0	0	
BOX ELDER	16,365	16,322	16,217	43	148		18	17	17	0	1	
CACHE	37,213	37,027	36,658	186	555		23	22	22	0	1	
CACHE COUNTY	0	0	0	0	0		0	0	0	0	0	
CARBON	8,283	8,228	8,327	55	(44)		1	1	1	0	0	
DAGGETT	92	92	90	0	2		0	0	0	0	0	
DAVIS	103,218	102,887	101,032	331	2,186		36	35	35	0	1	
DUCHESNE	3,706	3,682	3,605	24	101		0	0	0	0	0	
EMERY	2,995	2,999	2,989	(4)	6		0	0	0	0	0	
GARFIELD	576	579	565	(3)	11		0	0	0	0	0	
GRAND	4,481	4,450	4,443	31	38		1	1	1	0	0	
IRON	16,490	16,387	16,167	103	323		5	5	5	0	0	
MILLARD	3,682	3,649	3,657	33	25		3	3	3	0	0	
MORGAN	3,253	3,245	3,162	8	91		2	2	2	0	0	
PIUTE	588	586	580	2	8		0	0	0	0	0	
RICH	362	361	360	1	2		0	0	0	0	0	
SALT LAKE	362,505	361,466	357,893	1,039	4,612		131	128	128	(1)	3	
SAN JUAN	904	892	896	12	8		2	2	2	0	0	
SANPETE	7,972	7,934	7,938	38	34		3	3	3	0	0	
SEVIER	7,198	7,170	7,134	28	64		3	3	3	0	0	
SUMMIT	20,632	20,600	20,509	32	123		2	2	2	0	0	
TOOELE	18,252	18,142	17,966	110	286		9	9	9	0	0	
UINTAH	9,514	9,378	9,027	136	487		2	2	3	0	(1)	
UTAH	147,312	146,582	144,258	730	3,054		38	37	33	1	5	
WASATCH	9,639	9,566	9,321	73	318		0	0	0	0	0	
WASHINGTON	45,914	45,424	44,212	490	1,702		5	5	5	0	0	
WEBER	82,796	82,505	82,023	291	773		29	29	30	0	(1)	
TOTAL UTAH	916,143	912,353	901,200	3,790	14,943		314	314	305	0	9	
IDAHO	2,068	2,048	2,042	20	26		0	0	0	0	0	
TOTAL IDAHO	2,068	2,048	2,042	20	26		0	0	0	0	0	
CARBON	320	320	326	317	(6)		0	0	0	0	0	
LINCOLN	1,598	1,599	1,575	1,591	23		0	0	0	0	0	
SUBLETTE	822	821	777	787	45		0	0	0	0	0	
SWEETWATER	17,612	17,542	17,487	17,462	125		4	4	4	0	0	
UINTA	7,088	7,081	7,042	7,044	46		2	2	2	0	0	
TOTAL WYOMING	27,440	27,363	27,207	27,201	233		6	6	6	0	0	
GRAND TOTAL ACTIVE CONSUMERS	945,651	941,764	930,449	3,887	15,202		320	320	311	0	9	

Questar Gas Company
Summary of Operation and Maintenance
Expense Accounts 401 and 402

December 2013

Account	Current Month			Increase (Decrease)	Percent
	This Year	Last Year	Percent		
Gas Purchase Expenses	121,434,989.69	90,502,473.03	34.2%	30,932,516.66	34.2%
Natural Gas Production Expenses	(114,535.47)	(90,865.44)	26.0%	(23,670.03)	26.0%
Distribution Expenses	5,377,243.46	4,347,507.53	23.7%	1,029,735.93	23.7%
Customer Accounts Expenses	1,500,667.98	2,666,653.06	-43.7%	(1,165,985.08)	-43.7%
Customer Service and Information Expei	7,298,472.64	5,306,716.84	37.5%	1,991,755.80	37.5%
Administrative and General Expenses	4,981,300.93	8,029,592.09	-38.0%	(3,048,291.16)	-38.0%
Total Current Month	140,478,139.23	110,762,077.11	26.8%	29,716,062.12	26.8%

Account	Twelve Months			Increase (Decrease)	Percent
	This Year	Last Year	Percent		
Gas Purchase Expenses	650,552,083.76	533,332,122.95	22.0%	117,219,960.81	22.0%
Natural Gas Production Expenses	(1,135,641.57)	(1,037,557.99)	9.5%	(98,083.58)	9.5%
Distribution Expenses	54,976,649.85	52,145,343.41	5.4%	2,831,306.44	5.4%
Customer Accounts Expenses	24,491,056.36	25,542,566.32	-4.1%	(1,051,509.96)	-4.1%
Customer Service and Information Expei	34,811,175.27	42,312,316.96	-17.7%	(7,501,141.69)	-17.7%
Administrative and General Expenses	52,475,994.84	53,629,637.60	-2.2%	(1,153,642.76)	-2.2%
Total Twelve Months	816,171,318.51	705,924,429.25	15.6%	110,246,889.26	15.6%

Account	Twelve Months			Increase (Decrease)	Percent
	This Year	Last Year	Percent		
Gas Purchase Expenses	650,552,083.76	533,332,122.95	22.0%	117,219,960.81	22.0%
Natural Gas Production Expenses	(1,135,641.57)	(1,037,557.99)	9.5%	(98,083.58)	9.5%
Distribution Expenses	54,976,649.85	52,145,343.41	5.4%	2,831,306.44	5.4%
Customer Accounts Expenses	24,491,056.36	25,542,566.32	-4.1%	(1,051,509.96)	-4.1%
Customer Service and Information Expei	34,811,175.27	42,312,316.96	-17.7%	(7,501,141.69)	-17.7%
Administrative and General Expenses	52,475,994.84	53,629,637.60	-2.2%	(1,153,642.76)	-2.2%
Total Twelve Months	816,171,318.51	705,924,429.25	15.6%	110,246,889.26	15.6%

Questar Gas Company
Gas Purchase and Production Expenses

December 2013

	Current Month		Twelve Months		Twelve Months	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Gas Purchase Expenses						
758000 Gas Well Royalties	4,540,571.02	3,602,330.40	44,097,462.19	31,816,020.16	44,097,462.19	31,816,020.16
758001 Gas Well Royalties - Other	17,353.49	15,844.77	154,420.79	218,289.81	154,420.79	218,289.81
759000 Other Expenses	1,962,550.47	1,544,434.98	18,790,066.33	20,526,656.16	18,790,066.33	20,526,656.16
800000 Natural Gas Well Head Purchases	11,885.89	10,691.96	138,604.86	90,923.67	138,604.86	90,923.67
801000 Natural Gas Field Line Purchases	-	-	-	-	-	-
802000 Natural Gas Gasoline Pit Outlet Purchases	-	-	-	-	-	-
803000 Natural Gas Transmission Line Purchases	45,866,257.00	23,899,226.71	171,350,337.54	102,607,414.71	171,350,337.54	102,607,414.71
804000 Natural Gas City Gate Purchases - Resources	-	-	-	-	-	-
804000 Natural Gas City Gate Purchases - Others	2,686,693.54	601,864.54	15,111,599.75	1,476,392.87	15,111,599.75	1,476,392.87
805100 Purchased Gas Cost Adj - Utah & Wyoming	11,735,470.00	9,260,575.00	21,968,942.00	16,055,615.00	21,968,942.00	16,055,615.00
806000 Exchanged Gas	-	-	-	-	-	-
808100 Gas Delivered to Underground Storage - Debit	25,811,122.26	19,786,983.86	72,837,994.06	73,913,458.47	72,837,994.06	73,913,458.47
808200 Gas Delivered to Underground Storage - Credit	(6,085,705.27)	(608,022.86)	(73,662,928.86)	(71,993,967.86)	(73,662,928.86)	(71,993,967.86)
808300 Working Gas	314,920.00	354,177.00	3,944,496.00	3,984,503.00	3,944,496.00	3,984,503.00
813000 Other Gas Supply Operations	28,430,116.01	25,956,945.32	312,243,336.11	290,764,885.60	312,243,336.11	290,764,885.60
858000 Transmission & Compression of Gas by Others	6,143,755.28	6,077,421.35	63,577,752.99	63,871,931.36	63,577,752.99	63,871,931.36
Total Gas Purchase Expense	121,434,989.69	90,502,473.03	650,552,083.76	533,332,122.95	650,552,083.76	533,332,122.95

Production Expenses:

810000 Gas Used for Compr Station Fuel - Credit	(3,617.18)	(3,349.00)	(40,205.50)	(31,892.18)	(40,205.50)	(31,892.18)
812000 Gas Used for Other Util Operations - Credit	(110,918.29)	(87,516.44)	(1,095,436.07)	(1,005,665.81)	(1,095,436.07)	(1,005,665.81)
Total Production Expenses	(114,535.47)	(90,865.44)	(1,135,641.57)	(1,037,557.99)	(1,135,641.57)	(1,037,557.99)

Total Gas Purchase and Production Expenses	121,320,454.22	90,411,607.59	649,416,442.19	532,294,564.96	649,416,442.19	532,294,564.96
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**Questar Gas Company
Distribution Expenses**

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December 2013

Operation	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
870 Operation Supervision and Engineering	1,245,138.37	1,201,777.90	1,177,798.32	1,150,413.82	67,340.05	51,364.08
871 Distribution Load Dispatching	194,611.71	155,439.55	187,605.69	149,905.90	7,006.02	5,533.65
872 Compressor Station Labor and Expenses	85.22	-	85.22	-	-	-
873 Compressor Station Fuel and Power	3,663.57	3,349.00	3,663.57	3,349.00	-	-
874 Mains and Service Expenses	893,768.83	588,192.61	832,748.29	537,397.18	61,020.54	50,795.43
875 Measuring and Regulating Station Expense	252,765.93	198,129.14	243,621.97	190,863.19	9,143.96	7,265.95
878 Meter and House Regulator Expenses	425,690.67	362,766.59	415,401.06	351,552.28	10,289.61	11,214.31
879 Customer Installations Expenses	400,247.84	363,699.23	381,492.04	346,546.59	18,755.80	17,152.64
880 Other Expenses	1,023,126.65	620,011.96	928,064.87	535,689.10	95,061.78	84,322.86
881 Rents	6,316.99	6,430.38	6,089.58	6,201.46	227.41	228.92
Total Operation	4,445,415.78	3,499,796.36	4,176,570.61	3,271,918.52	268,845.17	227,877.84

Maintenance						
885 Maintenance Supervision and Engineering	75,054.44	76,170.59	72,576.32	73,533.53	2,478.12	2,637.06
886 Maintenance of Structures & Improvements	7,065.31	4,501.77	6,810.96	4,341.51	254.35	160.26
887 Maintenance of Mains	578,558.47	596,857.15	550,475.28	582,507.71	28,038.19	14,349.44
888 Maintenance of Compressor Station Equip.	84,096.31	(37,148.23)	58,109.47	(45,339.60)	25,986.84	8,191.37
889 Maintenance of Meas. & Reg. Station Equip	23,660.33	17,821.00	20,227.81	14,100.81	3,432.52	3,720.19
892 Maintenance of Services	85,450.48	78,490.10	79,617.83	75,204.96	5,832.65	3,285.14
893 Maintenance of Meters and House Regulator	77,942.34	111,018.79	77,452.69	109,554.01	489.65	1,464.78
894001 Maintenance of Communication Equipment	-	-	-	-	-	-
894000 Maintenance of Other Equipment	-	-	-	-	-	-
Total Maintenance	931,827.68	847,711.17	865,270.36	813,902.93	66,557.32	33,808.24

Total Distribution Expenses	5,377,243.46	4,347,507.53	5,041,840.97	4,085,821.45	335,402.49	261,686.08
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Twelve Months Ending
December 2013

Operation	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
870 Operation Supervision and Engineering	11,683,484.07	11,790,278.87	11,150,765.09	11,196,836.34	532,718.98	593,442.53
871 Distribution Load Dispatching	1,996,122.55	1,886,471.94	1,930,342.23	1,819,981.66	65,780.32	66,490.28
872 Compressor Station Labor and Expenses	1,141.96	-	1,141.96	-	-	-
873 Compressor Station Fuel and Power	39,882.01	31,925.39	39,882.01	31,890.39	-	35.00
874 Mains and Service Expenses	8,850,333.12	7,879,949.88	8,214,031.59	7,284,155.09	636,301.53	595,794.79
875 Measuring and Regulating Station Expense	2,368,954.61	2,472,380.24	2,287,172.68	2,372,331.45	81,781.93	100,048.79
878 Meter and House Regulator Expenses	4,311,888.83	4,489,889.63	4,183,696.54	4,355,743.16	128,192.29	134,146.47
879 Customer Installations Expenses	3,516,100.29	3,435,396.56	3,347,254.09	3,260,915.96	168,846.20	174,480.60
880 Other Expenses	10,603,871.85	8,164,335.75	9,697,313.84	7,487,263.97	906,558.01	677,071.78
881 Rents	77,247.90	77,164.50	74,703.09	74,443.50	2,544.81	2,721.00
Total Operation	43,449,027.19	40,227,792.76	40,926,303.12	37,883,561.52	2,522,724.07	2,344,231.24

Maintenance						
885 Maintenance Supervision and Engineering	616,769.50	591,006.24	597,653.45	571,298.16	19,116.05	19,708.08
886 Maintenance of Structures & Improvements	64,942.28	64,520.10	62,901.12	62,245.12	2,041.16	2,274.98
887 Maintenance of Mains	7,134,061.69	7,344,235.39	6,943,671.92	7,103,161.40	190,389.77	241,073.99
888 Maintenance of Compressor Station Equip.	1,769,200.11	1,648,009.96	1,568,616.11	1,526,474.01	200,584.00	121,535.95
889 Maintenance of Meas. & Reg. Station Equip	186,558.55	166,225.99	177,372.22	159,714.70	9,186.33	6,511.29
892 Maintenance of Services	880,357.28	1,048,227.82	827,969.58	985,013.45	52,387.70	63,214.37
893 Maintenance of Meters and House Regulator	875,733.25	1,055,325.15	871,473.13	1,050,611.15	4,260.12	4,714.00
894001 Maintenance of Communication Equipment	-	-	-	-	-	-
894000 Maintenance of Other Equipment	-	-	-	-	-	-
Total Maintenance	11,527,622.66	11,917,550.65	11,049,657.53	11,458,517.99	477,965.13	459,032.66

Total Distribution Expenses	54,976,649.85	52,145,343.41	51,975,960.65	49,342,079.51	3,000,689.20	2,803,263.90
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12 Months Ending
December 2013

Operation	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
870 Operation Supervision and Engineering	11,683,484.07	11,790,278.87	11,150,765.09	11,196,836.34	532,718.98	593,442.53
871 Distribution Load Dispatching	1,996,122.55	1,886,471.94	1,930,342.23	1,819,981.66	65,780.32	66,490.28
872 Compressor Station Labor and Expenses	1,141.96	-	1,141.96	-	-	-
873 Compressor Station Fuel and Power	39,882.01	31,925.39	39,882.01	31,890.39	-	35.00
874 Mains and Service Expenses	8,850,333.12	7,879,949.88	8,214,031.59	7,284,155.09	636,301.53	595,794.79
875 Measuring and Regulating Station Expense	2,368,954.61	2,472,380.24	2,287,172.68	2,372,331.45	81,781.93	100,048.79
878 Meter and House Regulator Expenses	4,311,888.83	4,489,889.63	4,183,696.54	4,355,743.16	128,192.29	134,146.47
879 Customer Installations Expenses	3,516,100.29	3,435,396.56	3,347,254.09	3,260,915.96	168,846.20	174,480.60
880 Other Expenses	10,603,871.85	8,164,335.75	9,697,313.84	7,487,263.97	906,558.01	677,071.78
881 Rents	77,247.90	77,164.50	74,703.09	74,443.50	2,544.81	2,721.00
Total Operation	43,449,027.19	40,227,792.76	40,926,303.12	37,883,561.52	2,522,724.07	2,344,231.24

Maintenance						
885 Maintenance Supervision and Engineering	616,769.50	591,006.24	597,653.45	571,298.16	19,116.05	19,708.08
886 Maintenance of Structures & Improvements	64,942.28	64,520.10	62,901.12	62,245.12	2,041.16	2,274.98
887 Maintenance of Mains	7,134,061.69	7,344,235.39	6,943,671.92	7,103,161.40	190,389.77	241,073.99
888 Maintenance of Compressor Station Equip.	1,769,200.11	1,648,009.96	1,568,616.11	1,526,474.01	200,584.00	121,535.95
889 Maintenance of Meas. & Reg. Station Equip	186,558.55	166,225.99	177,372.22	159,714.70	9,186.33	6,511.29
892 Maintenance of Services	880,357.28	1,048,227.82	827,969.58	985,013.45	52,387.70	63,214.37
893 Maintenance of Meters and House Regulator	875,733.25	1,055,325.15	871,473.13	1,050,611.15	4,260.12	4,714.00
894001 Maintenance of Communication Equipment	-	-	-	-	-	-
894000 Maintenance of Other Equipment	-	-	-	-	-	-
Total Maintenance	11,527,622.66	11,917,550.65	11,049,657.53	11,458,517.99	477,965.13	459,032.66

Total Distribution Expenses	54,976,649.85	52,145,343.41	51,975,960.65	49,342,079.51	3,000,689.20	2,803,263.90
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**Questar Gas Company
Customer Accounts Expense - Customer Service & Information Expense**

December 2013

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Accounts Expense:	143,186.36	199,919.17	139,872.82	193,753.29	3,313.54	6,165.88
901 Supervision	312,873.94	291,618.87	301,755.28	281,065.01	11,118.66	10,553.86
902 Meter Reading Expense	1,418,964.91	1,454,118.45	1,361,118.45	1,395,618.34	57,846.46	58,966.76
903001 Customer Records Expense	76,832.63	131,804.79	72,143.06	125,921.36	4,689.57	5,883.43
903002 Collection Expense	53,847.26	46,549.25	53,290.45	46,029.10	556.81	520.15
903003 Interest Expense/Cust Security Deposits	(505,037.12)	542,575.88	(485,235.29)	524,184.59	(19,801.83)	18,391.29
904 Uncollectible Accounts						
905 Miscellaneous Expense						
Total Customer Accounts Expense	1,500,667.98	2,666,653.06	1,442,944.77	2,566,571.69	57,723.21	100,081.37

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Service & Information Expense:	28,991.88	53,758.21	28,222.32	52,158.37	769.56	1,599.84
907 Supervision	7,126,043.16	4,931,263.72	7,087,429.74	4,883,804.48	38,613.42	47,459.24
908 Customer Assistance Expense	143,437.60	321,694.91	138,273.85	310,242.57	5,163.75	11,452.34
909 Info and Instructional Advertising Expense						
910 Misc Customer Service & Info Expense						
Total Customer Service & Information Expense	7,298,472.64	5,306,716.84	7,253,925.91	5,246,205.42	44,546.73	60,511.42

	Total	Utah Distribution	Wyoming Distribution
	This Year	Last Year	Last Year
Total Customer Accts - Customer Serv & Info Expense	8,999,140.62	7,973,369.90	7,812,777.11

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Accounts Expense:	1,283,570.61	1,096,935.27	1,253,011.07	1,071,372.83	30,559.54	25,562.44
901 Supervision	3,751,006.72	3,510,058.61	3,625,815.76	3,385,808.42	125,190.96	124,250.19
902 Meter Reading Expense	17,542,952.65	17,854,053.63	16,862,800.14	17,157,381.16	680,152.51	696,672.47
903001 Customer Records Expense	1,088,956.46	1,425,928.10	1,039,384.05	1,361,553.47	59,572.41	64,374.63
903002 Collection Expense	585,198.11	527,624.31	578,963.54	521,988.95	6,234.57	5,635.36
903003 Interest Expense/Cust Security Deposits	229,371.81	1,127,966.40	221,641.27	1,087,191.43	7,730.54	40,774.97
904 Uncollectible Accounts						
905 Miscellaneous Expense						
Total Customer Accounts Expense	24,491,066.36	25,542,566.32	23,581,615.83	24,585,296.26	909,440.53	957,270.06

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Service & Information Expense:	493,119.95	561,678.26	479,222.59	545,326.49	13,897.36	16,351.77
907 Supervision	33,840,885.29	40,777,785.18	33,518,769.97	40,373,271.91	322,115.32	404,513.27
908 Customer Assistance Expense	477,170.03	972,853.52	464,419.96	943,328.48	12,750.07	29,525.04
909 Info and Instructional Advertising Expense						
910 Misc Customer Service & Info Expense						
Total Customer Service & Information Expense	34,811,175.27	42,312,316.96	34,462,412.52	41,861,926.88	348,762.75	450,390.08

	Total	Utah Distribution	Wyoming Distribution
	This Year	Last Year	Last Year
Total Customer Accts - Customer Serv & Info Expense	59,302,231.63	67,854,883.28	66,447,223.14

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Accounts Expense:	1,283,570.61	1,096,935.27	1,253,011.07	1,071,372.83	30,559.54	25,562.44
901 Supervision	3,751,006.72	3,510,058.61	3,625,815.76	3,385,808.42	125,190.96	124,250.19
902 Meter Reading Expense	17,542,952.65	17,854,053.63	16,862,800.14	17,157,381.16	680,152.51	696,672.47
903001 Customer Records Expense	1,088,956.46	1,425,928.10	1,039,384.05	1,361,553.47	59,572.41	64,374.63
903002 Collection Expense	585,198.11	527,624.31	578,963.54	521,988.95	6,234.57	5,635.36
903003 Interest Expense/Cust Security Deposits	229,371.81	1,127,966.40	221,641.27	1,087,191.43	7,730.54	40,774.97
904 Uncollectible Accounts						
905 Miscellaneous Expense						
Total Customer Accounts Expense	24,491,066.36	25,542,566.32	23,581,615.83	24,585,296.26	909,440.53	957,270.06

	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
Customer Service & Information Expense:	493,119.95	561,678.26	479,222.59	545,326.49	13,897.36	16,351.77
907 Supervision	33,840,885.29	40,777,785.18	33,518,769.97	40,373,271.91	322,115.32	404,513.27
908 Customer Assistance Expense	477,170.03	972,853.52	464,419.96	943,328.48	12,750.07	29,525.04
909 Info and Instructional Advertising Expense						
910 Misc Customer Service & Info Expense						
Total Customer Service & Information Expense	34,811,175.27	42,312,316.96	34,462,412.52	41,861,926.88	348,762.75	450,390.08

	Total	Utah Distribution	Wyoming Distribution
	This Year	Last Year	Last Year
Total Customer Accts - Customer Serv & Info Expense	59,302,231.63	67,854,883.28	66,447,223.14

Questar Gas Company
ADMINISTRATIVE AND GENERAL EXPENSES

December 2013

Account	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
920 Admin & General Salaries	770,582.37	4,065,655.59	723,898.73	3,903,258.82	46,683.64	162,396.77
921 Office Supplies & Expenses	3,833,676.28	3,591,543.40	3,695,794.59	3,470,569.17	137,881.69	120,974.23
922 Administrative Exp Transferred	(256,198.60)	(419,142.51)	(246,975.45)	(404,221.04)	(9,223.15)	(14,921.47)
923 Outside Services	182,836.66	312,315.36	176,537.07	299,223.30	6,299.59	13,092.06
924 Property Insurance	54,258.76	53,595.13	54,258.76	51,687.14	-	1,907.99
925 Injuries and Damages	6,829.80	9,341.11	5,811.02	7,884.77	1,018.78	1,456.34
926 Pensions and Benefits	134,856.47	143,525.91	114,740.03	121,149.42	20,116.44	22,376.49
928 Regulatory Commission Expense	-	-	-	-	-	-
930-1 General Advertising Expenses	163,712.33	162,281.32	160,219.00	157,532.50	3,493.33	4,728.82
930-2 Miscellaneous General Expenses	90,746.86	110,496.78	87,496.60	106,563.10	3,250.26	3,933.68
931 Rents	-	-	-	-	-	-
932 Maintenance of General Plant	-	-	-	-	-	-
Total Administrative & General Expenses	4,981,300.93	8,029,592.09	4,771,780.35	7,713,647.18	209,520.58	315,944.91

Twelve Months Ending
December 2013

Account	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
920 Admin & General Salaries	6,633,212.57	9,169,887.89	6,209,452.33	8,661,692.30	423,760.24	508,195.59
921 Office Supplies & Expenses	41,266,722.01	38,924,085.08	39,790,572.73	37,476,974.21	1,476,149.28	1,447,110.87
922 Administrative Exp Transferred	(3,114,620.34)	(3,391,891.13)	(3,011,902.40)	(3,272,220.13)	(102,717.94)	(119,671.00)
923 Outside Services	2,395,952.24	3,099,711.90	2,306,789.96	2,970,965.14	89,162.28	128,746.76
924 Property Insurance	649,044.26	624,866.13	650,427.20	602,790.67	(1,382.94)	22,075.46
925 Injuries and Damages	100,982.18	71,549.20	90,192.40	62,019.54	10,789.78	9,529.66
926 Pensions and Benefits	1,556,909.36	1,639,018.56	1,343,885.48	1,425,327.80	213,023.88	213,690.76
928 Regulatory Commission Expense	-	-	-	-	-	-
930-1 General Advertising Expenses	1,827,058.02	1,914,464.44	1,788,533.10	1,858,754.71	38,524.92	55,709.73
930-2 Miscellaneous General Expenses	1,160,734.54	1,577,945.53	1,122,593.83	1,522,315.20	38,140.71	55,630.33
931 Rents	-	-	-	-	-	-
932 Maintenance of General Plant	-	-	-	-	-	-
Total Administrative & General Expenses	52,475,994.84	53,629,637.60	50,290,544.63	51,308,619.44	2,185,450.21	2,321,018.16

12 Months Ending
December 2013

Account	Total		Utah Distribution		Wyoming Distribution	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
920 Admin & General Salaries	6,633,212.57	9,169,887.89	6,209,452.33	8,661,692.30	423,760.24	508,195.59
921 Office Supplies & Expenses	41,266,722.01	38,924,085.08	39,790,572.73	37,476,974.21	1,476,149.28	1,447,110.87
922 Administrative Exp Transferred	(3,114,620.34)	(3,391,891.13)	(3,011,902.40)	(3,272,220.13)	(102,717.94)	(119,671.00)
923 Outside Services	2,395,952.24	3,099,711.90	2,306,789.96	2,970,965.14	89,162.28	128,746.76
924 Property Insurance	649,044.26	624,866.13	650,427.20	602,790.67	(1,382.94)	22,075.46
925 Injuries and Damages	100,982.18	71,549.20	90,192.40	62,019.54	10,789.78	9,529.66
926 Pensions and Benefits	1,556,909.36	1,639,018.56	1,343,885.48	1,425,327.80	213,023.88	213,690.76
928 Regulatory Commission Expense	-	-	-	-	-	-
930-1 General Advertising Expenses	1,827,058.02	1,914,464.44	1,788,533.10	1,858,754.71	38,524.92	55,709.73
930-2 Miscellaneous General Expenses	1,160,734.54	1,577,945.53	1,122,593.83	1,522,315.20	38,140.71	55,630.33
931 Rents	-	-	-	-	-	-
932 Maintenance of General Plant	-	-	-	-	-	-
Total Administrative & General Expenses	52,475,994.84	53,629,637.60	50,290,544.63	51,308,619.44	2,185,450.21	2,321,018.16

Questar Gas Company
COMPARATIVE STATEMENT OF GAS USED CREDITS

December 2013

GAS USED	THIS MONTH - THIS YEAR		THIS MONTH - LAST YEAR	
	DECATHERMS	RATE	DECATHERMS	RATE
810				
Compressor Station Fuel				
Allen Station	62.92	5.532	348.06	5.000
Indianola	5.08	5.535	28.12	0.000
Lark Station	0.00	0.000	105.00	5.124
CNG Compressors	632.00	5.128	3,241.00	5.130
TOTAL ACCOUNT 810	700.00	5.167	3,617.18	5.129
812 Other Utility Use:				
Logan Region	52.68	5.532	291.41	5.273
Ogden Region	319.02	5.532	1,764.67	5.273
Price Region	0.00	0.000	0.00	5.273
Southern Utah Region	275.51	5.532	1,524.14	5.273
Provo Region	492.37	5.531	2,723.51	5.273
Salt Lake Region	10,006.96	5.526	55,295.82	5.249
Wyoming Region				
Evanson & Lyman	67.44	5.075	342.24	5.096
Rock Springs	60.00	5.075	304.52	0.000
Gas Used for CNG Vehicles				
Wyoming	171.39	6.347	1,087.75	5.708
Salt Lake North	4,481.77	5.684	25,472.93	5.065
Salt Lake South	378.55	6.674	2,526.49	5.882
Southern Utah Region	1,980.89	6.204	12,290.38	5.738
Provo/Roosevelt/Vernal	406.19	4.866	1,976.56	5.127
Price	49.53	9.845	487.61	5.030
Ogden	428.41	6.418	2,749.73	5.714
Brigham	42.19	10.971	462.88	10.205
Logan	56.56	9.310	526.57	8.639
Heber	85.09	6.180	525.88	5.030
Kaysville	45.46	10.864	493.89	10.208
Layton	6.79	10.502	71.31	10.187
TOTAL ACCOUNT 812	19,406.80	5.715	110,918.29	5.326

TOTAL ACCOUNTS 810 AND 812	20,106.80	5.696	114,535.47	5.318
90,865.44				
17,086.27				
58.98				
87,516.44				

Questar Gas Company
COMPARATIVE STATEMENT OF GAS USED CREDITS

December 2013

GAS USED	YEAR TO DATE - THIS YEAR		YEAR TO DATE - LAST YEAR	
	DECATHERMS	RATE	DECATHERMS	RATE
810				
Compressor Station Fuel				
Allen Station	465.10	5.228	2,431.47	5.133
Indianola	94.45	5.274	498.17	4.993
Lark Station	317.74	5.262	1,671.86	11.072
CNG Compressors	6,949.00	5.124	35,604.00	5.136
TOTAL ACCOUNT 810	7,826.29	5.137	40,205.50	5.205
812 Other Utility Use:				
Logan Region	528.91	5.220	2,760.86	4.472
Ogden Region	3,836.93	5.202	19,961.15	4.375
Price Region	546.04	5.230	2,855.94	5.035
Southern Utah Region	2,641.14	5.204	13,743.78	5.415
Provo Region	3,298.84	5.220	17,219.50	4.023
Salt Lake Region	97,929.14	5.185	507,799.35	5.585
Wyoming Region				
Evanson & Lyman	429.30	4.812	2,065.79	5.097
Rock Springs	111.72	5.107	570.51	0.000
Gas Used for CNG Vehicles				
Wyoming	1,964.43	6.293	12,361.19	5.481
Salt Lake North	51,425.93	5.239	269,442.83	5.111
Salt Lake South	4,001.27	6.250	25,009.23	5.902
Southern Utah Region	25,193.89	5.739	144,592.16	5.757
Provo/Roosevelt/Vernal	3,408.58	5.265	17,945.70	5.196
Price	686.32	8.798	6,038.07	5.033
Ogden	4,896.79	5.934	29,057.55	5.646
Brigham	478.46	10.597	5,070.18	10.184
Logan	582.13	8.763	5,101.37	8.291
Heber	785.30	5.554	4,361.62	5.310
Kaysville	766.96	10.500	8,052.96	10.181
Layton	135.92	10.494	1,426.33	10.131
TOTAL ACCOUNT 812	203,648.00	5.379	1,095,436.07	5.470
TOTAL ACCOUNTS 810 AND 812	211,474.29	5.370	1,135,641.57	5.462

1,037,557.99

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Questar Gas Company
TAXES PAYABLE

PAGE 28
December 2013

ACCOUNT 236	AMOUNT
Federal Income Taxes	(2,591,314.67)
Property Taxes	1,591.27
Unemployment Insurance	6,804.85
State Income Tax	(1,012,759.00)
Use Tax	75,657.67
Wyoming Franchise Tax	(819,839.07)
Federal Environmental Tax	0.00
Section 29 Credits	0.00
Other Taxes	(410,580.79)

TAXES ACCRUED	(4,750,439.74)
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ACCOUNT 241	AMOUNT
Federal Taxes	78,824.77
Wyoming Sales	197,197.02
Wyoming Franchise Tax	929,203.49
Utah Sales	5,173,302.84
Utah Met	5,841,289.29
Utah Franchise Tax	218,926.22
Utah W/H	0.00
Use Tax	0.00
Telecomm Tax	7,709.01
Other	0.00

TAX COLLECTIONS PAYABLE	12,446,452.64
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TOTAL TAXES PAYABLE	7,696,012.90
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