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OMB No. 1902-0028
(Expires 3/31/2005)



FERC Form No. 2

ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

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 Pipeline Company

Year of Report

Dec. 31, 2001

ANNUALREPORTOFMAJORNATURALGASCOMPANIES

IDENTIFICATION

01ExactLegalNameofRespondent QuestarPipelineCompany	02YearofReport Dec.31, <u>2001</u>	
03PreviousNameandDateofChange(Ifnamechangedduringyear)		
04AddressofPrincipalOfficeatEndofYear(Street, City, State, ZipCode) 180East100South, SaltLakeCity, Utah, 84111		
05NameofContactPerson JeffCallor	06TitleofContactPerson Supervisor	
07AddressofContactPerson(Street, City, State, ZipCode) 180East100South, SaltLakeCity, Utah, 84111		
08TelephoneofContactPerson, IncludingAreaCode 801-324-5249	ThisReportIs: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	10DateofReport (Mo, Da, Yr) 12/31/2001

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 abovenamed 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.

11Name DavidM.Curtis	12Title Controller
13Signature	14DateSigned 04/29/2002

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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List of Schedules (Natural Gas Company)

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

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Name of Respondent Questar Pipeline Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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List of Schedules (Natural Gas Company) (continued)

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

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69	Stockholder's Reports (check appropriate box)			
	<input checked="" type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent
Questar Pipeline Company

This Report is:
(1) Original
(2) Resubmission

Date of Report
(Mo, Da, Yr)
12/31/2001

Year of Report
Dec. 31, 2001

General Information

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

David M. Curtis
Controller
180 East 100 South
Salt Lake City, Utah 84111

2. Provide the name of the State under the laws of 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.

Utah
01-02-75

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.

None

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

Colorado-Transportation of Natural Gas
Utah-Transportation and Storage of Natural Gas
Wyoming-Transportation and Storage of Natural Gas

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

- (1) Yes... Enter the date when such independent accountant was initially engaged:
(2) No

Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Questar Regulated Services Company	I	UT	100.00
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AllsharesofcommonstockofQuestarPipelineCompanyareownedbyQuestarRegulatedServicesCompany.Allsharesof
commonstockofQuestarRegulatedServicesCompanyareownedbyQuestarCorporation.

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	TransColorado Gas Transmission Company	J	Transporter of Natural Gas	50	<i>Not used</i>
2	Overthrust Pipeline Company	J	Transporter of Natural Gas	72	<i>Not used</i>
3	Questar Southern Trails Pipeline Company	D	Transporter of Natural Gas	100	<i>Not used</i>
4	Questar Transportation Services	D	Natural Gas Processing	100	<i>Not used</i>
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QuestarPipelineacquiredanadditional18%ofOverthrustPipelineinJanuary2002bringingitsownershippercentageteto90%.

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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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 stock holders 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 stock holders within one year prior to the end of the year, or if since it compiled the previous list of stock holders, 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 these 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 other stop 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 10 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,

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: 11/23/2001	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: 6550843 By Proxy:	3. Give the date and place of such meeting: May 15, 2001 1140 West 200 South Salt Lake City, Utah
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 12/31/2001			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	6,550,843	6,550,843		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	6,550,843	6,550,843		
8	Questar Regulated Services Comapanay				
9	180 East 100 South				
10	Salt Lake City, Utah 84111				
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001

Important Changes During the Year

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchiser rights: Describe the actual consideration and state from whom the franchiser rights were acquired. If the franchiser rights were 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: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by 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 cite 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 a major new continuing source of gas made available to it from purchases, development, purchase contractor 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. Cite 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, 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 caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. None

2. None

3. None

4. None

5. Important Extensions of Respondant's Transmission System

Docket Nos. CP00-68-000,-001: Pursuant to the FERC Order (95 FERC ¶61,404) issued June 14, 2001, QPC, on July 2, 2001, commenced construction of (1) 75-mile, 24-inch diameter Main Line No. 104, extending from Price, Utah, to an interconnection with Kern River Gas Transmission Company near Elberta, Utah, and (2) two Solar Taurus 60/C404 gas turbine-engine-driven centrifugal compressors, totaling 14,950 ISO (approximately 11,323 site-rated) compression horsepower, at QPC's existing Oak Spring Compressor Station. QPC's southern transmission expansion project was completed and placed in service November 19, 2001.

6. None

7. None

8. Respondant did not make a general rate increase during 2001. A small adjustment was made for the merit

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Important Changes During the Year			

budget based upon local and regional surveys. The amount of individual salary adjustment is controlled through a merit matrix, which dictates progression through salary ranges. Employees are also paid an incentive based upon meeting specific income goals and operating efficiencies.

9. Status of Materially Important Legal Proceedings.

(a) Docket No. RP02-96, by order issued December 18, 2001, the Commission approved QPC's November 30, 2001, fuel reimbursement filing changing its fuel reimbursement percentage from 0.8% to 1.6% effective January 1, 2002.

(b) RP01-329, filed May 4, 2001, filed in compliance with the Commission's Order No. 587-Min Docket No. RM96-1-015 that incorporates tariff revisions that incorporate the standards of the Gas Industry Standards Board. This filing was approved by letter order dated November 14, 2001.

(c) KN Trans Colorado, Inc. v. Questar Corporation

Questar Trans Colorado, Inc. (QTC) and its partner, KN Trans Colorado, Inc., (KNTC) in the Trans Colorado Gas Transmission Company (Trans Colorado) are involved in a complex lawsuit that is pending in a state district court in Colorado. At the center of the lawsuit is the validity of a contractual right claimed by QTC to put its 50% interest in Trans Colorado to KNTC during the 12-month period beginning March 31, 2001. The current value of the put is \$118 million.

KNTC filed a lawsuit in June of 2000 alleging that Questar Pipeline and its affiliates breached their fiduciary duty to Trans Colorado and KNTC by constructing and operating a pipeline (Questar Pipeline's Main Line 104) that would compete with Trans Colorado, rendering Trans Colorado economically unviable. KNTC is seeking damages in excess of \$150 million plus punitive damages; a declaratory judgment that KNTC's obligation to purchase QTC's interest in the project be declared void and unenforceable; and a dissolution of the partnership under Colorado law. QTC and its affiliates subsequently filed a counterclaim and third-party complaint against KNTC and named affiliates, including Kinder Morgan, Inc., seeking a declaratory judgment that its contractual right to exercise the put is binding and enforceable, and damages of at least \$185 million.

The parties entered into a standstill agreement that preserves the claims made by Questar and KNTC pending the resolution of the litigation. On December 31, 2000, QTC gave notice of its election to exercise its contractual right to sell its 50% interest in Trans Colorado to KNTC.

The parties have engaged in extensive discovery proceedings and used a special master to review some issues raised in discovery. The trial began April 1, 2002.

(d) Grynberg lawsuits

Questar affiliates are named defendants in a lawsuit filed by independent gas producer Jack J. Grynberg under the Federal False Claims Act. This case and all substantially similar cases filed by Grynberg against other pipelines and their affiliates have been consolidated for discovery and pre-trial rulings in Wyoming federal district court. The cases involve allegations of industry-wide measurement and undervaluation of gas on

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Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001
Important Changes During the Year			

which royalty payments are due the federal government. The complaint seeks treble damages and imposition of civil penalties. The Wyoming district court judge denied the defendant's initial motion to dismiss. No motions are recurrently pending.

Grynberg filed a case against Questar Pipeline, Questar Energy Trading and Questar Gas Management in Utah state district court, alleging mismeasurement of gas volumes attributable to his working ownership interest in a specified property in southwestern Wyoming. Grynberg alleged breach of contract, negligent misrepresentation, fraud, breach of fiduciary duty, etc. On March 13, 2001, the trial judge granted defendants' motion to dismiss the case, and Grynberg appealed that ruling to the Utah Supreme Court. Briefing of the case has been completed, but no date for argument has been set.

(e) Will Price v. Gas Pipelines et al. (formerly Quinque Operating Co. v. Gas Pipelines)

Questar Pipeline and Questar's subsidiaries are named defendants in a purported nationwide class action alleging mismeasurement of volumes and heating content of gas produced from private and state lands. The plaintiffs are alleging a conspiracy among the defendants to set industry standards that undermeasure gas. The defendants have filed motion to dismiss the pending actions for lack of personal jurisdiction and for failure to state a claim. The producer's complaint does not include a request for any specific monetary damages.

(f) Other Legal Proceedings

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

10. None

11. None

Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	605,640,280	508,526,772
3	Construction Work in Progress (107)	200-201	38,773,444	26,617,729
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	644,413,724	535,144,501
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		253,789,202	241,243,342
6	Net Utility Plant (Total of line 4 less 5)		390,624,522	293,901,159
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		390,624,522	293,901,159
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored - Base Gas (117.1)	220	102,214,506	100,207,370
13	System Balancing Gas (117.2)	220	2,912,406	3,889,109
14	Gas Stored in Reservoirs and Pipelines - Noncurrent (117.3)	220	0	0
15	Gas Owned to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	159,074,772	53,490,913
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Special Funds (125 thru 128)		393,618	342,981
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)		159,468,390	53,833,894
26	CURRENT AND ACCRUED ASSETS			
27	Cash (131)		388,459	1,731,602
28	Special Deposits (132-134)		0	0
29	Working Funds (135)		0	0
30	Temporary Cash Investments (136)	222-223	0	0
31	Notes Receivable (141)		0	0
32	Customer Accounts Receivable (142)		5,085,637	6,944,405
33	Other Accounts Receivable (143)		860,192	672,880
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
35	Notes Receivable from Associated Companies (145)		72,100,000	68,300,000
36	Accounts Receivable from Associated Companies (146)		1,566,194	1,733,334
37	Fuel Stock (151)		0	0
38	Fuel Stock Expenses Undistributed (152)		0	0
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
40	Plant Materials and Operating Supplies (154)		2,640,532	2,289,892
41	Merchandise (155)		0	0
42	Other Materials and Supplies (156)		0	0
43	Nuclear Materials Held for Sale (157)		0	0

Comparative Balance Sheet (Assets and Other Debits) (continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
44	Allowances (158.1 and 158.2)		0	0
45	(Less) Noncurrent Portion of Allowances		0	0
46	Stores Expense Undistributed (163)		(312,651)	(13,628)
47	Gas Stored Underground - Current (164.1)	220	0	0
48	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
49	Prepayments (165)	230	617,224	458,099
50	Advances for Gas (166 thru 167)		0	0
51	Interest and Dividends Receivable (171)		0	0
52	Rents Receivable (172)		0	0
53	Accrued Utility Revenues (173)		0	0
54	Miscellaneous Current and Accrued Assets (174)		961,980	1,992,414
55	TOTAL Current and Accrued Assets (Total of lines 27 thru 54)		83,907,567	84,108,998
56	DEFERRED DEBITS			
57	Unamortized Debt Expense (181)		3,558,200	2,263,257
58	Extraordinary Property Losses (182.1)	230	0	0
59	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
60	Other Regulatory Assets (182.3)	232	6,002,074	6,117,233
61	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
62	Preliminary Survey and Investigation Charges (Gas) (183.1 and 183.2)		0	275,894
63	Clearing Accounts (184)		(448,971)	(642,914)
64	Temporary Facilities (185)		0	0
65	Miscellaneous Deferred Debits (186)	233	479,376	4,000,049
66	Deferred Losses from Disposition of Utility Plant (187)		0	0
67	Research, Development, and Demonstration Expend. (188)		0	0
68	Unamortized Loss on Reacquired Debt (189)		8,828,443	4,079,457
69	Accumulated Deferred Income Taxes (190)	234-235	2,631,072	2,628,740
70	Unrecovered Purchased Gas Costs (191)		0	0
71	TOTAL Deferred Debits (Total of lines 57 thru 70)		21,050,194	18,721,716
72	TOTAL Assets and Other Debits (Total of lines 10-15, 25, 55, and 71)		760,177,585	554,662,246

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	6,550,843	6,550,843
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	124,910,906	124,910,906
7	Other Paid-In Capital (208-211)	253	17,122,500	17,122,500
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	79,427,001	74,654,401
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	14,865,050	12,397,192
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		242,876,300	235,635,842
15	LONG TERM DEBT			
16	Bonds (221)	256-257	0	115,000,000
17	(Less) Reacquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	310,400,000	130,400,000
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
21	(Less) Unamortized Discount on Long-Term Debt - Dr (226)	258-259	334,693	379,766
22	(Less) Current Portion of Long-Term Debt		0	0
23	TOTAL Long-Term Debt (Total of lines 16 thru 22)		310,065,307	245,020,234
24	OTHER NONCURRENT LIABILITIES			
25	Obligations Under Capital Leases - Noncurrent (227)		0	0
26	Accumulated Provision for Property Insurance (228.1)		0	0
27	Accumulated Provision for Injuries and Damages (228.2)		0	0
28	Accumulated Provision for Pensions and Benefits (228.3)		0	0
29	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
30	Accumulated Provision for Rate Refunds (229)		0	0
31	TOTAL Other Noncurrent Liabilities (Total of lines 25 thru 30)		0	0

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Comparative Balance Sheet (Liabilities and Other Credits) (continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
32	CURRENT AND ACCRUED LIABILITIES			
33	Current Portion of Long-Term Debt		0	0
34	Notes Payable (231)		100,000,000	0
35	Accounts Payable (232)		7,790,159	3,177,689
36	Notes Payable to Associated Companies (233)		18,300,000	0
37	Accounts Payable to Associated Companies (234)		4,019,711	2,355,966
38	Customer Deposits (235)		0	0
39	Taxes Accrued (236)	262-263	3,412,917	1,969,414
40	Interest Accrued (237)		2,380,000	1,625,129
41	Dividends Declared (238)		0	0
42	Matured Long-Term Debt (239)		0	0
43	Matured Interest (240)		0	0
44	Tax Collections Payable (241)		4,300	4,249
45	Miscellaneous Current and Accrued Liabilities (242)	268	159,644	153,413
46	Obligations Under Capital Leases - Current (243)		0	0
47	TOTAL Current and Accrued Liabilities (Total of lines 33 thru 46)		136,066,731	9,285,860
48	DEFERRED CREDITS			
49	Customer Advances for Construction (252)		0	0
50	Accumulated Deferred Investment Tax Credits (255)		5,863	11,799
51	Deferred Gains from Disposition of Utility Plant (256)		0	0
52	Other Deferred Credits (253)	269	4,149,509	6,214,373
53	Other Regulatory Liabilities (254)	278	2,262,540	1,286,746
54	Unamortized Gain on Reacquired Debt (257)	260	0	0
55	Accumulated Deferred Income Taxes (281-283)		64,751,335	57,207,392
56	TOTAL Deferred Credits (Total of lines 49 thru 55)		71,169,247	64,720,310
57	TOTAL Liabilities and Other Credits (Total of lines 14, 23, 31, 47, and 56)		760,177,585	554,662,246

Statement of Income for the Year

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301	118,306,800	113,577,439
3	Operating Expenses			
4	Operation Expenses (401)	317-325	39,219,643	36,885,551
5	Maintenance Expenses (402)	317-325	5,781,828	5,319,874
6	Depreciation Expense (403)	336-338	14,835,444	14,340,742
7	Amortization and Depletion of Utility Plant (404-405)	336-338	(630,975)	477,788
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0
10	Amortization of Conversion Expenses (407.2)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other than Income Taxes (408.1)	262-263	2,846,595	2,619,928
14	Income Taxes-Federal (409.1)	262-263	9,016,230	9,384,459
15	Income Taxes-Other (409.1)	262-263	706,359	305,700
16	Provision of Deferred Income Taxes (410.1)	234-235	4,349,248	2,451,893
17	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	0
18	Investment Tax Credit Adjustment-Net (411.4)		0	0
19	(Less) Gains from Disposition of Utility Plant (411.6)		0	0
20	Losses from Disposition of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)		76,124,372	71,785,935
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)		42,182,428	41,791,504

Statement of Income for the Year (continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
25	Net Utility Operating Income (Carried forward from page 114)		42,182,428	41,791,504
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues from Merchandising, Jobbing and Contract Work (415)		0	0
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0
31	Revenues from Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0
33	Nonoperating Rental Income		0	0
34	Equity in Earnings of Subsidiary Companies (418.1)	119	2,467,858	3,907,649
35	Interest and Dividend Income (419)		3,604,074	3,260,691
36	Allowance for Other Funds Used During Construction (419.1)		1,717,216	415,381
37	Miscellaneous Nonoperating Income (421)		190,835	431,272
38	Gain on Disposition of Property (421.1)		329,675	214,455
39	TOTAL Other Income (Total of lines 29 thru 38)		8,309,658	8,229,448
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		13,348	8,976
42	Miscellaneous Amortization (425)		0	0
43	Miscellaneous Income Deductions (426.1 thru 426.5)	340	127,639	228,061
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)	340	140,987	237,037
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other than Income Taxes (408.2)	262-263	0	0
47	Income Taxes-Federal (409.2)	262-263	(1,634,466)	(4,522,573)
48	Income Taxes-Other (409.2)	262-263	(210,194)	232,829
49	Provision for Deferred Income Taxes (410.2)	234-235	3,228,810	4,336,924
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0
51	Investment Tax Credit Adjustments-Net (411.5)		0	0
52	(Less) Investment Tax Credits (420)		5,937	5,915
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)		1,378,213	41,265
54	Net Other Income and Deductions (Total of lines 39, 44, 53)		6,790,458	7,951,146
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		18,716,381	19,505,466
57	Amortization of Debt Disc. and Expense (428)	258-259	241,360	192,402
58	Amortization of Loss on Reacquired Debt (428.1)		485,514	318,882
59	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0
61	Interest on Debt to Associated Companies (430)	340	290,805	259,726
62	Other Interest Expense (431)	340	838,462	82,328
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		1,340,095	441,071
64	Net Interest Charges (Total of lines 56 thru 63)		19,232,427	19,917,733
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		29,740,459	29,824,917
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items after Taxes (Total of line 69 less line 70)		0	0
72	Net Income (Total of lines 65 and 71)		29,740,459	29,824,917

Statement of Income for the Year

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.
 5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

Line No.	Elec. Utility Current Year (indollars) (e)	Elec. Utility Previous Year (indollars) (f)	Gas Utility Current Year (indollars) (g)	Gas Utility Previous Year (indollars) (h)	Other Utility Current Year (indollars) (i)	Other Utility Previous Year (indollars) (j)
1						
2	0	0	118,306,800	113,577,379	0	60
3						
4	0	0	39,219,643	36,885,551	0	0
5	0	0	5,781,828	5,319,874	0	0
6	0	0	14,835,444	14,340,742	0	0
7	0	0	(630,975)	477,788	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	2,846,595	2,619,928	0	0
14	0	0	9,016,230	9,384,459	0	0
15	0	0	706,359	305,700	0	0
16	0	0	4,349,248	2,451,893	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	76,124,372	71,785,935	0	0
24	0	0	42,182,428	41,791,444	0	60

Statement of Retained Earnings for the Year

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
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).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
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.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance--Beginning of Year		74,654,401	70,237,133
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit:			
3.02	Credit:			
3.03	Credit:			
3.04	Credit:			
3.05	Credit:			
3.06	Credit:			
3.07	Credit:			
3.08	Credit:			
3.09	Credit:			
3.10	Credit:			
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 to 3.?)			
4.01	Debit:			
4.02	Debit:			
4.03	Debit:			
4.04	Debit:			
4.05	Debit:			
4.06	Debit:			
4.07	Debit:			
4.08	Debit:			
4.09	Debit:			
4.10	Debit:			
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 to 4.?)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		27,272,600	25,917,268
7	Appropriations of Retained Earnings (Account 436)			
7.01				
7.02				
7.03				
7.04				
7.05				
7.06				
7.07				
7.08				
7.09				
7.10				
8	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 7.01 to 7.?)			
9	Dividends Declared-Preferred Stock (Account 437)			
9.01				
9.02				
9.02				
9.03				
9.04				
9.05				
9.06				
9.07				
9.08				

Statement of Retained Earnings for the Year (continued)

6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
 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.
 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.

Line No.	Item (a)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
9.09			
9.10			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (Total of lines 9.01 to 9		
11	Dividends Declared-Common Stock (Account 438)		
11.01	First Quarter	(5,625,000)	(5,375,000)
11.02	Second Quarter	(5,625,000)	(5,375,000)
11.03	Third Quarter	(5,625,000)	(5,375,000)
11.04	Fourth Quarter	(5,625,000)	(5,375,000)
11.05			
11.06			
11.07			
11.08			
11.09			
11.10			
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 to 11.	(22,500,000)	(21,500,000)
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12 and 13)	79,427,001	74,654,401
	APPROPRIATED RETAINED EARNINGS (Account 215)		
15.01			
15.02			
15.03			
15.04			
15.05			
15.06			
15.07			
15.08			
15.09			
15.10			
16	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)		
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.		
18	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 16 and		
19	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total of lines 14 and 18)	79,427,001	74,654,401
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
20	Balance-Beginning of Year (Debit or Credit)	12,397,192	8,489,543
21	Equity in Earnings for Year (Credit) (Account 418.1)	2,467,858	3,907,649
22	(Less) Dividends Received (Debit)		
23	Other Changes (Explain)		
24	Balance-End of Year	14,865,050	12,397,192

Statement of Cash Flows

1. 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.

4. Investing Activities: Include at Other (Line 27) 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 U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

Line No.	Description (See Instructions for explanation of codes)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 72(c) on page 116)	29,740,458	29,824,917
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	16,033,624	15,465,631
5	Amortization of (Specify)	(630,975)	477,788
5.01	Extraordinary Item - Asset Write Down		
5.02			
5.03			
5.04			
5.05			
5.06			
5.07			
5.08			
5.09			
5.10			
5.11			
5.12			
5.13			
5.14			
5.15			
6	Deferred Income Taxes (Net)	7,541,611	6,775,636
7	Investment Tax Credit Adjustments (Net)	(5,936)	(5,915)
8	Net (Increase) Decrease in Receivables	(1,961,404)	(13,992,162)
9	Net (Increase) Decrease in Inventory	(51,617)	166,470
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	8,480,871	(4,111,755)
12	Net (Increase) Decrease in Other Regulatory Assets	115,159	(843,263)
13	Net Increase (Decrease) in Other Regulatory Liabilities	975,794	187,747
14	(Less) Allowance for Other Funds Used During Construction	1,717,216	415,381
15	(Less) Undistributed Earnings from Subsidiary Companies	2,467,858	3,907,649
16	Other:		
16.01			
16.02	Gain and Losses From Operating Activities	(4,134,748)	1,938,460
16.03			
16.04			
16.05			
16.06			
16.07			
16.08			
16.09			
16.10			
16.11			
16.12			

Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
16.13			
16.14			
16.15			
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16.?)	51,917,763	31,560,524
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(113,079,535)	(19,785,941)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction	(1,717,216)	(415,381)
27	Other:		
27.01			
27.02			
27.03			
27.04			
27.05			
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(111,362,319)	(19,370,560)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	417,414	2,076,036
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies	(103,116,001)	(24,744,078)
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Statement of Cash Flows (continued)

5. Codes used:
 (a) Net Proceeds or payments.
 (b) Bonds, Debentures, and other long-term debt.
 (c) Include commercial paper.
 (d) Identify separate such items as investments, fixed assets, intangibles, etc.
 6. Enter on page 122 clarifications and explanations.
 7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowance Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
47.02			
47.03			
47.04			
47.05			
47.06			
47.08			
47.09			
47.10			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47.?)	(214,060,906)	(42,038,602)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	165,000,000	
54	Preferred Stock		
55	Common Stock		
56	Other: Paid in Capital Common Stock		60,000,000
56.01			
56.02			
56.03			
56.04			
56.05			
57	Net Increase in Short-Term Debt (c)	18,300,000	(29,200,000)
58	Other:		
58.01			
58.02			
58.03			
58.04			
58.05			
58.06			
58.07			
58.08			
58.09			
58.10			

Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	183,300,000	30,800,000
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other:		
65.01			
65.02			
65.03			
65.04			
65.05			
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(22,500,000)	(21,500,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	160,800,000	9,300,000
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of Line 18, 49 and 71)	(1,343,143)	(1,178,078)
75			
76	Cash and Cash Equivalents at Beginning of Year	1,731,602	2,909,680
77			
78	Cash and Cash Equivalents at End of Year	388,459	1,731,602

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FOOTNOTEDATA			

Schedule Page: 120 Line No.: 5 Column: b

Amortization of intangible assets.

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) 12/31/2001	Year of Report Dec 31, 2001
Questar Pipeline Company			
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired 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. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund 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 and explain the major factors that affect the right of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant 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 approximated dollar effect of such changes.

**QUESTAR PIPELINE COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Note 1 - Summary of Accounting Policies

Investment in Subsidiary Companies: Questar Pipeline uses the equity method to account for investments in affiliates in which it does not have control. The principal affiliates are: Overthrust Pipeline Company and Trans Colorado Gas Transmission Company. Questar Pipeline is the operator of the Overthrust Segment of the Trailblazer Pipeline System. Approval of all partners is required for all substantive policy matters. Questar Pipeline has two totally owned subsidiaries, Questar Transportation Services and Questar Southern Trails Company. Generally, the Company's investment in these affiliates equals the underlying equity in net assets, except for Trans Colorado where the investment was written down in 1999. The Company experienced a non-temporary decline in its partnership investment caused by low volumes resulting from unfavorable regional transportation economics.

Regulation: Questar Pipeline is regulated by the Federal Energy Regulatory Commission (FERC) which establishes rates for the transportation and storage of natural gas. The FERC also regulates, 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 are presented in accordance with regulatory requirements. Methods of allocating cost to time periods, in order to match revenues and expenses, may differ from those of nonregulated businesses because of cost allocation methods used in establishing rates.

Other Regulatory Assets and Liabilities: Gains and losses on the acquisition of debt by rate-regulated affiliates are deferred and amortized as debt expense over the would-be remaining life of the retired debtor the life of the replacement debt in order to match regulatory treatment. The cost of the early retirement windows offered to employees of rate-regulated subsidiaries is capitalized and amortized over a five-year

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period. The Company has adopted procedures with the FERC to include under-and-over-provided deferred taxes in customerrates on a systematic basis. Questar Pipeline uses the deferral method to account for investment tax credits as required by the FERC.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent liabilities reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition: Revenues are recognized in the period that services are provided or products are delivered. Questar Pipeline periodically collects revenues subject to possible refund pending final orders from the FERC. The Company establishes reserves for revenues collected subject to refund.

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.

Notes Receivable from Questar: Notes receivable from Questar represent interest-bearing demand notes for cash loaned to Questar until needed in the Company's operations. The funds are centrally managed by Questar and earn an interest rate that is identical to the interest rate paid by the Company for borrowings from Questar.

Property, Plant and Equipment: Property, plant and equipment is stated at cost. The provision for depreciation is based upon rates, which will systematically charge the costs of assets over their estimated useful lives. The costs of property, plant and equipment are depreciated in the financial statements using the straight-line method, ranging from 3% to 33% per year and averaging 2.9% and 3.2% in 2001 and 2000 respectively.

Allowance for Funds Used During Construction: The Company capitalizes the cost of capital during the construction period of plant and equipment in accordance with FERC guidelines. 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 expense and the equity portion is recorded in other income. Debt expense was reduced by \$1.3 million in 2001 and \$.4 million in 2000. AFUDC included in interest and other income amounted to \$1.7 million in 2001 and \$.4 million in 2000.

Income Taxes: The Company accounts for income tax expense on a separate return basis. Pursuant to the Internal Revenue Code and associated regulations, the Company's operations are consolidated with those of Questar and its subsidiaries for income tax reporting purposes. The Company records tax benefits as they are generated. The Company receives payments from Questar for such tax benefits as they are utilized on the consolidated return.

New Accounting Standards: On January 1, 2001, the Company adopted the accounting provisions of Statement of Financial Accounting Standards 133, as amended, "Accounting for Derivative Instruments and Hedging Activities" (SFAS 133). SFAS 133 addresses the accounting for derivative instruments, including certain derivative instruments embedded in other contracts. Under the standard, entities are required to carry all derivative instruments in the balance sheet at fair value. The accounting for changes in fair value, which resulting gains or losses, of a derivative instrument would either be reported in income or comprehensive income. The Company has not entered into any commodity or interest-based derivative instruments. There is no financial impact on the Company since adopting this accounting standard.

In June 2001, the Financial Accounting Standards Board ("FASB") issued SFAS 141, Business

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Combinations," which addresses financial accounting and reporting for business combinations. SFAS 141 is effective for all business combinations initiated after June 30, 2001 and for all business combinations accounted for under the pooling method initiated before but completed after June 30, 2001. The Company has not entered into any business combination transactions since adopting this accounting standard.

In June 2001, the FASB issued SFAS 142, "Goodwill and Other Intangible Assets," which addresses, among other things, the financial accounting and reporting for goodwill subsequent to an acquisition. The new standard eliminates the requirement to amortize acquired goodwill; instead, such goodwill shall be reviewed at least yearly for impairment or sooner if a specific trigger occurs. Goodwill acquired after July 1, 2001, is exempt from amortization. At December 31, 2001, the Company did not have any goodwill or other intangible assets that qualify for the accounting treatment under SFAS 142.

In June 2001, the FASB issued SFAS 143, "Accounting for Asset Retirement Obligations," which addresses, among other things, the financial accounting and reporting of the fair value of legal obligations associated with the retirement of tangible long-lived assets. The new standard requires that retirement costs be estimated at fair value, capitalized and depreciated over the life of the assets. The new standard may affect the cost basis of rate-regulated assets. SFAS 143 is effective for 2003. The Company has not evaluated the impact of SFAS 143.

In August 2001, the FASB issued SFAS 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." The new standard addresses financial accounting and reporting for the impairment or disposal of long-lived assets, specifically, for a segment of a business accounted for as a discontinued operation, and modifies the provisions of SFAS 121. SFAS 144 is effective for 2002. The Company has not evaluated the impact of SFAS 144.

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

Note 2- Investment in Unconsolidated Affiliates

Questar Pipeline, through its subsidiaries, has interests in partnerships accounted for on the equity basis. Transportation of natural gas is the primary business activity of these partnerships. As of December 31, 2001, these affiliates did not have debt obligations with third-party lenders. The principal partnerships and percentage ownership were as follows: Overthrust Pipeline Co. (72%) and Trans Colorado Gas Transmission Co. (50%). Questar Pipeline acquired an additional 18% of Overthrust Pipeline in January 2002 bringing its ownership percentage to 90%.

Summarized information of the partnerships follows:

	2001	2000
	(In Thousands)	
Year Ended December 31,		
Revenues	\$24,714	\$19,207
Operating loss	(1,973)	(5,459)
Loss before income taxes	(7,966)	(16,570)
At December 31,		
Current assets	\$15,446	\$7,615
Noncurrent assets	431,449	406,611

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Current liabilities	87,249	259,678
Noncurrent liabilities	25,731	17,735
Debt included in current liabilities		200,000

Note 3-Debt

Questar makes loans to Questar Pipeline under a short-term borrowing arrangement. Outstanding short-term notes payable to Questar totaled \$18.3 million with an interest rate of 2.31% at December 31, 2001 and no amounts were borrowed as of December 31, 2000.

Questar Pipeline also invests excess cash balances with Questar. The funds are centrally managed by Questar and earn an interest rate that is identical to the interest rate paid by the subsidiaries borrowing from Questar. Notes receivable from Questar as of December 31, 2000, amounted to \$20.7 million with an interest rate of 6.91%, and no amounts loaned as of December 31, 2001.

On October 12, 2001, Questar Pipeline borrowed \$100 million of short-term debt with a variable rate of interest. The weighted average interest rate at December 31, 2001 was 2.831%. The proceeds were used to repay through a wholly-owned subsidiary, Questar Trans Colorado, Inc. (QTC), debt owed by Trans Colorado Gas Transmission Company (Trans Colorado).

The details of long-term debt at December 31 are as follows:

	2001	2000
	(In Thousands)	
Medium-term notes 5.85% to 7.55%, due 2008 to 2018	\$310,400	\$130,400
93/8% debentures due 2021		85,000
97/8% debentures due 2020		30,000
Total long-term debt outstanding	310,400	245,400
Less unamortized debt discount	335	380
	\$310,065	\$245,020

On May 11, 2001, Questar Pipeline filed a Form S-3 with the Securities and Exchange Commission to issue up to \$250 million of medium-term notes, Series B, with maturities of nine months to 30 years. On May 29, 2001, Questar Pipeline issued \$100 million of ten-year notes with a 7.09% coupon rate. On September 26, 2001, Questar Pipeline issued \$80 million of ten-year medium-term notes with a coupon rate of 6.57%.

On March 30, 2001, Questar Pipeline redeemed the remaining \$30 million of its 97/8% debentures. The redemption price was equal to 104.67% of the principal amount plus interest from December 1, 2000. In addition, Questar Pipeline redeemed all \$85 million of its 93/8% debentures on June 25, 2001. The redemption price was equal to 104.51% of the principal amount plus interest for twenty-four days.

Cash paid for interest was \$19.1 million in 2001 and \$20.4 million in 2000.

Note 4-Financial Instruments and Risk Management

The carrying amounts and estimated fair values of the Company's financial instruments at December 31 were as follows:

2001		2000	
Carrying	Estimated	Carrying	Estimated

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Notes to Financial Statements

	Amount	Fair Value	Amount	Fair Value
	(In Thousands)			
Financial assets				
Cash and cash equivalents	\$388	\$388	\$1,732	\$1,732
Financial liabilities				
Notes payable to Questar	\$18,300	\$18,300		
Short-term loans	100,000	100,000		
Long-term debt	310,065	309,272	245,020	250,099

The Company used the following methods and assumptions in estimating fair values: (1)

Cash and cash

equivalents and short-term loans - the carrying amount approximates fair value; (2) Long-term debt - the fair value of long-term debt is based on discounted present value of cash flows using the Company's current borrowing rates. Fair value is calculated at a point in time and does not represent the amount the Company would pay to retire the debt securities.

Credit Risk: Questar Pipeline's primary market is the Rocky Mountain region in the United States, and will include the southwestern region once Questar Pipeline's subsidiary, Questar Southern Trails, puts its pipeline into service. The Company's exposure to credit risk may be impacted by the concentration of customers in these regions due to changes in economic or other conditions. The Company's customers may be affected differently by changing conditions. Management believes that its credit-review procedures, loss reserves and collection procedures have adequately provided for usual and customary credit-related losses.

Note 5 - Income Taxes

The components of income taxes for years ended December 31 were as follows:

	2001	2000
	(In Thousands)	
Federal		
Current	\$7,382	\$4,861
Deferred	6,921	9,616
State		
Current	496	539
Deferred	651	(2,833)
	<u>\$15,450</u>	<u>\$12,183</u>

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

	2001	2000
	(In Percentages)	
Federal income taxes at 35%	35.0	35.0
Increase (decrease) as a result of:		
State income taxes, net of federal income tax	1.8	(3.8)
Prior years' tax settlement		
Other	0.3	(0.2)
Effective income tax rate	<u>37.1</u>	<u>31.0</u>

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Significant components of the Company's deferred income taxes at December 31 were as follows:

	2001	2000
	(In Thousands)	
Deferred tax liabilities		
Property, plant and equipment	\$72,024	\$50,152
Other	6,406	22,144
Total deferred tax liabilities	<u>78,430</u>	<u>72,296</u>
Deferred tax assets		
Write-down of investment in partnership	10,306	11,806
Other	5,998	5,899
Total deferred tax assets	<u>16,304</u>	<u>17,705</u>
Net deferred income taxes	\$62,126	\$54,591

A Colorado state income tax credit derived from conducting business in a designated enterprise zone reduced state income taxes by \$3.2 million in 2000. The tax credit has a 3-year carryback and a 12-year carryforward provision. As of December 31, 2001, the balance of the tax credit carryforward was \$2.4 million.

Cash paid for income taxes was \$6.4 million in 2001 and \$7.5 million in 2000.

Note 6 - Rate Matters and Other

Federal rate regulation

On September 27, 2001, the Federal Energy Regulatory Commission (FERC) issued a Notice of Proposed Rulemaking on Standards of Conduct for Transmission Providers (NOPR) that would significantly broaden the scope of the FERC's affiliated regulations for pipelines. The NOPR would require all transmission providers to comply with standards of conduct dealing with affiliated energy companies. Those standards include the separation of functions and non-discriminatory treatment of transmission customers. The NOPR would essentially diminish operational efficiencies and increase costs by mandating a complete separation of operations. Questar Regulated Services supplies administrative, technical, accounting, legal and regulatory support for both Questar Pipeline and Questar Gas.

Questar Gas, Questar Pipeline, industry associations and other companies have filed written and verbal comments with the FERC about the problems this NOPR would create for the industry and its customers and asked the FERC to reconsider its proposal.

CPUC Decision and Southern Trails

A ruling from the California Public Utilities Commission (CPUC) on Residential Load Service tariff has averse effect on new pipelines attempting to enter the California market. Under the CPUC's proposed new peaking rate, new gas-fired power plants wanting natural gas service from both Southern California Gas Company (SoCal) and the Southern Trails Pipeline will pay a high rate for SoCal's service than customers taking service entirely from SoCal. In addition, new power plants would be subject to more restrictive balancing service than captive customers and would pay even more for interruptible service than California power plants in other parts of the state. While the Company continues to actively pursue natural gas market on the California portion of its Southern Trails Pipeline, the Company is considering alternative uses as well.

Note 7 - Litigation and Commitments

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KN Trans Colorado, Inc. v. Questar Corporation

Questar Trans Colorado, Inc. (QTC) and its partner, KN Trans Colorado, Inc., (KNTC) in the Trans Colorado Gas Transmission Company (Trans Colorado) are involved in a complex lawsuit that is pending in a state district court in Colorado. At the center of the lawsuit is the validity of a contractual right claimed by QTC to put its 50% interest in Trans Colorado to KNTC during the 12-month period beginning March 31, 2001. The current value of the put is \$118 million.

KNTC filed a lawsuit in June of 2000 alleging that Questar Pipeline and its affiliates breached their fiduciary duties to Trans Colorado and KNTC by constructing and operating a pipeline (Questar Pipeline's Main Line 104) that would compete with Trans Colorado, rendering Trans Colorado economically unviable. KNTC is seeking damages in excess of \$150 million plus punitive damages; a declaratory judgment that KNTC's obligation to purchase QTC's interest in the project be declared void and unenforceable; and a dissolution of the partnership under Colorado law. QTC and its affiliates subsequently filed a counterclaim and third-party complaint against KNTC and named affiliates, including Kinder Morgan, Inc., seeking a declaratory judgment that its contractual right to exercise the put is binding and enforceable, and damages of at least \$185 million.

The parties entered into a standstill agreement that preserves the claims made by Questar and KNTC pending the resolution of the litigation. On December 31, 2000, QTC gave notice of its selection to exercise its contractual right to sell its 50% interest in Trans Colorado to KNTC.

The parties have engaged in extensive discovery proceedings and used a special master to review some issues raised in discovery. The trial is scheduled to begin April 1, 2002.

Grynberg lawsuits

Questar affiliates are named defendants in a lawsuit filed by independent gas producer Jack J. Grynberg under the Federal False Claims Act. This case and all substantially similar cases filed by Grynberg against pipelines and their affiliates have been consolidated for discovery and pre-trial rulings in Wyoming federal district court. The cases involve allegations of industry-wide mis-measurement and undervaluation of gas on which royalty payments are due the federal government. The complaint seeks treble damages and imposition of civil penalties. The Wyoming district court judge denied the defendant's initial motion to dismiss. No motions are recurrently pending.

Grynberg has filed a case against Questar Pipeline, Questar Energy Trading and Questar Gas Management in Utah state district court, alleging mis-measurement of gas volumes attributable to his working ownership interest in a specified property in southwestern Wyoming. Grynberg alleges breach of contract, negligent misrepresentation, fraud, breach of fiduciary duty, etc. On March 13, 2001, the trial judge granted defendants' motion to dismiss a case by Grynberg and Grynberg appealed that ruling to the Utah State Supreme Court. Briefing of the case is currently taking place.

It is too early to estimate the outcome of the cases filed by Grynberg against Questar affiliates.

Will Price v. Gas Pipelines et al. (formerly Quinque Operating Co. v. Gas Pipelines)

Questar Pipeline and Questar's subsidiaries are named defendants in a purported nationwide class action alleging mis-measurement of volumes and heating content of gas produced from private and state lands. The plaintiffs are alleging a conspiracy among the defendants to set industry standards that undermeasure gas. The defendants have filed motions to dismiss the pending actions for lack of personal jurisdiction and for failure to state a claim. The producer's complaint does not include a request for any specific monetary damages.

Other Legal Proceedings

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
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There are various other legal proceedings against Questar Pipeline. While it is not currently possible to predict or determine the outcomes of these proceedings, it is the opinion of management that the outcomes will not have a material adverse effect on the Company's results of operations, financial position or liquidity.

Note 8 - Employment Benefits

Pension Plan: Substantially all of Questar Pipeline's employees are covered by Questar's defined benefit pension plan. Benefits are generally based on years of service and the employee's 72-pay period interval of highest earnings during the ten years preceding retirement. It is Questar's policy to make contributions to the plan at least sufficient to meet the minimum funding requirements of applicable laws and regulations. Plan assets consist principally of equity securities and corporate and U.S. government debt obligations.

Questar Pipeline's portion of plan assets and benefit obligations is not determinable 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, 2001, Questar's net benefit obligation exceeded the fair value of plan assets.

Questar Regulated Services offered early retirement windows to eligible employees in 2000. In 2000, a total of 276 employees and recipients of long-term disability from Questar Gas, Questar Pipeline and Questar Regulated Services selected to retire effective October 31. The \$14.4 million cost of the early retirement window will be amortized over a five-year period in accordance with regulatory treatment. Pension cost was \$1.2 million in 2001 and \$.4 million in 2000.

Postretirement Benefits Other Than Pensions: Generally postretirement health-care benefits and life insurance are provided only to employees hired before January 1, 1997. Questar Pipeline pays a portion of postretirement health-care costs determined by an employee's years of service and limited to 170% of the 1992 contribution. The Company's policy is to fund amounts allowable for tax deduction under the Internal Revenue Code. Plan assets consist of equity securities, and corporate and U.S. government debt obligations. The Company is amortizing the transition obligation over a 20-year period, which began in 1992. The FERC allows rate-recovery of future postretirement benefits costs to the extent that contributions are made to an external trust. Questar Pipeline has recorded a \$2.3 million regulatory liability as of December 31, 2001. As a result of returns earned on investments, the Company recorded expense reductions of \$.3 million and \$.4 million in 2001 and 2000, respectively. At December 31, 2001, Questar's net benefit obligation exceeded the fair value of plan assets.

Questar Pipeline's portion of plan assets and benefit obligations related to postretirement medical and life insurance benefits is not determinable because the plan assets are not segregated or restricted to meet the Company's obligations.

Postemployment Benefits: Questar Pipeline 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. The Company has a regulatory asset amounting to \$.4 million as of December 31, 2001.

Employee Investment Plan: The Company participates in Questar's Employee Investment Plan (Plan), which allows eligible employees to purchase shares of Questar common stock or other investments through

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payroll deduction. The Company matches 80% of employees' pretax purchases up to a maximum of 6% and contributes an additional \$200 of common stock in the name of each eligible employee. The Company's expense equals its matching contribution. The Company's expense to the plan was \$.4 million in 2001 and \$.3 million in 2000.

Note 9-Related-Party Transactions

Regulated Services provides administrative, technical, accounting, and legal support to Questar Pipeline at its cost. Regulated Services also obtains data processing and communications services from an affiliate, Questar InfoComm Inc., which are allocated to Questar Pipeline. Regulated Services charged Questar Pipeline \$21 million in 2001 and \$18.8 million in 2000. The majority of these costs are allocated and included in operating and maintenance expenses. The allocation methods are based on several methods dictated by the nature of the charges. Management believes that the allocation methods are reasonable.

Questar Pipeline receives a substantial portion of its revenues from Questar Gas Company. Revenues received from Questar Gas amounted to \$72.9 million in 2001 and \$73.7 million in 2000. The Company also received revenues from other affiliated companies totaling \$2.6 million in 2001 and \$2.8 million in 2000.

Questar performs certain administrative functions for Questar Pipeline. The Company was charged for its allocated portion of these services that totaled \$2.6 million in 2001 and \$3 million in 2000. These costs are included in operating and maintenance expenses and are allocated based on each affiliate's proportional share of revenues, net of gas costs; property, plant and equipment; and payroll. Management believes that the allocation method is reasonable.

Questar InfoComm Inc. is an affiliated company that provides data processing and communications services to Questar Pipeline. Direct charges paid by the Company to Questar InfoComm amounted to \$4.3 million in 2001 and \$9 million in 2000.

Questar Pipeline has a 10-year lease with an option for renewal with an affiliate for some space in an office building located in Salt Lake City, Utah. Rent expense was \$.7 million and \$.6 million in 2001 and 2000, respectively. The annual lease payment for the five years following 2001 is scheduled as \$.7 million per year from 2002 through 2006.

The Company incurred debt expense payable to Questar of \$.3 million in 2001 and \$.8 million in 2000 and received interest income amounting to \$.7 million in 2001 and \$.2 million in 2000.

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	604,235,634
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	604,235,634
9	Leased to Others	175,723
10	Held for Future Use	
11	Construction Work in Progress	38,773,444
12	Acquisition Adjustments	1,228,923
13	TOTAL Utility Plant (Total of lines 8 thru 12)	644,413,724
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	253,789,202
15	Net Utility Plant (Total of lines 13 and 14)	390,624,522
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	243,417,606
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	76,136
21	Amortization of Other Utility Plant	9,066,537
22	TOTAL In Service (Total of lines 18 thru 21)	252,560,279
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	1,228,923
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	253,789,202

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		604,235,634		
4				
5				
6				
7				
8		604,235,634		
9			175,723	
10				
11		38,773,444		
12		1,228,923		
13		644,238,001	175,723	
14		253,789,202		
15		390,448,799	175,723	
16				
17				
18		243,417,606		
19				
20		76,136		
21		9,066,537		
22		252,560,279		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32		1,228,923		
33		253,789,202		

Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
 2. In addition to Account 101, Gas Plant in Service (Classified), this page and then next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified - Gas.
 3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.
 4. Enclose in parenthesis credit adjustments of plant account 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 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's unclassified retirements. Attach supplemental statements showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	488,600	
3	302 Franchises and Consents	112,859	
4	303 Miscellaneous Intangible Plant	8,963,433	4,944,076
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	9,564,892	4,944,076
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells - Well Construction		
18	331 Producing Gas Wells - Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	TOTAL Production and Gathering Plant (Enter Total of lines 8		
27	PRODUCT EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)		
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and		
38	Manufactured Gas Production Plant (Submit Supplementary		
39	TOTAL Production Plant (Enter Total of lines 37 and 38)		
40	NATURAL GAS STORAGE AND PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land	102,793	
43	350.2 Rights-of-Way	8,038	
44	351 Structures and Improvements	4,996,084	50,058
45	352 Wells	32,973,454	20,781
46	352.1 Storage Leaseholds and Rights	83,639	
47	352.2 Reservoirs	867,529	
48	352.3 Non-recoverable Natural Gas	10,599,379	
49	353 Lines	8,808,417	2,652
50	354 Compressor Station Equipment	45,422,460	166,193
51	355 Other Equipment	2,126,922	
52	356 Purification Equipment	9,113,608	18,516
53	357 Other Equipment	2,103,623	29,285
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru	117,205,946	287,485
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 Measuring and Regulating Equipment		
64	363.5 Other Equipment		
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		
66	Base Load Liquefied Natural Gas Terminaling 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 Nat'l Gas, Terminaling and		
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,	117,205,946	287,485
77	TRANSMISSION PLAN		
78	365.1 Land and Land Rights	229,936	
79	365.2 Rights-of-Way	2,085,448	
80	366 Structures and Improvements	8,267,166	1,037,930

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	367 Mains	234,934,366	67,258,512
82	368 Compressor Station Equipment	68,028,069	17,753,462
83	369 Measuring and Regulating Station Equipment	20,042,714	6,831,137
84	370 Communication Equipment	10,925,184	874,460
85	371 Other Equipment	47,772	18,822
86	TOTAL Transmission Plant (Enter Total of lines 78 thru 85)	344,560,655	93,774,323
87	DISTRIBUTION PLANT		
88	374 Land and Land Rights		
89	375 Structures and Improvements		
90	376 Mains		
91	377 Compressor Station Equipment		
92	378 Measuring and Regulating Station Equipment - General		
93	379 Measuring and Regulating Station Equipment - City Gate		
94	380 Services		
95	381 Meters		
96	382 Meter Installations		
97	383 House Regulators		
98	384 House Regulator Installations		
99	385 Industrial Measuring and Regulating Station Equipment		
100	386 Other Property on Customers' Premises		
101	387 Other Equipment		
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)		
103	GENERAL PLANT		
104	389 Land and Land Rights	1,296,440	75,396
105	390 Structures and Improvements	11,765,651	43,990
106	391 Office Furniture and Equipment	5,794,436	277,520
107	392 Transportation Equipment	8,104,973	468,108
108	393 Stores Equipment	63,884	
109	394 Tools, Shop, and Garage Equipment	3,154,524	19,016
110	395 Laboratory Equipment	207,566	
111	396 Power Operated Equipment	2,646,604	220,190
112	397 Communication Equipment	896,407	910
113	398 Miscellaneous Equipment	1,860,147	32,756
114	Subtotal (Enter Total of lines 104 thru 113)	35,790,632	1,137,886
115	399 Other Tangible Property		
116	TOTAL General Plant (Enter Total of lines 114 and 115)	35,790,632	1,137,886
117	TOTAL (Accounts 101 and 106)	507,122,125	100,143,770
118	Gas Plant Purchased (See Instruction 8)		
119	(Less) Gas Plant Sold (See Instruction 8)		
120	Experimental Gas Plant Unclassified		
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	507,122,125	100,143,770

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

including the reversal of the prior year tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for 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 adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amounts submit as supplementary statements 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 date of

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				488,600
3				112,859
4				13,907,509
5				14,508,968
6				
7				
8				
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33				

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
37				
38				
39				
40				
41				
42				102,793
43				8,038
44				5,046,142
45				32,994,235
46				83,639
47				867,529
48				10,599,379
49				8,811,069
50		25,844		45,614,497
51				2,126,922
52				9,132,124
53				2,132,908
54		25,844		117,519,275
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76		25,844		117,519,275
77				
78				229,936
79	14,631			2,070,817
80	7,209			9,297,887

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	623,759			301,569,119
82		(25,844)		85,755,687
83	624,146			26,249,705
84	125,674			11,673,970
85				66,594
86	1,395,419	(25,844)		436,913,715
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				1,371,836
105				11,809,641
106	551,070		62,458	5,583,344
107	601,775		(54,710)	7,916,596
108				63,884
109	8,720			3,164,820
110				207,566
111	480,134			2,386,660
112				897,317
113	893			1,892,010
114	1,642,592		7,748	35,293,674
115				
116	1,642,592		7,748	35,293,674
117	3,038,011		7,748	604,235,632
118				
119				
120				
121	3,038,011		7,748	604,235,632

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				
4				
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6				
7				
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9				
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42				
43				
44				
45	Total			

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	Earl Robinson		12 Acres-Coalville	
2	Dennis Wright		36.86 Acres-Located Near Coalville	2,400
3				
4				
5				
6				
7				
8				
9				
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11				
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42				
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44				
45	Total			2,400

Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
 2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now 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.

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				
2				
3				
4				
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40				
41				
42				
43				
44				
45	Total			

Construction Work in Progress - Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
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	Underground Storage Plant - Clay Basin		
2	Storage Division		
3	Clay Basin Dewpoint Plant	2,295,321	
4	Miscellaneous	222,840	
5	Underground Storage Plant - Peaking		
6	Transmission Division		
7	Miscellaneous	17,060	
8	Transmission Plant		
9	Miscellaneous	3,293,860	
10	Billable and Expense Work Orders	2,620,540	
11	ML104-ML40/JL12 to Kern River	14,382,447	
12	ML104 Compressor	6,936,435	
13	ML3 At Morgan	1,466,271	
14	Other		
15	SWW Wyoming Storage Project	3,334,188	
16	General and Intangible		
17	QPCHub Software	1,397,103	
18	Miscellaneous	2,807,379	
19			
20			
21			
22			
23			
24			
25			
26			
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31			
32			
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36			
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39			
40			
41			
42			
43			
44			
45	Total	38,773,444	

Name of Respondent Questar Pipeline Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec 31, 2001
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 Uniform System of Accounts.

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 costs are then cleared to open work orders.
- (c) Overhead charged to construction is allocated on a per dollar rate. This rate can vary each month depending upon the amount of overhead accumulated and the dollars charged to construction projects.
- (d) The calculated rate is applied to all types of construction.
- (e) None
- (f) Overhead is directly assigned to each work order.

General Description of Construction Overhead Procedure (continued)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 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 6,991,667		
(2)	Short-Term Interest			s 3.70
(3)	Long-Term Debt	D 255,816,667	51.71	d 7.65
(4)	Preferred Stock	P		p
(5)	Common Equity	C 238,891,377	48.29	c 11.75
(6)	Total Capitalization	494,708,044	100.00	
(7)	Average Construction Work In Progress Balance	W 59,577,106		

2. Gross Rate for Borrowed Funds $(S/W) + d[(D/(D+P+C))(1-(S/W))]$ 3.93

3. Rate for Other Funds $[1-(S/W)][p/(D+P+C) + c/(D+P+C)]$ 5.01

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds-
- b. Rate for Other Funds-

Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
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 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 working in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

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)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	230,240,770	230,240,770		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	14,835,444	14,835,444		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing	545,105	545,105		
6	Other Clearing Accounts	653,074	653,074		
7	Other Clearing (Specify):				
7.01					
7.02					
7.03					
7.04					
7.05					
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7.?)	16,033,623	16,033,623		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(3,038,011)	(3,038,011)		
11	Cost of Removal	(19,658)	(19,658)		
12	Salvage (Credit)	(438,853)	(438,853)		
13	TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)	(2,618,816)	(2,618,816)		
14	Other Debit or Credit Items (Describe): See below	(237,971)	(237,971)		
14.01					
14.02					
14.03					
14.04					
14.05					
14.06					
14.07					
14.08					
14.09					
14.10					
15	Balance End of Year (Total of lines 1,8,13,14 to 14.?)	243,417,606	243,417,606		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 219 Line No.: 14 Column: c

Other Debitor Credit			
(a) Debits	Gain on Disposition of Assets	\$259,494	
	Transfer to Associated Companies	192,511	
Credit	Loss on Disposition of Assets	41,064	
	Transfers from Associated Companies		<u>172,970</u>
	Total-Column (b)	(\$237,971)	

Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	98,869,998	5,226,481						104,096,479
2	Gas Delivered to Storage		5,829,212						5,829,212
3	Gas Withdrawn from Storage		4,798,779						4,798,779
4	Other Debits and Credits								
5	Balance at End of Year	98,869,998	6,256,914						105,126,912
6	Dth	63,725,274	1,214,222						64,939,496
7	Amount Per Dth	1.5500	5.1500						1.6200

Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
 - (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
 - (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
		(b)		
1				
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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 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).

Line No.	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 from cost to respondent, give cost to respondent in a footnote and explain difference) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
1					
2					
3					
4					
5					
6					
7					
8					
9					
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
 - (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 - (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Overthrust Pipeline Company	04/01/1982		16,141,001
2	TransColorado Gas Transmission Company	10/01/1990		2,947,099
3	Questar Line 90 Company Questar Southern Trails Pipeline Company	11/17/1998		21,362,722
4	Questar Transportation Services	08/22/1999		13,040,091
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40	TOTAL Cost of Account 123.1 \$		TOTAL	53,490,913

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	(530,891)		15,610,110	
2	102,541,387		105,488,486	
3	1,200,184		22,562,906	
4	2,373,178		15,413,269	
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40	105,583,858		159,074,771	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 224 Line No.: 1 Column: e

The total shown for Equity in Subsidiary Companies includes a \$1.5 Million cash distribution received from Overthrust Pipeline Company in October 2001. This distribution is not included in the 418.1 account but is recorded as a decrease in total investment.

Schedule Page: 224 Line No.: 2 Column: e

The total in Equity in Subsidiary Earning from Trans Colorado includes the following amounts that are not reported in the 418.1 account:

- Cash Call January 2001 \$2 million
- Cash Call April 2001 \$2 million
- Cash Call July 2001 \$.7 million
- Additional Investment October 2001 \$100 Million

These amounts are recorded as increases to investment.

Name of Respondent

Questar Pipeline Company

This Report is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

12/31/2001

Year of Report

Dec. 31, 2001

Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	617,224
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	
6	TOTAL	617,224

Name of Respondent
Questar Pipeline Company

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
12/31/2001

Year of Report
Dec. 31, 2001

Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							
8							
9							
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13							
14							
15	Total						

Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
 (continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	Total						

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 accounts).
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)	Written off During Year Account Charged (d)	Written off During Year Amount (e)	Balance at End of Year (f)
1	Regulatory Asset for FAS 109 Rate Base	4,249,863		282/283	36,446	4,213,417
2	Regulatory Asset for FAS 109 Non Rate Base	52,398		283		52,398
3	Regulatory Asset for FAS 106					
4	Regulatory asset for FAS 112	322,968	73,791	232		396,759
5	Regulatory Asset Early Retirement Costs 5 Year Amortization Period	202,259		184	78,294	123,965
6	Regulatory Asset Early Retirement Costs	1,512,531		165/232	312,938	1,199,593
7	Regulatory Asset Early Retirement Costs	20,101		165/232	4,159	15,942
8	Regulatory Asset for LTD	(242,887)	242,887			
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40	Total	6,117,233	316,678		431,837	6,002,074

Miscellaneous Deferred Debits (Account 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Deferred Regulatory Commission Expense	423,296	787,579	928.0	756,789	454,086
2	Fuel Gas Amortization - Prior Period	4,139,596		253.7	4,139,596	
3	Fuel Gas Amortization - Current	(790,617)	10,530,717	253.6	9,740,100	
4	Intercompany Clearing	203,629	2,961,259	146.0	3,164,604	284
5	Woods Cross Hanger	1		143.0	1	
6	Deferred Debit - Invoices on Hold	24,143	462,143	232.0	461,280	25,006
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39	Miscellaneous Work in Progress...					
40	Total	4,000,048	14,741,698		18,262,370	479,376

Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year	Changes During Year
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	2,628,740	(67,377)	
4	Other (Define)			
4.01				
4.02				
4.03				
4.04				
4.05				
4.06				
4.07				
4.08				
4.09				
4.10				
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4.30				
5	Total (Total of lines 2 thru 4)	2,628,740	(67,377)	
6	Other (Specify)			
6.01				
6.02				
6.03				
6.04				
6.05				
6.06				
6.07				
6.08				
6.09				

Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year	Changes During Year
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
6.10				
6.11				
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6.16				
6.17				
6.18				
6.19				
6.20				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	2,628,740	(67,377)	
8	Classification of TOTAL			
9	Federal Income Tax	(374,070)	(63,735)	
10	State Income Tax	3,002,810	(3,642)	
11	Local Income Tax			

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."

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits	Debits	Credits	Credits	
			Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3	65,045						2,631,072
4							
4.01							
4.02							
4.03							
4.04							
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4.07							
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5	65,045						2,631,072
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Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits Account No. (g)	Debits Amount (h)	Credits Account No. (i)	Credits Amount (j)	
6.10							
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6.15							
6.16							
6.17							
6.18							
6.19							
6.20							
7	65,045						2,631,072
8							
9	(35,025)						(275,310)
10	100,070						2,906,382
11							

Capital Stock (Accounts 201 and 204)

1. Report below the 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.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

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 Stock - Not Traded on a Stock Exchange	25,000,000	1.00	
2	Subtotal Common Stock	25,000,000	1.00	
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Capital Stock (Accounts 201 and 204)

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 that 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.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	6,550,843	6,550,843				
2	6,550,843	6,550,843				
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), 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)	* (b)	Number of Shares (c)	Amount (d)
1	Account 207		6,550,843	124,910,906
2	Premium on Capital Stock			
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40	Total		6,550,843	124,910,906

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 caption that, together with brief explanations, disclose the general nature of the transaction that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	209 Reduction in Par or Stated Value of Capital Stock	17,122,500
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40	Total	17,122,500

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. Use as many rows as necessary to report all data.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
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TOTAL		

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. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
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TOTAL		

Name of Respondent Questar Pipeline Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec 31, 2001
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for these securities, discounts, premiums, expenses, and related gains or losses. Identify to Commission authorization numbers and dates.

2. Provide details showing the full 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 these securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain 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 or redemption price and name of the principal underwriting firm through which these 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, cite 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 these securities was assumed as well as 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 with amounts relating to refunded securities clearly year marked.

Long-Term Debt (Accounts 221, 222, 223, and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
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.
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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

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 amts held by respondent) (d)
1	221 Long Term Debt - Bonds 9.875% Debentures	06/11/1990	06/01/2020	
2	221 Long Term Debt - Bonds 9.375% Debentures	06/01/1999	06/01/2021	
3	224 Long Term Debt - Note 6.00%	10/05/1998	10/06/2008	10,000,000
4	224 Long Term Debt - Note 5.95%	10/05/1998	10/06/2008	15,000,000
5	224 Long Term Debt - Note 5.85%	10/07/1998	10/07/2008	10,000,000
6	224 Long Term Debt - Note 6.45%	10/26/1998	10/15/2015	25,100,000
7	224 Long Term Debt - Note 6.05%	11/30/1998	12/01/2008	23,300,000
8	224 Long Term Debt - Note 6.48%	12/11/1998	12/11/2018	5,000,000
9	224 Long Term Debt - Note 7.41%	10/01/1999	10/01/2009	22,000,000
10	224 Long Term Debt - Note 7.55%	10/25/1999	10/26/2009	20,000,000
11	224 Long Term Debt - Note 6.57%	09/26/2001	09/26/2011	80,000,000
12	224 Long Term Debt - Note 7.09%	05/29/2001	06/01/2011	100,000,000
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40	TOTAL			310,400,000

Long-Term Debt (Accounts 221, 222, 223, and 224)

5. In a supplemental statement, give explanatory 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.
7. If the respondent has any long-term securities that 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 (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1		732,396			
2		3,851,563			
3		600,000			
4		892,500			
5		585,000			
6		1,618,950			
7		1,409,650			
8		324,000			
9		1,630,200			
10		1,510,000			
11		4,174,683			
12		1,387,439			
13					
14					
15					
16					
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25					
26					
27					
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29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		18,716,381			

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, 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	Principal Amount of Debt Issued	Total Expense Premium or Discount	Amortization Period	Amortization Period
	(a)			(b)	(c)
1	181 Long Term Debt - Bonds 12.5% Debentures	50,000,000	955,874	04/15/1985	04/15/2010
2	181 Long Term Debt - Bonds 9.875% Debentures	30,000,000	822,026	06/11/1990	06/01/2020
3	181 Long Term Debt - 9.375% Debentures	85,000,000	993,044	06/01/1991	06/01/2021
4	181 Long Term Debt - Note 6.00%	10,000,000	90,585	10/05/1998	10/06/2008
5	181 Long Term Debt - Note 5.95%	15,000,000	135,878	10/05/1998	10/06/2008
6	181 Long Term Debt - Note 5.85%	10,000,000	90,585	10/07/1998	10/07/2008
7	181 Long Term Debt - Note 6.45%	25,100,000	246,194	10/26/1998	10/15/2015
8	181 Long Term Debt - Note 6.05%	23,300,000	211,063	10/30/1998	12/01/2008
9	181 Long Term Debt - Note 6.48%	5,000,000	51,543	12/11/1998	12/11/2018
10	181 Long Term Debt - Note 6.20%	20,000,000	181,170	10/25/1999	10/26/2009
11	181 Long Term Debt - Note 5.91%	22,000,000	199,287	10/01/1999	10/01/2009
12	181 Long Term Debt - Note 6.57%	80,000,000	500,000	09/26/2001	09/26/2011
13	181 Long Term Debt - Note 7.09%	100,000,000	625,000	05/29/2001	06/01/2011
14	Total Unamortized Debt Expense				
15					
16					
17	226 Long Term Debt - Bonds 9.875% Debentures	30,000,000	265,000	06/11/1990	06/01/2020
18	226 Long Term Debt - 9.375% Debentures	85,000,000	306,000	06/01/1991	06/01/2021
19	226 Long Term Debt - 7.09% Debentures	100,000,000		05/29/2001	06/01/2011
20	Total Unamortized Discount on Long Term Debt	223,400,000	571,000		
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
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40					

Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

5. Furnish in a footnote 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.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	352,670		37,955	314,715
2	532,322		27,416	504,906
3	675,820		33,102	642,718
4	48,522	28,085	6,250	70,357
5	72,783	42,128	9,375	105,536
6	48,555	28,085	6,250	70,390
7	153,168	70,494	10,335	213,327
8	115,247	65,438	14,562	166,123
9	33,649	14,043	1,875	45,817
10	110,208	56,170	12,500	153,878
11	120,313	61,787	13,750	168,350
12		500,000	12,500	487,500
13		614,583		614,583
14	2,263,257	1,480,813	185,870	3,558,200
15				
16				
17	171,516		8,832	162,684
18	208,250		10,200	198,050
19		625,000	651,041	(26,041)
20	379,766	625,000	670,073	334,693
21				
22				
23				
24				
25				
26				
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Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, 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 System 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 Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Long Term Debt - Bonds 12.5% Debenture Maturity Date 04/15/2010	06/20/1991	45,000,000	3,937,500	1,938,329	1,729,720
2	Long Term Debt - Bonds 9.875% Debenture Maturity Date 06/01/2020	05/31/1998	20,000,000	2,426,000	2,141,128	2,030,855
3	Long Term Debt - Bonds 9.875% Debenture Maturity Date 06/01/2020	05/29/2001	30,000,000	1,401,000		3,721,690
4	Long Term Debt - Bonds 9.375% Debenture Maturity Date 06/01/2020	05/29/2001	85,000,000	3,833,500		1,346,178
5	Total Account 189		180,000,000	11,598,000	4,079,457	8,828,443
6						
7						
8						
9						
10						
11						
12						
13						
14						
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Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same details as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is not 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, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	29,740,458
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Customer Contributions	182,100
6		
7		
8	TOTAL	182,100
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	14,311,201
11	Additional Pension Accrual	340,550
12	Other	778,994
13	TOTAL	15,430,745
14	Income Recorded on Books Not Included in Return	
15	Subsidiary Net Income	3,573,362
16		
17		
18	TOTAL	3,573,362
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	12,223,280
21	Software Development	82,082
22	Bond Reacquisition Costs	4,748,986
23	Trans Colorado Losses	4,293,987
24		
25		
26	TOTAL	21,348,335
27	Federal Tax Net Income	20,431,606
28	Show Computation of Tax:	
29	Federal Taxable Income 20,431,606	
30	Tax Rate .35	
31	Current Tax 7,151,062	
32	Deferred Fed Tax 7,199,147	
33	Prior Period Adjs/Other (39,008)	
34	Total Federal Income Tax 14,311,201	
35		

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beg. of Year	Balance at Beg. of Year
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Tax		
2	FICA	21,612	
3	Federal Unemployment Insurance	3,474	
4	Federal Income Tax	(476,573)	
5	Federal Highway Tax		
6	Federal Environmental Tax		
7	Subtotal Total Federal Tax	(451,487)	
8	State Tax		
9	Colorado		
10	Income Tax	1,664,455	
11	Unemployment Insurance - 1997	35	
12	Unemployment Insurance - 1998	(37)	
13	Property Tax - 2000	209,460	
14	Property Tax - 2001		
15	Use Tax	206,195	
16	Subtotal Total Colorado Tax	2,080,108	
17	Utah		
18	Income Tax	(178,818)	
19	Withholding Tax	(8)	
20	Unemployment Insurance - 1996	83	
21	Unemployment Insurance - 1997	525	
22	Unemployment Insurance - 1998	(416)	
23	Unemployment Insurance - 1999	(122)	
24	Unemployment Insurance - 2000	597	
25	Unemployment Insurance - 2001		
26	Property Tax - 2001		
27	Use Tax	58,923	
28	Subtotal Total Utah State Tax	(119,236)	
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
 (continued)

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beg. of Year	Balance at Beg. of Year
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Wyoming		
2	Unemployment Insurance - 1997	26	
3	Unemployment Insurance - 1998	(794)	
4	Unemployment Insurance - 1999	(654)	
5	Unemployment Insurance - 2000	(37)	
6	Unemployment Insurance - 2001		
7	Property Tax - 2000	468,961	
8	Property Tax - 2001		
9	Use Tax	(5,374)	
10	Special Fuel Tax		
11	Subtotal Total Wyoming Tax	462,128	
12	Idaho		
13	Income Tax		
14	Subtotal Total Idaho Tax		
15	New Mexico		
16	Income Tax		
17	Unemployment Insurance - 1998	(393)	
18	Use Tax	(1,706)	
19	Subtotal Total New Mexico Tax	(2,099)	
20			
21			
22			
23			
24			
25			
26			
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32			
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35			
36			
37			
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39			
TOTAL		1,969,414	

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2		408,793		
3		5,200		
4		4,819,021		2,562,743
5				
6				
7		5,233,014		2,562,743
8				
9				
10		49,261		
11				
12		2		
13		(44,738)		
14		190,654		
15				
16		195,179		
17				
18		241,402		213,990
19				
20				
21				
22				
23				
24				
25		1,294		
26		1,204,795		
27		211,326		
28		1,658,817		213,990
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				

Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
 (continued)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3				
4				
5		74		
6		1,643		
7				
8		867,552		
9				
10				
11		869,269		
12				
13		30		
14		30		
15				
16		(8,518)		
17				
18				
19		(8,518)		
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
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32				
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35				
36				
37				
38				
39				
TOTAL		7,947,791		2,776,733

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2	663,033	657,806		26,839	
3	8,201	8,832		2,843	
4	7,381,764	6,760,686		144,505	
5					
6					
7	8,052,998	7,427,324		174,187	
8					
9					
10	49,261	(1,155,786)		2,869,502	
11		35			
12	2	(35)			
13	(44,738)	164,722			
14	190,848			190,848	
15		6		206,189	
16	195,373	(991,058)		3,266,539	
17					
18	455,392	815,216		(538,642)	
19		(72)		64	
20	(83)				
21	(35)	490			
22	196	(220)			
23	(390)	(20)		(492)	
24	(245)	(138)		490	
25	1,842	1,609		233	
26	1,196,182	1,196,182			
27	1,127,343	1,146,878		39,388	
28	2,780,202	3,159,925		(498,959)	
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
 (continued)

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2	698	724			
3	573	(221)			
4	(359)	(191)		(822)	
5	811	(48)		822	
6	1,643	1,281		362	
7		468,961			
8	951,176	475,588		475,588	
9	70,191	67,911		(3,094)	
10	13	13			
11	1,024,746	1,014,018		472,856	
12					
13	30	30			
14	30	30			
15					
16	(8,518)	(8,518)			
17	393				
18				(1,706)	
19	(8,125)	(8,518)		(1,706)	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL	12,045,224	10,601,721		3,412,917	

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)
1				
2				254,240
3				3,001
4				
5				
6				
7				257,241
8				
9				
10				
11				
12				
13				
14				194
15				
16				194
17				
18				
19				
20				(83)
21				(35)
22				196
23				(390)
24				(245)
25				548
26				(8,613)
27				916,017
28				907,395
29				
30				
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32				
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37				
38				
39				

Name of Respondent

Questar Pipeline Company

This Report is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

12/31/2001

Year of Report

Dec. 31, 2001

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

(continued)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)
1				
2				698
3				573
4				(359)
5				737
6				
7				
8				83,624
9				70,191
10				13
11				155,477
12				
13				
14				
15				
16				
17				393
18				
19				393
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL				1,320,700

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	Transportation Imbalances (242005)	
2	Director's Deferred Compensation	159,644
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45	Total	159,644

Other Deferred Credits (Account 253)

1. Report below the 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)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Production Hold Accounts:					
2	Retainage	417,055	232	3,864,639	5,578,636	2,131,052
3						
4	Security Deposits	16,500	131			16,500
5						
6	Transportation Imbalances	49,876	142	96,552	78,982	32,306
7						
8	Accruals For Projects With Uncertain Completion:					
9						
10	Gas Storage Feasibility Study	287,763				287,763
11	Sunnyside Land	97,897	421.1	97,897		
12	GTC Project Accrual	53,912				53,912
13	Southwest Wyoming Storage Project	416,102				416,102
14	Well Bore Monitor Project	91,829				91,829
15	Gas Storage Feasibility Study	109,801				109,801
16						
17						
18						
19	Property Tax Settlement	441				441
20						
21	Fuel Gas Deferral	3,348,988	186	16,947,363	13,598,374	(1)
22						
23	Other Accruals (including Rev. Credit)	1,326,983	232	1,574,444	1,260,029	1,012,568
24						
25	Unapplied Receipts					
26						
27	Remittance Receipts	(2,764)				(2,764)
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Total	6,214,383		22,580,895	20,516,021	4,149,509

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, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	56,151,195	3,210,970	
4	Other (Define)			
4.01				
4.02				
4.03				
4.04				
4.05				
5	Total (Total of lines 2 thru 4)	56,151,195	3,210,970	
6	Other (Specify)			
6.01				
6.02				
6.03				
6.04				
6.05				
7	TOTAL Account 282 (Total of lines 5 thru 6.?)	56,151,195	3,210,970	
8	Classification of TOTAL			
9	Federal Income Tax	53,100,224	3,041,291	
10	State Income Tax	3,050,971	169,679	
11	Local Income Tax			

Accumulated Deferred Income Taxes - Other Property (Account 282) (continued)

3. Add 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. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3	4,110		1823	(22,961)			59,343,314
4							
4.01							
4.02							
4.03							
4.04							
4.05							
5	4,110			(22,961)			59,343,314
6							
6.01							
6.02							
6.03							
6.04							
6.05							
7	4,110			(22,961)			59,343,314
8							
9				(22,961)			56,118,554
10	4,110						3,224,760
11							

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)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	1,056,197	1,277,572	
4	Other (Define)			
4.01				
4.02				
4.03				
4.04				
4.05				
4.06				
4.07				
4.08				
4.09				
4.10				
4.11				
4.12				
4.13				
4.14				
4.15				
4.16				
4.17				
4.18				
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4.21				
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4.29				
4.30				
4.31				
4.32				
4.33				
4.34				
4.35				
4.36				
4.37				
4.38				
4.39				
4.40				
4.41				
4.42				
4.43				

Accumulated Deferred Income Taxes-Other (Account 283) (continued)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
4.44				
4.45				
5	Total (Total of lines 2 thru 4)	1,056,197	1,277,572	
6	Other (Specify)			
6.01				
6.02				
6.03				
6.04				
6.05				
6.06				
6.07				
6.08				
6.09				
6.10				
6.11				
6.12				
6.13				
6.14				
6.15				
7	TOTAL Account 283 (Total of lines 5 thru 6)	1,056,197	1,277,572	
8	Classification of TOTAL			
9	Federal Income Tax	(5,432,875)	1,208,514	
10	State Income Tax	6,489,072	69,058	
11	Local Income Tax			

Accumulated Deferred Income Taxes-Other (Account 283) (continued)

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. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3	3,087,738		1823	(13,485)			5,408,022
4							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
4.09							
4.10							
4.11							
4.12							
4.13							
4.14							
4.15							
4.16							
4.17							
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4.19							
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4.21							
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4.30							
4.31							
4.32							
4.33							
4.34							
4.35							
4.36							
4.37							
4.38							
4.39							
4.40							
4.41							

Accumulated Deferred Income Taxes-Other (Account 283) (continued)

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
4.42							
4.43							
4.44							
4.45							
5	3,087,738			(13,485)			5,408,022
6							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.09							
6.10							
6.11							
6.12							
6.13							
6.14							
6.15							
7	3,087,738			(13,485)			5,408,022
8							
9	2,776,054			(13,485)			(1,461,792)
10	311,684						6,869,814
11							

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 Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Regulatory Liability FAS 109	6,930				6,930
2	Regulatory Liability FAS 106	1,279,816			975,794	2,255,610
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Total	1,286,746		0	975,794	2,262,540

Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities			2,248,378	2,971,490
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others			78,279	65,671
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:			2,326,657	3,037,161
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:			2,326,657	3,037,161

Gas Operating Revenues

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

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						
4						
5						
6	74,753,640	69,575,085	77,002,018	72,546,575	312,760,704	275,246,971
7						
8	39,712,849	39,584,237	39,791,128	39,649,908	131,765,496	137,166,763
9						
10						
11	1,042,481	1,001,044	1,042,481	1,001,044		
12	80,780	80,780	80,780	80,780		
13						
14	390,392	299,133	390,392	299,133		
15	115,980,142	110,540,279	118,306,799	113,577,440		
16						
17	115,980,142	110,540,279	118,306,799	113,577,440		

Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transaction Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Current Year (d)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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14					
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24					
25					

Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).
 4. Delivered Dth of gas must not be adjusted for discounting.

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						
4						
5						
6						
7						
8						
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11						
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21						
22						
23						
24						
25						

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
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 received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition 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	Firm T-1			2,248,378	2,971,490
3					
4	No-Notice-NNT				
5					
6	Interruptible T-2				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

- 4. Delivered Dth of gas must not be adjusted for discounting.
- 5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
- 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

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	71,316,627	66,135,571	73,565,005	66,135,571	293,892,904	252,355,641
3						
4	2,118,945	2,118,945	2,118,945	2,118,945		
5						
6	1,318,068	1,320,569	1,318,068	1,320,569	18,867,800	22,891,330
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

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	Revenues for Transaction Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	FSS-ClayBasinStorage			78,279	65,671
2	PKS-PeakingStorage				
3	ISS-ClayBasinStorage				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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20					
21					
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23					
24					
25					

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	32,931,278	32,761,460	33,009,558	32,827,131	120,426,196	124,617,586
2	6,553,495	6,501,431	6,553,495	6,501,431	4,821,853	3,477,223
3	228,076	321,346	228,076	321,346	6,517,447	9,071,954
4						
5						
6						
7						
8						
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24						
25						

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 to 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 to 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	Imbalance and Misc Revenue	148,484
2	Aircraft Revenues	134,500
3	Revenue From Contract Work For Others	79,285
4	Gasoline System Revenues	22,863
5	Misc. Revenues	2,860
6		
7		
8		
9		
10		
11		
12		
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14		
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16		
17		
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19		
20		
21		
22		
23		
24		
25	Total	387,992

Name of Respondent Questar Pipeline Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Gas Operation and Maintenance Expenses

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)	0	0
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Well Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	0	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation (Total of lines 7 thru 17)	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	0	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0

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Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	(Less) 782 Extracted Products Used by the Utility - Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation (Total of lines 33 thru 46)	0	0
48	Maintenance		
49	784 Maintenance Supervision and Engineering	0	0
50	785 Maintenance of Structures and Improvements	0	0
51	786 Maintenance of Extraction and Refining Equipment	0	0
52	787 Maintenance of Pipe Lines	0	0
53	788 Maintenance of Extracted Products Storage Equipment	0	0
54	789 Maintenance of Compressor Equipment	0	0
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0
56	791 Maintenance of Other Equipment	0	0
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	2,425,177	3,476,128
87	(Less) 808.2 Gas Delivered to Storage-Credit	3,455,610	4,813,500
88	809.1 Withdrawal of Liquefied Natural Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	17,985,008	5,345,472
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	243,562	175,712
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	18,228,570	5,521,184
95	813 Other Gas Supply Expenses	5,700,085	(3,412,192)
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	(12,528,485)	(8,933,406)
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(12,528,485)	(8,933,406)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	9,183	(16,673)
102	815 Maps and Records	0	0
103	816 Wells Expenses	111,211	279,247
104	817 Lines Expense	9,333	33,674
105	818 Compressor Station Expenses	507,245	513,794
106	819 Compressor Station Fuel and Power	0	0
107	820 Measuring and Regulating Station Expenses	18,628	28,032
108	821 Purification Expenses	176,841	134,659
109	822 Exploration and Development	0	0
110	823 Gas Losses	0	0
111	824 Other Expenses	(12,592)	(14,177)
112	825 Storage Well Royalties	530,861	628,056
113	826 Rents	1,774	1,774
114	TOTAL Operation (Total of lines of 101 thru 113)	1,352,484	1,588,386

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	0	0
117	831 Maintenance of Structures and Improvements	88	0
118	832 Maintenance of Reservoirs and Wells	92,473	55,621
119	833 Maintenance of Lines	18,764	22,913
120	834 Maintenance of Compressor Station Equipment	1,401,074	1,140,223
121	835 Maintenance of Measuring and Regulating Station Equipment	106,897	141,503
122	836 Maintenance of Purification Equipment	43,578	105,219
123	837 Maintenance of Other Equipment	8,520	5,693
124	TOTAL Maintenance (Total of lines 116 thru 123)	1,671,394	1,471,172
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	3,023,878	3,059,558
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	0	0
129	841 Operation Labor and Expenses	0	0
130	842 Rents	0	0
131	842.1 Fuel	0	0
132	842.2 Power	0	0
133	842.3 Gas Losses	0	0
134	TOTAL Operation (Total of lines 128 thru 133)	0	0
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	0	0
137	843.2 Maintenance of Structures	0	0
138	843.3 Maintenance of Gas Holders	0	0
139	843.4 Maintenance of Purification Equipment	0	0
140	843.5 Maintenance of Liquefaction Equipment	0	0
141	843.6 Maintenance of Vaporizing Equipment	0	0
142	843.7 Maintenance of Compressor Equipment	0	0
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0
144	843.9 Maintenance of Other Equipment	0	0
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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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	0	0
150	844.2 LNG Processing Terminal Labor and Expenses	0	0
151	844.3 Liquefaction Processing Labor and Expenses	0	0
152	844.4 Liquefaction Transportation Labor and Expenses	0	0
153	844.5 Measuring and Regulating Labor and Expenses	0	0
154	844.6 Compressor Station Labor and Expenses	0	0
155	844.7 Communication System Expenses	0	0
156	844.8 System Control and Load Dispatching	0	0
157	845.1 Fuel	0	0
158	845.2 Power	0	0
159	845.3 Rents	0	0
160	845.4 Demurrage Charges	0	0
161	(less) 845.5 Wharfage Receipts - Credit	0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0
163	846.1 Gas Losses	0	0
164	846.2 Other Expenses	0	0
165	TOTAL Operation (Total of lines 149 thru 164)	0	0
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	0	0
168	847.2 Maintenance of Structures and Improvements	0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0
170	847.4 Maintenance of LNG Transportation Equipment	0	0
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0
172	847.6 Maintenance of Compressor Station Equipment	0	0
173	847.7 Maintenance of Communication Equipment	0	0
174	847.8 Maintenance of Other Equipment	0	0
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	3,023,878	3,059,558

Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	3,205,589	2,331,808
181	851 System Control and Load Dispatching	364,076	522,296
182	852 Communication System Expenses	(76,179)	(75,823)
183	853 Compressor Station Labor and Expenses	1,024,803	1,177,596
184	854 Gas for Compressor Station Fuel	11,040,681	8,178,566
185	855 Other Fuel and Power for Compressor Stations	0	0
186	856 Mains Expenses	294,306	218,068
187	857 Measuring and Regulating Station Expenses	774,034	513,088
188	858 Transmission and Compression of Gas by Others	388,393	256,578
189	859 Other Expenses	3,474,965	2,773,432
190	860 Rents	33,874	37,158
191	TOTAL Operation (Total of lines 180 thru 190)	20,524,542	15,932,767
192	Maintenance		
193	861 Maintenance Supervision and Engineering	176,779	418,474
194	862 Maintenance of Structures and Improvements	0	175
195	863 Maintenance of Mains	721,273	339,778
196	864 Maintenance of Compressor Station Equipment	1,166,706	1,157,680
197	865 Maintenance of Measuring and Regulating Station Equipment	845,566	879,980
198	866 Maintenance of Communication Equipment	0	0
199	867 Maintenance of Other Equipment	86,675	10,955
200	TOTAL Maintenance (Total of lines 193 thru 199)	2,996,999	2,807,042
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	23,521,541	18,739,809
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	0	0
205	871 Distribution Load Dispatching	0	0
206	872 Compressor Station Labor and Expenses	0	0
207	873 Compressor Station Fuel and Power	0	0

Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	0	0
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	0	0
242	909 Informational and Instructional Expenses	0	0
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	0	0
249	913 Advertising Expenses	0	0
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	2,168,265	1,688,106
255	921 Office Supplies and Expenses	18,952,389	20,744,071
256	(Less) 922 Administrative Expenses Transferred - Credit	2,032,379	2,055,424
257	923 Outside Services Employed	5,409,894	2,757,948
258	924 Property Insurance	352,656	251,896
259	925 Injuries and Damages	38,076	63,010
260	926 Employee Pensions and Benefits	3,107,545	1,853,039
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	627,033	780,737
263	(Less) 929 Duplicate Charges - Credit	0	0
264	930.1 General Advertising Expenses	0	6,189
265	930.2 Miscellaneous General Expenses	1,661,261	2,555,174
266	931 Rents	699,795	694,718
267	TOTAL Operation (Total of lines 254 thru 266)	30,984,535	29,339,464
268	Maintenance		
269	932 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	30,984,535	29,339,464
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	45,001,469	42,205,425

Name of Respondent	This Report is:	Date of Report	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2001	Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 317 Line No.: 101 Column: b

GAS OPERATION AND MAINTENANCE EXPENSE

In order to comply with a FERCAudit exception, the operation and maintenance expenses on pages 317 to 332 are restated to reflect employee pension and benefits in Account 926. Respondant's ledger, includes pension and benefit expenses as cleared to each individual account on the basis of labor charges to the account to more accurately associate cost with the function being served. The unadjusted numbers along with the adjustments are restated below.

Questar Pipeline Company
Form 2 - Pages 320 to 325
Adjustment per FERCAudit

	Total per Books	Adjustment	Form 2
Other Gas Supply Expense			
Operation			
800	0		0
801	0		0
803	0		0
	0	0	0
Purchased Gas Expenses			
806	1,030,433		1,030,433
808	-1,030,433		-1,030,433
810	-17,985,008		-17,985,008
812	-243,562		-243,562
813	5,700,085		5,700,085
	-12,528,485	0	-12,528,485
Total Gas Supply Expenses	-12,528,485	0	-12,528,485
Total Production Expenses	-12,528,485	0	-12,528,485
Underground Storage Expense			
Operation			
814	12,038	2,855	9,183
815	0		0
816	156,000	44,789	111,211
817	11,846	2,513	9,333
818	571,970	64,725	507,245
819	0		0
820	24,675	6,047	18,628
821	236,729	59,888	176,841
822	0		0
823	0		0
824	-12,592		-12,592
825	530,861		530,861
826	1,774		1,774
Total Operation	1,533,301	180,817	1,352,484
Maintenance			
830	0	0	0
831	88		88
832	106,413	13,940	92,473
833	25,000	6,236	18,764

Name of Respondent	This Report is:	Date of Report	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2001	Dec 31, 2001

FOOTNOTEDATA

	834	1,710,486	309,412	1,401,074
	835	146,072	39,175	106,897
	836	56,680	13,102	43,578
	837	12,332	3,812	8,520
Total Maintenance		2,057,071	385,677	1,671,394
Total Underground Storage Expenses		3,590,372	566,494	3,023,878
Total Natural Gas Storage		3,590,372	566,494	3,023,878
Transmission Expenses				
Operation				
	850	4,135,339	929,750	3,205,589
	851	364,076	0	364,076
	852	-76,179		-76,179
	853	1,157,365	132,562	1,024,803
	854	11,040,681		11,040,681
	856	352,275	57,969	294,306
	857	908,850	134,816	774,034
	858	388,393		388,393
	859	3,486,328	11,363	3,474,965
	860	33,874		33,874
Total Operation		21,791,002	1,266,460	20,524,542
Maintenance				
	861	253,600	76,821	176,779
	862	0		0
	863	903,800	182,527	721,273
	864	1,414,517	247,811	1,166,706
	865	1,046,316	200,750	845,566
	866	0		0
	867	106,524	19,849	86,675
Total Maintenance		3,724,757	727,758	2,996,999
Total Transmission Expenses		25,515,759	1,994,218	23,521,541
Administrative and General Expenses				
Operation				
	920	2,168,265		2,168,265
	921	18,952,389		18,952,389
	922	-2,032,379		-2,032,379
	923	5,409,894		5,409,894
	924	352,656		352,656
	925	59,370	21,294	38,076
	926	525,539	-2,582,006	3,107,545
	927	0		0
	928	627,033		627,033
	929	0		0
	930.1	0		0
	930.2	1,661,261		1,661,261
	931	699,795		699,795
Total Operation		28,423,823	-2,560,712	30,984,535
Maintenance				
	935	0		0
Total Maintenance		0	0	0
Total Administrative and General Expenses		28,423,823	-2,560,712	30,984,535
Total Gas O. and M. Exp		45,001,469	0	45,001,469

Exchange and Imbalance Transactions

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others	Gas Received from Others	Gas Delivered to Others	Gas Delivered to Others
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1					
2	Balance Gas Imbalance	4,766,458	1,987,051	4,774,261	1,990,304
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total	4,766,458	1,987,051	4,774,261	1,990,304

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 column (d).

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas	Natural Gas	Natural Gas	Natural Gas
			Gas Used Dth (c)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	(2,928,993)	(11,040,681)		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	859/183	(2,448,881)	(6,944,326)		
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	859/184	(87,129)	(243,562)		
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total		(5,465,003)	(18,228,569)		

Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Transmission and Compression of Gas by Others (Account 858)

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	*	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
		(b)		
1	Canyon Creek Compression Company		147,982	75,888
2	Overthrust Pipeline Company		238,176	13,610,058
3	Miscellaneous		2,235	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Total		388,393	13,685,946

Name of Respondent

Questar Pipeline Company

This Report is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

12/31/2001

Year of Report

Dec. 31, 2001

Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Gas Lost and Unaccounted For	5,700,085
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Total	5,700,085

Miscellaneous General Expenses (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	1,571,937
	b. Other	
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	1,623
5	Administrative and General Expenses - Questar Corporation	26,603
6	Administrative and General Expenses - Questar Regulated Services	14,400
7	Directors Fees and Expenses	(33,200)
8	Directors Deferred Stock Adjustment	79,898
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Total	1,661,261

Depreciation, Depletion and Amortization of Gas Plant (Accts 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.
2. Report in Section B, column (b) all depreciable or amortizable 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 in a footnote the manner in which column (b) balances are

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			
4	Products extraction plant			
5	Underground gas storage plant	3,231,646		2,509
6	Other storage plant			
7	Base load LNG terminaling and processing plant			
8	Transmission plant	11,215,827		
9	Distribution plant			
10	General plant	387,971		
11	Common plant-gas			
12	TOTAL	14,835,444		2,509

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, 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 charges, show in a footnote any revisions made 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 in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)
1	(633,484)		(633,484)	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5			3,234,155	Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			11,215,827	Transmission plant
9				Distribution plant
10			387,971	General plant
11				Common plant-gas
12	(633,484)		14,204,469	TOTAL

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
2.01			
2.02			
2.03			
3	Onshore		
3.01			
3.02			
3.03			
3.04			
4	Underground Gas Storage Plant	115,357	3.00
4.01			
4.02			
4.03			
5	Transmission Plant		
6	Offshore		
6.01			
6.02			
6.03			
7	Onshore	425,220	3.00
7.01			
7.02			
7.03			
7.04			
8	General Plant	25,606	0.00
8.01			
8.02			
8.03			
8.04			
8.05			
8.06			
8.07			
8.08			
8.09			
8.10			
8.11			
8.12			
8.13			
8.14			
8.15			
9	Intangible Plant (Account 404.3)	6,364	20.00
10	Peaking Storage Leasehold (Account 404.2)	84	3.00
11	Line 4.01 Underground Gas Storage - EFM	1,963	8.33
12			
13	Line 7.01 Transmission Plant - EFM	10,803	8.33
14			
15			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 336 Line No.: 8 Column: c

Schedule Page: 338 Line No.: 8 Column: c
 Applied Depreciation Rate(s) Percent
 General Plant 3% to 33.3%

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.

Line No.	Item (a)	Amount (b)
1	426.1 Questar Corporation Allocations of A & G Expenses	125,620
2	Total Donations	125,620
3	426.4 Questar Corporation Allocations of A & G Expenses	2,019
4	Total Expenditures for Certain Civic Political and Related Activities	2,019
5	430 Questar Corporation Various Borrowings With Various Interest Rates	290,805
6	Total Interest On Debt to Affiliated Companies	290,805
7	431 Various Bank Charges	75,638
8	Various Miscellaneous Interest Charges	762,824
9	Total Other Expenses	838,462
10		
11		
12		
13		
14		
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18		
19		
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24		
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35		

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 column (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	FERC--ACA-Transmission	592,041		592,041	1,051,534
2	FERC--ACA-ClayBasinStorage	65,782		65,782	(628,238)
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total	657,823		657,823	423,296

Regulatory Commission Expenses (Account 928)

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 charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1		928	548,693	592,041			2,192,268
2		928	78,340	65,782			(484,116)
3							
4							
5							
6							
7							
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14							
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22							
23							
24							
25			627,033	657,823			1,708,152

Name of Respondent Questar Pipeline Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 350 Line No.: 13 Column: b

Footnote: Deferral in 186002, not 182.3 Accts

Schedule Page: 350 Line No.: 1 Column: e

Footnote: Deferral in 186002, not 182.3 Accts

Schedule Page: 350 Line No.: 1 Column: l

Footnote: Deferral in 186002, not 182.3 Accts

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 75.01, 75.02, 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	381,422	5,287	386,709
32	Transmission	2,746,661	38,072	2,784,733
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General	1,158,061	16,052	1,174,113
38	TOTAL Operation (Total of lines 28 thru 37)	4,286,144	59,411	4,345,555
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas(Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	820,865	11,378	832,243
44	Transmission	1,547,002	21,443	1,568,445
45	Distribution			

Distribution of Salaries and Wages (continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	2,367,867	32,821	2,400,688
48	Gas (Continued)			
49	Total Operation and Maintenance			
50	Production - Manufactured Gas (Total of lines 28 and 40)			
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)			
52	Other Gas Supply (Total of lines 30 and 42)			
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)	1,202,287	16,665	1,218,952
54	Transmission (Total of lines 32 and 44)	4,293,663	59,515	4,353,178
55	Distribution (Total of lines 33 and 45)			
56	Customer Accounts (Total of line 34)			
57	Customer Service and Informational (Total of line 35)			
58	Sales (Total of line 36)			
59	Administrative and General (Total of lines 37 and 46)	1,158,061	16,052	1,174,113
60	Total Operation and Maintenance (Total of lines 50 thru 59)	6,654,011	92,232	6,746,243
61	Other Utility Departments			
62	Operation and Maintenance			
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	6,654,011	92,232	6,746,243
64	Utility Plant			
65	Construction (By Utility Departments)			
66	Electric Plant			
67	Gas Plant	1,026,057	14,222	1,040,279
68	Other			
69	TOTAL Construction (Total of lines 66 thru 68)	1,026,057	14,222	1,040,279
70	Plant Removal (By Utility Departments)			
71	Electric Plant			
72	Gas Plant			
73	Other			
74	TOTAL Plant Removal (Total of lines 71 thru 73)			
75	Other Accounts (Specify)			
75.01	400 - Operating Revenue	20,044	278	20,322
75.02	146 - Accts. Rec. Affiliated Companies	1,225,413	16,986	1,242,399
75.03	163 - Stores Expense	1,259	17	1,276
75.04				
75.05				
75.06				
75.07				
75.08				
75.09				
75.10				
75.11				
75.12				
75.13				
75.14				
75.15				
75.16				
75.17				
75.18				
75.19				
76	TOTAL Other Accounts	1,246,716	17,281	1,263,997
77	TOTAL SALARIES AND WAGES	8,926,784	123,735	9,050,519

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 for 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 \$250,000, 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 of person or organization rendering services.
- (b) Total charges for the year.

2. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	* (b)	Amount (in dollars) (c)
1	Cook-Sanders & Associates: LLC		1,196,027
2	Elkhorn Construction		827,746
3	ENSR Corporation		484,047
4	Essex Environmental		1,025,699
5	Forsgren Associates Incorporated		290,250
6	Gas Research Institute		1,606,092
7	Greene's Welding & Const. Inc.		945,626
8	H & H X-Ray Services Inc.		901,960
9	Holme Roberts & Owen LLP		2,605,165
10	KCI Compression Company LP		2,913,423
11	KW Land Specialists Inc		416,373
12	Mountain West Fabrication		5,163,596
13	Navigant Consulting Inc		477,546
14	Park Acres Construction Co		543,853
15	Questar Corporation	*	2,534,480
16	Questar InfoComm	*	3,793,467
17	Questar Regulated Services	*	11,994,749
18	Rocky Mountain Inspection, Inc.		2,791,145
19	Sterling Construction		34,429,191
20	SWCA Environmental Consultants		348,361
21	T H Russell Company		3,722,683
22			
23			
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35			

Name of Respondent Questar Pipeline Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec. 31, 2001
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify 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.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Underground storage: Underground Storage Compressors			
2	Underground storage: Utah-Chalk Creek	1	550	538,244
3	Underground storage: Utah-Coalville	1	1,600	2,686,691
4	Underground storage: Utah-Clay Basin	8	32,500	43,369,648
5	Underground storage: Wyoming-Leroy	1	3,830	2,115,005
6	Underground storage: Total Underground Storage Compressor Stations	11	38,480	48,709,588
7	Transmission: Transmission Compressor Stations			
8	Transmission: Colorado-Dove Creek	1		
9	Transmission: Colorado-Rifle	2	650	961,377
10	Transmission: Colorado-Skull Creek Dew Point Plant	1	100	3,106,712
11	Transmission: Colorado-State Line	1	1,085	917,459
12	Transmission: Utah-Fidlar	3	3,370	14,667,981
13	Transmission: Utah-Oak Spring	3	20,889	15,961,519
14	Transmission: Utah-Price Dew Point Plant	1		2,604,331
15	Transmission: Wyoming-Coleman	2	6,530	15,677,049
16	Transmission: Wyoming-Davis Plant/greasewood			
17	Transmission: Wyoming-Eakin/Muddy Creek	5	15,525	22,485,124
18	Transmission: Wyoming-Horseshoe Draw/Nitchie Gulch			
19	Transmission: Wyoming-Kanda	4	7,160	6,586,798
20	Transmission: Wyoming-Nightingale	3	6,140	4,669,625
21	Transmission: Wyoming-Simon	1	3,350	1,672,930
22	Transmission: Wyoming-Skull Creek	2	2,464	3,670,977
23	Transmission: Wyoming-South Baxter	3	1,040	1,043,358
24	Transmission: Utah-Kastler Dew Point Plant FG			6,000,000
25	Transmission: Total Transmission Compressor Stations			100,025,240

Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), 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.

Line No.	Expenses (except depreciation and taxes) Fuel or Power (e)	Expenses (except depreciation and taxes) Other (f)	Gas for Compressor Fuel in Dth (g)	Operation Data Total Compressor Hours of Operation During Year (h)	Operation Data Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)
1						
2		16,110		938		02/07/2001
3	381,099	99,803	66,252	541		04/08/2001
4		1,668,405		31,959	8	11/29/2001
5		79,040		1,992	1	01/03/2001
6	381,099	1,863,358	66,252			
7						
8	58,196		16,807			
9	6,511	12,603	1,900	733	1	03/30/2001
10	74,794	12,969	21,291			02/06/2001
11	40,671	31,221	13,111	899	1	11/17/2001
12	1,720,708	224,757	448,774	20,710	3	05/24/2001
13	1,144,467	40,537	317,146	5,621		10/25/2001
14	22	746	11			
15	921,685	665,804	281,629	9,654	2	12/03/2001
16	1,589,300		477,465			10/05/2001
17	1,858,755	524,865	480,178	19,233	7	01/19/2001
18	4,665		1,118			
19	824,183	199,645	226,742	9,586	3	10/11/2001
20	1,914,800	162,252	477,491	8,919	2	11/27/2001
21	495,075	127,014	95,865	3,488	1	04/10/2001
22		77,341		616	2	06/01/2001
23		140,331		13,730	2	01/19/2001
24	5,750		3,193			
25						

Name of Respondent Questar Pipeline Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 508 Line No.: 10 Column: a

The Skull Creek Dew Point Plant compressor does not compress natural gas. Instead it compresses propane refrigerant.

Schedule Page: 508 Line No.: 14 Column: a

The Price Dew Point Plant compressor does not compress natural gas. Instead it compresses propane refrigerant.

Schedule Page: 508 Line No.: 16 Column: a

The Davis Plant/Greasewood does not compress natural gas. Instead it compresses propane refrigerant.

Schedule Page: 508 Line No.: 25 Column: a

The Kastler Dew Point Plant compressor does not compress natural gas. Instead it compresses propane refrigerant.

Gas Storage Projects

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	89,203	1,112,536	1,201,739
3	February	126,826	1,950,493	2,077,319
4	March	363,792	5,794,986	6,158,778
5	April	426,885	6,812,967	7,239,852
6	May	445,451	8,749,587	9,195,038
7	June	144,726	7,946,304	8,091,030
8	July	290,643	8,363,918	8,654,561
9	August	117,006	9,149,004	9,266,010
10	September	828,749	7,846,147	8,674,896
11	October	235,453	4,847,314	5,082,767
12	November	238,430	3,980,532	4,218,962
13	December	163,555	2,596,517	2,760,072
14	TOTAL (Total of lines 2 thru 13)	3,470,719	69,150,305	72,621,024
15	Gas Withdrawn from Storage			
16	January	385,111	13,890,538	14,275,649
17	February	650,216	6,102,572	6,752,788
18	March	75,132	3,290,991	3,366,123
19	April	804,002	1,777,098	2,581,100
20	May	581,644	965,235	1,546,879
21	June	990,200	466,248	1,456,448
22	July	867,326	364,042	1,231,368
23	August	428,728	1,995,811	2,424,539
24	September	226,958	408,632	635,590
25	October	109,182	4,636,540	4,745,722
26	November	232,851	7,026,604	7,259,455
27	December	463,615	12,405,196	12,868,811
28	TOTAL (Total of lines 16 thru 27)	5,814,965	53,329,507	59,144,472

Name of Respondent
Questar Pipeline Company

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
12/31/2001

Year of Report
Dec. 31, 2001

Gas Storage Projects

1. On line 4, enter the total storage capacity certificated by FERC.
2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	36,146,275
2	Cushion Gas (Including Native Gas)	79,811,848
3	Total Gas in Reservoir (Total of line 1 and 2)	115,958,123
4	Certificated Storage Capacity	148,546,200
5	Number of Injection - Withdrawal Wells	57
6	Number of Observation Wells	21
7	Maximum Days' Withdrawal from Storage	652,490
8	Date of Maximum Days' Withdrawal	11/29/2001
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

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)	
1	Colorado Transmission Lines - Northern System		64.00
2	Colorado Transmission Lines - Southern System		104.60
3	Utah Transmission Lines - Northern System		332.20
4	Utah Transmission Lines - Southern System		378.60
5	Fidlar Compressor to Main Line 58 Connection System		82.00
6	Wyoming Transmission Lines		744.10
7	Total Miles		1,705.50
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Transmission System Peak Deliveries

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
SECTION A: SINGLE DAY PEAK DELIVERIES				
1	Date: 01-30-02			
2	Volumes of Gas Transported			
3	No-Notice Transportation		6,564	6,564
4	Other Firm Transportation	275,225	1,041,330	1,316,555
5	Interruptible Transportation	4,264	98,917	103,181
6	Other (Describe)			
6.01				
6.02				
6.03				
6.04				
6.05				
7	TOTAL	279,489	1,146,811	1,426,300
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage		11,089	11,089
10	Other Firm Storage	48,000	324,745	372,745
11	Interruptible Storage			
12	Other (Describe)			
12.01				
12.02				
12.03				
12.04				
12.05				
13	TOTAL	48,000	335,834	383,834
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations	64,097		64,097
16	Reduction in Line Pack			
17	Other (Describe)			
17.01				
17.02				
17.03				
17.04				
17.05				
18	TOTAL	64,097		64,097
SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20	Dates: 01-29-02 01-30-02 01-31-02			
21	Volumes of Gas Transported			
22	No-Notice Transportation		152,676	152,676
23	Other Firm Transportation	834,129	3,003,659	3,837,788
24	Interruptible Transportation	12,791	311,456	324,247
25	Other (Describe)			
25.01				
25.02				
25.03				
25.04				
25.05				
26	TOTAL	846,920	3,467,791	4,314,711
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage		167,099	167,099
29	Other Firm Storage	132,584	653,090	785,674
30	Interruptible Storage			

Name of Respondent
 Questar Pipeline Company

This Report is:
 (1) Original
 (2) Resubmission

Date of Report
 (Mo, Da, Yr)
 12/31/2001

Year of Report
 Dec. 31, 2001

Transmission System Peak Deliveries (continued)

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
31	Other (Describe)			
31.01				
31.02				
31.03				
31.04				
31.05				
32	TOTAL	132,584	820,189	952,773
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations	93,867		93,867
35	Reduction in Line Pack			
36	Other (Describe)			
36.01				
36.02				
36.03				
36.04				
36.05				
37	TOTAL	93,867		93,867

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	Summit County, Utah				
2	Chalk Creek and Coalville Storage	Underground Storage	105,115	18,642,580	Yes
3	Uinta County, Wyoming				
4	Leroy Storage Project	Underground Storage	79,575	17,897,611	Yes
5	Dagget County, Utah				
6	Clay Basin Storage Project	Underground Storage	812,430	81,134,258	Yes
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30					

Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
- Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
- Also indicate in a footnote (1) the system supply quantities of gas that 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 quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
- Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
----------	-------------	----------------------	----------------------

01 Name of System:

2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		
4	Gas of Others Received for Gathering (Account 489.1)	303	
5	Gas of Others Received for Transmission (Account 489.2)	305	314,458,558
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	1,987,051
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	
11	Other Gas Withdrawn from Storage (Explain)		1,236,568
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
14.01			
14.02			
14.03			
14.04			
14.05			
14.06			
14.07			
14.08			
14.09			
14.10			
15	Total Receipts (Total of lines 3 thru 14.?)		317,682,177
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	312,760,704
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	1,990,304
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel	509	2,928,973
27	Other Deliveries (Specify)		

Name of Respondent
Questar Pipeline Company

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
12/31/2001

Year of Report
Dec. 31, 2001

Gas Account - Natural Gas (continued)

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
27.01			
27.02			
27.03			
27.04			
27.05			
27.06			
27.07			
27.08			
27.09			
27.10			
28	Total Deliveries (Total of lines 17 thru 27.?)		317,679,981
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		2,196
33	Distribution System Losses		
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		2,196
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		317,682,177

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Questar Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2001	Dec 31, 2001
FOOTNOTEDATA			

Schedule Page: 520 Line No.: 19 Column: c

GAS ACCOUNT NATURAL GAS

The 69,150,305 (Dth) of natural gas received to underground storage includes volumes that are reported on line 14 on page 512, gas of others received for contract storage, and should not be included in volumes for computation of the Annual Charge Adjustment (ACA).

Pursuant to section 4(f) of Rate Schedule FSS and Section 3(d) of respondent's FERC Gas Tariff, First Revised Volume No. 1, the ACA is only applicable to 36,243,615 Dth of gas transported to storage by Northwest Pipeline Corporation.

Total volumes subject to ACA is 349,004,319 Dth, which is the sum of line 19 on Page 520 and 36,243,615 Dth of gas transported to storage by Northwest Pipeline Corporation.

Name of Respondent Questar Pipeline Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2001	Year of Report Dec 31, 2001
System Maps			

1. Furnish five 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 respondents since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, references 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 product 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; designation of facilities leased to or from another company, giving name of such other company.

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

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