



Questar Gas Company  
180 East 100 South  
P.O. Box 45360  
Salt Lake City, UT 84145-0360  
Fax 801 324 5935

RECEIVED

Legal Department

2009 MAR 31 AM 11:04

IDAHO PUBLIC  
UTILITIES COMMISSION

March 30, 2009

**VIA FEDERAL EXPRESS**

Ms. Terri Carlock  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, Idaho 83720-0074

Qst-6

*Re: Questar Gas Company's 2008 FERC Form 2: Annual Report*

Dear Ms. Carlock:

Enclosed are three originals of its 2008 FERC Form 2: Annual Report of Major Natural Gas Companies. Pages 310 through 313a, 332, and 333 of this document include data regarding customer-specific information in addition to sensitive information about Questar Gas and affiliate company reserve volumes. Questar Gas requests that these pages be treated confidentially. Certain information has been redacted on these pages in the bound document and the pages have been stamped accordingly.

If disclosed to the general public, this information could subject Questar Gas to an unfair competitive injury with respect to other producers as well as purchasers of natural gas. Ultimately, this could have an adverse rate impact on Questar Gas' customers.

I have also enclosed pages 310 through 313a, 332, and 333, copied on yellow paper and stamped "CONFIDENTIAL," to be filed separately from the bound Annual Report, to avoid public review. It is our understanding that Questar Gas will be notified if these pages are not classified as confidential.

Very truly yours,

JNB/gj  
Enclosures

J:\Regulated Companies\QGC\Correspondence\FERC Form 2 letters\FERC Form 2 Idaho 3-30-09.doc

Check appropriate box:

Original signed form

Conformed copy

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

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2009 MAR 31 AM 11:05

IDAHO PUBLIC  
UTILITIES COMMISSION

QST-5



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

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

Exact Legal Name of Respondent (Company)

**QUESTAR**

QUESTAR GAS COMPANY

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

Year of Report

December 31, 2008

INSTRUCTIONS FOR FILING THE  
FERC FORM NO. 2

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

Chief Accountant  
Federal Energy Regulatory Commission  
Washington, DC 20426

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

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

**GENERAL INFORMATION**

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

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

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

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

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

**IV. When to Submit**

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

**V. Where to Send Comments on Public Reporting Burden**

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

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

## GENERAL INSTRUCTIONS

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

## DEFINITIONS

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

## EXCERPTS FROM THE LAW

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

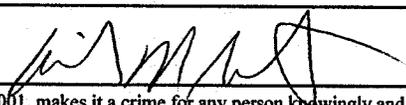
"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe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

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

## GENERAL PENALTIES

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Questar Gas Company	02 Year of Report Dec. 31, 2008	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 180 East First South, Salt Lake City, Utah 84111		
05 Name of Contact Person Jeff Callor	06 Title of Contact Person Financial Reports Supervisor	
07 Address of Contact Person (Street, City, State, Zip Code) 180 East First South, Salt Lake City, Utah 84111		
08 Telephone of Contact Person, Including Area Code (801) 324-5249	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) March 31, 2009
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name David M. Curtis	02 Title Vice President and Controller	
03 Signature 	04 Date Signed (Mo, Day, Yr) March 31, 2009	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**LIST OF SCHEDULES (NATURAL GAS COMPANY)**

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>				
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>				
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		
15	Gas Property and Capacity Leased to Others	213		
16	Gas Plant Held for Future Use	214		
17	Construction Work in Progress-Gas	216		
18	General Description of Construction Overhead Procedure	218		
19	Accumulated Provision for Depreciation of Gas Utility Plant	219		
20	Gas Stored	220		
21	Investments	222-223		
22	Investments in Subsidiary Companies	224-225		
23	Prepayments	230		
24	Extraordinary Property Losses	230		
25	Unrecovered Plant and Regulatory Study Costs	230		
26	Other Regulatory Assets	232		
27	Miscellaneous Deferred Debits	233		
28	Accumulated Deferred Income Taxes	234-235		
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>				
29	Capital Stock	250-251		
30	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
31	Other Paid-in Capital	253		
32	Discount on Capital Stock	254		
33	Capital Stock Expense	254		
34	Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
35	Long-Term Debt	256-257		
36	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
37	Unamortized Loss and Gain on Reacquired Debt	260		

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2008</b>	Year of Report <b>Dec. 31, 2008</b>
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**LIST OF SCHEDULES (NATURAL GAS COMPANY) (Continued)**

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

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

- Four copies will be submitted
- No annual report to stockholders is prepared

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**[Next page is 101]**

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GENERAL INFORMATION**

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

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

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

State of Utah - May 7, 1935

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

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

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

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

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

(2)  No

Name of Respondent  QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 2008
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**CONTROL OVER RESPONDENT**

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

name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

Questar Gas is a wholly owned subsidiary of Questar.

Detailed information is disclosed in the 2008 Form 10-k reports filed by Questar Gas and Questar Corporation.

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**CORPORATIONS CONTROLLED BY RESPONDENT**

- 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.
- 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.
- If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
- In column (b) designate type of control of the respondent as "D" for direct, and "I" for indirect, or a "J" for joint control.

**DEFINITIONS**

- See the Uniform System of Accounts for a definition of control.
- Direct control is that which is exercised without interposition of an intermediary.
- Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
- 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)	
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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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 stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

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

how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the ten largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and in a footnote, state the purpose of such closing:  November 21, 2008	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 9,189,626 By proxy: 0	3. Give the date and place of such meeting: May 20, 2008  Denver, CO
---	--	---

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	9,189,626	9,189,626		
5	TOTAL number of security holders	One	One		
6	TOTAL votes of security holders listed below	9,189,626	9,189,626		
7	Questar Corporation	9,189,626	9,189,626		
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Name of Respondent  QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 2008
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**IMPORTANT CHANGES DURING THE YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development,

purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

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

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

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. See Page 108a

2. None

3. None

4. None

5. None

6. None

7. None

8. On September 1, 2008 Questar Gas and affiliated companies implemented their annual merit increase. The annualized impact to the projected salaries/wages of Questar Gas employees and the projected salaries/wages for shared services is \$2,400,000.

9. See Page 108b, 108c

10. See Page 108c

11. See Pages 108d, 108e, 108f

12. None

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**IMPORTANT CHANGES DURING THE YEAR**

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

Franchise rights were obtained by Questar Gas Company in the calendar year of 2008 from the following:

- River Heights City Franchise    Initial term of 20 years.  
At expiration, the franchise shall continue with same terms for up to 2 additional terms of 15 years each.  
\$50 consideration given
  
- West Jordan City Franchise    Initial term of 15 years.  
At expiration, the franchise may be renewed for an additional term of 15 years with same terms.  
\$50 consideration given
  
- Wellsville City Franchise    Initial term of 20 years.  
At expiration, the franchise shall continue with same terms for up to 2 additional terms of 15 years each.  
\$50 consideration given
  
- Providence City Franchise    Initial term of 20 years.  
At expiration, the franchise shall continue with same terms for up to 2 additional terms of 15 years each.  
\$50 consideration given
  
- Willard City Franchise    Initial term of 20 years.  
At expiration, the franchise shall continue with same terms for up to 2 additional terms of 15 years each.  
\$50 consideration given
  
- Moab City Franchise    Initial term of 15 years.  
At expiration, the franchise shall continue with same terms for an additional term of 10 years.  
\$50 consideration given
  
- Grand County Franchise    Initial term of 15 years.  
At expiration, the franchise shall continue with same terms for an additional term of 15 years.  
\$500 consideration given

## 9. IMPORTANT LEGAL PROCEEDINGS

### Rate Regulation and Other Matters

#### Regulation

As a public utility Questar Gas is subject to the jurisdiction of the PSCU and PSCW. Natural gas sales and transportation services are provided under rate schedules approved by the two regulatory commissions. Questar Gas is authorized to earn a return on equity of 10.0% in Utah and 11.83% in Wyoming. Both the PSCU and PSCW permit Questar Gas to recover gas costs through a balancing-account procedure and to reflect natural gas-price changes on a periodic basis, typically twice a year in the spring and the fall. Questar Gas has also received permission from the PSCU and PSCW to recover as part of its gas costs the specific costs associated with hedging activities.

Questar Gas filed a general rate case in Utah in December 2007. The PSCU allowed Questar Gas to increase its non-gas distribution revenues by an annualized \$12.0 million beginning August 15, 2008. The PSCU authorized a 10.0% return on equity. Questar Gas filed a general rate case in Wyoming in August 2008. Hearings are scheduled for the second quarter of 2009.

Questar Gas is subject to the requirements of the Pipeline Safety Improvement Act. Questar Gas estimates that it will cost \$4.0 million to \$5.0 million per year to comply with the Act, not including costs of pipeline replacement, if necessary. The PSCU has allowed Questar Gas to recover these costs and to record a regulatory asset for costs incurred to comply with this Act.

#### Questar Gas Rate Changes

Questar Gas filed a general rate case in Utah in December 2007. The PSCU allowed Questar Gas to increase its non-gas distribution revenues by an annualized \$12.0 million beginning August 15, 2008. The PSCU authorized a 10.0% return on equity. Questar Gas filed a general rate case in Wyoming in August 2008. Hearings are scheduled for the second quarter of 2009.

In October 2006, the PSCU approved the company's proposed CET effective January 1, 2006. The purpose of the CET is to promote energy conservation. Under the company's prior rate structure, Questar Gas revenues declined when temperature-adjusted average usage per customer decreased. Questar Gas revenues increased when temperature-adjusted average usage per customer increased. Under the CET, Questar Gas non-gas revenues are decoupled from the volume of temperature-adjusted gas used by customers. The tariff specifies a margin per customer for each month with differences to be deferred and recovered from customers or refunded to customers through periodic rate adjustments. The PSCU reviewed the initial results of the CET during 2007 and authorized Questar Gas to continue the program for two additional years. Any adjustments to revenues are limited to 5% of non-gas revenues during each 12-month period beginning in November. Questar Gas recorded a \$1.0 million revenue increase in 2008, a \$2.5 million revenue increase in 2007 and a \$1.7 million revenue reduction in 2006 in accordance with the CET.

In January 2007, the PSCU approved a "demand-side management" program (DSM) effective January 1, 2007. Under the DSM, Questar Gas encourages the conservation of natural gas through advertising, rebates for efficient homes and appliances, and energy audits. The costs of the DSM are deferred and recovered from customers through periodic rate adjustments. DSM costs of \$18.9 million were incurred in 2008 and \$6.2 million were recovered from customers.

### Legal Proceedings

Questar Gas is involved in various commercial and regulatory claims and litigation and other legal proceedings that arise in the ordinary course of its business. Management does not believe any of them will have a material adverse effect on the Company's financial position, results of operations or cash flows. A liability is recorded for a loss contingency when its occurrence is probable and damages can be reasonably estimated based on the anticipated most likely outcome. Disclosures are provided for contingencies reasonably likely to occur which would have a material adverse effect on the Company's financial position, results of operations or cash flows. Some of the claims involve highly complex issues relating to liability, damages and other matters subject to substantial uncertainties and, therefore, the probability of liability or an estimate of loss cannot be reasonably determined.

Grynberg. In *United States ex rel. Grynberg v. Questar Corp.*, Civil No. 99-MD-1604, consolidated as *In re Natural Gas Royalties Qui Tam Litigation*, Consolidated Case MDL No. 1293 (D. Wyo.), Jack Grynberg filed claims against Questar, including Questar Gas, under the federal False Claims Act that were substantially similar to cases filed against other natural gas companies. The cases were consolidated for discovery and pre-trial motions in Wyoming's federal district court. The cases involve allegations of industry-wide mismeasurement of natural gas quantities on which royalty payments are due the federal government. By order dated October 20, 2006, the district court dismissed all of Grynberg's claims against all the defendants for lack of jurisdiction. The judge found that Grynberg was not the "original source" and therefore could not bring the action. Grynberg has appealed the case to the U.S. Tenth Circuit Court of Appeals, where the case is currently pending.

### Environmental Matters

The Company was previously named as a potentially responsible party in an environmental clean-up action involving a site in Salt Lake City. The site was the location of chemical operating conducted by a division of an affiliate known as Wasatch Chemical Division, which ceased operation in 1978. Pursuant to a 1992 Consent Decree, the clean-up process has been completed and the site has ongoing ground-water monitoring. The Company had no responsibility for the cleanup and has no obligation for the ongoing monitoring of the site.

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2008**

UTAH	AVG CUST	DTH	January 1, 2008 Change in Revenue	July 1, 2008 Change in Revenue	REVENUE July 1, 2008
GSI	847,774	96,714,139	\$759,257,990	\$938,867,594	\$179,609,604
GSE	0	0	\$0	\$0	\$0
GSS	7,053	634,415	\$6,056,483	\$7,205,671	\$1,149,188
F1	654	7,248,631	\$42,738,582	\$56,082,474	\$13,343,892
F-3	34	0	\$154,764	\$149,676	(\$5,088)
F-4	1	365,438	\$2,081,613	\$2,751,536	\$669,923
NGV	1	394,155	\$3,138,788	\$3,863,927	\$725,139
EI	0	0	\$0	\$0	\$0
FT	44	42,379,533	\$4,858,962	\$4,812,345	(\$46,617)
MT	1	21,326	\$13,558	\$13,558	\$0
IT	77	19,402,467	\$3,096,147	\$3,007,283	(\$88,864)
<b>TOTAL UTAH</b>	<b>855,639</b>	<b>167,160,104</b>	<b>\$821,396,887</b>	<b>\$1,016,754,064</b>	<b>\$195,357,177</b>

WYOMING	AVG CUST	TEMP. ADJ DTH	January 1, 2008 Change in Revenue	July 1, 2008 Change in Revenue	REVENUE July 1, 2008
GSI	24,449	3,468,627	\$27,592,802	\$40,621,000	\$13,028,198
GSW	1,349	206,048	\$1,703,657	\$2,477,574	\$773,917
F1	44	283,672	\$1,796,752	\$2,862,226	\$1,065,474
NGV	1	7,875	\$66,775	\$96,353	\$29,578
IC	3	417,407	\$55,398	\$55,398	\$0
IT	1	53,344	\$14,846	\$14,846	\$0
<b>TOTAL WY</b>	<b>25,847</b>	<b>4,436,973</b>	<b>\$31,230,230</b>	<b>\$46,127,397</b>	<b>\$14,897,167</b>

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

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2008**

UTAH	AVG CUST	DTH	July 1, 2008 Change in Revenue	August 15, 2008 Change in Revenue	REVENUE Aug 15, 2008
GSI	847,774	96,714,139	\$938,867,594	\$951,055,610	\$12,188,016
GSE	0	0	\$0	\$0	\$0
GSS	7,053	634,415	\$7,205,671	\$7,343,806	\$138,135
F1	654	7,248,631	\$56,082,474	\$56,261,097	\$178,623
F-3	34	0	\$149,676	\$154,452	\$4,776
F-4	1	365,438	\$2,751,536	\$2,757,515	\$5,979
NGV	1	394,155	\$3,863,927	\$3,916,323	\$52,396
E1	0	0	\$0	\$0	\$0
FT	44	42,379,533	\$4,812,345	\$5,092,790	\$280,445
MT	1	21,326	\$13,558	\$14,353	\$795
IT	77	19,402,467	\$3,007,283	\$3,164,215	\$156,932
<b>TOTAL UTAH</b>	<b>855,639</b>	<b>167,160,104</b>	<b>\$1,016,754,064</b>	<b>\$1,029,760,161</b>	<b>\$13,006,097</b>

WYOMING	AVG CUST	TEMP. ADJ DTH	July 1, 2008 Change in Revenue	August 15, 2008 Change in Revenue	REVENUE Aug 15, 2008
GSI	24,449	3,468,627	\$40,621,000	\$40,621,000	\$0
GSW	1,349	206,048	\$2,477,574	\$2,477,574	\$0
F1	44	283,672	\$2,862,226	\$2,862,226	\$0
NGV	1	7,875	\$96,353	\$96,353	\$0
IC	3	417,407	\$55,398	\$55,398	\$0
IT	1	53,344	\$14,846	\$14,846	\$0
<b>TOTAL WY</b>	<b>25,847</b>	<b>4,436,973</b>	<b>\$46,127,397</b>	<b>\$46,127,397</b>	<b>\$0</b>

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

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**IMPORTANT CHANGES DURING THE YEAR**

**IMPORTANT ANNUALIZED RATE CHANGES DURING 2008**

UTAH	AVG CUST	DTH	August 15, 2008 Change in Revenue	November 1, 2008 Change in Revenue	REVENUE Nov 1, 2008
GS1	847,774	96,714,139	\$951,055,610	\$898,750,474	(\$52,305,136)
GSE	0	0	\$0	\$0	\$0
GSS	7,053	634,415	\$7,343,806	\$7,001,074	(\$342,732)
F1	654	7,248,631	\$56,261,097	\$51,685,230	(\$4,575,867)
F-3	34	0	\$154,452	\$160,344	\$5,892
F-4	1	365,438	\$2,757,515	\$2,521,720	(\$235,795)
NGV	1	394,155	\$3,916,323	\$3,666,679	(\$249,644)
E1	0	0	\$0	\$0	\$0
FT	44	42,379,533	\$5,092,790	\$5,092,790	\$0
MT	1	21,326	\$14,353	\$14,353	\$0
IT	77	19,402,467	\$3,164,215	\$3,164,215	\$0
<b>TOTAL UTAH</b>	<b>855,639</b>	<b>167,160,104</b>	<b>\$1,029,760,161</b>	<b>\$972,056,879</b>	<b>(\$57,703,282)</b>

WYOMING	AVG CUST	TEMP. ADJ DTH	August 15, 2008 Change in Revenue	November 1, 2008 Change in Revenue	REVENUE Nov 1, 2008
GS1	24,449	3,468,627	\$40,621,000	\$30,630,210	(\$9,990,790)
GSW	1,349	206,048	\$2,477,574	\$1,884,090	(\$593,484)
F1	44	283,672	\$2,862,226	\$2,045,158	(\$817,068)
NGV	1	7,875	\$96,353	\$73,669	(\$22,684)
IC	3	417,407	\$55,398	\$55,398	\$0
IT	1	53,344	\$14,846	\$14,846	\$0
<b>TOTAL WY</b>	<b>25,847</b>	<b>4,436,973</b>	<b>\$46,127,397</b>	<b>\$34,703,371</b>	<b>(\$11,424,026)</b>

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

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Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	1,526,857,967	1,637,138,486
3	Construction Work in Progress (107)	200-201	18,027,344	15,258,470
4	<b>TOTAL Utility Plant (Enter Total of lines 2 and 3)</b>		<b>1,544,885,311</b>	<b>1,652,396,956</b>
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(630,292,764)	(657,286,301)
6	Net Utility Plant (Enter Total of line 4 less 5)	-	914,592,546	995,110,655
7	Nuclear Fuel (120.1-120.4, 120.6)	-	-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assem. (120.5)	-	-	-
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	914,592,546	995,110,655
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221		
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
16	Investments in Associated Companies (123)	222-223		
17	Investment in Subsidiary Companies (123.1)	224-225	0	0
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		
19	Noncurrent Portion of Allowances	-		
20	Other Investments (124)	222-223-229	0	0
21	Special Funds (125-128)	-	4,314,392	4,588,797
22	<b>TOTAL Other Property &amp; Investments (Total of lines 14 thru 20)</b>		<b>4,314,392</b>	<b>4,588,797</b>
23	<b>CURRENT AND ACCRUED ASSETS</b>			
24	Cash (131)	-	4,080,947	1,137,184
25	Special Deposits (132-134)	-	0	0
26	Working Funds (135)	-	63,850	62,100
27	Temporary Cash Investments (136)	222-223	0	0
28	Notes Receivable (141)	-	569	573
29	Customer Accounts Receivable (142)	-	151,033,047	176,763,506
30	Other Accounts Receivable (143)	-	1,574,381	907,150
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,339,536)	(5,341,936)
32	Notes Receivable from Associated Companies (145)	-	0	0
33	Accounts Receivable from Assoc. Companies (146)	-	2,658,473	2,242,216
34	Fuel Stock (151)	-		
35	Fuel Stock Expense Undistributed (152)	-		
36	Residuals (Elec) and Extracted Products (Gas) (153)	-		
37	Plant Material and Operating Supplies (154)	-	9,275,647	13,881,557
38	Merchandise (155)	-		
39	Other Materials and Supplies (156)	-	51,043	44,224
40	Nuclear Materials Held for Sale (157)	-		
41	Allowances (158.1 and 158.2)	-		
42	(Less) Noncurrent Portion of Allowances	-		
43	Stores Expense Undistributed (163)	-	(0)	(108,430)
44	Gas Stored Underground - Current (164.1)	220	42,869,129	61,834,504
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220		
46	Prepayments (165)	230	3,187,328	2,715,429
47	Advances for Gas (166-167)	229		
48	Interest and Dividends Receivable (171)	-	0	0
49	Rents Receivable (172)	-		
50	Accrued Utility Revenues (173)	-		
51	Miscellaneous Current and Accrued Assets (174)	-	0	0
52	<b>TOTAL Current &amp; Accrued Assets (Enter Total of lines 23 thru 50)</b>		<b>212,454,879</b>	<b>254,138,078</b>

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	<b>DEFERRED DEBITS</b>			
53	Unamortized Debt Expense (181)	-	1,920,954	3,265,192
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Other Regulatory Assets (182.3)	-	19,268,369	31,202,198
57	Prelim. Survey and Investigation Charges (Electric) (183)	-	0	0
58	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
59	Clearing Accounts (184)	-	(540,029)	(559,749)
60	Temporary Facilities (185)	-		
61	Miscellaneous Deferred Debits (186)	233	390,437	(19,312)
62	Def. Losses from Disposition of Utility Plt. (187)	-		
63	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
64	Unamortized Loss on Reacquired Debt (189)	-	8,009,115	7,460,406
65	Accumulated Deferred Income Taxes (190)	234-235	3,687,695	4,136,154
66	Unrecovered Purchased Gas Costs (191)	-	(56,848,873)	(46,094,939)
67	Misc Dr-Fin Hedge Mark-to-Mrkt	-	0	0
68	<b>TOTAL Deferred Debits (Enter Total of lines 53 thru 65)</b>		<b>(24,112,332)</b>	<b>(610,050)</b>
69	<b>TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66)</b>		<b>1,107,249,486</b>	<b>1,253,227,480</b>

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is : (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	22,974,065	22,974,065
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	116,654,147	147,834,876
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	201,052,851	213,798,889
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251		
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	-	<b>340,681,064</b>	<b>384,607,830</b>
15	<b>LONG-TERM DEBT</b>			
16	Bonds (221)	256-257	270,000,000	370,000,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259	0	0
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	-	<b>270,000,000</b>	<b>370,000,000</b>
23	<b>OTHER NONCURRENT LIABILITIES</b>			
24	Obligations Under Capital Leases - Noncurrent (227)	-		
25	Accumulated Provision for Property Insurance (228.1)	-		
26	Accumulated Provision for Injuries and Damages (228.2)	-		
27	Accumulated Provision for Pensions and Benefits (228.3)	-		
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	685,573	725,446
29	Accumulated Provision for Rate Refunds (229)	-		
30	<b>TOTAL Other Noncurrent Liab. (Enter Total of lines 24 thru 29)</b>		<b>685,573</b>	<b>725,446</b>
31	<b>CURRENT AND ACCRUED LIABILITIES</b>			
32	Notes Payable (231)	-	43,000,000	0
33	Accounts Payable (232)	-	140,351,259	120,877,987
34	Notes Payable to Associated Companies (233)	-	72,900,000	88,300,000
35	Accounts Payable to Associated Companies (234)	-	22,520,258	38,352,184
36	Customer Deposits (235)	-	5,186,515	5,360,471
37	Taxes Accrued (236)	262-263	(4,605,136)	(8,229,637)
38	Interest Accrued (237)	-	4,125,578	5,822,325
39	Dividends Declared (238)	-	0	0
40	Matured Long-Term Debt (239)	-		
41	Matured Interest (240)	-		
42	Tax Collections Payable (241)	-	9,428,898	10,940,425
43	Miscellaneous Current and Accrued Liabilities (242)	268	9,304,317	7,140,494
44	Obligations Under Capital Leases-Current (243)	-		
45	<b>TOTAL Current &amp; Accrued Liab. (Enter Total of lines 32 thru 44)</b>		<b>302,211,690</b>	<b>268,564,249</b>

Name of Respondent QUESTAR GAS COMPANY		This Report is : (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS) (Continued)					
Omit Cents					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		51,180,229	56,163,820	
48	Accumulated Deferred Investment Tax Credits (255)		2,597,644	2,219,667	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	16,222,294	16,406,054	
51	Other Regulatory Liabilities (254)	278	1,592,104	1,360,441	
52	Unamortized Gain on Reacquired Debt (257)	260	0	0	
53	Accumulated Deferred Income Taxes (281-283)		122,078,887	153,179,975	
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		193,671,159	229,329,955	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities & Other Credits (Enter Total of lines 14, 22, 30, 45, 54)		1,107,249,486	1,253,227,480	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**STATEMENT OF INCOME FOR THE YEAR**

- |  |  |
|--|--|
| <p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9 and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.</p> <p>4. Use page 122 for important notes regarding the statement of income or any account thereof.</p> | <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or</p> |
|--|--|

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	1,000,259,421	932,528,307
3	Operating Expenses			
4	Operating Expenses (401)	317-325	845,970,063	796,299,348
5	Maintenance Expenses (402)	317-325	16,752,095	9,812,259
6	Depreciation Expense (403)	336-338	41,445,592	38,796,235
7	Amort. & Depl. of Utility Plant (404-405)	336-338	21,848	14,147
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	11,848,690	11,479,460
14	Income Taxes - Federal (409.1)	262-263	21,048,623	17,693,214
15	- Other (409.1)	262-263	(935,583)	1,907,803
16	Provision for Deferred Income Taxes (410.1)	234-235	2,401,655	317,496
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	0	0
18	Investment Tax Credit Adj. - Net (411.4)		0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		938,552,983	876,319,962
24	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		61,706,438	56,208,345

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Origin (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, line 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		1,000,259,421	932,528,307			2
						3
		845,970,063	796,299,348			4
		16,752,095	9,812,259			5
		41,445,592	38,796,235			6
		21,848	14,147			7
						8
						9
						10
						11
						12
		11,848,690	11,479,460			13
		21,048,623	17,693,214			14
		(935,583)	1,907,803			15
		2,401,655	317,496			16
		0	0			17
		0	0			18
						19
						20
						21
						22
		938,552,983	876,319,962			23
		61,706,438	56,208,345			24

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried fwd. from page 114)	-	61,706,438	56,208,345
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Rev. From Merchandising, Jobbing & Contract Work (415)			
30	(Less) Costs & Exp. of Merch., Job. & Contr. Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0
35	Interest and Dividend Income (419)		1,385,467	1,941,218
36	Allow. for Other Funds Used During Construction (419.1)		253,061	0
37	Miscellaneous Nonoperating Income (421)		4,921,273	5,938,428
38	Gain on Disposition of Property (421.1)		9,514	475
39	TOTAL Other Income (Enter Total of lines 25 thru 34)		6,569,315	7,880,121
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		2,430	1,589
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1-426.5)	340	1,351,582	480,464
44	TOTAL Other Inc. Deductions (Total of lines 37 thru 39)		1,354,012	482,054
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes-Federal (409.2)	262-263	2,080,355	2,370,601
48	Income Taxes-Other (409.2)	262-263	240,707	341,449
49	Provision for Deferred Inc. Taxes (410.2)	234-235	(433,757)	64,255
50	(Less) Provision for Deferred Income Taxes-Cr.(411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)		(377,977)	(392,099)
53	TOTAL Taxes on Other Inc. & Deduct. (Total of 42 thru 48)		1,509,328	2,384,206
54	Net Other Inc. & Deduct. (Enter Total of lines 35,40,49)		3,705,975	5,013,861
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		21,591,106	19,567,010
57	Amort. of Debt Disc. and Expense (428)	258-259	869,898	1,022,283
58	Amort. of Loss on Reacquired Debt (428.1)		0	0
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0
60	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
61	Interest on Debt to Assoc. Companies (430)	340	2,031,690	642,933
62	Other Interest Expense (431)	340	1,426,432	3,270,395
63	(Less) Allow. for Borr. Funds Used During Constr.-Cr.(432)		(752,752)	(707,179)
64	Net Interest Charges (Enter Total of lines 52 thru 59)		25,166,375	23,795,441
65	Income Before Extraord. Items (Total of lines 21, 50 & 60)		40,246,038	37,426,765
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)			
69	Net Extraord. Items (Enter Total of line 63 less line 64)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraord. Items After Taxes (Total of line 65 less line 66)			
72	Net Income (Enter Total of lines 65 and 67)		40,246,038	37,426,765

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES**

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

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



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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>				
1	Balance - Beginning of Year		201,052,851	190,626,086
2	Changes (Identify by prescribed retained earnings accounts)		0	0
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit: Retirement of Preferred Stock	204.0	0	0
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings(Acct.439)(Total of lines 4 thru 8)		0	0
10	Debit:			
11	Debit: Retirement of Preferred Stock	204.0	0	
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings(Acct.439)(Total of lines 10 thru 14)		0	0
16	Balance Transferred from Income (Account 433 less Account 418.1)		40,246,038	37,426,765
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings(Acct.436)(Lines 18 thru 21)		0	0
23	Dividends Declared - Preferred Stock (Account 437)			
24	8% Cumulative Preferred \$100 Stated Value		0	
25			0	0
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock(Acct.437)(Lines 24 thru 28)			
30	Dividends Declared - Common Stock (Account 438)			
31	Cash Dividends		(27,500,000)	(27,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock(Acct.438)(Lines 31 thru 35)		(27,500,000)	(27,000,000)
37	Transfers from Acct.216.1,Unappropriated Undistributed Subsidiary Earnings			
38	Balance-End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		213,798,889	201,052,851

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Current Year	Prior Year
		Amount (in dollars) (b)	Amount (in dollars) (c)
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Appropriated Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 & 47)	213,798,889	201,052,851
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance - Beginning of Year (Debit or Credit)	0	0
50	Equity in Earnings for Year (Credit) (Account 418.1)	0	0
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)	0	0
53	Balance - End of Year (Total of lines 49 thru 52)	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**STATEMENT OF CASH FLOWS**

- If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
- Under "Other" specify significant amounts and group others
- Operating Activities--Other:** Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities	
2	Net Income (Line 68(c) on page 117)	40,246,038
3	Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	44,316,580
5	Amortization of (Specify)	
6	ARO - Accum Depr Change	0
7	Share-based Compensation	1,180,729
8	Deferred Income Taxes (Net)	30,652,628
9	Investment Tax Credit Adjustments (Net)	(377,977)
10	Net (Increase) Decrease in Receivables	(21,644,577)
11	Net (Increase) Decrease in Inventory	(23,456,035)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net (Increase) Decrease in Payables and Accrued Expenses	(6,047,442)
14	Net (Increase) Decrease in Other Regulatory Assets	(11,933,828)
15	Net Increase (Decrease) in Other Regulatory Liabilities	(231,664)
16	(Less) Allowance for Other Funds Used During Construction	1,005,812
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:	
19	Unrecovered Purchased Gas Costs	(10,753,934)
20	Other Deferred Debits	(366,060)
21	Prepayments	471,899
22	Deferred Credits	5,167,351
23	Asset Retirement Obligation	39,873
24	Net Cash Provided by (Used in) Operating Activities	
25	(Total of lines 2 thru 20)	48,269,392
26	Cash Flows from Investment Activities:	
27	Construction and Acquisition of Plant (including land):	
28	Gross Additions to Utility Plant (less nuclear fuel)	(122,246,151)
29	Gross Additions to Nuclear Fuel	
30	Gross Additions to Common Utility Plant	
31	Gross Additions to Nonutility Plant	
32	(Less) Allowance for Other Funds Used During Construction	(1,005,812)
33	Other: Retirement of Utility Plant	(2,588,538)
34		
35	Cash Outflows for Plant (Total of lines 26 thru 33)	(125,840,501)
36		
37	Acquisition of Other Noncurrent Assets (d)	(274,405)
38	Proceeds from Disposal of Noncurrent Assets (d)	
39		
40	Investments in and Advances to Assoc. and Subsidiary Companies	
41	Contributions and Advances from Assoc. and Subsidiary Companies	
42	Disposition of Investments in (and Advances to)	
43	Associated and Subsidiary Companies	
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities		5. Codes used:		
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.		(a) Net proceeds or payments.		
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122		(b) Bonds, debentures and other long-term debt.		
		(c) Include commercial paper.		
		(d) Identify separately such items as investments, fixed assets, intangibles, etc.		
		6. Enter on page 122 clarifications and explanations.		
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of codes)	Amounts		
	(a)	(b)		
46	Loans made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net (Increase) Decrease in Payables and Accrued Expenses			
53	Other:			
54				
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	(Total of lines 34 thru 55)			(126,114,906)
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Notes Pay-Current Portion LT Debt			(43,000,000)
62	Long-term Debt (b)			100,000,000
63	Preferred Stock			
64	Common Stock			30,000,000
65	Other: Notes payable to affiliates			15,400,000
66				
67	Net Increase in Short-Term Debt(c)			
68	Other:			
69				
70				
71	Cash Provided by Outside Sources (Total of lines 61 thru 69)			102,400,000
72				
73	Payments for Retirement of:			
74	Long-term Debt (b)			
75	Preferred Stock			
76	Common Stock			0
77	Other: Amortization of Discount on Long-term Debt			
78				
79	Net Decrease in Short-term Debt (c)			
80				
81	Dividends on Preferred Stock			
82	Dividends on Common Stock			(27,500,000)
83	Net Cash Provided by (Used in) Financing Activities			
84	(Total of lines 70 thru 81)			74,900,000
85				
86	Net Increase (Decrease) in Cash and Cash Equivalents			
87	(Total of lines 22, 57 and 83)			(2,945,514)
88				
89	Cash and Cash Equivalents at Beginning of Year			4,144,797
90				
91	Cash and Cash Equivalents at End of Year			1,199,284

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the

year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

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

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

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

### **Nature of Business**

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

### **Preparation of Financial Statements**

The financial statements of Questar Gas were prepared in accordance with U.S. generally accepted accounting principles (GAAP) and with the instructions for annual reports on Form 10-K and Regulations S-X and S-K.

### **Use of Estimates**

The preparation of financial statements and notes in conformity with GAAP requires management to formulate estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

### **Regulation**

Questar Gas is regulated by the PSCU and the PSCW. The Idaho Public Utilities Commission has contracted with the PSCU for rate oversight of Questar Gas operations in a small area of southeastern Idaho. These regulatory agencies establish rates for the transportation and sale of natural gas. The regulatory agencies also regulate, among other things, the extension 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 Company applies the regulatory accounting principles prescribed under SFAS 71 "Accounting for the Effects of Certain Types of Regulation." Under SFAS 71, the Company records regulatory assets and liabilities that would not be recorded under GAAP for non-rate regulated entities. Regulatory assets and liabilities record probable future revenues or expenses associated with certain credits or charges that will be recovered from or refunded to customers through the rate-making process. See Note 3 to the financial statements for a description and comparison of regulatory assets and liabilities as of December 31, 2008 and 2007.

### **Revenue Recognition**

Questar Gas records revenues for gas delivered to residential and commercial customers but not billed as of the end of the accounting period. Unbilled gas deliveries are estimated for the period from the date meters are read to the end of the month. Approximately one-half month of revenue is estimated in any period. Gas costs and other variable costs are recorded on the same basis to ensure proper matching of revenues and expenses. Questar Gas tariff allows for monthly adjustments to customer bills to approximate the effect of abnormal weather on non-gas revenues. The weather-normalization adjustment significantly reduces the impact of weather on gas-distribution earnings. In 2006, the Public Service Commission of Utah (PSCU) approved a pilot program for a "conservation enabling tariff" (CET) effective January 1, 2006, to promote energy conservation. Under the CET, Questar Gas non-gas revenues are decoupled from the volume of gas used by customers. The tariff specifies a margin per customer for each month with differences to be deferred and recovered from customers or refunded to customers through periodic rate adjustments. The CET program, approved by the PSCU, allows for rate adjustments every six months. The adjustments will amortize deferred CET amounts over a 12-month period. These adjustments are limited to five percent of non-gas revenues.

### **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.

### **Purchased-Gas Adjustments**

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

### **Property, Plant and Equipment**

Property, plant and equipment balances are stated at historical cost. Maintenance and repair costs are expensed as incurred. Major categories of gas-distribution fixed assets are grouped together and depreciated using the straight-line method at rates ranging from 1% to 25% per year. Gains and losses on asset disposals are recorded as adjustments in accumulated depreciation. The average depreciation and amortization rate for the year ended December 31, was 3.0% in 2008, 3.1% in 2007 and 3.4% in 2006.

The Company has not capitalized future-abandonment costs on a majority of its long-lived gas-distribution assets because the Company does not have a legal obligation to restore the area surrounding abandoned assets. In these cases, the regulatory agencies have opted to leave retired facilities in the ground undisturbed rather than excavate and dispose of the assets.

### **Contributions in Aid of Construction**

Customer contributions in aid of construction reduce plant unless the amounts are refundable to customers. Contributions for main-line extensions may be refundable to customers if additional customers connect to the main line segment within five years. Refundable contributions are recorded as a long-term liability until refunded or the five-year period expires without additional customer connections. Amounts not refunded reduce plant. The Company offsets contributions recorded as a reduction of plant with capital expenditures in the Statement of Cash Flows.

### **Impairment of Long-Lived Assets**

Properties are evaluated on a specific-asset basis or in groups of similar assets, as applicable. Impairment is indicated when a triggering event occurs and the sum of the estimated undiscounted future net cash flows of an evaluated asset is less than the asset's carrying value. If impairment is indicated, fair value is measured using a discounted cash flow model considering future revenues, operating costs, a risk adjusted discount rate and other factors. Cash-flow estimates require forecasts and assumptions for many years into the future for a variety of factors, including commodity prices and operating costs.

### **Goodwill and Other Intangible Assets**

Goodwill represents the excess of the amount paid over the fair value of net assets acquired in a business combination and is not subject to amortization. Intangible assets consist of rights of way and are amortized over a 20 to 33 year range. Goodwill is tested for impairment at a minimum of once a year or when a triggering event occurs. If a triggering event occurs, the undiscounted net cash flows of the intangible asset or entity to which the goodwill relates are evaluated. Impairment is indicated if undiscounted cash flows are less than the carrying value of the assets. The amount of the impairment is measured using a discounted cash flow model considering future revenues, operating costs, a risk adjusted discount rate and other factors. Cash flow estimates require forecasts and assumptions for many years into the future for a variety of factors, including commodity prices and operating costs.

### **Capitalized Interest and Allowance for Funds Used During Construction**

The Company capitalizes the cost of capital during the construction period of plant and equipment using a method required by regulatory authorities. Capitalized financing costs, called allowance for funds used during construction (AFUDC), consist of debt and equity portions. The debt portion of AFUDC is recorded as a reduction of interest costs and the equity portion is recorded as an increase in other income. Interest expense was reduced by \$0.8 million in 2008, \$0.7 million in 2007 and \$0.4 million in 2006. Equity AFUDC amounted to \$0.3 million in 2008. No equity AFUDC was recorded for the years ended December 31, 2007 or 2006.

### **Derivative Instruments**

The Company follows the accounting provisions of SFAS 133, as amended, "Accounting for Derivative Instruments and Hedging Activities." Derivative instruments are recorded at fair value. Changes in fair value, which result in gains or losses, are reported in the purchased-gas adjustment account. The Company has a number of contracts that are derivative instruments that are specifically excluded from the provisions of SFAS 133 because they are normal sales and purchase transactions.

### **Credit Risk**

The Company's primary market area is located in Utah, southwestern Wyoming and southeastern Idaho. Exposure to credit risk may be impacted by the concentration of customers in this area due to changes in economic or other conditions. Customers include individuals and numerous industries that may be affected differently by changing conditions. Management believes that its credit review procedures, loss reserves, customer deposits and collection procedures have adequately provided for usual and customary credit related losses. Loss reserves are periodically reviewed for adequacy and may be established on a specific case basis. Questar Gas estimates bad-debt expense as a percentage of general-service revenues with periodic adjustments. Uncollected accounts are generally written off six months after gas is delivered and interest is no longer accrued.

Bad debt expense amounted to \$6.6 million in 2008, \$2.6 million in 2007 and \$4.8 million in 2006. The allowance for bad debt expenses was \$5.4 million and \$2.3 million at December 31, 2008, and 2007, respectively.

### **Asset Retirement Obligations (ARO)**

Questar Gas recognizes ARO in accordance with SFAS 143 "Accounting for Asset Retirement Obligations." SFAS 143 addresses the financial accounting and reporting of the fair value of legal obligations associated with the retirement of tangible long-lived assets. The provisions of SFAS 143 do not apply to a majority of the Company's long-lived distribution-system assets due to a lack of a legal obligation to retire the assets. The ARO balance was \$4.3 million at December 31, 2008 and \$4.5 million at December 31, 2007, and is included with Other long-term liabilities.

### **Income Taxes**

Questar and its subsidiaries file a consolidated federal income tax return. Questar Gas accounts for income tax expense on a separate-return basis and records tax benefits as they are generated. The Company receives payments from Questar for such tax benefits as they are utilized on the consolidated income tax return. Deferred income taxes have been provided for temporary differences caused by differences between the book and tax-carrying amounts of assets and liabilities. These differences create taxable or tax deductible amounts for future periods. Interest earned on refunds is recorded in interest and other income. Interest expense charged on tax deficiencies is recorded in interest expense.

In July 2006, the Financial Accounting Standards Board (FASB) issued FASB Interpretation 48, "Accounting for Uncertainty in Income Taxes" (FIN 48). The interpretation applies to all tax positions related to income taxes subject to SFAS 109 "Accounting for Income Taxes." FIN 48 provides guidance for the accounting for uncertainty in income taxes by prescribing a minimum recognition threshold for a tax position to be reflected in the financial statements. If recognized, the tax benefit is measured as the largest amount of tax benefit that is more-likely-than-not to be realized upon ultimate settlement. Questar adopted the provisions of FIN 48 effective January 1, 2007. Management has considered the amounts and the probabilities of the outcomes that could be realized upon ultimate settlement and believes that it is more-likely-than-not that the Company's recorded income tax benefits will be fully realized. There were no unrecognized tax benefits at the beginning or at the end of the twelve-month periods ended December 31, 2008 and 2007. Income tax returns for 2005 and subsequent years are subject to examination. As of the date of adoption, there were no amounts accrued for penalties or interest related to unrecognized tax benefits.

#### **Share-Based Compensation**

Questar issues stock options and restricted shares to certain officers, employees and non-employee directors under its Long-Term Stock Incentive Plan (LTSIP). Prior to January 1, 2006, the Company accounted for share-based compensation using the intrinsic value method prescribed by Accounting Principles Board Opinion (APBO) 25 "Accounting for Stock Issued to Employees" and related interpretations. No compensation cost was recorded for stock options issued because the exercise price equaled the market price on the date of grant. The granting of restricted shares resulted in recognition of compensation cost measured at the grant-date market price.

The Company implemented Statement of Financial Accounting Standards 123R "Share Based Payment," (SFAS 123R) effective January 1, 2006, and chose the modified prospective phase-in method. The modified prospective phase-in method requires recognition of compensation costs for all share-based payments granted, modified or settled after January 1, 2006, as well as for any awards that were granted prior to the implementation date for which the required service has not yet been performed. Questar uses an accelerated method in recognizing share-based compensation costs with graded-vesting periods. See Note 2 for further discussion on share-based compensation.

#### **Recent Accounting Developments**

##### ***SFAS 141(R) "Business Combinations"***

SFAS 141(R) requires the acquiring entity in a business combination to recognize the assets acquired and liabilities assumed in the transaction; establishes the acquisition-date fair value as the measurement objective for all assets acquired and liabilities assumed; and requires the acquirer to disclose to investors and other users all of the information they need to evaluate and understand the nature and financial effect of the business combination. SFAS 141(R) is effective beginning January 1, 2009 and will be applied to business combinations occurring after the effective date.

##### ***SFAS 160 "Noncontrolling Interests in Consolidated Financial Statements, an amendment of ARB No. 51"***

SFAS 160 requires ownership interests in subsidiaries held by parties other than the parent be clearly identified, labeled, and presented in the consolidated balance sheets within shareholders' equity, but separate from the parent's equity; the amount of consolidated net income attributable to the parent and to the noncontrolling interest be clearly identified and presented on the consolidated statements of income; changes in a parent's ownership interest while the parent retains its controlling financial interest in its subsidiary be accounted for consistently; and any retained noncontrolling equity investment in the former subsidiary be initially measured at fair value. SFAS 160 is effective beginning January 1, 2009, and is to be applied prospectively to all noncontrolling interests including any that arose before the effective date. The Company does not expect the new rules to impact the Company's financial position or results of operations.

##### ***SFAS 161 "Disclosures about Derivative Instruments and Hedging Activities"***

This statement, issued by the FASB in March 2008, requires more detailed information on hedging transactions including the location and effect on the primary financial statements. The addition disclosure is required for interim and annual periods beginning after November 15, 2008. SFAS 161 does not change the accounting for derivative instruments and hedging activities. The Company will supply the new disclosure

information as required by SFAS 161 beginning in 2009 and does not expect the new rules to impact the Company's financial position or results of operations.

#### Reclassifications

Certain reclassifications were made to prior-year financial statements to conform with the 2008 presentation.

All dollar amounts in this annual report on Form 10-K are in millions, except where otherwise noted.

#### Note 2 – Share-Based Compensation

Questar issues stock options and restricted shares to certain officers and employees of Questar Gas under its LTSIP and recognizes expense over time as the stock options or restricted shares vest. The Company uses an accelerated method in recognizing share-based compensation costs with graded-vesting periods. Share-based compensation expense amounted to \$1.2 million in 2008 compared with \$0.7 million in 2007 and 2006.

The Company uses the Black-Scholes-Merton mathematical model in estimating the fair value of stock options for accounting purposes. Fair-value calculations rely upon subjective assumptions used in the mathematical model and may not be representative of future results. The Black-Scholes-Merton model was intended for measuring the value of options traded on an exchange.

There were no unvested stock options at December 31, 2008. Stock-option transactions under the terms of the LTSIP for the three years ended December 31, 2008, are summarized below:

	Options Outstanding	Price Range	Weighted- Average Price
Balance at January 1, 2006	30,292	\$7.50 - \$14.01	\$12.53
Exercised	(364,352)	7.50 - 14.01	13.56
Employee transfer	(2,000)	7.50 - 13.56	13.56
Balance at December 31, 2006	929,940	7.50 - 14.01	12.65
Exercised	(203,310)	7.50 - 14.01	12.15
Employee transfer	64	10.69	10.69
Balance at December 31, 2007	726,694	7.50 - 14.01	12.79
Exercised	(162,492)	7.50 - 14.01	12.30
Employee transfer	(29,800)	7.50 - 14.01	12.56
<b>Balance at December 31, 2008</b>	<b>303,819</b>	<b>\$8.50 - \$14.01</b>	<b>\$13.42</b>

Options outstanding and exercisable are shown in the following table:

Range of exercise prices	Number outstanding at Dec. 31, 2008	Weighted-average remaining term in years	Weighted-average exercise price
\$8.50 - \$14.01	303,819	3.0	\$13.42
13.56 - 14.01	272,957	3.8	13.65
\$8.50 - \$14.01	303,819	3.0	\$13.42

Restricted shares are valued at the grant-date market price and amortized to expense over the vesting period. Most restricted share grants vest in equal installments over a three or four year period from the grant date. The weighted average vesting period of unvested restricted shares at December 31, 2008, was 16 months. Transactions involving restricted shares under the terms of the LTSIP for the three years ended December 31, 2008, are summarized below:

	Restricted Shares Outstanding	Price Range	Weighted- Average Price
Balance at January 1, 2006	15,400	\$17.45 - \$25.50	\$21.42
Granted	18,700	36.75	36.75
Distributed	(7,342)	17.45	17.45
Balance at December 31, 2006	54,758	17.45 - 36.75	27.19
Granted	19,700	41.08 - 54.53	41.76
Distributed	(13,408)	17.45 - 25.50	21.50
Forfeited	(1,500)	36.75 - 41.08	39.63
Balance at December 31, 2007	59,550	17.45 - 54.53	32.97
Granted	24,400	35.83	35.83
Distributed	(43,770)	17.45 - 54.53	35.20
Employee transfer	(4,532)	17.45 - 36.75	26.11
<b>Balance at December 31, 2008</b>	<b>35,648</b>	<b>\$25.50 - \$54.53</b>	<b>\$45.39</b>

### Note 3 – Rate Regulation and Other Regulatory Assets and Liabilities

#### Rate Regulation

##### *Questar Gas Rate Changes*

Questar Gas filed a general rate case in Utah in December 2007. The PSCU allowed Questar Gas to increase its non-gas distribution revenues by an annualized \$12.0 million beginning August 15, 2008. The PSCU authorized a 10.0% return on equity. Questar Gas filed a general rate case in Wyoming in August 2008. Hearings are scheduled for the second quarter of 2009.

In October 2006, the PSCU approved the company's proposed CET effective January 1, 2006. The purpose of the CET is to promote energy conservation. Under the company's prior rate structure, Questar Gas revenues declined when temperature-adjusted average usage per customer decreased. Questar Gas revenues increased when temperature-adjusted average usage per customer increased. Under the CET, Questar Gas non-gas revenues are decoupled from the volume of temperature-adjusted gas used by customers. The tariff specifies a margin per customer for each month with differences to be deferred and recovered from customers or refunded to customers through periodic rate adjustments. The PSCU reviewed the initial results of the CET during 2007 and authorized Questar Gas to continue the program for two additional years. Any adjustments to revenues are limited to 5% of non-gas revenues during each 12-month period beginning in November. Questar Gas recorded a \$1.0 million revenue increase in 2008, a \$2.5 million revenue increase in 2007 and a \$1.7 million revenue reduction in 2006 in accordance with the CET.

In January 2007, the PSCU approved a "demand-side management" program (DSM) effective January 1, 2007. Under the DSM, Questar Gas encourages the conservation of natural gas through advertising, rebates for efficient homes and appliances, and energy audits. The costs of the DSM are deferred and recovered from customers through periodic rate adjustments. DSM costs of \$18.9 million were incurred in 2008 and \$6.2 million were recovered from customers.

#### Other Regulatory Assets and Liabilities

The Company has other regulatory assets and liabilities in addition to purchased-gas adjustments. The Company recovers the costs of assets but does not generally receive a return on these assets.

Descriptions of the Company's regulatory assets follows:

- Gains and losses on the reacquisition of debt by rate-regulated companies are deferred and amortized as interest expense over the would-be remaining life of the reacquired debt. The reacquired debt costs had a weighted-average life of approximately 6.1 years as of December 31, 2008.
- The CET asset (liability) represents actual revenues received that are less than (in excess of) the allowed revenues. These amounts are recovered (refunded) through periodic rate adjustments.
- The DSM program asset represents funds available for the program that exceed amounts expended to date. These amounts are refunded through periodic rate adjustments.
- The costs of complying with pipeline-integrity regulations are recovered in rates subject to a PSCU order. Questar Gas is allowed to recover \$5.1 million per year. Costs incurred in excess of this amount will be recovered in future rate changes.
- Questar Gas has a regulatory asset that represents future expenses related to abandonment of Wexpro operated gas and oil wells. The regulatory asset will be reduced over an 18 year period following an amortization schedule that commenced January 1, 2003, or as cash is paid to plug and abandon wells.
- Production taxes on cost-of-service gas production are recorded when the gas is produced and recovered from customers when taxes are paid, generally within 12 months.
- The rate-regulated businesses are allowed to recover certain deferred taxes from customers over the life of the related property, plant and equipment.

A list of regulatory assets follows:

	December 31,	
	2008	2007
	(in millions)	
<i>Current regulatory assets</i>		
Demand side management	\$ 17.8	\$ 5.6
Deferred production taxes	2.8	2.5
Conservation enabling tariff		1.3
	\$ 20.6	\$ 9.4

	December 31,	
	2008	2007
	(in millions)	
<i>Long-term regulatory assets</i>		
Cost of reacquired debt	\$ 7.5	\$ 8.0
Pipeline integrity costs	7.0	7.2
Asset retirement obligations – cost-of-service gas wells	3.6	3.9
	\$ 18.1	\$ 19.1

At December 31, 2008, a \$0.3 million CET liability is included with accounts payable in the balance sheets. Long-term regulatory liabilities for income taxes refundable to customers amounting to \$1.3 million at year-end 2008 and \$1.5 million a year earlier are included with other long-term liabilities in the balance sheets.

#### Note 4 – Debt

Questar makes loans to Questar Gas under a short-term borrowing arrangement. Short-term notes payable to Questar totaled \$88.3 million at December 31, 2008 with an interest rate of 3.39% and \$72.9 million at December 31, 2007 with an interest rate of 5.36%.

In March 2008, Questar Gas sold \$50.0 million of 10-year notes with a 6.3% interest rate and \$100.0 million of 30-year notes with a 7.2% interest rate. Proceeds from the Questar Gas borrowings were used to

repay maturing long-term debt and short-term intercompany debt. In 2008, Questar Gas repaid \$93.0 million of long-term debt with interest rates ranging from 6.85% to 7.58%.

At December 31, 2008, Questar Gas had \$370.0 million of long-term debt consisting of \$220.0 million of medium-term notes with interest rates ranging from 5.02% to 6.91% due 2011 to 2018; \$50.0 million of 6.30% notes due 2018; and \$100.0 million of 7.20% notes due 2038. Long-term debt maturities in the next five years are \$2.0 million in 2011, \$91.5 million in 2012 and \$42.0 million in 2013. All notes are unsecured obligations and rank equally with all other unsecured liabilities. Covenants for these debt obligations do not restrict dividend payments.

**Note 5 – Fair-Value Measures, Financial Instruments and Risk Management**

Beginning in 2008, Questar Gas adopted the effective provisions of SFAS 157 “Fair-Value Measures.” SFAS 157 defines fair value in applying GAAP, establishes a framework for measuring fair value and expands disclosures about fair-value measurements. SFAS 157 does not change existing guidance as to whether or not an instrument is carried at fair value. Also, the new standard establishes a fair-value hierarchy. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability. In February 2008, the FASB issued FASB Staff Position Financial Accounting Standard 157-2 “Partial Deferral of the Effective Date of Statement 157,” which delays the effective date for nonfinancial assets and nonfinancial liabilities, except those recognized or disclosed at fair value in the financial statements on a recurring basis. For Questar Gas, the delayed provisions of SFAS 157 go into effect in the first quarter of 2009. The adoption of SFAS 157 did not have a significant effect on the Company’s financial position or results of operations.

The following table discloses carrying value and fair value of Questar Gas’s financial instruments:

	Carrying Value December 31, 2008	Estimated Fair Value	Carrying Value December 31, 2007	Estimated Fair Value
(in millions)				
<i>Financial assets</i>				
Cash and cash equivalents	\$ 1.2	\$ 1.2	\$ 4.1	\$ 4.1
<i>Financial liabilities</i>				
Notes payable to Questar	88.3	88.3	\$ 72.9	\$ 72.9
Long-term debt	370.0	356.7	343.0	311.8

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

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

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

## Note 6 – Income Taxes

Details of Questar Gas's income tax expense and deferred income taxes are provided in the following tables. The components of income tax expense were as follows:

	Year Ended December 31,		
	2008	2007	2006
	(in millions)		
<b>Federal</b>			
Current	(\$ 5.3)	\$ 16.4	\$ 32.8
Deferred	28.0	3.7	(13.8)
<b>State</b>			
Current	(0.6)	2.3	4.4
Deferred	2.3	0.3	(1.1)
Deferred investment tax credits recognized	(0.4)	(0.4)	(0.4)
	<b>\$24.0</b>	<b>\$ 22.3</b>	<b>\$ 21.9</b>

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

	Year Ended December 31,		
	2008	2007	2006
Federal income taxes, statutory rate	34.0%	35.0%	35.0%
Increase (decrease) as a result of:			
State income taxes, net of federal income tax benefit	1.7	2.8	3.6
Amortize investment tax credits related to rate regulated assets	(0.6)	(0.7)	(0.7)
Other	1.3	0.3	(0.7)
Effective income tax rate	<b>37.4%</b>	<b>37.4%</b>	<b>37.2%</b>

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

	December 31,	
	2008	2007
	(in millions)	
<b>Deferred income taxes liability</b>		
Property, plant and equipment	\$155.0	\$123.6
Employee benefits and compensation costs	(1.0)	(0.6)
Total deferred income taxes	<b>\$154.0</b>	<b>\$123.0</b>

The deferred income taxes – current asset amounted to \$2.7 million at December 31, 2008 and \$2.0 million at December 31, 2007.

## Note 7 – Commitments and Contingencies

Questar Gas is involved in various commercial and regulatory claims and litigation and other legal proceedings that arise in the ordinary course of its business. Management does not believe any of them will have a material adverse effect on the Company's financial position, results of operations or cash flows. A liability is recorded for a loss contingency when its occurrence is probable and damages can be reasonably estimated based on the anticipated most likely outcome. Disclosures are provided for contingencies reasonably likely to occur, which would have a material adverse effect on the Company's financial position, results of operations or cash flows. Some of the claims involve highly complex issues relating to liability, damages and other matters subject to substantial uncertainties and, therefore, the probability of liability or an estimate of loss cannot be reasonably determined.

### Commitments

Historically, 40 to 50% of Questar Gas gas-supply portfolio has been provided from cost-of-service reserves. In 2008, the remainder of the gas supply was purchased using index-based or fixed-price contracts. Questar Gas has commitments to purchase gas for \$88.6 million in 2009, \$44.2 million in 2010, \$31.1 million in 2011, and \$27.8 million in 2012 and 2013. Generally, at the conclusion of the heating season and after a bid process, new agreements for the next heating season are put in place. Questar Gas bought natural gas under purchase agreements amounting to \$395.5 million in 2008, \$374.8 million in 2007 and \$429.5 million in 2006. In addition, Questar Gas has contracted for underground storage. Questar Gas stores gas during off-peak periods (typically during the summer) and withdraws gas from storage to meet peak-gas demand (typically in the winter).

Questar Gas has third-party transportation commitments requiring yearly payments of \$4.2 million through 2018.

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

	(in millions)
2009	88.6
2010	44.2
2011	31.1
2012	27.8
2013	27.8
After 2013	280.1

### Note 8 – Employee Benefits

#### Pension Plan

Questar Gas's employees are covered by Questar's defined-benefit pension plan. Benefits are generally based on the employee's age at retirement, years of service and highest earnings in a consecutive 72 semimonthly pay period during the 10 years preceding retirement. Questar is subject to and complies with minimum required and maximum allowed annual contribution levels mandated by the Employee Retirement Income Security Act and by the Internal Revenue Code. Subject to the above limitations, Questar intends to fund the qualified pension plan approximately equal to the yearly expense. Questar also has a nonqualified pension plan that covers certain management employees in addition to the qualified pension plan. The nonqualified pension plan provides for defined-benefit payments upon retirement of the management employee, or to the spouse upon death of the management employee above the benefit limit defined by the Internal Revenue Service for the qualified plan. The nonqualified pension plan is unfunded. Claims are paid from the Company's general funds. Qualified pension plan assets consist principally of equity securities and corporate and U.S. government debt obligations. A third-party consultant calculates the pension plan projected benefit obligation. Pension expense was \$9.3 million in 2008, \$11.5 million in 2007 and \$11.6 million in 2006.

Questar Gas's portion of plan assets and benefit obligations cannot be determined because the plan assets are not segregated or restricted to meet the Company's pension obligations. If the Company were to withdraw from the pension plan, the pension obligation for the Company's employees would be retained by the pension plan. At December 31, 2008 and 2007, Questar's projected benefit obligation exceeded the fair value of plan assets.

#### Postretirement Benefits Other Than Pensions

Eligible Questar Gas employees participate in Questar's postretirement benefits other than pensions plan. Postretirement health care benefits and life insurance are provided only to employees hired before January 1, 1997. The Company pays a portion of the costs of health care benefits, based on an employee's years of service, and generally limits payments to 170% of the 1992 contribution. Plan assets consist principally of equity securities and corporate and U.S. government debt obligations. A third party consultant calculates

the projected benefit obligation. The cost of postretirement benefits other than pensions was \$2.4 million in 2008, \$2.6 million in 2007 and \$2.9 million in 2006.

The Company's portion of plan assets and benefit obligations related to postretirement medical and life insurance benefits cannot be determined because the plan assets are not segregated or restricted to meet the Company's obligations. At December 31, 2008 and 2007, Questar's accumulated benefit obligation exceeded the fair value of plan assets.

#### **Employee Investment Plan**

Questar Gas participates in Questar's Employee Investment Plan (EIP). The EIP allows eligible employees to purchase shares of Questar common stock or other investments through payroll deduction at the current fair market value on the transaction date. The Company currently contributes an overall match of 80% of employees' pre-tax purchases up to a maximum of 6% of their qualifying earnings. In addition, the Company contributes \$200 annually to the EIP for each eligible employee. Beginning in 2005, the EIP trustee purchases Questar shares on the open market as cash contributions are received. The Company's expense equaled its matching contribution of \$3.7 million, \$3.5 million and \$3.3 million for the years ended December 31, 2008, 2007 and 2006, respectively.

#### **Note 9 – Related Party Transactions**

Questar Gas provided administrative, technical, accounting, legal, data-processing and communication services to Questar Pipeline and charged \$21.5 million in 2008, \$22.5 million in 2007 and \$20.0 million in 2006. Questar Gas also provided services to other affiliated companies amounting to \$4.9 million in 2008, \$4.1 million in 2007 and \$5.3 million in 2006. The majority of these costs are allocated. The allocation methods are based on the specific nature of the charges. Management believes that the allocation methods are reasonable.

Questar Gas has reserved transportation capacity on Questar Pipeline for 901,000 dth per day. Questar Gas periodically releases excess capacity and receives a credit from Questar Pipeline for the released capacity revenues and a portion of Questar Pipeline's interruptible transportation revenues. Questar Gas paid for transportation, storage and processing services provided by Questar Pipeline and a subsidiary amounting to \$71.5 million in 2008, \$74.5 million in 2007 and \$75.8 million in 2006, which included demand charges. The costs of these services were included in cost of natural gas sold.

Under the terms of the Wexpro Agreement, the Company receives a portion of Wexpro's income from oil operations after recovery of Wexpro's operating expenses and a return on investment. This amount, which is included in revenues and reduces amounts billed to gas distribution customers, was \$6.1 million in 2008, \$4.9 million in 2007 and \$5.5 million in 2006. The amounts that Questar Gas paid Wexpro for the operation of cost-of-service gas properties were \$209.0 million in 2008, \$155.6 million in 2007 and \$150.1 million in 2006. Questar Gas reports these amounts in cost of natural gas sold.

Also included in cost of natural gas sold are amounts paid to Questar Gas Management for gathering gas. These costs amounted to \$22.8 million in 2008, \$15.8 million in 2007 and \$14.7 million in 2006. The Company purchased gas from other affiliates amounting to \$11.0 million in 2006.

Questar Gas has a lease with an affiliate for space in an office building located in Salt Lake City, Utah. Rent expense was \$2.5 million in 2008, \$2.5 million in 2007 and \$2.2 million in 2006. The lease payment will be \$2.6 million in 2009 through 2011.

Questar charged Questar Gas for certain administrative functions amounting to \$5.7 million in 2008, \$8.5 million in 2007 and \$7.7 million in 2006. These costs are included in operating and maintenance expenses and are allocated based on each affiliated company's proportional share of revenues less product costs; property, plant and equipment; and labor costs. Management believes that the allocation method is reasonable.

Questar Gas borrowed cash from Questar and incurred interest expense of \$2.0 million in 2008, \$0.6 million in 2007 and \$0.4 million in 2006. Questar Gas loaned excess funds to Questar and earned interest income of \$1.0 million in 2007 and \$0.9 million in 2006.

**Note 10 – Supplemental Cost-of-Service Gas Reserves (Unaudited)**

The following information is provided with respect to estimated natural gas reserves, which are managed, developed and produced by Wexpro at cost of service pursuant to the Wexpro Agreement. The estimates of proved gas reserves were prepared by Wexpro's reservoir engineers. Gas reserve estimates are subject to numerous uncertainties inherent in estimating quantities of proved reserves, projecting future rates or production and timing of development expenditures. The accuracy of these estimates depends on the quality of available data and on engineering and geological interpretation and judgment. Reserve estimates are imprecise and will change as additional information becomes available. Geological and engineering data demonstrate with reasonable certainty that these quantities are recoverable under existing economic and operating conditions. Since the gas reserves operated by Wexpro are delivered to Questar Gas at cost of service, SEC guidelines with respect to standard economic assumptions are not applicable. The SEC anticipated this potential difficulty and provides that companies may give appropriate recognition to differences because of the effect of the ratemaking process. Accordingly, Wexpro uses a minimum-producing rate or maximum well-life limit to determine the ultimate quantity of gas reserves. See Note 9 for amounts paid by Questar Gas to Wexpro pursuant to the Wexpro Agreement.

<i>Proved Reserves</i>	Natural Gas
	(Bcf)
Balance at December 31, 2008	646.9
Balance at December 31, 2007	615.9
Balance at December 31, 2006	620.6

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,621,808,919		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	8,680,080		
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	1,630,488,999		
9	Leased to Others			
10	Held for Future Use	5,037		
11	Construction Work in Progress	15,258,470		
12	Acquisition Adjustments	6,644,450		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,652,396,956		
14	Accum. Prov. for Depr., Amort., & Depl.	(657,286,301)		
15	Net Utility Plant (Enter Total of line 13 less 14)	995,110,655		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	650,235,030		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	6,059,271		
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant			
22	TOTAL in Service (Enter Total of lines 18 thru 21)	656,294,301		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	992,000		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	657,286,301	N/A	

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
1,621,808,919					3
					4
					5
8,680,080					6
					7
1,630,488,999					8
					9
5,037					10
15,258,470					11
6,644,450					12
1,652,396,956					13
(657,286,301)					14
995,110,655					15
					16
					17
650,235,030					18
6,059,271					19
					20
					21
656,294,301					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
992,000					32
657,286,301	N/A	N/A	N/A	N/A	33

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Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	69,626	0
4	303 Miscellaneous Intangible Plant	0	0
5	TOTAL Intangible Plant	69,626	0
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	0	0
9	325.2 Producing Leaseholds	0	0
10	325.3 Gas Rights	6,266,961	0
11	325.4 Rights-of-Way	362	0
12	325.5 Other Land and Land Rights	0	0
13	326 Gas Well Structures	618,638	0
14	327 Field Compressor Station Structures	25,701	0
15	328 Field Meas. and Reg. Sta. Structures	763,405	0
16	329 Other Structures	315,985	0
17	330 Producing Gas Wells-Well Construction	55,355,097	0
18	331 Producing Gas Wells-Well Equipment	18,061,463	0
19	332 Field Lines	1,062,462	0
20	333 Field Compressor Station Equipment	331,990	0
21	334 Field Meas. and Reg. Sta. Equipment	1,700,274	0
22	335 Drilling and Cleaning Equipment	0	0
23	336 Purification Equipment	589,321	0
24	337 Other Equipment	174,182	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0
26	TOTAL Production and Gathering Plant	85,265,841	0
27	Products Extraction Plant		
28	340 Land and Land Rights	0	0
29	341 Structures and Improvements	0	0
30	342 Extraction and Refining Equipment	0	0
31	343 Pipe Lines	0	0
32	344 Extracted Products Storage Equipment	0	0
33	345 Compressor Equipment	0	0
34	346 Gas Meas. and Reg. Equipment	0	0
35	347 Other Equipment	0	0
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant	85,265,841	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	85,265,841	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

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

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjust-

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

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	69,626	302	3
0	0	0	0	303	4
0	0	0	69,626		5
					6
					7
0	0	0	0	325.1	8
0	0	0	0	325.2	9
0	0	0	6,266,961	325.3	10
0	0	0	362	325.4	11
0	0	0	0	325.5	12
(1,173)	0	0	617,466	326	13
0	0	0	25,701	327	14
0	0	0	763,405	328	15
0	0	0	315,985	329	16
(336,976)	0	0	55,018,121	330	17
(74,233)	0	0	17,987,229	331	18
0	0	0	1,062,462	332	19
0	0	0	331,990	333	20
0	0	0	1,700,274	334	21
0	0	0	0	335	22
0	0	0	589,321	336	23
0	0	0	174,182	337	24
0	0	0	0	338	25
(412,382)	0	0	84,853,459		26
					27
0	0	0	0	340	28
0	0	0	0	341	29
0	0	0	0	342	30
0	0	0	0	343	31
0	0	0	0	344	32
0	0	0	0	345	33
0	0	0	0	346	34
0	0	0	0	347	35
					36
(412,382)	0	0	84,853,459		37
					38
(412,382)	0	0	84,853,459		39

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant		NONE	
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant		NONE	
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant		NONE	
77	TOTAL Nat. Gas Storage and Proc. Plant		NONE	
78	4. Transmission Plant			
79	365.1 Land and Land Rights			
80	365.2 Rights-of-Way			
81	366 Structures and Improvements			
82	367 Mains			
83	368 Compressor Station Equipment			
84	369 Measuring and Reg. Sta. Equipment			
85	370 Communication Equipment			
86	371 Other Equipment			
87	TOTAL Transmission Plant		NONE	

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
				NONE	54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
				NONE	65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
				NONE	76
				NONE	77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
				NONE	87

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	5,205,082	689,758	
90	375 Structures and Improvements	54,158,985	195,143	
91	376 Mains	695,032,405	99,598,895	
92	377 Compressor Station Equipment	4,331,718	72,789	
93	378 Meas. and Reg. Sta. Equip.-General	37,425,296	2,096,421	
94	379 Meas. and Reg. Sta. Equip.-City Gate			
95	380 Services	276,151,121	6,742,826	
96	381 Meters	116,655,191	7,416,427	
97	382 Meter Installations	89,049,039	5,392,636	
98	383 House Regulators	12,068,729	0	
99	384 House Reg. Installations	3,025,717	28,171	
100	385 Industrial Meas. and Reg. Sta. Equipment			
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	347,380	258,346	
103	388 Asset Retire Costs - Dist	347,788	0	
104	TOTAL Distribution Plant	1,293,798,451	122,491,412	
105	6. General Plant			
106	389 Land and Land Rights	649,643	0	
107	390 Structures and Improvements	8,259,927	262,664	
108	391 Office Furniture and Equipment	60,003,266	2,570,595	
109	392 Transportation Equipment	29,492,794	3,155,070	
110	393 Stores Equipment	10,645	0	
111	394 Tools, Shop, and Garage Equipment	8,672,921	570,303	
112	395 Laboratory Equipment	108,712	0	
113	396 Power Operated Equipment	7,166,745	298,415	
114	397 Communication Equipment	10,677,397	2,469,595	
115	398 Miscellaneous Equipment	475,488	2,252	
116	Subtotal	125,517,538	9,328,894	
117	399 Other Tangible Property	71,663	0	
118	TOTAL General Plant	125,589,201	9,328,894	
119	TOTAL (Accounts 101 and 106)			
120	Gas Plant Purchased (See Instr. 8)			
121	(Less) Gas Plant Sold (See Instr. 8)			
122	Experimental Gas Plant Unclassified			
123	TOTAL Gas Plant in Service	1,504,723,119	131,820,306	

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
(1,968)	0	0	5,892,872	374	89
(26,194)	0	(47,716,392)	6,611,542	375	90
(4,893,528)	0	(375,891)	789,361,881	376	91
0	0	0	4,404,507	377	92
(154,017)	0	22,015	39,389,715	378	93
				379	94
(236,164)	0	0	282,657,783	380	95
0	0	0	124,071,618	381	96
(1,036)	0	0	94,440,639	382	97
(2,055)	0	0	12,066,674	383	98
(1,036)	0	0	3,052,852	384	99
				385	100
				386	101
0	0	0	605,726	387	102
0	0	0	347,788	388	103
(5,315,998)	0	(48,070,268)	1,362,903,597		104
					105
0	0	0	649,643	389	106
(157,049)	0	48,222,901	56,588,443	390	107
(4,365,598)	0	(1,787)	58,206,476	391	108
(1,922,393)	0	(159,292)	30,566,179	392	109
(2,883)	0	0	7,762	393	110
(701,199)	0	0	8,542,025	394	111
(20,460)	0	0	88,252	395	112
(144,335)	0	9,211	7,330,036	396	113
(1,654,876)	0	0	11,492,116	397	114
(38,096)	0	0	439,644	398	115
(9,006,889)	0	48,071,033	173,910,576		116
0	0	0	71,663	399	117
(9,006,889)	0	48,071,033	173,982,239		118
					119
			0		120
			0		121
					122
(14,735,269)	0	765	1,621,808,921		123

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Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

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

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

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

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjust-

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

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	0	302	3
0	0	0	0	303	4
0	0	0	0		5
					6
					7
0	0	0	0	325.1	8
0	0	0	0	325.2	9
0	0	0	0	325.3	10
0	0	0	0	325.4	11
0	0	0	0	325.5	12
0	0	0	0	326	13
0	0	0	0	327	14
0	0	0	0	328	15
0	0	0	0	329	16
0	0	0	0	330	17
0	0	0	0	331	18
0	0	0	0	332	19
0	0	0	0	333	20
0	0	0	0	334	21
0	0	0	0	335	22
0	0	0	0	336	23
0	0	0	0	337	24
0	0	0	0	338	25
0	0	0	0		26
					27
0	0	0	0	340	28
0	0	0	0	341	29
0	0	0	0	342	30
0	0	0	0	343	31
0	0	0	0	344	32
0	0	0	0	345	33
0	0	0	0	346	34
0	0	0	0	347	35
					36
0	0	0	0		37
					38
0	0	0	0		39

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant		NONE	
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant		NONE	
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant		NONE	
76	TOTAL Nat. Gas Storage and Proc. Plant		NONE	
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant		NONE	

Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
			NONE		54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
			NONE		65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
			NONE		76
			NONE		77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
			NONE		87

Name of Respondent		This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	12,490	0	
90	375 Structures and Improvements	25,590	0	
91	376 Mains	1,823,602	213,600	
92	377 Compressor Station Equipment	0	0	
93	378 Meas. and Reg. Sta. Equip.-General	36,642	0	
94	379 Meas. and Reg. Sta. Equip.-City Gate	0	0	
95	380 Services	888,399	47,568	
96	381 Meters	357,660	0	
97	382 Meter Installations	648,305	0	
98	383 House Regulators	37,044	0	
99	384 House Reg. Installations	0	0	
100	385 Industrial Meas. and Reg. Sta. Equipment	0	0	
101	386 Other Prop. on Customers' Premises	0	0	
102	387 Other Equipment	0	0	
103	TOTAL Distribution Plant	3,829,732	261,168	
104	6. General Plant			
105	389 Land and Land Rights	0	0	
106	390 Structures and Improvements	0	0	
107	391 Office Furniture and Equipment	0	0	
108	392 Transportation Equipment	0	0	
109	393 Stores Equipment	0	0	
110	394 Tools, Shop, and Garage Equipment	0	0	
111	395 Laboratory Equipment	0	0	
112	396 Power Operated Equipment	0	0	
113	397 Communication Equipment	0	0	
114	398 Miscellaneous Equipment	0	0	
115	Subtotal	0	0	
116	399 Other Tangible Property			
117	TOTAL General Plant	0	0	
118	TOTAL (Accounts 101 and 106)			
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	3,829,732	261,168	

Name of Respondent		This Report Is:		Date of Report	Year of Report	
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008	
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued) IDAHO						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.
						88
0	0	0	12,490	374		89
0	0	0	25,590	375		90
(37,026)	0	0	2,000,176	376		91
0	0	0	0	377		92
0	0	0	36,642	378		93
0	0	0	0	379		94
(5,596)	0	0	930,371	380		95
0	0	0	357,660	381		96
0	0	0	648,305	382		97
0	0	0	37,044	383		98
0	0	0	0	384		99
0	0	0	0	385		100
0	0	0	0	386		101
0	0	0	0	387		102
(42,622)	0	0	4,048,278			103
						104
0	0	0	0	389		105
0	0	0	0	390		106
0	0	0	0	391		107
0	0	0	0	392		108
0	0	0	0	393		109
0	0	0	0	394		110
0	0	0	0	395		111
0	0	0	0	396		112
0	0	0	0	397		113
0	0	0	0	398		114
0	0	0	0			115
				399		116
0	0	0	0			117
						118
			0			119
			0			120
						121
(42,622)	0	0	4,048,278			122

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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**GAS PROPERTY AND CAPACITY LEASED FROM OTHERS**

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.  
 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b)

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1		(b)		
2				
3				
4				
5				
6	Page Not Applicable			
7				
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42				
43				
44				
45	Total			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**GAS PROPERTY AND CAPACITY LEASED TO OTHERS**

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

Line No.	Name of Lessee (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
5				
6	Page Not Applicable			
7				
8				
9				
10				
11				
12				
13				
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42				
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44				
45	Total			

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

**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	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	Monroe Compressor Plant	Oct. 1993	Indefinite	5,037
3				
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6				
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46	<b>TOTAL</b>			<b>5,037</b>

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**CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)**

- |  |   |
|--|---|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction (107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,</p> | <p>Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (less than \$1,000,000) may be grouped.</p> |
|--|---|

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Feeder Lines	8,450,334	Not available
2	Computer System Software	5,220,331	Not available
3	Transportation and Equipment	3,047,377	Not available
4	Accounts Receivable	2,429,545	Not available
5	Measuring and Regulating	1,845,348	Not available
7	Mains - Other - Replacements	1,393,590	Not available
8	Service Lines - New Customers	1,037,476	Not available
9	Main Extensions - New Customers - CIAC	(4,801,175)	Not available
10	Main Extensions - New Customers	1,153,637	Not available
11	Projects Under \$1,000,000	4,162,085	Not available
12			
13			
14			
15			
16			
17			
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22			
23			
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35			
36	** Data provided on this form includes accounts 106 & 107.		
37			
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39			
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41			
42			
43	<b>TOTAL</b>	<b>23,938,550</b>	

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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U. S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

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

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 67,933,333		
(2)	Short-Term Interest			s 3.63
(3)	Long-Term Debt	D 354,166,667	48.40%	d 6.23
(4)	Preferred Stock	P 0	0.00%	p 0.00
(5)	Common Equity	C 377,557,808	51.60%	c 11.20
(6)	Total Capitalization	731,724,475	100%	
(7)	Average Construction Work in Progress Balance	W 30,874,591		

2. Gross Rate for Borrowed Funds 
$$s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) (1 - \frac{S}{W})$$
 3.63%

3. Rate for Other Funds 
$$\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$$

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 3.63%
- b. Rate for Other Funds - 0.00%

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**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 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable 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 work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similiar method of depreciation accounting.

**Section A. Balances and Changes During the Year**

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant In Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	620,397,123	620,397,123		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	41,445,592	41,445,592		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses-Clearing				
6	Other Clearing Accounts	2,849,139	2,849,139		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	44,294,731	44,294,731		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	14,735,270	14,735,270		
12	Cost of Removal	3,367,750	3,367,750		
13	Salvage (Credit)	(334,611)	(334,611)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	17,768,409	17,768,409		
15	Other Debit or Cr. Items (Describe) <sup>Note 1</sup>	0	0		
16	<sup>Note 2</sup>	3,311,585	3,311,585		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15 and 16)	650,235,030	650,235,030		
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
18	Production-Manufactured Gas				
19	Prod. and Gathering-Natural Gas	67,669,514	67,669,514		
20	Products Extraction-Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc. Plant				
24	Transmission				
25	Distribution	451,919,973	451,919,973		
26	General	130,645,543	130,645,543		
27	TOTAL (Enter Total of lines 18 thru 26)	650,235,030	650,235,030		

Note 1 Acquired

Note 2 Loss or Gain (7,085)  
 Co. in & out 452,451  
 Reclass. & Trans. 2,866,219  
 Adjustments 0

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**GAS STORED (ACCOUNT 117, 164.1, 164.2 and 164.3)**

- |   |   |
|---|---|
| <p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment</p> | <p>of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.73 psia at 60 F.</p> |
|---|---|

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year		42,869,128			42,869,128
2	Gas Delivered to Storage (contra Account)		90,108,917			90,108,917
3	Gas Withdrawn from Storage (contra Account)		71,143,542			71,143,542
4	Other Debits or Credits (Net)		0			0
5	Balance at End of Year		61,834,503			61,834,503
6	Dth		11,745,499			11,745,499
7	Amount Per Dth		5.265			5.265

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

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<b>INVESTMENTS (Account 123, 124, AND 136)</b>					
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(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,</p>			<p>Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped classes.</p> <p>(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>		
Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (c)	Purchases or Additions During Year (d)	
1	Other Investments - Account 124		0	0	
2					
3					
4					
5					
6					
7	Temporary Cash Inv. - Account 136		0	0	
8					
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 name of Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year	Principal Amount or No. of Shares at End of Year	Book Cost at End of Year (If book cost is different fr. cost to respondent, give cost to respondent in a footnote and explain difference.)	Revenues for Year	Gain of Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
0		0			1
					2
					3
					4
					5
					6
0		0			7
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2				
3				
4				
5				
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7				
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39				
40	TOTAL Cost of Account 123.1 \$ _____		TOTAL	NONE

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

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 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 adjustment includible in column (f).

8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
				4
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				10
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		NONE		40

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**PREPAYMENTS (Account 165)**

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

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	1,369,353
2	Prepaid Rents	
3	Prepaid Taxes (262-263)	0
4	Prepaid Interest	0
5	Gas Prepayments (226-227)	
6	Miscellaneous Prepayments: Software Licenses and Maintenance	1,346,077
7	<b>TOTAL</b>	<b>2,715,429</b>

**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

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

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

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the desc. of costs, the date of Commission authorization to use Account 182.2, and period of amort. (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10						
11						
12						
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29						
30	<b>TOTAL</b>					

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**OTHER REGULATORY ASSETS (Account 182.3)**

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Deferred production tax	2,450,939	2,589,028	234	2,225,959	2,814,009
2						
3						
4	SFAS 143	3,907,666	37,612	253	350,590	3,594,687
5						
6						
7	Other Regulatory asset - Pipeline integrity	7,329,537	4,935,902	Various	5,222,832	7,042,608
8						
9						
10	Demand Side Management Programs	5,580,227	31,408,107	Various	19,237,440	17,750,894
11						
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41						
42	<b>TOTAL</b>	<b>19,268,369</b>	<b>38,970,649</b>		<b>27,036,821</b>	<b>31,202,198</b>

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Misc. Deferred Debits					
2						
3	Suspense	390,437	77,570,504	Various	77,980,252	(19,312)
4						
5						
6						
7						
8						
9						
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11						
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40						
41	Misc. Work in Progress					
42	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)					
43	<b>TOTAL</b>	<b>390,437</b>	<b>77,570,504</b>		<b>77,980,252</b>	<b>(19,312)</b>

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	3,687,695		
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	3,687,695		
6	Other (Specify)			
6.01				
6.02				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	3,687,695		
8	Classification of TOTAL			
9	Federal Income Tax	3,528,704		
10	State Income Tax	158,991		
11	Local Income Tax			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)**

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	DEBITS		CREDITS			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)		
							1
							2
		282	680,123	254 / 230	231,664	4,136,154	3
							4
			680,123		231,664	4,136,154	5
							6
							6.01
							6.02
			680,123		231,664	4,136,154	7
							8
			626,429		231,664	3,923,469	9
			53,694			212,685	10
							11

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**CAPITAL STOCK (Accounts 201 and 204)**

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common - Account 201	50,000,000	2.50	
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**CAPITAL STOCK (Accounts 201 and 204) (Continued)**

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.  
 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.  
 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding w/o reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
9,189,626	22,974,065		None		None	1
						2
						3
						4
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Name of Respondent		This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,            PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> (Account 207000)					
1. Show for each of the above accounts the amount applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, an Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year. 4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.					
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)		
1	Premium on Capital Stock - Account 207000				
2	Common Stock				
3	Excess of consideration received over par value				
4	1955 - 198,990 shares sold at \$15.50 above par value (\$10.00)	198,990	3,084,345		
5					
6	1964 - 218,888 shares sold at \$26.00 above par value (\$10.00)	218,888	5,691,088		
7					
8	1968 - 42,544 shares sold at \$20.75 above par value (\$10.00)	42,544	882,788		
9					
10	1975 - 1,040,000 shares sold at \$26.875 above par value (\$5.00)	1,040,000	27,950,000		
11					
12	1978 - 700,000 shares sold at \$31.00 above par value (\$5.00)	700,000	21,700,000		
13					
14	1980 - 900,000 shares sold at \$39.25 above par value (\$5.00)	900,000	35,325,000		
15					
16	1983 - 1,100,000 shares sold at \$40.125 above par value (\$5.00)	1,100,000	44,137,500		
17	22,257 shares sold to officers under incentive stock option plan	22,257	490,392		
18	113,076 shares sold to Dividend Reinvestment Plan	113,076	3,039,484		
19	No shares, adj. to reflect subsidiary correction		(779,808)		
20					
21	1984 - 32,893 shares sold to officers under incentive stock option plan	32,893	511,103		
22	141,871 shares sold to Dividend Reinvestment Plan	141,871	3,317,170		
23	Fractional share withdrawal adjustment		(1,659)		
24					
25	1985 - 1,425,672 shares sold at \$15.0356 above par value (\$2.50)	1,425,672	21,435,820		
26	Fractional share withdrawal adjustment		(288)		
27					
28	1988 - Exchange of MFS Owned Questar Pipeline Stock for Questar owned MFS stock and subsequent retirement.	(5,936,191)	(166,782,935)		
29					
30					
31	1989 - 1,250,000 shares sold to Questar Corp. - Equity investment	1,250,000	21,875,000		
32					
33	1994 - Mtn. Fuel received \$20,000,000 in new common equity from Questar - Equity Infusion 7/94		20,000,000		
34					
35					
36	1999 - Questar Gas Received \$40,000,000 in new common equity from QRS 6/99		40,000,000		
37					
38	2001 - Questar Gas Received \$40,000,000 in new common equity from Questar Regulated Services 12/01		40,000,000		
39					
40					
41	2005 - Adj equity for QRS closeout		(6,620,025)		
42					
43	2006 - Unearned compensation amortization - Restricted Stock		630,508		
44	Unearned compensation amortization - Stock Options		73,604		
45					
46	2007 - Unearned compensation amortization - Restricted Stock		695,060		
47					
48	2008 - Unearned compensation amortization - Restricted Stock		1,180,729		
49	Questar Gas Received \$30,000,000 in new common equity from Questar Corp. 3/08		30,000,000		
50					
51	<b>TOTAL</b>	<b>1,250,000</b>	<b>147,834,876</b>		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**OTHER PAID-IN CAPITAL (Accounts 208-211)**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208)-State amount and briefly explain the origin and purpose of each donation.  
(b) Reduction in Par or Stated Value of Capital Stock (Account 209)-State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.  
(d) Miscellaneous Paid-In Capital (Account 211)-Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<u>GAIN ON CANCELLATION OF REACQUIRED CAPITAL STOCK - ACCOUNT 210</u>	
2	NONE	
3		
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15		
16	<u>MISCELLANEOUS PAID-IN CAPITAL - ACCOUNT 211</u>	
17	NONE	
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39		
40	<b>TOTAL</b>	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**DISCOUNT ON CAPITAL STOCK (Account 213)**

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

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
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20		
21	<b>TOTAL</b>	<b>NONE</b>

**CAPITAL STOCK EXPENSE (Account 214)**

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

2. If any change occurred during the year in the balanc      specify the account charged.

with respect to any class or series of stock, attach a state-

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
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16		
17	<b>TOTAL</b>	<b>NONE</b>

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

- |  |   |
|--|---|
| <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> | <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts relating to refunded securities clearly earmarked.</p> |
|--|---|

**NOTES**

In March 2008, Questar Gas sold \$50.0 million of 10-year notes with a 6.3% interest rate and \$100 million of 30-year notes with a 7.2% interest rate. Proceeds from the Questar Gas borrowings were used to repay maturing long-term debt and short-term intercompany debt. In 2008 Questar Gas repaid \$93.0 million of long-term debt with interest rates ranging from 6.85% to 7.58%.

At December 31, 2008, Questar Gas had \$370.0 million of long-term debt consisting of \$220.0 million of medium-term notes with interest rates ranging from 5.02% to 6.91% due 2011 to 2018; \$50.0 million of 6.30% notes due 2018; and \$100.0 million of 7.20% notes due 2038. Long-term debt maturities in the next five years are \$2.0 million in 2011, \$91.5 million in 2012 and \$42.0 million in 2013. All notes are unsecured obligations and rank equally with all other unsecured liabilities. Covenants for these debt obligations do not restrict dividend payments.

**COMMON STOCK**

No activity during the year of 2008 was recorded regarding the common stock.

Name of Respondent <b>QUESTAR GAS COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
<b>LONG-TERM DEBT (Accounts 221, 222, 223, and 224)</b>					
1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.			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 amounts held by respondent)  (d)	
1	<u>Bonds - Account 221</u>				
2					
3	7.46% Notes	1,2-93	1,2-08	0	
4					
5	6.88% Notes	8,9-97	8,9-12	31,500,000	
6					
7	6.89% Notes	9-97	9-11	2,000,000	
8					
9	6.88% Notes	9-97	9-13	2,000,000	
10					
11	6.88% Notes	10-97	10-17	14,500,000	
12					
13	5.79% Notes	10-01	10-12	60,000,000	
14					
15	5.79% Notes	01-03	01-13	40,000,000	
16					
17	5.31% Notes	03-03	03-18	70,000,000	
18					
19	5.19% Notes	12-05	12-10	0	
20					
21	6.30% Notes	03-08	04-18	50,000,000	
22					
23	7.20% Notes	03-08	04-38	100,000,000	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	<b>TOTAL</b>			<b>370,000,000</b>	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**LONG TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)**

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

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

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

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

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
7.46	250,279			0	1
					2
6.9	2,173,452			100.3	3
					4
6.89	137,796			100.3	5
					6
6.89	137,796			100.3	7
					8
6.85	993,252			100.3	9
					10
6.3	3,780,000			103.2	11
					12
5	2,000,004			103.2	13
					14
5.31	3,717,000			87.9	15
					16
5.19	524,027			0	17
					18
6.3	2,397,500			94.4	19
					20
7.2	5,480,000			94.7	21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
	21,591,106				38

\*Account 430 includes an additional 2,031,690 interest on Short-Term Debt to Associated Companies

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.  
2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.  
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	<u>Unamortized Debt Expense - Account 181</u>				
2					
3	8.34% Notes	51,000,000	683,668	7,8-92	7,8-22
4	8.3% Notes	16,000,000	120,000	12-92	12-22
5	7.46% Notes	53,000,000	416,337	1,2-93	1,2-08
6	8.1% Notes	38,000,000	392,274	1,2-93	1,2-23
7	8.1% Notes	17,000,000	127,500	6-94	6-24
8	6.9% Notes	31,500,000	485,429	8,9-97	8,9-12
9	6.89% Notes	2,000,000	12,500	9-97	9-11
10	6.89% Notes	2,000,000	14,000	9-97	9-13
11	6.85% Notes	14,500,000	108,750	10-97	10-17
12	6.3% Notes	60,000,000	623,861	10-02	10-12
13	5.0% Notes	40,000,000	456,575	01-03	01-13
14	5.31% Notes	70,000,000	739,077	03-03	01-18
15	5.19% Notes	50,000,000	62,190	12/15-05	12/15-10
16	6.30% Notes	50,000,000	536,213	03-08	04-18
17	7.20% Notes	100,000,000	1,129,213	03-08	04-38
18	TOTAL Account 181				
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44					

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)

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

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
				2
332,353				3
60,333		22,788	309,565	4
2,310		4,000	56,333	5
197,224		2,310	0	6
69,798		13,076	184,148	7
148,557		4,248	65,550	8
3,393		32,364	116,193	9
5,016		888	2,505	10
53,133		876	4,140	11
270,614		5,436	47,697	12
233,451		56,715	213,900	13
505,849		45,925	187,526	14
38,923		49,573	456,277	15
0		14,544	24,378	16
0	536,213	40,216	495,997	17
1,920,954	1,129,213	28,230	1,100,983	18
	1,665,427	321,189	3,265,192	19
				20
				21
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

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

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

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance

with General Instruction 17 of the Uniform Systems of Accounts.

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	8.34% Notes					
2	Due 2022		-0-	(56,544)	824,600	768,056
3	7.46% Notes					
4	Due 2008		-0-	(18,080)	18,080	0
5	8.34% Notes					
6	Due 2023		-0-	(220,248)	3,322,075	3,101,827
7	8.39% Notes					
8	Due 2022		-0-	(88,401)	1,294,097	1,205,696
9	8.11% Notes					
10	Due 2023		-0-	(130,892)	1,981,925	1,851,033
11	8.12% Notes					
12	Due 2024			(34,544)	568,338	533,794
13						
14	Total Account 189		-0-	(548,709)	8,009,115	7,460,406
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30						
31						

Name of Respondent QUESTAR GAS COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.		2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.		
Line No.	DETAILS (a)	Amount (b)		
1	Net Income for the Year (Page 116)	40,246,038		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in Aid of Construction	17,502,236		
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return:			
10	Federal Income Tax 20,053,467	24,718,898		
11	Bond Amortization 548,709 Vacation Accrual 215,581 Billing Correction 857,357	1,621,647		
12	Business Meals & Lobbying 150,735 Clearing Acct Adj 128,151 Bad Debt Exp 2,412,432	2,691,318		
13	Capitalized Interest 249,341 Pension Costs 2,113,244 R&D Accrual 409,444	2,772,029		
14	Income Recorded on Books Not Included in Return:			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Legal Accrual (250,000) Incentive Plan (1,640,589) Stock Based Comp (343,868)	(2,234,457)		
21	Depreciation	(85,528,309)		
22	Dismantling Costs	(216,726)		
23	Developed Software	(1,660,804)		
24	Demand Side Mgt.	(12,700,278)		
25	Management Comp. - Deferred	(53,176)		
26	Uniform Cap. (176,899) EIRP (274,405) Pipeline Integrity Testing (2,888,071)	(3,339,375)		
27	Federal Tax Net Income	(16,180,959)		
28	Show Computation of Tax:			
29				
30		Taxable Income	(16,180,959)	
31		Tax Rate	35.00%	
32			(5,663,336)	
33		Deferred Tax	30,513,923	
34		Tax Credits	0	
35		Adj. of Prior Year	(131,689)	
36		Fed. Income Tax Expense	24,718,898	

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
<b>DISTRIBUTION OF TAXES CHARGED</b>			
Kind of Tax	Gas 408100 409101, 409111	Other Income & Deductions (409201 Fed. & 409211 St.)	Clearing & Other Misc. Accounts
<b>FEDERAL TAXES</b>			
Income Tax	(7,404,444)	2,080,355	
FICA Tax	2,233,750		3,698,256
Fed Highway & Telecom Taxes			4,400
Fuel Tax			(225,549)
Unemployment Tax	47,291		24,463
<b>TOTAL</b>	<b>(5,123,403)</b>	<b>2,080,355</b>	<b>3,501,570</b>
<b>UTAH TAXES</b>			
Franchise Tax	(951,828)	240,707	
Property Tax	6,097,009		359,321
Sales and Use Tax			389,952
Diesel Fuel Tax			0
Municipal Energy Tax			17,705
Unemployment Tax	39,790		22,211
Business License Fee	32		
Telecom / Universal Serv. Fund Tx			
Public Utilities Reg. Fee	2,364,719		
<b>TOTAL</b>	<b>7,549,722</b>	<b>240,707</b>	<b>789,189</b>
<b>WYOMING TAXES</b>			
Property Taxes	194,297		27,509
Public Utilities Reg. Fee	172,954		
Sales and Use Tax			3,186
Utility Rev. Fran. Tax	664,329		
Business License Fee	25		
Unemployment Tax	2,250		1,267
<b>TOTAL</b>	<b>1,033,855</b>	<b>0</b>	<b>31,962</b>
<b>OTHER STATE TAXES</b>			
Colorado Income Tax	14,331		
Colorado Income Tax W/H			
Colorado Property Tax	4,952		
Montana Income Tax	354		
Miscellaneous Fees	0		
Idaho Income Tax	1,403		
Idaho Property Tax	23,498		
Idaho Public Utilities Reg. Fee	3,794		
New Mexico Income Tax	157		
<b>TOTAL</b>	<b>48,489</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACCRUED &amp; PREPD. TAXES</b>	<b>3,508,663</b>	<b>2,321,062</b>	<b>4,322,721</b>
<b>PREPAID TAXES (Acct. 165)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent	This Report Is:		Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>				
Kind of Tax	Taxes Accrued Beginning	Taxes Charged During Year	Paid During Year	Taxes Accrued Ending
<b>FEDERAL TAXES</b>				
Income Tax	(4,018,005)	(5,324,089)	2,213,774	(7,128,320)
FICA Tax	0	5,932,006	(5,932,006)	0
Fed Highway & Telecom Taxes	(7,501)	4,400	3,101	0
Fuel Tax	(1,556)	(225,549)	(66,536)	(293,641)
Unemployment Tax	1,113	71,754	(71,551)	1,316
<b>TOTAL</b>	<b>(4,025,949)</b>	<b>458,522</b>	<b>(3,853,218)</b>	<b>(7,420,645)</b>
<b>UTAH TAXES</b>				
Franchise Tax	(452,579)	(711,121)	182,000	(981,700)
Property Tax	0	6,456,330	(6,464,895)	(8,565)
Sales and Use Tax	49,067	389,952	(331,943)	107,076
Diesel Fuel Tax	78		198	276
Municipal Energy Tax	146,236	17,705		163,941
Unemployment Tax	3,088	62,001	(63,332)	1,757
Bus. License Fee	0	32	(32)	0
Telecom / Universal Serv. Fund Tx	58			58
Public Utilities Reg. Fee	0	2,364,719	(2,364,719)	0
<b>TOTAL</b>	<b>(254,052)</b>	<b>8,579,618</b>	<b>(9,042,723)</b>	<b>(717,157)</b>
<b>WYOMING TAXES</b>				
Property Taxes	103,637	221,806	(214,540)	110,903
Public Utilities Reg. Fee	0	172,954	(172,954)	0
Sales and Use Tax	645	3,186	(2,901)	930
Utility Rev. Fran. Tax	(393,943)	664,329	(450,524)	(180,138)
Business License Fee	0	25	(25)	0
Unemployment Tax	521	3,517	(3,972)	66
<b>TOTAL</b>	<b>(289,140)</b>	<b>1,065,817</b>	<b>(844,916)</b>	<b>(68,239)</b>
<b>OTHER STATE TAXES</b>				
Colorado Income Tax	(15,633)	14,331	(4,000)	(5,302)
Colorado Income Tax W/H	0			0
Colorado Property Tax	0	4,952	(4,952)	0
Montana Income Tax	0	354	(354)	0
Colorado License Fee	0			0
Idaho Income Tax	(22,378)	1,403	2,681	(18,294)
Idaho Property Tax	0	23,498	(23,498)	0
Idaho Public Utilities Reg. Fee	0	3,794	(3,794)	0
New Mexico Income Tax	0	157	(157)	0
<b>TOTAL</b>	<b>(38,011)</b>	<b>48,489</b>	<b>(34,074)</b>	<b>(23,596)</b>
<b>TOTAL ACCRUED &amp; PREPD. TAXES</b>	<b>(4,607,152)</b>	<b>10,152,446</b>	<b>(13,774,931)</b>	<b>(8,229,637)</b>
<b>PREPAID TAXES (Acct. 165)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
<p>1. Describe and report the amount of other current and accrued liabilities at the end of year.</p> <p>2. Minor items (less than \$250,000) may be grouped under appropriate title.</p>				
Line No.	Item (a)	Balance at End of Year (b)		
1	Employee Incentive Plan	6,669,520		
2	Director's Deferred Compensation Plan	0		
3	Over and Short Cash	0		
4	REACH Program	1,529		
5	Management Deferred Compensation	469,444		
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43	TOTAL	7,140,494		

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**OTHER DEFERRED CREDITS (Account 253)**

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			CONTRA Account (c)	Amount (d)		
1	Unclaimed Customer Credits	43,934	Various	43,934	0	0
2	Retirement Plans	10,788,894	Various	12,017,779	12,758,080	11,529,195
3	Other Deferred Credits - Retainag	1,481,800	Various	2,687,307	2,487,679	1,282,172
4	Affiliate Contract Payable	3,907,666	Various	350,590	37,612	3,594,687
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45	<b>TOTAL</b>	<b>16,222,294</b>		<b>15,099,611</b>	<b>15,283,370</b>	<b>16,406,054</b>

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
 2. For Other (Specify), include deferrals relating

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	122,078,887	2,401,655	28,453,067
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	122,078,887	2,401,655	28,453,067
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	122,078,887	2,401,655	28,453,067
10	Classification of TOTAL			
11	Federal Income Tax	111,887,258		28,453,067
12	State Income Tax	10,191,629	2,401,655	
13	Local Income Tax			

**NOTES**

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)**

to other income and deductions.  
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
(433,757)				190.0	680,123	153,179,975	3
							4
(433,757)					680,123	153,179,975	5
							6
							7
							8
(433,757)	0		0		680,123	153,179,975	9
							10
(433,757)					626,429	140,532,997	11
					53,694	12,646,978	12
							13

**NOTES (Continued)**

2008 Acct. 190 entries transferred current deferred tax changes to current asset accounts.

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.      2. For Other, include deferrals relating to other income and deductions.

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

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

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

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

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

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**OTHER REGULATORY LIABILITIES (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	SFAS 109 Tax Deferral	1,592,104	190	231,664	0	1,360,441
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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16						
17						
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36						
40						
42	<b>TOTAL</b>	1,592,104		231,664	0	1,360,441

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS OPERATING REVENUES (ACCOUNT 400)**

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	638,801,278	602,494,120
3	481 Commercial & Industrial Sales		
4	Small (or Commercial) (See Instruction 6)	281,602,742	269,211,331
5	Large (or Industrial) (See Instruction 6)	18,293,199	14,786,900
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	938,697,219	886,492,351
9	483 Sales for Resale	9,208,612	9,337,315
10	TOTAL Natural Gas Service Revenues	947,905,831	895,829,666
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	947,905,831	895,829,666
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	2,941,910	2,882,053
16	488 Misc. Service Revenues	2,396,890	2,664,710
17	489 Rev. from Trans. of Gas of Others	10,173,776	10,344,359
18	490 Sales of Prod. Ext. from Nat. Gas	6,626,233	3,669,232
19	491 Rev. from Nat. Gas Proc. by Others	0	0
20	492 Incidental Gasoline and Oil Sales	2,174,664	1,154,864
21	493 Rent from Gas Property	0	0
22	494 Interdepartmental Rents	0	0
23	495 Other Gas Revenues	28,040,116	15,983,423
24	TOTAL Other Operating Revenues	52,353,590	36,698,641
25	TOTAL Gas Operating Revenues	1,000,259,421	932,528,307
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	1,000,259,421	
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	938,697,219	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale	9,208,612	
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	947,905,831	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification

in a footnote.)

7. See page 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

DTH OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTOMERS PER MONTH		
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
				1
72,698,221	69,080,187	818,616	801,681	2
				3
38,746,471	35,651,788	62,741	60,849	4
2,543,721	3,001,723	72	81	5
				6
				7
113,988,413	107,733,698	881,429	862,611	8
1,216,164	2,233,374			9
115,204,577	109,967,072	881,429	862,611	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
113,988,413				29
				30
1,216,164				31
				32
				33
115,204,577				33

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Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS OPERATING REVENUES (ACCOUNT 400) IDAHO**

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	1,109,073	985,383
3	481 Commercial & Industrial Sales		
4	Small (or Commercial) (See Instruction 6)	560,701	517,272
5	Large (or Industrial) (See Instruction 6)	15,072	0
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	1,684,846	1,502,656
9	483 Sales for Resale		
10	TOTAL Natural Gas Service Revenues	1,684,846	1,502,656
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	1,684,846	1,502,656
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	5,674	6,325
16	488 Misc. Service Revenues	4,389	4,450
17	489 Rev. from Trans. of Gas of Others	0	0
18	490 Sales of Prod. Ext. from Nat. Gas	0	0
19	491 Rev. from Nat. Gas Proc. by Others	0	0
20	492 Incidental Gasoline and Oil Sales	0	0
21	493 Rent from Gas Property	0	0
22	494 Interdepartmental Rents	0	0
23	495 Other Gas Revenues		
24	TOTAL Other Operating Revenues	10,063	10,775
25	TOTAL Gas Operating Revenues	1,694,909	1,513,431
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	1,694,909	
28	Dist. Type Sales by States (Incl. Main Line Sales to Residential and Commercial Customers)	1,684,846	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	1,684,846	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS OPERATING REVENUES (ACCOUNT 400) (Continued) IDAHO**

figures, explain any inconsistencies in a footnote.

in a footnote.)

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification

7. See page 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

DTH OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTOMERS PER MONTH		
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
				1
125,258	114,519	1,664	1,620	2
				3
67,095	59,275	223	219	4
8,577	5,485	1	1	5
				6
				7
200,930	179,279	1,888	1,840	8
0	0			9
200,930	179,279	1,888	1,840	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
200,930				29
				30
0				31
				32
200,930				33

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**DISTRIBUTION TYPE SALES BY STATES**

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

Line No.	Name of State  (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h))  (b)	Decatherms (Total of (e), (g) and (i))  (c)	Operating Revenues  (d)
1	Utah			
2	Firm			
3	F1			
4	F1E			
5	F3			
6	F4			
7	NGV			
8				
9	Total Firm			
10				
11	Interruptible			
12	T1			
13	I1			
14	I2			
15	I3			
16	E1			
17	I4			
18	IS			
19	IS4			
20	Total Interruptible			
21				
22				
23	Total Industrial			
24				
25				
26	Residential			
27	GS1 & GSS			610,068,944
28				
29				
30	Total Residential			610,068,944
31				
32				
33	Total Utah	894,896,560	109,655,176	610,068,944
34				
35				
36				
37				
38				
39				
40				

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

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

Residential (Continued)	Commercial		Industrial		Line No.	
	Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)		Decatherms (i)
		44,282,626	6,698,289	3,586,166	544,556	1
				0	0	2
		0	0	133,047	0	3
				2,379,442	365,438	4
				2,997,019	394,154	5
						6
		44,282,626	6,698,289	9,095,674	1,304,148	7
						8
				0	0	9
				0	0	10
		0	0	0	0	11
		0	0	0	0	12
		10,585,350	1,449,731	1,037,324	140,100	13
		1,741,077	224,896	0	0	14
				1,361,838	194,679	15
		12,326,427	1,674,627	2,399,162	334,779	16
						17
		56,609,053	8,372,916	11,494,836	1,638,927	18
						19
	70,349,329	216,723,728	29,294,005			20
						21
	70,349,329	216,723,728	29,294,005	0	0	22
						23
	70,349,329	273,332,781	37,666,921	11,494,836	1,638,927	24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
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**DISTRIBUTION TYPE SALES BY STATES**

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

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Wyoming			
2	Firm			
3	F1			
4	NGV			
5				
6				
7				
8	Total Firm			
9				
10	Interruptible			
11	IC			
12	I2			
13	I4			
14				
15				
16				
17				
18	Total Interruptible			
19				
20				
21	TI			
22	Total Industrial			
23				
24				
25	Residential			
26	GS1			19,011,668
27	GSW			967,868
28				
29	Total Residential			19,979,536
30				
31				
32	Total Wyoming	34,472,088	4,132,307	19,979,536
33				
34				
35				
36				
37				
38				
39				
40				

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e.,			whether natural and oil refinery gases, natural and coke oven gas, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)	Commercial		Industrial		Line No.
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	Decatherms (i)	
	2,037,494	283,672	0 47,844	0 7,873	1 2 3 4
	2,037,494	283,672	47,844	7,873	5 6 7 8
	981,953	139,368	0 0	0 0	9 10 11 12
	981,953	139,368	191,143	26,718	13 14 15 16 17
	3,019,447	423,040	0 238,987	0 34,591	18 19 20 21 22
2,108,175 115,459	10,472,729 761,389	1,360,453 90,589			23 24 25 26
2,223,634	11,234,118	1,451,042			27 28 29
2,223,634	14,253,565	1,874,082	238,987	34,591	30 31 32
					33 34 35 36 37 38 39 49

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**DISTRIBUTION TYPE SALES BY STATES**

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

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Decatherms (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Idaho			
2				
3				
4				
5				
6	Industrial			
7	F1			
8				
9				
10	Interruptible			
11	IS			
12	I4			
13				
14	Total Interruptible			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Idaho			
26	Residential			
27	GS1			1,096,188
28				
29	Total Residential			1,096,188
30				
31				
32	Total Idaho	1,671,961	200,930	1,096,188
33				
34				
35	CET Adjustment - Utah & Idaho	1,036,917		
36	DSM Amortization - Utah & Idaho	6,619,693		
37	Total	938,697,219	113,988,413	631,144,668
38				
39				
40				

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**DISTRIBUTION TYPE SALES BY STATES (Continued)**

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

Residential (Continued)	Commercial		Industrial		Line No.
Decatherms (e)	Operating Revenues (f)	Decatherms (g)	Operating Revenues (h)	Decatherms (i)	
					1
					2
					3
					4
					5
					6
			39,053	5,786	7
					8
					9
					10
			0	0	11
			15,072	2,791	12
					13
			54,125	8,577	14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
125,258	521,648	67,095			26
125,258	521,648	67,095			27
					28
125,258	521,648	67,095	54,125	8,577	29
					30
					31
					32
					33
					34
					35
72,698,221	288,107,993	39,608,097	11,787,948	1,682,095	36
					37
					38
					39
					49

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**RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS**

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	814,288	61,706
2	For Space Heating Only, Estimated Average Decatherms Per Customer for the Year	89.07	498.85
3	Number of Space Heating Customers Added During the Year	15,502	2,318
4	Number of Unfilled Applications for Space Heating at End of Year	None	None

**INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS**

1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year.

2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods,

by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.

3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.

4. Report pressure base of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	150
3	Dth of Gas Sales for the Year (Includes Transporation)	22,006,065
4	Off Peak Customers	
5	Average Number of Customers for the Year	0
6	Dth of Gas Sales for the Year	0
7	Firm Customers	
8	Average Number of Customers for the Year	779
9	Dth of Gas Sales for the Year	50,298,599
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	929
12	Dth of Gas Sales for the Year (Includes Transporation)	72,304,665

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SALES AND TRANSPORTATION TO CUSTOMERS BY RATE SCHEDULE  
ALL STATES

	Average No. of Customers	Decatherms	Average Rate	Value
<u>Residential &amp; Commercial Space Heating Customers</u>				
Residential (GS1, GSS, GSW)	818,616	72,698,221	8.682	631,144,668
Commercial (GS1, GSS, GSW)	62,008	30,812,141	7.415	228,479,493
<b>Total Residential &amp; Commercial Space Heating</b>	<b>880,624</b>	<b>103,510,362</b>	<b>8.305</b>	<b>859,624,161</b>
NGV	1	402,027	7.574	3,044,863 (2)
<b>Total NGV</b>	<b>1</b>	<b>402,027</b>	<b>7.574</b>	<b>3,044,863</b>
<u>Industrial Firm, Interruptible, &amp; Transportation</u>				
Schedule F1	699	7,532,303	6.631	49,945,339
Schedule F3	34	0	0.000	133,047 (1)
Schedule F4	1	365,438	6.511	2,379,442
Schedule I4	65	1,758,708	7.284	12,810,842
Schedule IS4	6	419,575	7.395	3,102,915
Schedule IC	3	417,137	0.131	54,535
Schedule IT	76	19,410,645	0.154	2,993,602
Schedule FT	11	31,950,428	0.145	4,631,987
Schedule FT2	33	10,429,104	0.209	2,177,187
Schedule MT	1	21,326	0.639	13,619
<b>Total Industrial Firm, Interruptible, &amp; Transportation</b>	<b>929</b>	<b>72,304,665</b>	<b>1.082</b>	<b>78,242,515</b>
<b>Total Residential, Commercial, NGV, &amp; Industrial</b>	<b>881,554</b>	<b>176,217,054</b>	<b>5.340</b>	<b>940,911,539</b>

(1) Includes a significant amount of minimum bill revenue.

(2) Due to system constraints Average No. of Customers for NGV's reports as 1.

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SALES AND TRANSPORTATION TO CUSTOMERS BY RATE SCHEDULE  
STATE OF IDAHO

	Average No. of Customers	Decatherms	Average Rate	Value
<u>Residential &amp; Commercial Space Heating Customers</u>				
Residential (GS1, GSS, GSW)	1,664	125,258	8.751	1,096,188
Commercial (GS1, GSS, GSW)	222	67,095	7.775	521,648
<b>Total Residential &amp; Commercial Space Heating</b>	<b>1,886</b>	<b>192,353</b>	<b>8.411</b>	<b>1,617,836</b>
NGV	0	0	0.000	0
<b>Total NGV</b>	<b>0</b>	<b>0</b>	<b>0.000</b>	<b>0</b>
<u>Industrial Firm, Interruptible, &amp; Transportation</u>				
Schedule F1	1	5,786	6.749	39,053
Schedule F3	0	0	0.000	0
Schedule F4	0	0	0.000	0
Schedule I4	1	2,791	5.400	15,072
Schedule IS4	0	0	0.000	0
Schedule IC	0	0	0.000	0
Schedule IT	0	0	0.000	0
Schedule FT	0	0	0.000	0
Schedule FT2	0	0	0.000	0
Schedule MT	0	0	0.000	0
<b>Total Industrial Firm, Interruptible, &amp; Transportation</b>	<b>2</b>	<b>8,577</b>	<b>6.310</b>	<b>54,125</b>
<b>Total Residential, Commercial, &amp; Industrial</b>	<b>1,888</b>	<b>200,930</b>	<b>8.321</b>	<b>1,671,961</b>

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**REVENUES FROM STORING GAS OF OTHERS (Account 489.4)**

- Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
- Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 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 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					
2					
3					
4	Page Not Applicable				
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25					

Name of Respondent

QUESTAR GAS COMPANY

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 2008

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)
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2						
3						
4	Page Not Applicable					
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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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Other Gas Revenues (Account 495)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash out penalties.

Line No.	Description of Transaction (a)	Revenues (in dollars) (b)
1	Miscellaneous revenues	102,251
2	Overriding royalties	21,872,794
3	Oil revenue received from Wexpro	6,081,929
4	Gasoline revenues	(16,859)
5		
6		
7		
8		
9		
10		
11		
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14		
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16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	28,040,116

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SALES FOR RESALE NATURAL GAS (Account 483)**

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

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

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

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

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

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

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

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk)  (a)	Point of Delivery (City, town or state)  (b)	FERC Tariff Rate Schedule Designation  (c)	Dth of Gas Sold (Approx. Btu per Cu. Ft.)  (d)	Revenue for Year (See Instr. 5)  (e)
1	Colorado:				
2	Nevada Coneneration Associates #1	Horseshoe Canyon			
3		BTU			
4	Q.E.T.	West Hiawatha			
5		BTU			
6	Locin Oil	Dragon Trail			
7		BTU			
8	Encana	Dragon Trail			
9		BTU			
10		West Douglas Creek			
11		BTU			
12		Big Horse Draw			
13		BTU			
14		Lower Horse Draw			
15		BTU			
16	Argali Exploration	Big Horse Draw			
17		BTU			
18	Windsor Energy Group	Big Horse Draw			
19		BTU			
20	Twin Arrow, Inc.	Big Horse Draw			
21		BTU			
22	<b>Total Colorado</b>			328,285	2,322,501
23	Montana:				
24	Croft Petroleum	Kevin Sunburst			
25		BTU			
26					
27	<b>Total Montana</b>			2,169	12,226
28	Utah:				
29	Balcron	Natural Buttes			
30		BTU			
31	Newfield Production Co.	Castle Peak			
32		BTU			
33	Questar Energy Trading *	Bug			
34		BTU			
35		Patterson			
36		BTU			
37	<b>Total Utah</b>			341	1,112
38	New Mexico:				
39	Dugan Production	Fruitland			
40		BTU			
41	Yates Petroleum	North Carlsbad			
42		BTU			
43	<b>Total New Mexico</b>			10,444	64,386

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SALES FOR RESALE NATURAL GAS (Account 483)**

bills for more than one point of delivery are not rendered under a FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for each such customer if billing is on a conjunctive basis.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d).

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intra-state pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date

11. Enter Mcf at 14.73 psia at 60 degrees F.

Average Revenue per Dth (in cents) (f)	Sum of Monthly Billing Demands Dth (g)	Peak Day Delivery to Customers			Line No.
		Date (h)	Dth		
			Noncoincidental (i)	Coincidental (i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
707.5					21
					22
					23
563.7					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
326.3					36
					37
					38
					39
					40
					41
					42
616.5					43

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SALES FOR RESALE NATURAL GAS (Account 483) (Continued)**

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

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

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

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

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

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

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

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, town or state) (b)	FERC Tariff Rate Schedule Designation (c)	Dth of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	Wyoming:				
2	Anadarko	Bruff			
3		BTU			
4	Questar E & P (Denver)	Shute Creek			
5		BTU			
6		Bruff			
7		BTU			
8	Chevron Texaco	Shute Creek			
9		BTU			
10	Merit Energy	PPMU			
11		BTU			
12	Questar E & P (Denver)	Spearhead			
13		BTU			
14	Questar Energy Trading *	Leucite Hills			
15		BTU			
16		Bruff			
17		BTU			
18		PPMU			
19		BTU			
20		Creston			
21		BTU			
22		Five Mile Gluch			
23		BTU			
24		Tiemey			
25		BTU			
26		Wamsutter			
27		BTU			
28		Church Buttes			
29		BTU			
30		Dry Piney			
31		BTU			
32		Granger			
33		BTU			
34		Johnson Ridge			
35		BTU			
36		Shute Creek			
37		BTU			
38	Amoco	Tiemey			
39		BTU			
40	EOG Resources Inc.	Shute Creek			
41		BTU			
42	Citation Oil & Gas Corp.	Spearhead			
43		BTU			
44	Western Gas Resources	Spearhead			
45		BTU			
46	Total Wyoming			874,924	6,808,386
47					
48	Total			1,216,163	9,208,612
49	** The Company does not publicly disclose individual customer account data. This data is available to regulatory personnel under appropriate protective orders.				
50					
51					

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SALES FOR RESALE NATURAL GAS (Account 483)**

bills for more than one point of delivery are not rendered under a FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d).

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date

thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

11. Enter Mcf at 14.73 psia at 60 degrees F.

Average Revenue per Dth (in cents) (f)	Sum of Monthly Billing Demands Dth (g)	Date (h)	Peak Day Delivery to Customers		Line No.
			Dth		
			Noncoincidental (i)	Coincidental (j)	
					1
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					41
					42
					43
					44
					45
778.2					46
					47
757.2					48
					49
					50
					51

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)**

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.  
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an

asterisk, however, if gas transported or compressed is other than natural gas.  
3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)
1	<u>Tesoro Refining &amp; Mkt Co</u>	
2	Respondent received exchange gas from Questar	
3	Pipeline and delivered exchange gas to Tesoro	
4	Refining & Mkt Co at the following points:	
5	<u>Received</u>	<u>Delivered</u>
6	Salt Lake County, Utah	Salt Lake County, Utah
7		
8	<u>Nucor Steel</u>	
9	Respondent received exchange gas from Questar	
10	Pipeline and delivered exchange gas to Nucor	
11	Steel at the following points:	
12	<u>Received</u>	<u>Delivered</u>
13	Cache County, Utah	Box Elder County, Utah
14		
15	<u>University of Utah</u>	
16	Respondent received exchange gas from Questar	
17	Pipeline and delivered exchange gas to University of	
18	Utah at the following points:	
19	<u>Received</u>	<u>Delivered</u>
20	Salt Lake County, Utah	Salt Lake County, Utah
21		
22	<u>Kennecott UCD</u>	
23	Respondent received exchange gas from Questar	
24	Pipeline and delivered exchange gas to Kennecott	
25	UCD at the following points:	
26	<u>Received</u>	<u>Delivered</u>
27	Salt Lake County, Utah	Salt Lake County, Utah
28		
29	<u>Holly Refining &amp; Marketing</u>	
30	Respondent received exchange gas from Questar	
31	Pipeline and delivered exchange gas to Holly Refining	
32	& Marketing at the following points:	
33	<u>Received</u>	<u>Delivered</u>
34	Davis County, Utah	Davis County, Utah
35		
36	<u>US Magnesium LLC</u>	
37	Respondent received exchange gas from Questar	
38	Pipeline and delivered exchange gas to US	
39	Magnesium LLC at the following points:	
40	<u>Received</u>	<u>Delivered</u>
41	Salt Lake County, Utah	Salt Lake County, Utah
42		
43		
44		
45	<b>TOTAL</b>	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489) (Continued)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.

5. Enter Mcf at 14.73 psia at 60 degrees F.

6. Minor items (less than 1,000,000 mcf) may be grouped.

"NOTE: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Dth of Gas Received (c)	Dth of Gas Delivered (d)	Revenue (e)	Average Revenue per Dth of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
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					45

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)**

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas.

3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)
1	<u>Pacificorp</u>	
2	Respondent received exchange gas from Questar	
3	Pipeline and delivered exchange gas to Pacificorp	
4	at the following points:	
5	<u>Received</u>	
6	Salt Lake County, Utah	
7		
8	<u>Hill Air Force</u>	
9	Respondent received exchange gas from Questar	
10	Pipeline and delivered exchange gas to Hill Air	
11	Force at the following points:	
12	<u>Received</u>	
13	Weber County, Utah	
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Utah minor items less than 1,000,000 Dth	
31		
32	Wyoming minor items less than 1,000,000 Dth	
33		
34		
35		
36	** The Company does not publicly disclose individual customer account data. This data is available to	
37	regulatory personnel under appropriate protective orders.	
38		
39		
40		
41		
42		
43		
44		
45	<b>TOTAL</b>	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489) (Continued)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.  
 5. Enter Mcf at 14.73 psia at 60 degrees F.  
 6. Minor items (less than 1,000,000 mcf) may be grouped.

lutions, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

"NOTE: For transportation provided under Part 284 of Title 18 of the Code of Federal Regu-

Dth of Gas Received (c)	Dth of Gas Delivered (d)	Revenue (e)	Average Revenue per Dth of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
					1
					2
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62,583,186	62,228,641	9,870,930	0.16		45

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. PRODUCTION EXPENSES</b>		
2	<b>A. Manufactured Gas Production</b>		
3	Manufactured Gas Production (Submit Supplemental Statement)		
4	<b>B. Natural Gas Production</b>		
5	<b>B1. Natural Gas Production and Gathering</b>		
6	<b>Operation</b>		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Wells Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties	59,098,794	29,047,155
16	759 Other Expenses	21,887,047	16,102,605
17	760 Rents		
18	<b>TOTAL Operation (Enter Total of lines 7 thru 17)</b>	<b>80,985,840</b>	<b>45,149,760</b>
19	<b>Maintenance</b>		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	<b>TOTAL Maintenance (Enter Total of lines 20 thru 28)</b>	<b>0</b>	<b>0</b>
30	<b>TOTAL Natural Gas Production &amp; Gathering (Total of lines 18 &amp; 29)</b>	<b>80,985,840</b>	<b>45,149,760</b>
31	<b>B2. Products Extraction</b>		
32	<b>Operation</b>		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility - Credit		
46	783 Rents		
47	<b>TOTAL Operation (Enter Total of lines 33 thru 46)</b>	<b>0</b>	<b>0</b>

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration & Development (Enter Total of lines 61 thru 64)	0	0	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases	874,909	159,890	
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases	0	0	
70	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
71	803 Natural Gas Transmission Line Purchases	368,089,615	349,133,265	
72	804 Natural Gas City Gate Purchases	27,395,805	25,638,677	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments	(13,578,020)	12,421,855	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	382,782,309	387,353,687	
78	806 Exchange Gas	0	0	
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	
86	808.1 Gas Withdrawn from Storage - Debit	71,143,542	72,827,233	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(90,108,917)	(65,548,210)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	(331,302)	(228,467)	
92	811 Gas Used for Products Extraction - Credit			
93	812 Gas Used for Other Utility Operations - Credit	(1,483,362)	(1,737,814)	
94	TOTAL Gas Used in Utility Operations - Credit (Lines 91 thru 93)	(1,814,664)	(1,966,281)	
95	813 Other Gas Supply Expenses	230,348,831	186,425,658	
96	TOTAL Other Gas Supply Exp (Lines 77, 78, 85, 86 thru 89, 94, 95)	592,351,101	579,092,087	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65 and 96)	673,336,941	624,241,847	

Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0		0
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0		0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0		0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0		0
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0		0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0		0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulation Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(Less) 845.5 Wharfage Receipts - Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0
176	TOTAL Liquefied Nat Gas Terminaling & Process Exp (Lines 165 & 175)	0	0
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146 and 176)	0	0
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering		
181	851 System Control and Load Dispatching		
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses		
184	854 Gas for Compressor Station Fuel		
185	855 Other Fuel and Power for Compressor Stations		
186	856 Mains Expenses		
187	857 Measuring and Regulating Station Expenses		
188	858 Transmission and Compression of Gas by Others	61,723,405	60,988,962
189	859 Other Expenses		
190	860 Rents		
191	TOTAL Operation (Enter Total of lines 180 thru 190)	61,723,405	60,988,962

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>3. TRANSMISSION EXPENSES (Continued)</b>			
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Reg. Station Equipment		
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	61,723,405	60,988,962
<b>4. DISTRIBUTION EXPENSES</b>			
203	Operation		
204	870 Operation Supervision and Engineering	13,377,117	16,824,325
205	871 Distribution Load Dispatching	1,987,594	2,244,644
206	872 Compressor Station Labor and Expenses	1,826	6,918
207	873 Compressor Station Fuel and Power	331,302	228,528
208	874 Mains and Services Expenses	6,356,597	7,363,244
209	875 Measuring and Regulating Station Expenses - General	2,631,667	2,179,705
210	876 Measuring and Regulating Station Expenses - Industrial		
211	877 Measuring & Regulating Station Exp - City Gate Check Station		
212	878 Meter and House Regulator Expenses	450,851	467,455
213	879 Customer Installations Expenses	334,126	252,269
214	880 Other Expenses	7,309,648	7,395,034
215	881 Rents	81,158	82,386
216	TOTAL Operation (Enter Total of lines 204 thru 215)	32,861,887	37,044,508
217	Maintenance		
218	885 Maintenance Supervision and Engineering	501,575	478,307
219	886 Maintenance of Structures and Improvements	34,685	57,862
220	887 Maintenance of Mains	6,959,248	3,813,318
221	888 Maintenance of Compressor Station Equipment	1,111,245	868,245
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	284,134	280,535
223	890 Maintenance of Meas. and Reg. Sta. Equip. - Industrial		
224	891 Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		
225	892 Maintenance of Services	7,387,027	3,881,287
226	893 Maintenance of Meters and House Regulators	474,181	432,705
227	894 Maintenance of Other Equipment	0	0
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	16,752,095	9,812,259
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	49,613,982	46,856,767
<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	Operation		
232	901 Supervision	1,085,455	1,104,431
233	902 Meter Reading Expenses	2,674,472	2,166,041
234	903 Customer Records and Collection Expenses	17,909,625	18,531,879
235	904 Uncollectible Accounts	6,582,573	2,600,307
236	905 Miscellaneous Customer Accounts Expenses	0	5
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	28,252,126	24,402,663

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision	358,414	203,722
241	908 Customer Assistance Expenses	9,501,378	2,560,257
242	909 Informational and Instructional Expenses	1,206,157	1,353,561
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service & Information Expenses (Lines 240 thru 243)	11,065,949	4,117,540
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses		
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	0	0
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	20,582,562	24,174,947
255	921 Office Supplies and Expenses	13,336,411	16,321,971
256	(Less) (922) Administrative Expenses Transferred - Cr.	(2,877,339)	(3,189,967)
257	923 Outside Services Employed	3,145,957	2,474,978
258	924 Property Insurance	762,980	1,530,791
259	925 Injuries and Damages	57,393	46,147
260	926 Employee Pensions and Benefits	1,001,143	1,055,713
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	0	0
263	(Less) (929) Duplicate Charges - Cr.		
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	1,973,610	2,274,576
266	931 Rents	747,038	814,674
267	TOTAL Operation (Enter Total lines 254 thru 266)	38,729,754	45,503,829
268	Maintenance		
269	935 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	38,729,754	45,503,829
271	TOTAL Gas O. & M. Exp (Lines 97,177,201,229,237,244,251 and 270)	862,722,157	806,111,608

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

1. The data on number of employees should be reported for the payroll period ending nearest October 31, or any payroll period ending 60 days before or after October 31. 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction		employees in a footnote.
		3. The number of employee assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.
1. Payroll Period Ended (Date)	12/31/08	
2. Total Regular Full-Time Employees	1,119	
3. Total Part-Time and Temporary Employees	54	
4. Total Employees	1,173	

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

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

Line No.	Name of Company (Designate associated companies with an asterisk)	Exchange Gas Received		
		Point of Receipt (City, state, etc.)	Dth	Debit (Credit) Account 242
	(a)	(b)	(c)	(d)
1	NO ACTIVITY IN 2008			
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44				
45	TOTAL		0	0

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

was received or paid in performance of gas exchange services.

4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

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

Exchange Gas Delivered			Excess Dth Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.)  (e)	Dth  (f)	Debit (Credit) Account 174  (g)			
		NO ACTIVITY IN 2008			1
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	0	0	0	0	45

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**EXCHANGED GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

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

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

Line No.	Name of Company (Designate associated companies with an asterisk)  (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1	NO ACTIVITY IN 2008					
2						
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44						
45	<b>TOTAL</b>	0		0		

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS USED IN UTILITY OPERATIONS**

1. Report below details of credits during the year to Accounts 810, 811 and 812

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in columns (d).

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (Dth) (c)	Amount of Credit (in dollars) (d)	Gas Used (Dth) (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Cr	401	48,320	331,302		
2	811 Gas used for Products Extraction-Cr	*				
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.					
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others					
5	812 Gas used for Other Util. Opers-Cr (Rpt sep. for each prin. use. Group minor uses)					
6	Distribution & General	401	206,814	1,483,362		
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	* Questar Gas does not use					
19	Acct. 811					
20						
21						
22						
23						
24						
25	<b>TOTAL</b>		255,134	1,814,664		

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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)**

1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor items (less than 1,000,000 Mcf) must be grouped.  
 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)
1		
2	Kern River	Various
3		
4		
5	Questar Pipeline Company *	
6		Various
7		
8	C.I.G.	Various
9		
10		Various
11	Northwest Pipeline	
12	Firm Transportation	
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38	** The Company does not publicly disclose individual customer account data. This data is available to regulatory personnel under appropriate protective orders.	
39		
40		
41	*** Gas received differs from gas delivered due to transmission loss.	
42		
43	<b>TOTAL</b>	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2008	Year of Report Dec. 31, 2008
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)**

received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.

delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

3. If the Mcf of gas received differs from the Mcf

Dth of Gas Delivered (c)	Dth of Gas Received (d)	Amount of Payment (in dollars) (e)	Amount per Dth of Gas Received (in cents) (f)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
132,522,019	134,403,671	61,723,405	45.924	43

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**OTHER GAS SUPPLY EXPENSES (Account 813)**

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

Line No.	Description (a)	Amount (in dollars) (b)
1	Storage Services	14,186,813
2	Hedging Costs	900
3	Gas Processing	1,735,022
4	Operator Service Agreement	209,007,307
5	Company Owned Production Costs (WY)	56,584
6	Gas Costs - CO2 Gas Processing (UT)	535,495
7	Gas Costs - CO2 Gas Processing (WY)	17,646
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
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41		
42		
43		
44		
45		
46		
47		
48		
49		
50	<b>TOTAL</b>	<b>225,539,767</b>

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
QUESTAR GAS COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	American Gas Association			254,481
6				
7	American Red Cross			163,000
8				
9	Directors Insurance			327,694
10				
11	Directors/Officers Deferred Stock Revaluation			(84,243)
12				
13	R & D Delta Funds			1,312,694
14				
15	Miscellaneous			(16)
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL			1,973,610

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 2008</b>	Month of Report <b>Dec. 31, 2008</b>
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)**  
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. the intervals between the report years (1971, 1974, and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	955,147	21,848	
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	33,909,674	0	
10	General plant	6,580,771	0	
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	<b>TOTAL</b>	<b>41,445,592</b>	<b>21,848</b>	<b>0</b>

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)**  
(Except Amortization of Acquisition Adjustments) (Continued)

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation

to estimated gas reserves.  
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

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

Amortization of Other Limited-term Gas plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
0		976,995	Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
0		33,909,674	Distribution plant	9
0		6,580,771	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	0	41,467,440	<b>TOTAL</b>	<b>25</b>

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)**  
**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore	78,586	\$ .1024 per MCF 3% to 10%
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant	173,333	2.5% to 25%
9			
10			

**Notes to Depreciation, Depletion and Amortization of Gas Plant**

Amortization and Depletion of Producing and Land Rights Account 4041

Basis for Amortization - Unit of Production

Basis for Amortization - Estimated service life

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QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Amortization - Account 425</u>	
2	Gas Plant Aquisition Adjustments - Account 425	0
3		
4	Total Account 425	0
5		
6	<u>Miscellaneous Other Income Deductions - Account 426</u>	
7		
8	Donations - Account 426.1	356,202
9	Life Insurance - Account 426.2	0
10	Expenditures for Certain Civic, Political & Related Activities - Account 426.4	91,108
11	Other Donations, Dues, Etc. - Account 426.5	864,399
12	Appliance Financing Program - Revenue and Expenses - Account 426.8	0
13		
14	Total Account 426	1,311,709
15		
16		
17	<u>Interest on Debt to Associated Companies - Account 430</u>	
18	Questar Corporation	2,031,690
19		
20	Total Account 430	2,031,690
21		
22		
23	<u>Other Interest Expense - Account 431</u>	
24	Interest on Gas Balance Account	897,582
25	Bank Service Charges and other Miscellaneous Interest Charges	528,850
26		
27	Total Account 431	1,426,432
28		
29		
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31		
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33		
35		

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**REGULATORY COMMISSION EXPENSES (Account 928)**

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

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

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**REGULATORY COMMISSION EXPENSES (Continued)**

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

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

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

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

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

Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2008	Year of Report December 31, 2008
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**DISTRIBUTION OF SALARIES AND WAGES**

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Natural Gas (Including Exploration and Development)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	15,902,623		15,902,623
34	Customer Accounts	10,649,003		10,649,003
35	Customer Service and Informational	11,080,370		11,080,370
36	Sales			
37	Administrative and General (See Note A)	11,735,589	972,144	12,707,733
38	TOTAL Operation (Total of lines 28 thru 37)	49,367,585	972,144	50,339,729
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas (Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	7,708,178		7,708,178
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	7,708,178		7,708,178

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**DISTRIBUTION OF SALARIES AND WAGES (Continued)**

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
48	Gas (Continued)			
49	Total Operation and Maintenance			
50	Production-Manufactured Gas (Total of lines 28 and 40)			
51	Production-Natural Gas (Including Exploration and Development) (Lines 29 and 41)			
52	Other Gas Supply (Total of lines 30 and 42)			
53	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)			
54	Transmission (Total of lines 32 and 44)			
55	Distribution (Total of lines 33 and 45)	23,610,801		23,610,801
56	Customer Accounts (Total of line 34)	10,649,003		10,649,003
57	Customer Service and Informational (Total of line 35)	11,080,370		11,080,370
58	Sales (Total of line 36)			
59	Administrative and General (Total of lines 37 and 46)	11,735,589	972,144	12,707,733
	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	57,075,763	972,144	58,047,907
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	57,075,763	972,144	58,047,907
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	13,369,445	1,052,396	14,421,841
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	13,369,445	1,052,396	14,421,841
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)			
74	Other Accounts (Specify):			
74.01	400 - Operating Revenue	0		0
74.02	146 - Accts. Rec. Assoc. Companies	8,307,530	92,658	8,400,188
74.03	182 - Pipeline integrity	716,392	0	716,392
74.04	232020 - Misc.	0		0
74.05	182400 - DSM	622,742		622,742
74.06				
74.07				
74.08				
74.09				
74.10				
74.11				
74.12				
74.13				
74.14				
74.15				
74.16				
74.17				
74.18				
74.19				
75	TOTAL Other Accounts	9,646,664	92,658	9,739,322
76	TOTAL SALARIES AND WAGES	80,091,873	2,117,197	82,209,070

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

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

426.4 Expenditures for Certain Civic, Political and Related Activities.

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

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

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	American West Analytical Lab	Environmental Service	401	41,654.30
3	463 West 3600 South	Salt Lake City UT		
4	B Jackson Construction & Engineering Inc	Construction	107	1,337,431.73
5	5501 West Wells Park Road	West Jordan UT		
6	Blue Stakes of Utah	Surveying	401	188,773.23
7	PO Box 1517	Draper UT		
8	Bonneville Billing and Collections	Collections	401	204,111.29
9	PO Box 309	Ogden UT		
10	CH2M HILL Engineering Services Inc	Engineering	107	28,940.26
11	6399 South Fiddlers Green Circle	Greenwood Villag CO		
12	CH2MHILL	Environmental Service	401	75,862.43
13	Department #925	Denver CO		
14	Carrier Corporation	Contracting	107	61,356.13
15	PO Box 93844	Chicago IL		
16	Clean Harbors	Environmental Service	401	103,399.17
17	PO Box 3442	Boston MA		
18	Coast to Coast USA NDE Services LLC	System Integrity	182	58,959.33
19	27501 SW 95th Avenue Suite 930	Wilsonville OR		
20	Conam Inspection & Engineering Services	Engineering	107	291,124.61
21	195 Clarksville Road	Princeton Jct NJ		
22	Concentric Energy Advisors	Legal	401	270,957.61
23	293 Boston Post Road West Suite 500	Marlborough MA		
24	Corrosion Control Technologies	Corrosion Engineering	107	39,036.87
25	7821 South 700 East Suite 150	Sandy UT		
26	DTN / Meteorogix Inc	Rates	401	34,500.00
27	PO Box 1450 NW-1412	Minneapolis MN		
28	Dan Jones & Associates	Customer Service Sur	401	39,800.00
29	515 South 700 East Suite 3H	Salt Lake City UT		
30	Diamond S Company	Construction	107	4,784,853.53
31	695 West Everett Street	Salt Lake City UT		
32	Don Calvert Painting and Special Coating	Contracting	107	241,411.37
33	13431 South 7530 West	Herriman UT		
34	Dunn & Dunn P C	Legal	107	256,044.05
35	505 East 200 South 2nd Floor	Salt Lake City UT		
36	E & R Painting Inc	Contracting	107	37,630.00
37	PO Box 27261	Salt Lake City UT		
38	E T Technologies Inc	Contracting	107	30,146.25
39	6030 West 1300 South	Salt Lake City UT		
40	ELM Locating & Utility Services	Surveying	401	2,671,521.48
41	PO Box 16780	Missoula MT		
42	Electrical Consultants Inc	Right of Way Consultin	107	156,451.01
43	3521 Gabel Road	Billings MT		
44	Empire Custom Exteriors LLC	Contracting	107	34,490.00
45	PO Box 1865	Sandy UT		
46	Energy Advisors	Legal	401	246,729.06
47	293 Boston Post Road West Suite 500	Marlborough MA		
48				

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

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

426.4 Expenditures for Certain Civic, Political and Related Activities.

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

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

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	Energy Solutions Inc	Environmental Service	107	112,870.87
3	423 West 300 South Suite 200 Salt Lake City	UT		
4	Ensign Engineering & Land Surv	Structural Engineering	107	25,513.59
5	90 East Fort Union Blvd Suite 100 Midvale	UT		
6	Environmental System Research Institute	Engineering	107	233,747.09
7	File # 54630	Los Angeles	CA	
8	Espial Consulting LLC	Rates	401	62,812.50
9	1467 Wilton Way Salt Lake City	UT		
10	Express Recovery Services Inc	Collections	401	263,739.05
11	PO Box 26415 Salt Lake City	UT		
12	Gannett Fleming Inc	Depreciation Study	401	35,917.05
13	PO Box 829160 Philadelphia	PA		
14	Global Insight Inc	Rates	401	70,204.70
15	PO Box 845730 Boston	MA		
16	Golder Associates Inc	Engineering	107	67,781.47
17	Lockbox 934544 Atlanta	GA		
18	Holme Roberts & Owen LLP	Legal	401	105,447.19
19	PO Box 1618 Denver	CO		
20	Homes Today Utah Edition	Advertising	182	35,000.00
21	435 East Broadway Salt Lake City	UT		
22	InfoPrint Solutions Company	Maintenance	401	54,802.19
23	PO Box 644225 Pittsburgh	PA		
24	Intermountain Drug Testing LLC	Human Resources	401	39,142.00
25	PO Box 9800 Salt Lake City	UT		
26	Kassing Andrews Advertising LLC	Advertising	401	156,452.44
27	1935 East Vine Street Suite 290 Salt Lake City	UT		
28	Kyler Kohler & Ostermiller LLP	Legal	401	50,000.00
29	230 West Towne Ridge Parkway #500 Sandy	UT		
30	LEI Consulting Engineers & Surveyors Inc	Surveying	107	102,182.50
31	3302 North Main Street Spanish Fork	UT		
32	Legislative Executive Consulting	Legal	401	32,000.00
33	44 West 300 South Salt Lake City	UT		
34	MP Environmental Services Inc	Environmental Service	107	163,775.33
35	1043 North Industrial Park Circle Grantsville	UT		
36	Mears/CPG LLC	System Integrity	182	699,208.71
37	4500 North Mission Road Rosebush	MI		
38	Meter Solutions Pros LLC	Meter Installation	107	305,467.60
39	491 Bristol Court Alpine	UT		
40	Microsoft Corporation	Information Technolog	401	99,475.08
41	123 Wright Brothers Drive Salt Lake City	UT		
42	Morgan Pavement	Contracting	401	45,360.00
43	PO Box 190 Clearfield	UT		
44	Mountain Land Collections Inc	Collections	401	52,524.28
45	483 West 50 North American Fork	UT		
46	NES Inc	Environmental Service	426	47,473.64
47	2600 Virginia Avenue NW Suite 505 Washington	DC		
48				

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES	(2) <input type="checkbox"/> A Resubmission		Dec. 31, 2008

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

426.4 Expenditures for Certain Civic, Political and Related Activities.

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

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

(c) basis of charges,

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

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

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	Nexant Inc	DSM Administration	182	723,155.50
3	101 Second Street 10th Floor San Francisco	CA		
4	Niels Fugal & Sons Company	Construction	107	11,924,334.41
5	PO Box 650 Pleasant Grove	UT		
6	Northern Pipeline Construction Co.	Construction	107	35,948,715.29
7	2355 W Utopia Rd Phoenix	AZ		
8	OMC International LLC	Line Inspection	107	56,975.05
9	PO Box 941233 Houston	TX		
10	One Call Locators Ltd	Surveying	401	199,159.13
11	PO Box 16780 Missoula	MT		
12	PECI	DSM Administration	182	1,686,081.03
13	1400 SW 5th Avenue Suite 700 Portland	OR		
14	Pll North America, Inc.	Software Maintenance	107	77,310.00
15	PO Box 849754 Houston	TX		
16	Parsons Behle & Latimer	Legal	401	57,447.08
17	PO Box 45898 Salt Lake City	UT		
18	Peck Striping Inc	Contracting	401	66,966.96
19	PO Box 70076 West Valley City	UT		
20	Petroleum Equipment Company	Contracting	107	30,507.08
21	1174 South 3rd West Salt Lake City	UT		
22	Professional Service Industries Inc	Construction	107	27,744.50
23	2779 South 600 West Salt Lake City	UT		
24	Psomas Inc	Surveying	107	158,112.20
25	2825 East Cottonwood Parkway Salt Lake City	UT		
26	Questar Corporation	Administration	401	4,810,281.78 *
27	180 East 100 South Salt Lake City	UT		
28	Questar Project Employee Company	Temporary Services	401	1,520,390.27 *
29	180 East 100 South Salt Lake City	UT		
30	R B M Services Inc	Maintenance	184	135,879.07
31	1685 West 1400 North Provo	UT		
32	Ray Quinney & Nebeker	Legal	401	30,727.96
33	PO Box 45385 Salt Lake City	UT		
34	Richter7	Advertising	182	1,275,282.65
35	280 South 400 West Suite 200 Salt Lake City	UT		
36	Rocky Mountain Inspection Inc	Line Inspection	107	25,020.66
37	3037 Yellowstone Road Rock Springs	WY		
38	Rocky Mountain Line Systems Inc	Construction	107	812,670.47
39	PO Box 57 Lander	WY		
40	Rocky Mountain Service Bureau Inc	Collections	401	35,961.36
41	PO Box 459 Rock Springs	WY		
42	S & S Enterprises of Moab Inc	Excavating	107	43,789.26
43	48 Bobcat Court Moab	UT		
44	SWCA Environmental Consultants	Environmental Service	107	101,908.52
45	PO Box 92170 Elk Grove	IL		
46	Salt Lake Cement Cutting Inc	Contracting	401	81,134.90
47	2290 South 600 West Salt Lake City	UT		
48				

Name of Respondent	This Report Is:	Date of Report	Year of Report
QUESTAR GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2008

**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

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

426.4 Expenditures for Certain Civic, Political and Related Activities.

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

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

3. Designate with an asterisk associated companies.

1	NAME & ADDRESS	SERVICE	ACCOUNT	AMOUNT
2	Salt Lake Valley Solid Waste	Solid Waste Disposal	107	238,680.35
3	6030 West California Ave Salt Lake City	UT		
4	Securitas Security Services USA Inc	Security	401	238,417.63
5	File 57220 Los Angeles	CA		
6	ShawCor Pipe Protection LLC	Line Inspection	154	832,419.86
7	2350 N Sam Houston Pkwy E Suite 500 Houston	TX		
8	Southern Cross Corporation	Leak Survey	401	122,445.80
9	PO Box 2168 Norcross	GA		
10	Staker Paving and Construction	Construction	107	672,389.78
11	PO Box 27598 Salt Lake City	UT		
12	Stoel Rives LLP	Legal	401	272,925.21
13	One Utah Center Salt Lake City	UT		
14	Stone Haven Walls, LLC	Contracting	107	49,780.00
15	492 South 250 West Pleasant Grove	UT		
16	Structural Integrity Associates Inc.	System Integrity	182	275,306.34
17	3315 Almaden Expressway Suite #24 San Jose	CA		
18	TDW Services Inc	Line Inspection	107	110,737.88
19	1207 Mahalo Place Rancho Domingue	CA		
20	Tegarden & Associates Inc	Appraisal	401	34,844.38
21	105 Point East Drive Nashville TN			
22	TeleVox Software Inc	Customer Service	401	37,106.84
23	1110 Montimar Blvd Suite 700 Mobile	AL		
24	Telvent Miner & Miner	Software Consulting	107	893,130.00
25	PO Box 336834 Greeley	CO		
26	Tempest Enterprises	Construction	107	9,568,021.80
27	4681 South 300 West Murray	UT		
28	The Cadmus Group Inc	DSM Administration	182	273,071.59
29	57 Water Street Watertown	MA		
30	Tierra Corrosion Control Inc	Contracting	107	360,928.00
31	1608 Schofield Lane Farmington	NM		
32	Universal Cylinder Service Inc	Cylinder Testing	184	43,381.23
33	940 West Margaret Avenue Salt Lake City	UT		
34	Valve Repair Consultants LLC	Contracting	184	32,511.81
35	117 Commerce Drive Evanston	WY		
36	Vortex inc	Contracting	184	25,054.16
37	1939 South 4130 West Salt Lake City	UT		
38	Wasatch Electric	Contracting	184	46,571.32
39	1574 South West Temple Salt Lake City	UT		
40	Whitaker Construction Company Inc	Construction	107	8,781,947.28
41	PO Box 430 Brigham City	UT		
42	White Glove Building Maintenance Inc	Maintenance	184	112,663.44
43	2567 Kentucky Avenue Salt Lake City	UT		
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96,947,770.62

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**COMPRESSOR STATIONS**

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

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

Line No.	Name of Station and Location  (a)	Number of Employees  (b)	Plant Cost  (c)
1	<u>Distribution Compressor Stations</u>		
2			
3	<u>Utah</u>		
4	Weber County		
5	J. W. Allen		1,180,183
6			
7	Salt Lake County		
8	Lark Station		1,145,423
9			
10	Sanpete County		
11	Indianola		1,921,364
12			
13			
14			
15	<u>Total Distribution</u>		4,246,970
16			
17			
18	<u>Production and Gathering</u>		
19	Ace Compressor Plant		29,304
20	Birch Creek #1		288,443
21	Birch Creek #2		39,943
22	<u>Total Production and Gathering</u>		357,691
23	<u>Total</u>		4,604,661
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	* Records not available		
34	A - Fuel or power (d) and Gas for Compressor Fuel (f) is supplied by producers		
35	where it is used upstream of delivery point.		
36	B - Compressor was only run for testing purposes.		
37			
38			

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**COMPRESSOR STATIONS (Continued)**

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation. 3. For column(d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Dth	Operation Data			Line No.
Fuel or Power  (d)	Other  (e)		Total Compressor Hours of Operation During Year (g)	No of Comprs. Operated at Time of Station Peak (h)	Date of Station Peak (i)	
(18)	7,690	(3)	1	1	09/04/08	1
236	3,585	(1)	1	1	10/23/08	2
225,991	994	33,477	7,383	1	01/16/08	3
226,209	12,268	33,473	7,385	3		4
A		A	*	*	*	5
A		A	*	*	*	6
A		A	*	*	*	7
226,209	12,268	33,473	7,385	3		8
						9
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS STORAGE PROJECTS**

1. Report particulars (details) for total gas storage projects.  
 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).  
 3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.

Line No.	Item (a)	Total Amount (b)
1	Natural Gas Storage Plant	
2	Land and Land Rights	
3	Structures and Improvements	
4	Storage Wells and Holders	
5	Storage Lines	
6	Other Storage Equipment	
7	TOTAL (Enter Total of Lines 2 Thru 6)	
8	Storage Expenses	
9	Operation	
10	Maintenance	
11	Rents	
12	TOTAL (Enter Total of Lines 9 Thru 11)	
13	Storage Operations (In Dth)	
14	Gas Delivered to Storage	
15	January	553,000
16	February	495,431
17	March	353,299
18	April	759,532
19	May	2,274,711
20	June	1,449,851
21	July	2,225,244
22	August	2,365,057
23	September	2,337,352
24	October	1,422,301
25	November	1,007,941
26	December	1,282,624
27	TOTAL (Enter Total of Lines 15 Thru 26)	16,526,343.00
28	Gas Withdrawn from Storage	
29	January	3,737,000
30	February	2,246,878
31	March	3,178,983
32	April	1,190,981
33	May	307,091
34	June	254,827
35	July	4,553
36	August	520,690
37	September	39,540
38	October	1,834
39	November	448,405
40	December	3,883,744
41	TOTAL (Enter Total of Lines 29 Thru 40)	15,814,526.00

Name of Respondent QUESTAR GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS STORAGE PROJECTS (Continued)**

Line No.	Item (a)	Total Amount (b)
	Storage Operations (In Dth)	
42	Top or Working Gas End of Year	11,745,499
43	Cushion Gas (Including Native Gas)	0
44	Total Gas in Reservoir (Enter Total of Line 42 and Line 43)	11,745,499
45	Certified Storage Capacity	
46	Number of Injection - Withdrawal Wells	
47	Number of Observation Wells	
48	Maximum Day's Withdrawl from Storage	
49	Date of Maximum Days' Withdrawal	
50	LNG Terminal Companies (In Mcf)	
51	Number of Tanks	
52	Capacity of Tanks	
53	LNG Volumes	
54	a) Received at "Ship Rail"	
55	b) Transferred to Tanks	
56	c) Withdrawn from Tanks	
57	d) "Boil Off" Vaporization Loss	
58	e) Converted to Mcf at Tailgate of Terminal	

Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**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)
1		(b)	
2			
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4	Page Not Applicable		
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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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 (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	<b>SECTION A: SINGLE DAY PEAK DELIVERIES</b>			
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6				
7	<b>TOTAL</b>			
8	Volumes of gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12				
13	<b>TOTAL</b>			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17				
18	<b>TOTAL</b>			
19	<b>SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES</b>			
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	<b>TOTAL</b>			
27	Volumes of gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	<b>TOTAL</b>			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36				
37	<b>TOTAL</b>			

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Name of Respondent QUESTAR GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**AUXILIARY PEAKING FACILITIES**

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1					
2					
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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**GAS ACCOUNT - NATURAL GAS**

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

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

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

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

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

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

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

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

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

**01 NAME OF SYSTEM**

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
<b>2</b>	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)		62,828,533
4	Gas of Others Received for Gathering (Account 489.1)	303	
5	Gas of Others Received for Transmission (Account 489.2)	313	62,583,186
6	Gas of Others Received for Distribution (Account 489.3)	301	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	333	134,403,671
11	Other Gas Withdrawn from Storage (Explain) See Page 512		15,814,526
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) Company Owned Production		55,405,425
15	<b>Total Receipts (Total of lines 3 thru 14)</b>		<b>331,035,341</b>
<b>16</b>	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)		115,204,577
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Transported for Others (Account 489.2)	313	62,228,641
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchanged Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	333	132,522,019
25	Other Gas Delivered to Storage (Explain) See Page 512		16,526,343
26	Gas Used for Compressor Station Fuel	509	33,473
27	Other Deliveries (Specify)		
28	<b>Total Deliveries (Total of lines 17 thru 27)</b>		<b>326,515,053</b>
<b>29</b>	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		4,520,288
34	Storage System Losses		
35	Other Losses (Specify)		
36	<b>Total Unaccounted For (Total of lines 30 thru 35)</b>		<b>4,520,288</b>
37	<b>Total Deliveries &amp; Unaccounted For (Total of lines 28 thru 36)</b>		<b>331,035,341</b>

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Name of Respondent <b>QUESTAR GAS COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
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**SYSTEM MAPS**

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

2. Indicate the following information on the maps:

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

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

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

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

System Map Next Page

**QUESTAR GAS COMPANY**  
**2008 FERC FORM 2: ANNUAL**  
**REPORT ALSO INCLUDED A**  
**PIPELINE SYSTEM MAP**  
**FOR COLORADO, UTAH AND**  
**WYOMING WHICH WAS TOO**  
**LARGE TO BE SCANNED**



Name of Respondent QUESTAR GAS COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2008
FOOTNOTE REFERENCE					
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