

Public Service Commission

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State of Utah

GARY R. HERBERT Governor

SPENCER J. COX Lieutenant Governor

October 1, 2015

Jerry Frandsen (sent via email) South Eastern Utah Title Co. Moab, UT 84532

Mr. Frandsen,

Thank you for your email dated September 24, 2015 to the Public Service Commission of Utah (Commission). In answer to your question concerning Utah statutes, the Utah Legislature enacts Utah's statutes. Further, we suggest you may want to consult a tax advisor on questions concerning charitable contributions and tax deductions.

The Commission appreciates your interest in this docket and will continue to review and consider comments received.

Sincerely,

/s/ Gary L. Widerburg Commission Secretary