

Public Service Commission

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State of Utah

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October 9, 2014

Chris Parker Director, Division of Public Utilities Heber M. Wells Building, 4th Floor 160 East 300 South Salt Lake City, UT 84111

Re: Docket No. 14-057-03, In the Matter of Questar Gas Company Financial Documents Filed in 2014

Dear Mr. Parker,

On April 23, 2014, Questar Gas Company filed its Utah Results of Operations Report ("Report") for the twelve months ending December 31, 2013. On May 2, 2014, the Commission issued an action request to the Division of Public Utilities ("Division") to review the Report and provide its analysis, evaluation results, and the basis for conclusions and recommendations by June 2, 2014. The Division requested and was granted an extension for filing its review to July 11, 2014.

On July 11, 2014, the Division filed its memorandum in response to the Commission's action request. The Division's review did not identify any item of material significance indicating the need for modification of the Report or for action to change the Report as filed. The Division recommends the Commission take no action.

The Commission has reviewed the Division's memorandum and appreciates the analysis it performed and the review it provided on the Report. The Commission supports the Division's efforts to work with Questar Gas to ensure the Report is valuable for examining and monitoring Questar's regulated earnings.

Sincerely,

/s/ Gary L. Widerburg **Commission Secretary** DW#261393