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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

Investigation of Revenue Requirement
Impacts of the New Federal Tax Legislation
Titled: "An act to provide for reconciliation
pursuant to titles II and V of the concurrent
resolution of the budget for fiscal year 2018"

Docket No. 17-035-69

Docket No. 17-057-26

**UAE'S REPLY COMMENTS IN
SUPPORT OF MOTION FOR
DEFERRED ACCOUNTING
TREATMENT**

Pursuant to the Commission's Notice in this docket dated January 3, 2018, the Utah Association of Energy Users ("UAE") files these reply comments in response to comments filed by other parties regarding UAE's Motion for Orders for Deferred Accounting Treatment of Benefits Associated with U.S. Tax Reconciliation Act ("DAO Motion").

The DAO Motion seeks the entry of deferred accounting orders by the Commission requiring Rocky Mountain Power ("RMP") and Dominion Energy Utah ("DEU") to defer for later ratemaking treatment all savings or benefits received or realized as a result of recent tax legislation. The DAO Motion was filed in order to provide an appropriate procedural

mechanism for ensuring that all of the benefits of the tax legislation can properly be reserved for customers beginning on the effective date of the tax legislation. On January 12, 2018, the Office of Consumer Services (“Office”) and the Division of Public Utilities (“Division”) filed comments in both dockets supporting, and providing arguments and authorities in support of, the DAO Motion. The Utah Industrial Energy Consumers (“UIEC”) also filed comments supporting the DAO Motion in Docket 17-035-69.

RMP and DEU also filed comments in response to the DAO Motion. RMP’s comments support deferred accounting of the impacts of the recent tax legislation, and include a separate application for an accounting order, while deferring to its anticipated January 31, 2018 filing in this docket for most of the details that it will propose with respect to such an order. DEU’s comments indicate that it is analyzing the impacts of the tax legislation and that its anticipated January 31, 2018 filing in this docket will address such impacts, including a potential deferred accounting order. With the consent of UAE and the Division, DEU requested permission to respond to the DAO Motion in or following its January 31, 2018 filing.

UAE submits that the comments filed in response to the DAO Motion confirm the propriety and necessity of the entry of the requested deferred accounting orders to ensure that customer rates will timely and fully reflect the benefits of the recent tax legislation from its inception. UAE continues to request entry by the Commission of deferred accounting orders in response to its DAO Motion to require that the benefits of the tax legislation be preserved for customers beginning on January 1, 2018. However, the precise time of entry, and the specific details, of such orders can await further proceedings in these dockets.

RMP and DEU have both indicated that they will provide further details as to their specific proposals, including the nature of any deferred accounting orders they may support, in their January 31, 2018 filings. The Commission has given other parties an opportunity to respond to those filings and details. UAE recommends that the Commission await the January 31, 2018 RMP and DEU filings, as well as reply comments to be filed by interested parties on February 16, 2018, before determining appropriate next steps with respect to the DAO Motion. Such next steps might include prompt entry of deferred accounting orders, establishing a schedule for further comments, testimony, or briefing as to deferred accounting orders, scheduling of a hearing, and/or other actions, as appropriate. UAE will plan to submit its recommendations as to the specific nature of the appropriate deferred accounting orders, and/or its recommendations for further actions or proceedings, in its February 16, 2018 reply comments.

DATED this 19th day of January 2018.

HATCH, JAMES & DODGE

/s/ 

Gary A. Dodge
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by email this 19th day of January 2018, on the following:

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