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Attorneys for Questar Gas Company

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

APPLICATION TO AMORTIZE THE DSM)	Docket No. 15-057-18
ENERGY EFFICIENCY DEFERRED)	Questar Gas Company's
ACCOUNT)	Reply Comments

Questar Gas (the Company) respectfully submits these Reply Comments to the Action Request Response issued by the Division November 23, 2015 in the above-referenced docket.

I. BACKGROUND

On October 30, 2015, the Company requested a continuation of the energy efficiency amortization rate in Docket 15-057-18. On November 5, the Utah Public Service Commission (Commission) issued a scheduling order requesting comments from parties by November 23rd and reply comments no later than November 25th. On November 18, 2015, the Commission issued an amended action request to the Division, requesting that certain accounting entries and accounts be reconciled. The Company provided corrected exhibits and explanations to the Division and the Division has reviewed these exhibits. The

Company has attached the same corrected exhibits to these Reply Comments and offers further explanation below.

II. ACTION REQUEST ITEMS

The Company's response to the questions set forth in the Amended Action Request are as follows:

First, the Commission asked for an explanation of "the differences between the information presented in Exhibit 1.1 and the information provided in the monthly financial statements." The difference between Exhibit 1.1 and Questar Gas Company's monthly financial statements relates to quarter end accruals for energy efficiency expenses which were incurred during September 2014 but which were not expected to be invoiced until October 2014 or later. The Company entered these accruals into the accounting system as debits in September and then immediately created a reversing entry in October business. These differences ultimately have no effect on the interest calculation because the entries net to zero. The differences also have no effect on the rate calculation in this docket.

Next, the Commission asked for an explanation of "Questar's statement on Exhibit 1.1 'the ending balance in Docket No. 14-057-26 was overstated by \$176k due to the mistaken inclusion of a quarter-end accrual in September 2014' when the difference between the September 30, 2014 balances reported in Docket Nos. 14-057-26 and 15-057-18 is \$621,292, not \$176,000." Amended Action Request, Page 2. The footnoting and removal of \$176,000 was done in error. The corrected exhibit is attached as Corrected QGC 1.1.

Finally, the Commission asked for a "corrected monthly accrual, monthly amortization, interest, total monthly entries for September 30, 2014." Amended Action

Request, Page 2. Questar Gas Company has therefore attached Corrected Exhibit 1.1, and Corrected Exhibit 1.2 pages 1 and 2.

DATED this 25th day of November, 2015.

Respectfully submitted,

QUESTAR GAS COMPANY

A handwritten signature in cursive script that reads "Jennifer Nelson Clark". The signature is written in black ink and is positioned above a horizontal line.

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CERTIFICATE OF SERVICE

I, Evelyn Zimmerman, certify that a true and correct copy of Questar Gas Company's Reply Comments was served upon the following by electronic mail on November 25, 2015:

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