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*Attorney for Questar Gas Company
dba Dominion Energy Utah*

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

PASS-THROUGH APPLICATION OF DOMINION ENERGY UTAH FOR AN ADJUSTMENT IN RATES AND CHARGES FOR NATURAL GAS SERVICE IN UTAH	Docket Nos.17-057-20 and 18-057-04 DOMINION ENERGY UTAH'S COMMENTS
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Questar Gas Company dba Dominion Energy Utah (DEU or Company) respectfully submits these Comments in response to the audit report of the Utah Division of Public Utilities (Division) dated April 27, 2021.

The Company filed its semi-annual pass through filing in Docket No. 17-057-20 on October 2, 2017, and in Docket No. 18-057-04 on May 1, 2018. The Utah Public Service Commission (Commission) approved interim rates in both Dockets. The Division began requesting data for its audit in the early summer of 2020. On April 27, 2021, the Division filed a Memorandum to the Commission Re: Docket No's. 17-057-20 and 18-057-04, Division of Public Utilities' Audit of Dominion Energy Utah's 191 Account for Calendar Year 2018 (Division's Audit Report) along with accompanying exhibits. In its Audit Report, the Division recommended that the interim rates be made final. On April 29, 2021, the Commission filed a Notice of Filing and Comment Period indicating that Comments on the Division's Audit Report

would be due on or before May 27, 2021. DEU respectfully submits these Comments in support of the Division's Audit Report.

Though the Division's Audit Report identifies some immaterial discrepancies, it supports the Division's recommendation. The Division accurately noted that, "The purpose of this audit was to compare the costs and revenues included in the Account No. 191.1 filing with the tariff and evaluate whether or not the calculation of the balance substantially conformed to the approved accounts and method of calculation" and not to identify every immaterial discrepancy. Division's Audit Report, Exhibit A. To do otherwise would require an extraordinary effort for, at most, a de minimus benefit. The Division's Audit Report shows that the Company's pass-through filings were materially accurate and conformed to the required accounts and methods of calculation. The immaterial discrepancies identified are not significant enough to change the interim rate that was previously approved. Therefore, the Company recommends that the Commission implement the Divisions recommendation to approve the rates on a final basis.

DATED: May 19, 2021.



Jenniffer Nelson Clark
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CERTIFICATE OF SERVICE

I hereby certify that on May 19, 2021 a true and correct copy of **DOMINION ENERGY**

UTAH'S COMMENTS was served by email upon the following:

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