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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. 17-057-26

DOMINION ENERGY UTAH’S
WRITTEN COMMENTS, RESPONSE
TO UAE’S MOTION FOR DEFERRED
ACCOUNTING ORDERS, AND
MOTION FOR DEFERRED
ACCOUNTING ORDER

Questar Gas Company dba Dominion Energy Utah (Dominion Energy or Company) respectfully submits these comments and response to the UAE Motion (defined below), and requests that the Utah Public Service Commission (Commission) issue a deferred accounting order permitting Dominion Energy to create a deferred liability permitting deferral of tax benefits arising from the 2018 Tax Reconciliation Act (defined below) until the effective date of new rates set in future ratemaking proceedings.

PROCEDURAL BACKGROUND

On December 21, 2017, the Public Service Commission of Utah (Commission) issued a Notice of Comment Period pertaining to An Act to Provide for Reconciliation Pursuant to Titles II and V of the Concurrent Resolution of the Budget for Fiscal Year

2018 (2018 Tax Reconciliation Act), directing public utilities to “file written comments describing in detail, to the extent practical, the impacts on their respective revenue requirement in the corresponding docket on or before Wednesday, January 31, 2018.” This docket was the docket identified for Dominion Energy.

On January 2, 2018, the Utah Association of Energy Users (UAE) filed a Motion for Orders for Deferred Accounting Treatment of Benefits Associated with 2018 Tax Reconciliation Act (UAE Motion), requesting, among other things, that the Commission issue a deferred accounting order directing Dominion Energy “to defer as a regulatory liability all revenue requirement benefits of the 2018 Tax Reconciliation Act beginning on January 1, 2018 and continuing until the effective date of new rates for each such utility set in proper future ratemaking proceeding.” UAE Motion at p. 4.

On January 3, 2018, the Commission issued a Notice Regarding the Utah Association of Energy Users’ Motion for Orders for Deferred Accounting Treatment of Benefits Associated with 2018 Tax Reconciliation Act, providing that interested parties could respond to the UAE Motion by January 12, 2017.

On January 12, 2018, Dominion Energy requested modification of the above-referenced notice to enable it to respond both to the Commission’s request for comments and the UAE Motion on January 31, 2018.

On January 12, 2018, the Office of Consumer Services (Office) and the Utah Division of Public Utilities (Division) submitted comments supportive of the UAE Motion.

DOMINION ENERGY’S WRITTEN COMMENTS, RESPONSE TO UAE MOTION, AND MOTION FOR DEFERRED ACCOUNTING ORDER.

Dominion Energy respectfully submits the attached Direct Testimony of Kelly B Mendenhall, DEU Exhibit 1.0, in response to the Commission’s request for Comments

and to the UAE Motion. DEU generally agrees with the UAE Motion and proposes to defer base rate tax benefits associated with the 2018 Tax Reconciliation Act until the effective date of new rates set in the next ratemaking proceeding. Dominion Energy further moves this Commission for a deferred accounting order consistent with the testimony provided in DEU Exhibit 1.0.

WHEREFORE, Dominion Energy respectfully requests that the Commission:

1. Issue a deferred accounting order permitting Dominion Energy Utah to defer the tax benefits of the 2018 Tax Reconciliation Act as more fully set forth in DEU Exhibit 1.0.

RESPECTFULLY SUBMITTED this 31st day of January, 2018.

DOMINION ENERGY UTAH

Jenniffer Nelson Clark
Questar Gas Company

Attorney for Dominion Energy Utah

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing DOMINION ENERGY UTAH'S WRITTEN COMMENTS, RESPONSE TO UAE'S MOTION FOR DEFERRED ACCOUNTING ORDERS, AND MOTION FOR DEFERRED ACCOUNTING ORDER and accompanying exhibits were served upon the following persons by e-mail on January 31, 2017:

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