

10-035-117/Rocky Mountain Power
December 13, 2010
DPU Data Request 1.9

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Are the assets being transferred at book value, at fair market value, or some other value? Has a cost study been performed on the assets that are being transferred, sold or exchanged? Please explain and provide all documentation. If no cost study has been done, please explain why not and how the asset values are being determined.

Response to DPU Data Request 1.9

Assets are being transferred at replacement cost less depreciation. The cost study is underway. It is required to be completed within 90 days of the effective date of the Transfer Agreement, approximately February 1, 2011.