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May 5, 2011

***VIA OVERNIGHT DELIVERY***

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City UT 84111

Attention: Julie P. Orchard, Commission Secretary

RE: Docket No. 10-035-124  
Resubmitted December 2010 Results of Operations, Cost of Service Study and Wind  
Resources Report

In compliance with the Commission's letter of April 28, 2011, Rocky Mountain Power hereby submits for filing a revised version of PacifiCorp's Semi-annual Results of Operations report and Cost of Service study for the Utah jurisdiction for the twelve months ended December 2010. As directed by the Commission the revised results of operations and cost of service study were developed using the monthly state loads at the time of actual monthly system coincident peaks in calendar year 2010. Included are an electronic copy on CD and three hard copies of both reports.

The revised monthly state loads do not impact the confidential net power cost detail report or the confidential 2010 Wind Resources Report that were filed on April 15, 2011. These reports are not resubmitted with this filing.

Rocky Mountain Power strongly disagrees with the Commission staff's view that there are state load input errors and system coincident peak misstatements in the April 15, 2011, filing. The Company has refined and, in the Company's view, improved the method of applying the temperature normalization adjustments utilized in determining the hour and value of the normalized monthly coincident peaks. Under this method the hour or day of the normalized system peak may be different from the non-normalized system coincident peak. The Company does not consider this change either an error or misstatement. Prior to preparing and filing the next semi-annual results of operations Rocky Mountain Power would like to meet with the Commission staff and other interested parties to explain the methodology refinement.

If there are any questions related to these reports please contact Dave Taylor at 801-220-2923.

Sincerely,

Jeffrey K. Larsen  
Vice President, Regulation

Enclosures

cc: Service List in Docket No. 10-035-124