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## BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of the Utah Office of Consumer Services for a Deferred Accounting Order Directing Rocky Mountain Power to Defer All Bonus Depreciation Allowed for 2010 through 2011 by the Small Business Jobs Act as amended. Docket No. 11-035-47

PETITION TO INTERVENE OF THE UTAH ASSOCIATION OF ENERGY USERS IN SUPPORT OF APPLICATION FOR DEFERRED ACCOUNTING

Pursuant to Utah Code Ann. § 63G-4-207 and Rule R746-100-7, Petitioner Utah

Association of Energy Users ("UAE") hereby petitions for leave to intervene in this docket in

support of the Office's Application for a Deferred Accounting Order.

In support of this petition, Petitioner states as follows:

1. Petitioner is an association of large Utah electric consumers who are customers of Rocky Mountain Power or whose rates are affected by Rocky Mountain Power's rate structure.

2. The legal rights and interests of Petitioner and its members may be substantially affected by this proceeding.

3. While UAE has not fully determined all of the specific positions it will take or the relief it will seek, UAE intervenes in support of the Application of the Utah Office of Consumer Services ("Office") in this docket for a deferred accounting order for the effects of the bonus depreciation legislation. UAE concurs with the Office that the impacts of the bonus depreciation legislation were unforeseeable, extraordinary and material, and qualify for deferred accounting under Utah law.

4. The interests of justice and the orderly and prompt conduct of this proceeding will not be materially impaired by allowing Petitioner to intervene.

5. Notices in this proceeding should be sent to the following:

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WHEREFORE, Petitioner requests leave to intervene in this proceeding to protect its

interests and the interests of its members as they may appear.

DATED this 15<sup>th</sup> day of April, 2011.

HATCH, JAMES & DODGE

/s/ \_\_\_\_\_ Gary A. Dodge Attorneys for UAE

## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by email this 15<sup>th</sup> day of April, 2011, on the following:

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/s/ \_\_\_\_\_