



201 S. Main Street, Suite 2300
Salt Lake City, UT 84111

May 3, 2012

Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Secretary

RE: Docket No. 12_035-____
In the Matter of the Application of Rocky Mountain Power for a Deferred Accounting Order Regarding Costs Incurred for Naughton Unit 3 Selective Catalytic Reduction System, Pulse Jet Fabric Filter System and Related Environmental Upgrades

Dear Mr. Widerburg:

Enclosed for filing are an original and ten (10) copies of Rocky Mountain Power's ("Company") Application for an accounting order authorizing the Company to record a regulatory asset associated with the development, design, engineering and initial procurement costs incurred to meet state and federal emission requirements at Naughton Unit 3, including costs associated with a Selective Catalytic Reduction System (SCR), Pulse Jet Fabric Filter System (PJFF) and related environmental upgrades.

The Company respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

By E-mail (preferred): datarequest@pacificorp.com
dave.taylor@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Dave Taylor at (801) 220-2923.

Sincerely,

Yvonne R. Hogle
Senior Counsel

Enclosures
cc: Service List