

**Witness CCS-2
Exhibit CCS – 2**

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of
Rocky Mountain Power for Authority to
Change Its Depreciation Rates Effective
January 1, 2008

: Docket No. 07-035-13
:
: PRE-FILED DIRECT
: TESTIMONY OF
: JACOB POUS
: FOR THE COMMITTEE OF
: CONSUMER SERVICES

October 15, 2007