

August 31, 2007

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

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

Attention: Julie P. Orchard
Commission Secretary

Re: Docket No. 07-035-13 In the Matter of the Application of Rocky Mountain Power for Authority To Change its Depreciation Rates Effective January 1, 2008

Pursuant to the Public Service Commission of Utah's April 27, 2007, scheduling order in the above-referenced matter, Rocky Mountain Power hereby submits for filing an original + five (5) copies of its final depreciation study. An electronic copy of this entire filing will be sent to mlivingston@utah.gov. In addition to the enclosed final depreciation study, the Company is also enclosing for filing the prefiled written testimony and exhibits of three Company witnesses in support of its final depreciation study. The witnesses and a brief description of the subject matter of their testimony are as follows:

- Mr. Henry E. Lay, Corporate Controller, will testify regarding the overall final depreciation study and the assumptions, inputs and outcome of the final depreciation study.
- Mr. Mark C. Mansfield, Vice President Thermal Operations, will testify regarding the plant lives of thermal generation resources that are included in the final depreciation study.
- Mr. Donald S. Roff, president, Depreciation Specialty Resources, will testify regarding the technical aspects of the final depreciation study. The final depreciation study is included as an exhibit with Mr. Roff's testimony.

It is respectfully requested that all formal correspondence and data requests regarding this matter be addressed to one or more of the following:

By e-mail (preferred): datarequest@pacificorp.com

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

By fax: (503) 813-6060

Informal inquiries may be directed to:

David L. Taylor
Utah Regulatory Affairs Manager
201 South Main Street, Suite 2300
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Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosures:
Final Depreciation Study
Direct prefiled testimony of Henry E. Lay
Direct prefiled testimony of Mark C. Mansfield
Direct prefiled testimony of Donald S. Roff