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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Load Surcharge.

Docket No. 07-035-93

PREFILED TEST YEAR REBUTTAL TESTIMONY

OF MICHAEL L. LEMMON, PH.D.

The Utah Industrial Energy Consumers (“UIEC”), through counsel, hereby submit the Prefiled Rebuttal Testimony of Michael L. Lemmon, Ph.D. on test year issues.

RESPECTFULLY SUBMITTED this 4th day of February, 2008.

/s/ Vicki M. Baldwin

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CERTIFICATE OF SERVICE

I hereby certify that on this 4th day of February, 2008, I caused to be e-mailed and/or mailed, first class, postage prepaid, a true and correct copy of the foregoing **PREFILED TEST YEAR REBUTTAL TESTIMONY OF MICHAEL L. LEMMON, PH.D.** to

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