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October 26, 2009

***VIA ELECTRONIC FILING
AND HAND DELIVERY***

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

Attention: Julie P. Orchard
Commission Secretary

RE: Docket No. 09-035-23 and Docket No. 09-035-03
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

Rocky Mountain Power hereby submits for filing an original and five (5) copies of the Stipulation Regarding Change in Income Tax Treatment of Repair Deductions and Basis Normalization in the Revenue Requirement portion of Docket No. 09-035-23 and in resolution of Docket No. 09035-03 related to a deferred income tax review. The Stipulation was entered into by Rocky Mountain Power, the Division of Public Utilities, the Office of Consumer Services, UAE Intervention Group, Utah Industrial Energy Consumers, and Wal-Mart, Inc. Rocky Mountain Power has been authorized to represent that Nucor Steel does not oppose the Stipulation.

Please contact me directly at (801)220-4014 if you have any questions or if you need additional materials.

Very Truly,

Daniel E. Solander
Senior Counsel

cc: Service List