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March 17, 2011

***VIA ELECTRONIC FILING
AND OVERNIGHT 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. 10-035-124
Rebuttal Test Period Testimony of David L. Taylor and Steven R. McDougal

Rocky Mountain Power hereby submits for filing an original and fifteen copies of the Rebuttal Testimony of David L. Taylor and Steven R. McDougal in the Test Period Phase in Docket No. 10-035-124. The Company will also provide an electronic version of this filing to psc@utah.gov.

Rocky Mountain Power 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,

Jeffrey K. Larsen
Vice President, Regulation

cc: Service List in Docket No. 10-035-124