

November 16, 2018

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Secretary

RE: **Docket No. 18-035-36**

In the Matter of the Application of Rocky Mountain Power, a Division of PacifiCorp, for Authority to Change its Depreciation Rates Effective January 1, 2021

Supplemental Filing

On September 11, 2018, Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or “Company”), filed with the Public Service Commission of Utah an application requesting authorization to change depreciation rates effective January 1, 2021. Per the Scheduling Order, Notice of Technical Conference and Notice of Hearing issued October 2, 2018, a technical conference was held on November 6, 2018. Parties submitted questions in advance of the technical conference, which were, for the most part, answered verbally at the technical conference. However, for three of the pre-submitted questions, the Company committed to provide additional information. The Company hereby submits its supplemental filing containing follow-up information related to the following three questions discussed at the technical conference:

Utah Public Service Question 1.

Please explain how the “Original Cost” numbers found in column J of Spanos Workpapers 1 and 2 tie to plant numbers found in PacifiCorp’s 2017 Form 1 Steam Electric Plant Generating Statistics (beginning on Page 402). Please explain how inconsistencies could occur.

RMP Koblaha Workpaper 11 provides a reconciliation of the numbers found in the workpapers accompanying the direct testimony of Company witness John J. Spanos as referenced to the Company’s 2017 FERC Form 1.

Utah Public Service Question 2.

It appears not all of the workpapers and exhibits included in this docket have been filed with formulas intact (for example, Spanos Workpapers 1-8; and Tetry Workpapers 9, Fleet \$/kw number). Please provide updated workpapers with formulas intact or explain why this is not possible

For many of the values in Mr. Spanos' workpapers there are no formulas because the data is either input data or is calculated using Gannett Fleming's depreciation software. In general, Mr. Spanos included formulas in his workpapers where values were calculated in Microsoft Excel. The Company provides two additional schedules to assist in the weighted net salvage calculations. Please refer to RMP Spanos Workpaper 12 for the 2017 Terminal Net Salvage Schedule and RMP Spanos Workpaper 13 for the 2020 Terminal Net Salvage Schedule. Company witness Chad Teply's Workpaper 9 is provided in Confidential RMP Teply Workpapers 14 and 15 with formulae intact.

Division of Public Utilities Question 7(d).

The response to DPU Data Request 1.34 states: "There may be some amounts included in the decommissioning costs shown in Exhibit RMP (CAT-2) which also have been designated as ARO costs for SEC reporting."

Additionally, the response to DPU Data Request 1.35 states: "The AROs were not included as part of the rate base or as part of depreciation expense in the revenue requirement calculation in the previous general rate case."

(d) Please provide the amounts and description of the amounts that have been designated as ARO costs for SEC reporting.

Please see RMP Kobliha Workpaper 16 for the amounts that have been designated as Asset Retirement Obligations ("ARO") for purposes of Securities and Exchange Commission ("SEC") reporting. Additional information regarding the ARO can be found in the Company's SEC Form 10-K for the fiscal year ended December 31, 2017. Specifically, the Company's ARO policy can be found on pages 203-205 in note 2, the regulatory asset associated with the difference between the asset depreciation and the liability accretion is discussed on page 210 in footnote 5, and the ARO liability detail is on page 224 in footnote 10.

Rocky Mountain Power respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

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Informal inquiries may be directed to Jana Saba at (801) 220-2823.

Sincerely,

A handwritten signature in blue ink that reads "Joelle Steward". The signature is written in a cursive style with a large initial "J".

Joelle Steward

Vice President, Regulation

cc: Service List

CERTIFICATE OF SERVICE

Docket No. 18-035-36

I hereby certify that on November 16, 2018, a true and correct copy of the foregoing was served by electronic mail and/or overnight delivery to the following:

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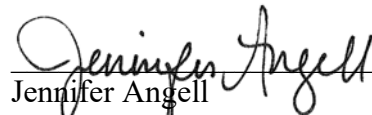
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