

Gary A. Dodge (0897)
Phillip J. Russell (10445)
HATCH, JAMES & DODGE
10 West Broadway, Suite 400
Salt Lake City, UT 84101
Telephone: 801-363-6363
Facsimile: 801-363-6666
Email: gdodge@hjdllaw.com
prussell@hjdllaw.com

Counsel for Utah Association of Energy Users

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of Rocky Mountain Power for an Accounting Order for Settlement Charges Related to its Pension Plans	Docket No. 18-035-48
--------------------------------------------------------------------------------------------------------------------------------------	----------------------

COMMENTS OF THE UTAH ASSOCIATION OF ENERGY USERS

Pursuant to the Notice of Filing and Comment Period issued January 2, 2019 in this docket by the Public Service Commission of Utah (“Commission”), the Utah Association of Energy Users (“UAE”) files these comments addressing whether the Commission should approve a deferred accounting order in this matter.

Rocky Mountain Power (“RMP” or “Company”) filed its Application for Approval of a Deferred Accounting Order (“Application”) requesting that the Commission defer the expected impacts associated with the occurrence of a “pension event” in 2018, and any similar such “pension events” that may occur in the future, and to amortize the impact of such “pension events.” UAE recommends that the Commission decline to approve the requested deferred accounting and amortization. The Company carries the burden to demonstrate that its preferred

ratemaking treatment is in the public interest. Having reviewed the Application, UAE does not believe that the Company has made a persuasive or clear explanation as to why a deferred accounting order is in the public interest and, as such, recommends that the Commission deny the request.

DATED this 1st day of February, 2019.

HATCH, JAMES & DODGE



/s/ _____

Gary A. Dodge
Phillip J. Russell
Attorneys for UAE

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by email this 1st day of February, 2019 on the following:

ROCKY MOUNTAIN POWER

R. Jeff Richards	robert.richards@pacificorp.com
Yvonne Hogle	yvonne.hogle@pacificorp.com
Jana Saba	jana.saba@pacificorp.com

DIVISION OF PUBLIC UTILITIES

Chris Parker	chrisparker@utah.gov
William Powell	wpowell@utah.gov
Patricia Schmid	pschmid@agutah.gov
Justin Jetter	jjetter@agutah.gov

OFFICE OF CONSUMER SERVICES

Michele Beck	mbeck@utah.gov
Cheryl Murray	cmurray@utah.gov
Steven Snarr	stevensnarr@agutah.gov
Robert Moore	rmoore@afutah.gov

/s/ Phillip J. Russell