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*Attorneys for the Utah Association of Energy Users*

**BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH**

Application of Rocky Mountain Power for a Deferred Accounting Order	Docket No. 23-035-40
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**DIRECT TESTIMONY OF KEVIN C. HIGGINS**

The Utah Association of Energy Users (UAE) hereby submits the Direct Testimony of  
Kevin C. Higgins.

DATED this 29th day of November 2023.

Respectfully submitted,



By: \_\_\_\_\_

Phillip J. Russell  
JAMES DODGE RUSSELL & STEPHENS, P.C.

*Attorneys for UAE*

CERTIFICATE OF SERVICE  
**Docket No. 23-035-40**

I hereby certify that a true and correct copy of the Direct Testimony of Kevin C. Higgins on behalf of UAE was served by email this 29th day of November 2023 on the following:

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