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December 21, 2023

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 Administrator

RE: Docket No. 23-035-40
Application of Rocky Mountain Power for a Deferred Accounting Order Regarding Insurance Costs

In accordance with the Scheduling Order and Notice of Hearing issued by the Public Service Commission of Utah on September 13, 2023, Rocky Mountain Power, a division of PacifiCorp ("Rocky Mountain Power" or the "Company"), submits its rebuttal testimony in the above reference matter.

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

Sincerely,

A handwritten signature in blue ink that reads "Joelle Steward".

Joelle Steward
Senior Vice President, Regulation and Customer/Community Solutions

Cc: 23-035-40 service list

CERTIFICATE OF SERVICE

Docket No. 23-035-40

I hereby certify that on December 21, 2023, a true and correct copy of the foregoing was served by electronic mail to the following:

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Division of Public Utilities

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Utah Association of Energy Users

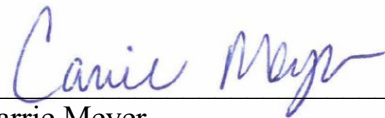
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Rocky Mountain Power

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Carrie Meyer
Adviser, Regulatory Operations