



December 10, 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 Second Supplemental Filing

On October 24, 2018, Rocky Mountain Power, a division of PacifiCorp ("Rocky Mountain Power" or "Company"), filed with the Public Service Commission of Utah ("Commission") a Settlement Stipulation in Docket No. 17-035-69, Investigation of Revenue Requirement Impacts of the New Federal Tax Legislation Titled: "An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution of the budget for fiscal year 2018" ("Stipulation"). The Stipulation contained certain provisions that result in the buy-down of generation assets. Thus, Paragraph 50 of the Stipulation specified that the Company would make a filing to update the depreciation study filed in Docket No. 18-035-36 for the buy-down provisions within 30 days of the date the Commission issues a written order approving the Stipulation.

In accordance with the Stipulation, the Company hereby submits its second supplemental filing to update the depreciation study for the applicable terms of the Stipulation. The Company 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 utahdockets@pacificorp.com Jana.saba@pacificorp.com yvonne.hogle@pacificorp.com
By regular mail:	Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232

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

Sincerely,

Tille R twan Joelle Steward

Vice President, Regulation

cc: Service List