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January 11, 2008

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VIA HAND DELIVERY

Public Service Commission of Utah
Heber Wells Office Building
160 E. 300 South
4th Floor
Salt Lake City, Utah 84111

Re: Docket No. 07-035-13—Stipulation of Rocky Mountain Power, the Division of Public Utilities, and the Committee of Consumer Services

Dear Commissioners:

Attached hereto is the original and five copies of the “Stipulation on Depreciation Rate Changes” entered today by the Company, the Division and Committee.

We will also be making an electronic filing of the Stipulation and attached Schedule 1 this afternoon.

If you have any questions, please call the undersigned.

Very truly yours,

Ted D. Smith

cc: Patricia Schmid
Paul Proctor
Gary Dodge