

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF PACIFICORP DBA ROCKY MOUNTAIN)	CASE NO. PAC-E-09-08
POWER FOR APPROVAL OF AN)	
ACCOUNTING ORDER AUTHORIZING)	NOTICE OF APPLICATION
THE DEFERRAL OF COSTS ASSOCIATED)	
WITH COAL MINE STRIPPING)	NOTICE OF
ACTIVITIES)	MODIFIED PROCEDURE
)	
)	ORDER NO. 30942

On October 13, 2009, PacifiCorp dba Rocky Mountain Power ("Rocky Mountain" or "Company") filed an Application with the Idaho Public Utilities Commission ("Commission"), pursuant to *Idaho Code* § 61-524 and Rule of Procedure 52, for approval of an Accounting Order authorizing the Company to record a regulatory asset associated with the costs of removal of overburden and waste materials at its affiliate coal mines.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that Rocky Mountain operates numerous coal-fired power plants throughout the western United States. The Company owns several coal mines, including the Bridger, Deer Creek and Trapper Mines ("the Mines"), that supply the coal needed to operate these plants. Coal is extracted from the Mines using various underground and surface mining techniques. Surface mining requires the removal of soil, rock or "overburden" on seams of coal which lie near the surface.

YOU ARE FURTHER NOTIFIED that Rocky Mountain, a Utah corporation providing retail electric service to customers in Utah, Wyoming and Idaho with its principal place of business in Salt Lake City, Utah, seeks the Commission's authorization to record as a regulatory asset the costs associated with coal mine stripping activities.

YOU ARE FURTHER NOTIFIED that Rocky Mountain believes that the requested accounting treatment is necessary in order to more closely match the costs of coal stripping with the actual extraction of the coal. Recording the coal stripping costs as a regulatory asset would eliminate the expensing of coal stripping costs when incurred as required by Emerging Issues Task Force standard 04-6 ("EITF 04-6").

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YOU ARE FURTHER NOTIFIED that Rocky Mountain proposes that these costs be recorded in Account 182.3, Other Regulatory Assets, and Account 501, Fuel Expense, based on extracted coal delivery. The Company believes that customers will benefit from the modification of the customary treatment of stripping expenses under EITF 04-6 through increased intergeneration equity among customers.

NOTICE OF MODIFIED PROCEDURE

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter and will proceed under Modified Procedure pursuant to Rules 201 through 204 of the Idaho Public Utilities Commission's Rules of Procedure, IDAPA 31.01.01.201 through .204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that any person desiring to state a position on this Application may file a written comment in support or opposition with the Commission within twenty-one (21) days from the service date of this Notice. The comment must contain a statement of reasons supporting the comment. Persons desiring a hearing must specifically request a hearing in their written comments. Written comments concerning this Application shall be mailed to the Commission and the Applicant at the addresses reflected below:

Commission Secretary
Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

Ted Weston
Rocky Mountain Power
201 South Main Street, Suite 2300
Salt Lake City, UT 84111
E-Mail: ted.weston@pacificorp.com

Street Address for Express Mail:

472 W. Washington Street
Boise, ID 83702-5918

These comments should contain the case caption and case number shown on the first page of this document. Persons desiring to submit comments via e-mail may do so by accessing the Commission's home page located at www.puc.idaho.gov. Click the "Comments and Questions" icon and complete the comment form using the case number as it appears on the front of this document. These comments must also be sent to the Applicant at the e-mail address listed above.

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YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its Order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

YOU ARE FURTHER NOTIFIED that Rocky Mountain's Application seeking the Commission's approval of an Accounting Order has been filed with the Commission and is available for public inspection during regular business hours at the Commission offices. The Application is posted on the Commission's web site at www.puc.idaho.gov and may be viewed by clicking on "File Room" and then the "Electric Cases."

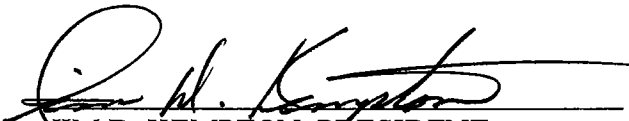
YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code and specifically *Idaho Code* § 61-526. The Commission may enter any final Order consistent with its authority under Title 61.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

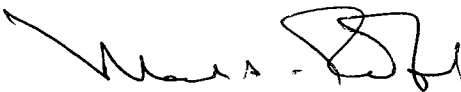
ORDER

IT IS HEREBY ORDERED that this Application will be processed under Modified Procedure. Persons interested in submitting written comments regarding this case or protesting the use of Modified Procedure should do so no later than 21 days from the service date of this Order.

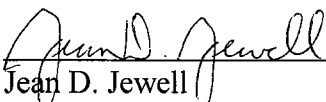
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 10th
day of November 2009.


JIM D. KEMPTON, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


MACK A. REDFORD, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

O:PAC-E-09-08_np

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