



RECEIVED
2013 DEC 20 AM 11:38
IDAHO PUBLIC
UTILITIES COMMISSION

201 South Main, Suite 2300
Salt Lake City, Utah 84111

December 20, 2013

VIA OVERNIGHT DELIVERY

Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702

**Re: Case No. PAC-E-13-02
In the Matter of Rocky Mountain Power's Application for an Order
Authorizing Changes in Depreciation Rates Applicable to Electric Property**

Dear Ms. Jewell:

On November 18, 2013, the Idaho Public Utilities Commission approved an all-party stipulation in Case No. PAC-E-13-02. Paragraph 21 of the Commission Order states:

The Stipulating Parties agree the Company will implement a reporting system to keep the Stipulating Parties and the Utah, Idaho and Wyoming Commissions informed regarding any matters likely to have implications regarding potential stranded costs of generating assets. The Company will propose a reporting method by no later than December 31, 2013.

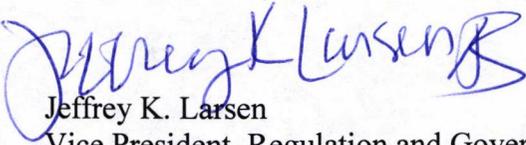
Per this commitment, Rocky Mountain Power proposes to implement a reporting system that provides information regarding three scenarios which the Company has identified as having significant implications on the Company's depreciation expense. On or before March 1 of every year, the Company will file a letter containing the following information, if applicable.

- 1) Any proposed early steam generation unit retirement
 - a. Plant name
 - b. Date placed in service
 - c. Current net book value
 - d. Original retirement date
 - e. Proposed early shutdown date
 - f. Reason for early shutdown
- 2) Major steam plant capital additions over \$100m that impact the depreciation of the unit
 - a. Project name
 - b. Planned in-service date
 - c. Planned retirement date
 - d. Planned addition amount to plant in service

- 3) Any completed external studies regarding plant decommissioning which result in significant changes (a change of over 25 percent) to the amount previously projected in the last approved depreciation rates.
 - a. Plant site
 - b. Estimated costs

Questions regarding this proposal may be directed to Ted Weston, Idaho Regulatory Manager, at (801) 220-2963.

Very truly yours,



Jeffrey K. Larsen

Vice President, Regulation and Government Affairs