



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Public Service Commission

THAD LeVAR
Chair

DAVID R. CLARK
Commissioner

RON ALLEN
Commissioner

May 10, 2022

Mr. Chris Parker
Director, Division of Public Utilities
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84111

Re: *Division of Public Utilities' Audit of PacifiCorp's 2021 Fuel Inventory Policies and Practices; Docket No. 22-035-08*

Dear Mr. Parker:

The Public Service Commission of Utah (PSC) reviewed the Division of Public Utilities' (DPU) March 31, 2022 memorandum that summarizes the results of DPU's annual audit¹ of PacifiCorp's 2021 fuel inventory policies and practices.

DPU states PacifiCorp has formal policies and procedures for fuel procurement and inventory that were updated in 2022. DPU found that PacifiCorp had prudent business reasons for plants with inventory outside of the target and assert that PacifiCorp has plans to align the inventory with the target as appropriate.

The PSC appreciates DPU's ongoing efforts to monitor and audit PacifiCorp's fuel inventory policies and practices and to identify coal inventory-related issues.

Sincerely,

/s/ Gary L. Widerburg
PSC Secretary
DW#323962

¹ See *In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations*, Docket No. 09-035-23. Report and Order on Revenue Requirement, Cost of Service and Spread of Rates, issued February 18, 2010 at 106.