

Public Service Commission

THAD LeVAR *Chair*

DAVID R. CLARK Commissioner

RON ALLEN Commissioner

State of Utah

Governor

DEIDRE M. HENDERSON Lieutenant Governor

December 14, 2022

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

Re: Docket No. 22-035-09, Rocky Mountain Power's 2021 Annual Report of the Blue Sky Program

Dear Mr. Parker,

The Public Service Commision (PSC) has reviewed the October 21, 2022 audit report ("Audit Report") filed by the Division of Public Utilities (DPU) describing DPU's findings related to its audit of Rocky Mountain Power's (RMP) Blue Sky Program ("Program").

In its Audit Report, DPU reviewed RMP's reported Program revenues and expenses for the year ended December 2021 and evaluated the Program's compliance with relevant PSC orders and tariff schedules. DPU stated that the Program's revenues, disbursements, and expenditures appear to be properly stated and that RMP appears to be in compliance with regulatory and reporting requirements related to the Program. Based on its findings, DPU comments that the Program follows good business practices and uses adequate and practical accounting and controls.

The PSC appreciates DPU's efforts to audit the Program and ensure it is operated in compliance with PSC orders and in accordance with RMP's tariff. The PSC also appreciates DPU's efforts to report and communicate its audit findings.

Sincerely,

/s/ Gary L. Widerburg PSC Secretary DW#326425