

Docket 24-035-04 / Rocky Mountain Power
March 27, 2024
SER Filing Requirements
Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement A.1

General Information Requirements - All documents and presentations that were provided to management, senior management and the Board of Directors of the utility and its affiliates related to the plant addition.

Response to SER Filing Requirement A.1

Boswell Springs (PPA)

Please refer Confidential Attachment SER FR A.1-1 which provides a copy of PacifiCorp's executive memorandum to senior management for the Boswell Springs power purchase agreement (PPA).

Cedar Springs IV (PPA)

Please refer Confidential Attachment SER FR A.1-2 which provides a copy of PacifiCorp's executive memorandum to senior management for the Cedar Springs IV PPA.

Rock Creek II (Owned Resource)

Please refer Confidential Attachments SER FR A.1-3a and SER FR A.1-3b which provides a copy of PacifiCorp's project proposal and memorandum to senior management for the Rock Creek II wind project.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

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SER Filing Requirement A.2

General Information Requirements - Copies of all Board of Directors' minutes of the utility and its affiliates where the plant was discussed, approved, reviewed, evaluated or presented.

Response to SER Filing Requirement A.2

The Company does not possess any Board of Directors' minutes for either the utility or its affiliates where the Boswell Springs wind project power purchase agreement (PPA), the Cedar Springs IV wind project PPA or the Rock Creek II wind project were discussed, reviewed, evaluated or presented. Please refer to the Company's response to SER Filing Requirement A.1 which provides copies of the documents presented to PacifiCorp's senior management for governance approvals for these three wind projects.

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SER Filing Requirement A.3

General Information Requirements - Details of the plant being acquired including its location, capacity, technologies used, project milestones or progress dates, projected in-service date and demonstrating that the plant addition is a major plant addition under 54-7-13.4.

Confidential Response to SER Filing Requirement A.3

Boswell Springs (PPA)

Please refer to the confidential information provided below:

[CONFIDENTIAL BEGINS]



[CONFIDENTIAL ENDS]

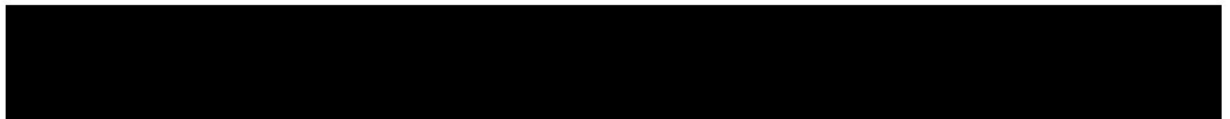
In addition, please refer to the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A.11-1, which provides a copy of the power purchase agreement (PPA) between Boswell Wind, LLC and PacifiCorp dated August 16, 2022.

The Boswell Springs wind project is a contractual arrangement pursuant to a PPA. Major plant addition (MPA) equivalent information is being provided in accordance with the Public Service Commission of Utah (UPSC) order in Docket No. 22-035-03. As such, demonstrating that the Boswell Springs wind project plant addition is a MPA under 54-7-13.4 is not applicable.

Cedar Springs IV (PPA)

Please refer to the confidential information provided below:

[CONFIDENTIAL BEGINS]



[CONFIDENTIAL ENDS]

In addition, please refer to the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A.11-2, which provides a

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copy of the PPA between Cedar Springs Wind IV, LLC and PacifiCorp dated April 20, 2022, together with four amendments executed since April 20, 2022.

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. MPA equivalent information is being provided in accordance with the UPSC order in Docket No. 22-035-03. As such, demonstrating that the Cedar Springs IV wind project plant addition is a MPA under 54-7-13.4 is not applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project will have a nominal rated capacity of 400 megawatts (MW). The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of 66 General Electric (GE) 6.1 MW wind turbine generators (WTG); a 34.5 kilovolt (kV) collector system, a 34.5 kV to 230 kV collector substation; a 38-mile long 230 kV tie-line from the collector substation to the Aeolus interconnection substation; an operation and maintenance building; and approximately 30 miles of WTG site access roads. The planned in-service date for the project is September 2025. Please refer to the table below which provides the project commissioning completion milestones:

Milestone	Completion Date
Collection System Circuit Completion	May 2025
Project Substation Substantial Completion	June 2025
WTG Mechanical Completion	August 2025
Guaranteed Project Substantial Completion Date	September 1, 2025
Outside Guaranteed Substantial Completion Date	June 30, 2026
Final Completion	June 2026

MPA equivalent information is being provided in accordance with UPSC order in Docket No. 22-035-03. As such, demonstrating that the Rock Creek II wind project plant addition is a MPA under 54-7-13.4 is not applicable.

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SER Filing Requirement A.4

General Information Requirements - Description of any changes, modifications, etc. to the existing utility plant/system that may be necessary to integrate the plant addition with the utility's system.

Response to SER Filing Requirement A.4

Boswell Springs (PPA)

Network upgrades to the local transmission system were necessary to interconnect the Boswell Springs wind project consistent with the large generator interconnection agreement (LGIA) for Q0409. Please refer to Confidential Attachment SER FR A.4-1 which provides a copy of the LGIA.

Cedar Springs IV (PPA)

Network upgrades to the local transmission system were necessary to interconnect the Cedar Springs IV wind project consistent with the LGIA for Q0713. Please refer to Confidential Attachment SER FR A.4-2 which provides a copy of the LGIA.

Rock Creek II (Owned Resource)

Network upgrades to the local transmission system were necessary to interconnect the Rock Creek II wind project, consistent with the LGIA for Q0836. Please refer to Confidential Attachment SER FR A.4-3 which provides a copy of the LGIA and Confidential Attachments SER FR A.4-3a through f which provides the associated amendments.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirement A.5

General Information Requirements - Information establishing the prudence of the plant addition, information addressing the provisions of 54-7-13.4, and the provisions of 54-17-302 and 54-17-303.

Confidential Response to SER Filing Requirement A.5

On February 11, 2022, the Public Service Commission of Utah (UPSC) approved PacifiCorp's request for a waiver of pre-approval of a significant energy resource decision under Utah Code 54-17-501, which required the Company to provide information to establish the prudence of the projects 30 days in advance of the application of a general rate case (GRC). The referenced Utah Code 54-7-13.4 addresses the procedures for alternative cost recovery for major plant additions (MPA). The referenced Utah Code 54-17-303 addresses the pre-approval process of a significant energy resource decision. Therefore these provisions relate to the processes and do not pertain to information establishing the prudence of the projects. Utah Code 54-17-302, with the exception of subsection 3, pertains to the process of significant energy resource decision proceedings. The Company provides the information to establish prudence of the Boswell Springs wind power purchase agreement (PPA), the Cedar Springs IV wind PPA and the build-transfer agreement for the Rock Creek II wind project pursuant to Utah Code 54-17-302(3).

Boswell Springs (PPA) and Cedar Springs IV (PPA)

In response to Utah Code 54-17-302(3)(b)(i), the Company confirms that the Boswell Springs PPA and Cedar Springs IV PPA were entered into and executed in accordance with the solicitation process approved by the UPSC in Docket No. 20-035-05 on July 17, 2020. Please refer to the Company's response to SER Filing Requirement A.6 which provides additional discussion on the solicitation process.

In response to Utah Code 54-17-302(3)(c), the Company provides the following information demonstrating that the PPAs for the Boswell Springs wind project and the Cedar Springs IV wind project are in the public interest, taking into consideration:

- (i) whether it will most likely result in the acquisition, production, and delivery of electricity at the lowest reasonable cost to the retail customers of an affected electrical utility located in this state:

Please refer to Confidential Attachment SER FR A.5-1a and Confidential Attachment SER FR A.5-1b which provides analysis of PacifiCorp's 2020 All Source Request for Proposals (2020AS RFP) final shortlist (FSL), which included the Boswell Springs wind project and the Cedar Springs

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IV wind project, which captures the impacts of updated bid pricing and updated modeling assumptions. Specifically tab "Attachment A" in Confidential Attachment SER FR A.5-1b provides all the important characteristics of these two wind projects, as well as the system benefits by three price-policy scenarios (columns Y, Z and AA). These price-policy scenarios include medium-gas/medium carbon dioxide (CO₂) (MM), medium-gas/no CO₂ (MN), and medium-gas/social cost of greenhouse gases (SC). Based on the price-policy scenarios considered, these two wind projects represented system benefits of between [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] of customer benefits over their 30-year PPA contract life with PacifiCorp.

(ii) long-term and short-term impacts:

Please refer to the Company's response to 54-17-302 (i) above and to Confidential Attachment SER FR A.5-1a and Confidential Attachment SER FR A.5-1b.

(iii) risk:

Please refer to the Company's response to SER Filing Requirement A.11 which provides copies of the PPAs for the Boswell Springs wind project and the Cedar Springs IV wind project. Specific to risk and reliability, please review Section 8.2 and Section 8.3 in the PPAs which discuss the development security (contraction period, [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] installed capacity) and default security (operational period, [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] installed capacity) requirements. Additionally, please review Exhibit F in the PPAs which describes plant performance requirements that not only include plant operations (plant availability) but developer performance and ownership of long-term wind resource assessments provided to the Company as part of their performance metrics. Please also refer to the Company's response to SER Filing Requirement A.9 which describes third-party wind resource assessment reviews.

(iv) reliability:

Please refer to the Company's response to 54-17-302 (iii) above.

(v) financial impacts on the affected electrical utility:

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Please refer to the Company's response to SER Filing Requirement C.1 and SER Filing Requirement C.2.

Rock Creek II (Owned Resource)

In response to Utah Code 54-17-302(3)(b)(i), the Company confirms that the build transfer agreement (BTA) for the Rock Creek II wind project was entered into in accordance with the solicitation process approved by the UPSC in Docket No. 20-035-05 on July 17, 2020. Please refer to the Company's response to SER Filing Requirement A.6 which provides additional discussion on the solicitation process.

In response to Utah Code 54-17-302(3)(c), the Company provides the following information demonstrating that the Rock Creek II wind project is in the public interest, taking into consideration:

- (i) whether it will most likely result in the acquisition, production, and delivery of electricity at the lowest reasonable cost to the retail customers of an affected electrical utility located in this state:

Please refer to Confidential Attachment SER FR A.5-1a and Confidential Attachment SER FR A.5-1b which provides analysis of PacifiCorp's 2020AS RFP FSL, which included the Rock Creek II wind project. Note: the provided analysis captures the impacts of updated bid pricing and updated modeling assumptions. Specifically tab "Attachment A" provides all the important characteristics of this wind project, as well as the system benefits by three price-policy scenarios (columns Y, Z and AA). These price-policy scenarios include MM, MN and SC.

Based on these price-policy scenarios, the Rock Creek II wind project would provide substantial benefits to customers: ranging from

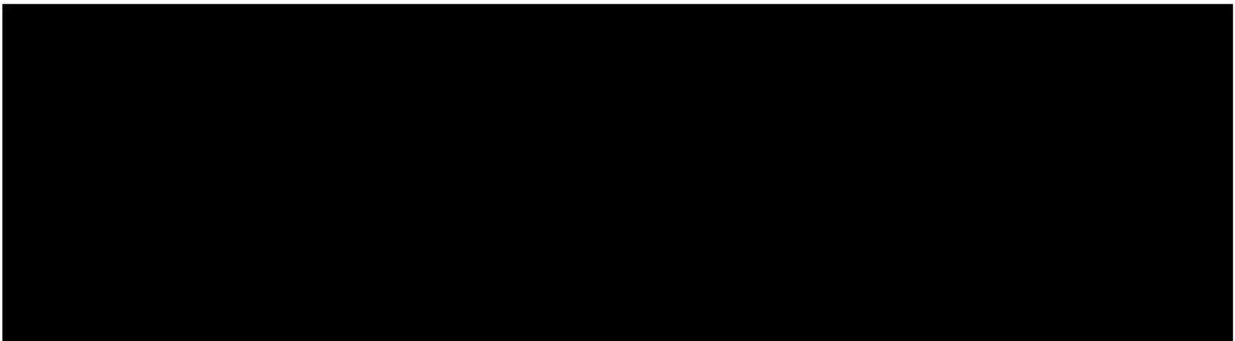
[CONFIDENTIAL BEGINS] [REDACTED]
[CONFIDENTIAL ENDS].

Notably, this analysis was conducted prior to the passage of the Federal Inflation Reduction Act (IRA), which substantially increased the economic benefit of the Rock Creek II wind project due to the increased value of production tax credits (PTC) that this resource would qualify for. Please refer to Confidential Attachment SER FR A.5-2a which provides the Company's more recent economic analyses of the Rock Creek II wind project, which indicates a risk-adjusted present-value revenue requirement (PVRR) cost of **[CONFIDENTIAL BEGINS]** [REDACTED] **[CONFIDENTIAL ENDS]** in the low natural gas, no carbon scenario (LN), and a **[CONFIDENTIAL BEGINS]** [REDACTED] **[CONFIDENTIAL ENDS]** benefit in the MM scenario.

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When accounting for the updated 110 percent PTC value and updated project costs, the combined value of the Rock Creek I and Rock Creek II wind projects result in a [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] risk-adjusted PVRR customer benefit under the LN scenario, and a [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] customer benefit under the MM scenario. Note: this updated analysis did not evaluate the Rock Creek II wind project under the SC scenario. This means that even in a low natural gas price, no carbon scenario, the combined customer benefits of the Rock Creek I and Rock Creek II wind projects would amount to [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS]. These updated customer benefits and analyses are included in Confidential Table 1 below. Please also refer to Confidential Attachment SER FR A.5-2b.

Table 1. Post-IRA (Benefit)/Cost of Rock Creek I and Rock Creek II (\$ million)



(ii) long-term and short-term impacts:

The Rock Creek II wind project presents an opportunity for PacifiCorp to meet its growing resource needs, while taking advantage of the enhanced production tax credits (PTC) to significantly reduce overall costs and is consistent with the State of Utah’s energy plan to have “adequate, reliable, affordable, sustainable, and clean energy resources” as discussed in Utah Code 79-6-301. For additional information, please refer to the Company’s response to Utah Code 54-17-302 (i) above.

(iii) risk:

Please refer to the Company’s response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A.11-3, which provides copies of the agreements relevant to the Rock Creek II wind project. Specific to risk and reliability, please refer to the following key terms and customer protections of the BTA. [CONFIDENTIAL BEGINS] [REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[CONFIDENTIAL ENDS].

(iv) reliability:

The Rock Creek II wind project is not expected to adversely affect the quality, stability, and reliability of the PacifiCorp transmission system or that of other entities. A large generator interconnection agreement (LGIA) is provided as with the Company's response to SER Filing Requirement A.4, specifically Confidential Attachment SER FR A.4-3, which summarizes the Rock Creek II expected impact on PacifiCorp's transmission system. Under the BTA, in order to enhance the operating reliability of the facility, PacifiCorp is procuring equipment of proven technologies from industry-leading manufacturers (for example General Electric (GE) WTGs and transformers) with favorable warranty terms and arranged a service agreement for the first five years with an industry-leading service provider (Invenergy).

(v) financial impacts on the affected electrical utility:

Please refer to the Company's response to SER Filing Requirement C.1 and SER Filing Requirement C.2.

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SER Filing Requirement A.6

General Information Requirements - Information establishing the consistency of the plant addition to projected plant acquisitions in the utility's latest Integrated Resource Plan and its Action Plan. Show that the plant addition resource is as favorable, or more favorable, than the compared Integrated Resource Plan resource items in terms of least cost and least risk or explain why it need not.

Response to SER Filing Requirement A.6

The relevant Integrated Resource Plan (IRP) when the Company related to the Boswell Springs wind project, the Cedar Springs IV wind project and the Rock Creek II wind project were PacifiCorp's 2021 IRP (published September 1, 2021) and PacifiCorp's 2021 IRP Update (published March 31, 2022).

PacifiCorp's 2021 IRP showed that PacifiCorp had a capacity deficit in all years of the planning horizon -starting at 1,071 megawatts (MW) in 2021 and increasing to over 6,600 MW by 2040. In 2025, the resource need in the 2021 IRP was 1,627 MW. The 2021 IRP Update showed a resource need in all years of the planning horizon -starting at 1,584 MW in 2022 and increasing to 6,755 MW in 2040. In 2025, the resource need was 1,867 MW, an increase of 240 MW, or approximately 15 percent, relative to the resource need identified in the 2021 IRP.

This need was consistent with prior IRPs (notably PacifiCorp's 2019 IRP published October 18, 2019), which led to the Company issuing the 2020 All-Source Request for Proposals (2020AS RFP). After receiving approval from the Public Service Commission of Utah (UPSC) in Docket No. 20-035-05 and the Public Utility Commission of Oregon (OPUC) in Docket UM-2059, PacifiCorp issued its 2020AS RFP on July 7, 2020. There was a robust market response that resulted in over 28,000 MW of conforming bids, with an additional 12,500 MW of non-confirming bids. Bids for 24 projects totaling over 9,000 MW of resource capacity located in eastern Wyoming were submitted.

The Company created an initial shortlist (ISL) that was made public on October 29, 2020. This ISL included 5,453 MW of renewable resource capacity: 2,974 MW of solar or solar with storage (1,130 MW of battery storage), 2,479 MW of wind, and 200 MW of standalone battery energy storage systems (BESS). PacifiCorp then initiated a capacity factor evaluation process (performed by third-party expert WSP Global). The ISL contained a mix of various ownership structures, including proposals for power purchase agreements (PPA), build-transfer agreements (BTA) and battery storage agreements (BSA).

After evaluating a range of potential bid portfolios, and accounting for bid updates from interconnection study results, the final shortlist (FSL) included: 1,792 MW of new wind capacity (590 MW as BTAs and 1,202 as PPAs); 1,302

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MW of solar capacity as PPAs; 697 MW of BESS (497 MW of BESS capacity paired with solar bids, and 200 MW as standalone BESS capacity as a BSA).

Consistent with UPSC and OPUC requirements, the solicitation process was overseen by two independent evaluators (IE) - one retained by PacifiCorp and appointed by the OPUC (PA Consulting Group, Inc.), and one retained by the UPSC (Merrimack Energy Group). Both IEs concluded that the process was fair and transparent, and that the bids selected for the FSL were reasonable.

In its Shortlist Report, the Utah IE concluded that the 2020AS RFP was fair, reasonable, and in the public interest.¹ In particular, the Utah IE concluded:

- The market response to the 2020AS RFP was robust and, “Based on the unbelievable response from the market it is safe to say that the solicitation process resulted in a very competitive process with many more proposals generally submitted than the expected requirements by bubble identified by PacifiCorp.”²
- PacifiCorp engaged the bidders throughout the process in a timely manner to ensure that all bidders were treated fairly.
- All bidders were treated the same, had access to the same information at the same time, and had an equal opportunity to compete.
- PacifiCorp implemented its evaluation and selection process consistent with its proposed evaluation and selection process as outlined in the 2020AS RFP in a structured and consistent manner designed to result in the selection of a portfolio of projects that would result in a least cost solution.
- PacifiCorp subjected all bidders to the same information requirements and conducted a consistent evaluation process with all proposals treated equally in terms of the evaluation methodology and information required of each bidder.
- The selection process was unbiased with respect to ownership structures, i.e., the process did not unreasonably favor bids that resulted in a utility-owned resource.
- The selected bids resulted in lower system cost than a case where no bids were selected and maximized customer benefits while managing risk.

¹ In re Rocky Mountain Power 2020AS RFP Application, Docket No. 20-035-05 (UPSC; September 2, 2021) (<https://psc.utah.gov/2020/01/24/docket-no-20-035-05/>).

² Utah IE Shortlist Report at 74.

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Together, the Boswell Springs and Cedar Springs IV PPAs, and Rock Creek II BTA were found consistent with the Company's least-cost least-risk IRP which identified a significant need for new resources, and RFP guidelines that ensured a price competitive and transparent RFP process.

For additional information on specific price and contracting details, please refer to the Company's response to SER Filing Requirement A.5.

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SER Filing Requirement A.7

General Information Requirements - Any and all documents and analyses that address the plant addition's projected costs, savings and benefits and demonstrate how and when the utility's ratepayers will see a net benefit from the plant addition and quantify the net benefit.

Response to SER Filing Requirement A.7

Boswell Springs Power Purchase Agreement (PPA)

Please refer to the Company's response to SER Filing Requirement A.5.

Cedar Springs IV PPA

Please refer to the Company's response to SER Filing Requirement A.5.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.5.

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SER Filing Requirement A.8

General Information Requirements - Where applicable, information on whether and how the plant addition has been or will be inspected as part of due diligence, including identification of who conducted or will conduct the inspection and copies of all reports or other documents prepared by the inspectors.

Response to SER Filing Requirement A.8

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual power purchase agreement (PPA) arrangement inclusive of plant performance metrics pursuant to the PPA provided with the Company's response to SER Filing Requirement A.11. Therefore, the requirements of SER Filing Requirement A.8 are not relevant.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual PPA arrangement inclusive of plant performance metrics pursuant to the PPA provided with the Company's response to SER Filing Requirement A.11. Therefore, the requirements of SER Filing Requirement A.8 are not relevant.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is being developed through a build transfer agreement (BTA) which is provided with the Company's response to SER Filing Requirement A.11. Extensive inspections will be conducted by PacifiCorp's resource development personnel along with third-party contractors, such as Black and Veatch (B&V) and Caliber Solutions, which will occur throughout the construction period. Providing all reports from the inspections would be voluminous as the comprehensive inspections include such items as:

- Safety and environmental inspections:
 - Plan of the Day Report – An example report is provided as Confidential Attachment SER FR A.8-1.
 - Ongoing safety inspections – performed by PacifiCorp bi-weekly during the major construction period. An example report is provided as Confidential Attachment SER FR A.8-2.
 - Monthly manager meeting reports – prepared by Invenergy. An example report is provided as Confidential Attachment SER FR A.8-3.
- Construction Activities:

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- Monthly Progress Report – prepared by Blattner Energy, LLC. An example report is provided as Confidential Attachment SER FR A.8-4.
- Turbine foundation inspections – inspections are performed by American Engineering Testing and each foundation inspected produces approximately 30 reports for each of the 66 turbine foundations. A sample of four of the reports for one foundation inspection is provided as Confidential Attachment SER FR A.8-5a through Confidential Attachment SER FR A.8-5d.
- Equipment Inspections:
 - Transformer Test Report – prepared by GE Prolec. A copy of the report is provided as Confidential Attachment SER FR A.8-6.
 - Transformer Factory Visit Report – prepared by DNV Energy. A copy of the report is provided as Confidential Attachment SER FR A.8-7.

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SER Filing Requirement A.9

General Information Requirements - A list of all outside consultants or advisors used or expected to be used by the utility in connection with the plant addition and all reports, including interim reports, prepared by outside consultants or advisors.

Confidential Response to SER Filing Requirement A.9

Boswell Springs (PPA)

Please refer to Confidential Attachment SER FR A.9-1 which provides a copy of PacifiCorp's consultant, WSP¹, review of Boswell Springs Wind. Note: as a result of WSP's review, PacifiCorp accepted the wind resource analysis and resource estimate provided by Boswell Springs Wind's developer, Innogex.

Cedar Springs IV (PPA)

Please refer to Confidential Attachment SER FR A.9-1 which provides a copy of PacifiCorp's consultant, WSP, review of Cedar Spring IV Wind. Note: as a result of WSP's review, PacifiCorp did not accept the wind resource analysis and resource estimate provided by Cedar Springs IV Wind's developer, NextEra Energy Resources. In summary, WSP's review of Cedar Springs IV wind analysis was as follows: **[CONFIDENTIAL BEGINS]**

[REDACTED]

[CONFIDENTIAL ENDS]

Rock Creek II (Owned Resource)

Please refer to Confidential Attachment SER FR A.9-2 which provides a copy of the wind resource assessment prepared by Natural Power Consultants LLC for the Rock Creek II wind project. Please also refer to the Company's response to SER Filing Requirement A.8.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

¹ WSP is a globally-recognized professional services firm employing approximately 68,000 people. WSP's energy services include identification of prospective wind farm sites, resource assessment and micro-siting of wind power stations in high-wind-speed environments and wind power assessment studies.

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SER Filing Requirement A.10

General Information Requirements - All internal reports that were prepared when analyzing the purchase or construction of the plant addition.

Response to SER Filing Requirement A.10

Boswell Springs (PPA)

The Boswell Springs wind project is contracted under a power purchase agreement (PPA) and not a purchase or construction of a plant addition. Please refer to the Company's response to SER Filing Requirement A.1 and SER Filing Requirement A.5 which provide copies of the Company's analysis of the Boswell Springs wind project.

Cedar Springs IV PPA

The Cedar Springs IV wind project is contracted under a PPA and not a purchase or construction of a plant addition. Please refer to the Company's response to SER Filing Requirement A.1 and SER Filing Requirement A.5 which provide copies of the Company's analysis of the Cedar Springs IV wind project.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.1 and SER Filing Requirement A.5 which provide copies of the Company's analysis of the Rock Creek II wind project.

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SER Filing Requirement A.11

General Information Requirements - Where applicable, copies of contracts that are expected to be assumed following close of acquisition.

Response to SER Filing Requirement A.11

Boswell Springs (PPA)

Please refer to Confidential Attachment SER FR A.11-1a which provides the power purchase agreement (PPA) and Confidential Attachment SER FR A.11-1b for the Consent and Agreement associated with the Boswell Springs project.

Cedar Springs IV (PPA)

Please refer to Confidential Attachment SER FR A.11-2a through Confidential Attachment SER FR A.11-2h which provide the PPA, including associated amendments and exhibits for the Cedar Springs IV wind project.

Rock Creek II (Owned Resource)

Please refer to Confidential Attachment SER FR A.11-3a which provides copies of the build transfer agreement (BTA). Confidential Attachment SER FR A.11-3b provides Schedule 5.12 as referenced in Section 5.12 of the BTA containing a list of all project and construction contracts. The Company also provides the contracts expected to be executed at closing are listed in Schedule 5.12 Section B – Construction Contracts as of Notice to Proceed (NTP) Closing as follows:

1. Confidential Attachment SER FR A.11-3c Turbine Supply Agreement
2. Confidential Attachment SER FR A.11-3d PTC Transformer Supply Agreement
3. Confidential Attachment SER FR A.11-3e and Confidential Attachment SER FR A.11-3f MV Cable Supply Agreements
4. Confidential Attachment SER FR A.11-3g through Confidential Attachment SER FR A.11-3i - Trench Ground, Fiber and Innerduct Supply Agreements
5. Confidential Attachment SER FR A.11-3j Balance of Plant (BOP) contract

The Company notes that some of the contracts expected to be executed at closing contain redactions in accordance with the terms of the BTA as described in Sections 3.11, 5.12 and 7.18.2. The Company does not possess unredacted copies of these contracts.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirement A.12

General Information Requirements - Where applicable, copies of all contracts between the utility and the seller or operator of the plant addition.

Response to SER Filing Requirement A.12

Boswell Springs (PPA)

Please refer to the Company's response to SER Filing Requirement A.11. The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA).

Cedar Springs IV (PPA)

Please refer to the Company's response to SER Filing Requirement A.11. The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.11.

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Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement A.13

General Information Requirements - Where applicable, a history of the plant addition to be acquired including financial and performance characteristics for the past five years, or from the start of commercial operation, whichever is less.

Response to SER Filing Requirement A.13

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement A.13 are not relevant or applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement A.13 are not relevant or applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is a new wind project, being constructed under contract for PacifiCorp. This wind project is not an existing wind project that PacifiCorp is acquiring from a third-party operator.

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SER Filing Requirement A.14

General Information Requirements - Where applicable, information on the utility's understanding of the reasons why the seller is selling the facility.

Response to SER Filing Requirement A.14

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement A.14 are not relevant or applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement A.14 are not relevant or applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is a new wind project, being constructed under contract for PacifiCorp. This wind project is not an existing wind project that PacifiCorp is acquiring from a third-party operator.

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SER Filing Requirement A.15

General Information Requirements - Where applicable, information on the seller's book value of the plant.

Response to SER Filing Requirement A.15

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement A.15 are not relevant or applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement A.15 are not relevant or applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is a new wind project, being constructed under contract for PacifiCorp. This wind project is not an existing wind project that PacifiCorp is acquiring from a third-party operator. Therefore the requirements in SER Filing Requirement A.15 are not relevant or applicable.

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SER Filing Requirement A.16

General Information Requirements - An indication whether the seller will allow interested persons who have signed a confidentiality agreement with the utility access to the seller's books and records for audit, and what restrictions may apply to such access.

Response to SER Filing Requirement A.16

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement A.16 are not relevant or applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement A.16 are not relevant or applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is a new wind project, being constructed under contract for PacifiCorp. Please refer to Section 7.14.2 in the Build Transfer Agreement provided with the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A.11-3a, which provides information regarding access to the books and records relating to the Project.

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SER Filing Requirement B.1

Financial and Revenue Information - Provide information of the revenues, costs and benefits arising from the plant addition, identifying any limits and conditions on forecast information/calculations.

Response to SER Filing Requirement B.1

Boswell Springs (PPA)

Please refer to the Company's response to SER Filing Requirement A.5 which provides the overall costs and benefits arising from the power purchase agreement (PPA). The memo provided in Confidential Attachment SER A.5-1a describes the assumptions and conditions of the analysis of the costs and benefits. Please refer to the Company's response to SER Filing Requirement A.9 which provides the wind resource analysis, including assumptions and limitations of the information and methodology. Please refer to the Company's response to SER Filing Requirement E.1 which provides the impact to the net power costs (NPC) in the 2025 test period arising from the PPA.

Cedar Springs IV (PPA)

Please refer to the Company's response to SER Filing Requirement A.5 which provides the overall costs and benefits over the term of the PPA. The memo provided in Confidential Attachment SER Filing Requirement A.5-1a describes the assumptions and conditions of the analysis of the costs and benefits. Please refer to the Company's response to SER Filing Requirement A.9 which provides the wind resource analysis, which includes assumptions, limitations and discussion of PacifiCorp's assessment of the information and methodology. Please refer to the Company's response to SER Filing Requirement E.1 which provides the impact to the NPC in the 2025 test period arising from the PPA.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.1, specifically Confidential Attachment SER FR A.1-3b, and to the Company's response to SER Filing Requirement A.5, which provide information describing the costs and benefits over the 30-year depreciable life of the project that include the assumptions and conditions of the analysis of the costs and benefits. Please refer to the Company's response to SER Filing Requirement A.9 which provides the Energy Yield Assessment, including a list of uncertainties of the assessment. Please refer to the Company's response to SER Filing Requirement D.1 and SER Filing Requirement E.1 which provide the costs included in the revenue requirement in the 2025 test period arising from Rock Creek II.

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SER Filing Requirement B.2

Financial and Revenue Information - Information on the net revenue impact of bringing the plant online and operating the plant within the utility's system compared to operations without the plant.

Response to SER Filing Requirement B.2

Boswell Springs (PPA)

Please refer to the Company's response to SER Filing Requirement A.5 which provides an analysis of the impact of the purchase power agreement (PPA) over its 20-year term. Please refer to the Company's response to SER Filing Requirement E.1 which provides an analysis of the impact of the PPA on net power costs (NPC) for the calendar year 2025 test period.

Cedar Springs IV (PPA)

Please refer to the Company's response to SER Filing Requirement A.5 which provides an analysis of the impact of the purchase power agreement (PPA) over its 20-year term. Please refer to the Company's response to SER Filing Requirement E.1 which provides an analysis of the impact of the PPA on net power costs (NPC) for the calendar year 2025 test period.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.5 which provides an analysis of the impact of Rock Creek II project over the 30-year depreciable life of the resource. Please refer to the Company's response to SER Filing Requirement D.1 and SER Filing Requirement E.1 which provide an analysis of the impact of Rock Creek II on NPC and revenue requirement for the calendar year 2025 test period.

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SER Filing Requirement B.3

Financial and Revenue Information - Justification for any acquisition premium the utility plans to include in rates and recover from ratepayers.

Response to SER Filing Requirement B.3

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement B.3 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement B.3 are not applicable.

Rock Creek II (Owned Resource)

The Rock Creek II wind project is a new wind project, being constructed under contract for PacifiCorp. This wind project is not an existing wind project that PacifiCorp is acquiring from a third party. Therefore the requirements in SER Filing Requirement B.3 are not applicable.

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SER Filing Requirement C.1

Capital Cost, Rate Base and Jurisdictional Allocation Information -

Information on how the utility plans to finance the construction or acquisition of the plant addition. This is to include the timing and amount of any equity, debt, or other security issuances and any documents to, or received from, any investment bankers or other entities regarding the issuance of any securities connected with the plant addition.

Response to SER Filing Requirement C.1

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA) and is not a plant addition. The PPA costs will be booked to net power costs (NPC) and recovered through the Company's NPC mechanisms in PacifiCorp's respective jurisdictions.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. The PPA costs will be booked to NPC and recovered through the Company's NPC mechanisms in PacifiCorp's respective jurisdictions.

Rock Creek II (Owned Resource)

PacifiCorp generally funds its capital expenditure (CAPEX) projects with a mix of debt and equity based on its capital structure. In May 2023, PacifiCorp issued a \$1.2 billion Green Bond to finance the construction of renewable generation projects and associated transmission, which included the Rock Creek II wind project. Please refer to Attachment SER FR C.1 which provides details of the Green Bond issuance.

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SER Filing Requirements

Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement C.2

Capital Cost, Rate Base and Jurisdictional Allocation Information -

Information indicating whether the utility has discussed the plant addition with any rating agencies and provide any reports or rating agencies provided with respect to the plant addition. If not, indicate when it plans to discuss the plant addition with any rating agency.

Response to SER Filing Requirement C.2

Boswell Springs (PPA)

Power purchase agreements (PPA) for wind projects are not typically discussed in detail in rating agency presentations or meetings as they are not plant additions. PPAs are booked as net power costs (NPC) and recovered through the NPC mechanisms in PacifiCorp's respective jurisdictions.

Cedar Springs IV (PPA)

PPAs for wind projects are not typically discussed in detail in rating agency presentations or meetings as they are not plant additions. PPAs are booked as NPC and recovered through the NPC mechanisms in PacifiCorp's respective jurisdictions.

Rock Creek II (Owned Resource)

PacifiCorp shares its overall five-year capital investment plans with rating agencies typically in spring of each year. Please refer to Confidential Attachment SER FR C.2 which provides a copy of the information PacifiCorp provided to rating agencies in May 2023 of wind generation capital expenditures (CAPEX) in PacifiCorp's capital investment plan.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirement C.3

Capital Cost, Rate Base and Jurisdictional Allocation Information -
Information on how much of the purchase price or construction costs the utility intends to place into rate base.

Confidential Response to SER Filing Requirement C.3

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement C.3 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement C.3 are not applicable.

Rock Creek II (Owned Resource)

The Company expects to place **[CONFIDENTIAL BEGINS]** **[REDACTED]** **[CONFIDENTIAL ENDS]** into rate base by December 31, 2025. Please refer to the Company's response to SER Filing Requirement D.1, specifically Confidential Attachment SER FR D.1, which provides the Utah allocated, 13-month average rate base calculation expected to be included in the 2025 Test Period in the revenue requirement that will be filed on or around April 30, 2024.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

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SER Filing Requirements

Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement C.4

Capital Cost, Rate Base and Jurisdictional Allocation Information -
Information showing the amount and relating to any analysis of AFUDC associated with the plant addition.

Confidential Response to SER Filing Requirement C.4

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement C.4 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement C.4 are not applicable.

Rock Creek II (Owned Resource)

The total Allowance for Funds Used During Construction (AFUDC) related to the Rock Creek II wind project is [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS], total-Company.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirement C.5

Capital Cost, Rate Base and Jurisdictional Allocation Information -
Information on the utility's anticipated jurisdictional allocation for the plant addition and any change in allocation factors and other plant, revenue and expense/cost allocations arising from the plant addition.

Response to SER Filing Requirement C.5

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA) and will not affect the Company's jurisdictional allocation factors.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA and will not affect the Company's jurisdictional allocation factors.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement D.1, specifically Confidential Attachment SER FR D.1, which provides the allocation factors used to determine the Utah-allocated share of the Rock Creek II wind resource. No changes to revenue or expense/cost allocations are expected to arise from placing Rock Creek II into service. Consistent with Appendix C of the Multi-State Process Inter-Jurisdictional Cost Methodology (2020 Protocol), Docket No. 19-035-42, certain cost allocations are derived based on the allocated state share of rate base balances such as electric plant in-service. The allocation factors that are impacted by changes to rate base are gross plant system (GPS) allocation factor, the system net plant (SNP) allocation factor and the system overhead (SO) allocation factor.

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SER Filing Requirement D.1

Cost and Operating Expenses Information - A complete analysis of all costs associated with constructing, acquiring and operating the plant for which the utility will seek recovery from Utah ratepayers and identify any costs for which no recovery will be sought from Utah ratepayers.

Response to SER Filing Requirement D.1

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). The analysis of the impact on net power costs (NPC) from the power purchased pursuant to the PPA is provided with the Company's response to SER Filing Requirement E.1.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. The analysis of the impact on NPC from the power purchased pursuant to the PPA is provided with the Company's response to SER Filing Requirement E.1.

Rock Creek II (Owned Resource)

Please refer to Confidential Attachment SER FR D.1 which provides the preliminary revenue requirement calculation. Final numbers will be included in the Company's application to be filed on or around April 30, 2024.

The Rock Creek II wind project has been acquired by PacifiCorp under a build transfer agreement (BTA). The analysis of the impact on NPC from the energy generated from the Rock Creek II wind project is provided with the Company's response to SER Filing Requirement E.1.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

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SER Filing Requirement D.2

Cost and Operating Expenses Information - Information on all clearances, permits or other government regulatory authorizations necessary, to be modified and completed for the plant and their associated costs.

Response to SER Filing Requirement D.2

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA) which is provided with the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER Filing Requirement A.11-1a. Exhibit D to the PPA lists the permits and other approvals necessary for the developer to deliver the project to PacifiCorp.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA which is provided with the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER Filing Requirement A.11-2e. Exhibit D to the PPA lists the permits and other approvals necessary for the developer to deliver the project to PacifiCorp.

Rock Creek II (Owned Resource)

Please refer to pages 20-22 of the build transfer agreement (BTA) which is provided with the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER Filing Requirement A.11-3a. The BTA includes a complete list of permits associated with the BTA. Please refer to Confidential Attachment SER Filing Requirement D.2 which provides a copy of Schedule 5.13 of the BTA listing the permits required for development, construction and operation of the project. The following provides status updates regarding clearances, permits and other government regulatory authorization for the Rock Creek II wind project:

- PacifiCorp obtained a conditional use permit (CUP) for the project and a building permit for the turbines from Carbon County Planning Department (Wyoming). The CUP was obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- A certificate of public convenience and necessity (CPCN) was obtained from the Wyoming Public Service Commission (WPSC). The CPCN application required a \$15 filing fee.
- A Section 109 permit was obtained from the Wyoming Industrial Siting Division (ISD). The Section 109 permit was obtained by the project developer

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and transferred to PacifiCorp as part of the project development costs.

- Federal Aviation Administration (FAA) Determination of Hazard approvals were required for air hazard clearances. The FAA does not charge for performing aviation hazard determinations.
- A Stormwater Pollution Prevention Plan (SWPPP) permit was obtained for construction of the project from the Wyoming Department of Environmental Quality (DEQ). The SWPPP was obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- An Incidental Eagle Take Permit application was submitted to the United States (U.S.) Fish and Wildlife Service (FWS). The permit fee was \$36,000.
- A U.S. Environmental Protection Agency (EPA) Phase I Environmental Site Assessment was obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- A Department of Commerce / National Telecommunications and Information Administration (NTIA) letter of no impact was obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- A Federal Communication Commission (FCC) Microwave Study was obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- U.S. FWS Communication Site Evaluations were obtained by the project developer and transferred to PacifiCorp as part of the project development costs.
- A Road Use Agreement was obtained from Carbon County, Wyoming. The County does not charge an agreement fee.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirement D.3

Cost and Operating Expenses Information - Information on any liquidated damages clause and early termination fees, penalties, or other expenses which may be incurred if the plant is not completed or acquired.

Response to SER Filing Requirement D.3

Boswell Springs (PPA)

Please refer to the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A11-1a, which provides a copy of the power purchase agreement (PPA) relevant for the Boswell Springs wind project. Specifically refer to Section 2.3 Delay Damages, Section 2.4 Damages Calculation and Section 11 Defaults and Remedies.

Cedar Springs IV (PPA)

Please refer to the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A11-2e, which provides a copy of the PPA relevant for the Cedar Springs IV wind project. Specifically refer to Section 2.3 Delay Damages, Section 2.4 Damages Calculation and Section 11 Defaults and Remedies.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.11, specifically Confidential Attachment SER FR A.11-3a, which provides a copy of the build transfer agreement (BTA) for the Rock Creek II wind project. Specifically refer Section 21 and Section 29.

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SER Filing Requirement D.4

Cost and Operating Expenses Information - Information on whether there are any integration costs or fees (transmission, pipeline, etc.).

Response to SER Filing Requirement D.4

Boswell Springs (PPA)

Please refer to Confidential Attachment SER FR D.4-1a through Confidential Attachment SER FR 4.1e which provide the system impact studies (SIS) and facilities studies for the Boswell Springs wind project. At the time PacifiCorp entered into the Boswell Springs power purchase agreement (PPA), the project did not require integration costs or fees under the Company's Federal Energy Regulatory Commission (FERC) Open Access Transmission Tariff (OATT).

Cedar Springs IV (PPA)

Please refer to Confidential Attachment SER Filing Requirement D.4-2 which provides the SIS study for the Cedar Springs IV wind project. At the time PacifiCorp entered into the Cedar Springs IV PPA, the project did not require integration costs or fees under the Company's FERC OATT.

Rock Creek II (Owned Resource)

Please refer to Confidential Attachment SER FR D.4-3a through Confidential Attachment SER FR D.4-3e which provide the SIS and facilities studies for the Rock Creek II wind project. At the time PacifiCorp entered into the BTA, the project did not require integration costs or fees under the Company's FERC OATT.

The Company notes for all projects that subsequent to entering into the PPAs and the BTA, several projects ahead of these resources in PacifiCorp's interconnection queue have either changed their configurations or have declined to move forward in the respective development and interconnection processes. As a result, integration costs or fees that would have been allocated to these projects may, depending on future circumstances, be allocated to projects or resources that are further down the interconnection queue. Depending on how other projects in PacifiCorp's interconnection queue proceed, these costs could impact other projects that are further down the interconnection queue, which could potentially include the Boswell Springs, Cedar Springs IV and Rock Creek II wind projects as discussed above.

For general costs and fees information, please refer to the Company's response to SER Filing Requirement A.4.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

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SER Filing Requirement D.5

Cost and Operating Expenses Information - Information on any costs analysis analyzing bringing the plant online.

Response to SER Filing Requirement D.5

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Please refer to the Company's response to SER Filing Requirement A.4, SER Filing Requirement A.5 and SER Filing Requirement D.4.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Please refer to the Company's response to SER Filing Requirement A.4, SER Filing Requirement A.5 and SER Filing Requirement D.4.

Rock Creek II (Owned Resource)

The Rock Creek II wind project has been acquired by PacifiCorp under a build transfer agreement (BTA). Please refer to the Company's response to SER Filing Requirement A.4, SER Filing Requirement A.5 and SER Filing Requirement D.4. In addition, the preliminary revenue requirement of this project is provided with the Company's response to SER Filing Requirement D.1.

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SER Filing Requirement D.6

Cost and Operating Expenses Information - Information on how the plant addition will change and the amount of change on the utility's operation and maintenance costs.

Response to SER Filing Requirement D.6

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement D.6 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement D.6 are not applicable.

Rock Creek II (Owned Resource)

The Company projects \$2.1 million in operations and maintenance (O&M) costs attributable to the Rock Creek II wind project during the 2025 test period. Please refer to the Company's response to SER Filing Requirement D.1 which provides the impact on PacifiCorp's O&M costs in the calendar year 2025 test period.

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SER Filing Requirement D.7

Cost and Operating Expenses Information - All operating cost analyses that have been completed related to the plant addition.

Response to SER Filing Requirement D.7

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement D.7 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement D.7 are not applicable.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement A.1, specifically Confidential Attachment SER FR A.1-3b, which provides operating costs analyses completed for the Rock Creek II wind project.

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Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement D.8

Cost and Operating Expenses Information - The planned accounting treatment for the plant, including the proposed journal entries or other accounting entries for such planned accounting treatment.

Response to SER Filing Requirement D.8

Boswell Springs (PPA)

The power purchased pursuant to the power purchase agreement (PPA) will be recorded to FERC Account 555.

Cedar Springs IV (PPA)

The power purchased pursuant to the PPA will be recorded to FERC Account 555.

Rock Creek II (Owned Resource)

As construction costs are incurred, they are recorded in FERC Account 107 (Construction Work In Progress (CWIP)). When the project is placed in-service, these construction costs are transferred from FERC Account 107 to FERC Account 106 (Completed Construction Not Classified—Electric) and/or FERC Account 101 (Electric Plant In-Service (EPIS)). This investment will be recorded to the appropriate sub-accounts within FERC Account 101 based on the type of equipment. Any expenses associated with the plant are recorded to operation and maintenance (O&M) accounts, FERC Account 546 through FERC Account 554 (other power generation).

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Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement D.9

Cost and Operating Expenses Information - A description of and the amounts for overhead, closing, contingent or any other costs for which the utility expects it will ask recovery as a result of the acquisition.

Response to SER Filing Requirement D.9

Boswell Springs (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a power purchase agreement (PPA). Therefore the requirements in SER Filing Requirement D.9 are not applicable.

Cedar Springs IV (PPA)

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement D.9 are not applicable.

Rock Creek II (Owned Resource)

The capital costs for the Rock Creek II wind project provided with the Company's Confidential response to SER Filing Requirement C.3 includes [CONFIDENTIAL BEGINS] [REDACTED] [CONFIDENTIAL ENDS] in contingency costs.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601-606.

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Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement E.1

Cost and Operating Expenses Information - The impacts of the plant addition on any utility power cost and production cost dispatch models. If any models are revised to accommodate the plant addition, the revised models will be available to the parties participating in the application proceeding.

Response to SER Filing Requirement E.1

Boswell Springs Power Purchase Agreement (PPA)

Please refer to Confidential Attachment SER FR E.1, confidential file “_scenario_Boswell Springs CONF” and confidential file “_base CONF”, which provide the impacts of the addition of the Boswell Springs PPA on the net power costs (NPC) for forecast year 2025. Please refer to zipped confidential folder “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF” which provides the Aurora NPC project used for this analysis. Note: the Aurora NPC project is “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF”, and the version of the Aurora application used by PacifiCorp’s NPC group for this analysis is version v14.2.1059.

Cedar Springs IV PPA

Please refer to Confidential Attachment SER FR E.1, confidential file “_scenario_Cedar Springs IV” and confidential file “_base CONF”, which provide the impacts of the addition of the Cedar Springs IV PPA on the NPC for forecast year 2025. Please refer to zipped confidential folder “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF” which provides the Aurora NPC project used for this analysis. Note: the Aurora NPC project is “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF”, and the version of the Aurora application used by PacifiCorp’s NPC group for this analysis is version v14.2.1059.

Rock Creek II (Owned Resource)

Please refer to Confidential Attachment SER FR E.1, confidential file “_scenario_Rock Creek II CONF” and confidential file “_base CONF”, which provide the impacts of the addition of the Rock Creek II wind resource on NPC for forecast year 2025. Please refer to zipped confidential folder “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF” which provides the Aurora NPC project used for this analysis. Note: the Aurora NPC project is “Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF”, and the version of the Aurora application used by PacifiCorp’s NPC group for this analysis is version v14.2.1059.

Note: The NPC in this general rate case (GRC) proceeding and in the Confidential Attachments SER FR E.1 are performed using the Aurora production cost model developed by Energy Exemplar, LLC (Energy Exemplar). The files provided in zipped confidential folder Attach SER FR E.1 Aurora_Archive v14.2.1059 CONF as well as the file named “Table Output as Folder Name_RunID CONF.vb” in the

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Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

NPCReports folder require access to the Aurora application to be able to open and utilize the Aurora NPC project(s) relevant to this information. If the Commission or an intervening party already procures user licenses directly from Energy Exemplar for Aurora and Gurobi, they will be able to access the provided Aurora NPC project(s) for this GRC proceeding using their existing user licensing. If the Commission or an intervening party requires a user license for Aurora (and Gurobi) for use in this GRC proceeding, the request should be submitted through the data request process, if applicable, or by contacting Jana Saba at jana.saba@pacificorp.com. PacifiCorp can procure temporary intervenor licenses for Aurora (and Gurobi) from Energy Exemplar for a limited / fixed duration for use in this GRC proceeding. The temporary intervenor licenses would be provided pursuant to existing agreements between Berkshire Hathaway Energy (BHE) and Energy Exemplar. Note: access to the Aurora (and Gurobi) applications are obtained directly from Energy Exemplar subject to the terms and conditions of the confidentiality protections relevant to this GRC proceeding and the execution of a non-disclosure agreement (NDA) between Energy Exemplar and the requesting intervenor. Documentation for Aurora is contained within the software. Within the software, please refer to the “Help” feature located on the “Home” tab, within the “Information” section for the user manual.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

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SER Filing Requirements

Wind Projects - Boswell Springs / Cedar Springs IV / Rock Creek II

SER Filing Requirement E.2

Cost and Operating Expenses Information - A net power cost study (NPC) in the utility's production cost dispatch model that documents changes from previous NPC estimates. All relevant work papers and documentation to allow any other person to perform an independent analysis and verification of the NPC will be provided.

Response to SER Filing Requirement E.2

Boswell Springs Power Purchase Agreement (PPA)

Please refer to the Company's response to SER Filing Requirement E.1.

Cedar Springs IV PPA

Please refer to the Company's response to SER Filing Requirement E.1.

Rock Creek II (Owned Resource)

Please refer to the Company's response to SER Filing Requirement E.1.

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SER Filing Requirement E.3

Cost and Operating Expenses Information - Show how the plant addition impacts planned outages, unplanned outages and maintenance at the utility's generation resources.

Response to SER Filing Requirement E.3

Boswell Springs Power Purchase Agreement (PPA)

The Boswell Springs wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement E-3 are not relevant or applicable.

Cedar Springs IV PPA

The Cedar Springs IV wind project is a contractual arrangement pursuant to a PPA. Therefore the requirements in SER Filing Requirement E.3 are not relevant or applicable.

Rock Creek II (Owned Resource)

The Company optimizes its system with the available generators at any given time. The impact of adding the additional wind generation from the Rock Creek II wind project will be no different than any other generation added to the fleet. With the Company's diverse generation fleet and load across its footprint, the impact of planned or unplanned outages, or maintenance from individual generators is minimized.