Division Exhibit 2.1 R

Company Response to Division Data Requests in the Rebuttal Testimony of Timothy M. Lenell

DPU Data Request 2.33

Craig M. Eller Workpaper Questions - Regarding the valuation of the benefits, how were years 2039 – 2050 estimated since they are outside the study period of the avoided cost update? Will the avoided cost be updated through the program or remain at the levelized value? If updated, is it expected to be a forward looking marginal based valuation or will it incorporate the actual benefits from production as realized?

Response to DPU Data Request 2.33

PacifiCorp would note that the approved Schedule 38 avoided cost methodology uses production cost modeling which extends through the horizon of the most recent Integrated Resource Plan (IRP) or IRP Update. For example, the 2025 IRP extends through 2045, so estimates would only be required for 2046 and beyond.

The values referenced within the work papers of Company witness, Craig M. Eller, are an example for discussion purposes.

For a discussion of the proposed considerations associated with extrapolation beyond the production cost modeling horizon, please refer to the Company's response to DPU Data Request 2.17.

With regard to the avoided costs associated with Schedule 100 resources, PacifiCorp anticipates that Schedule 100 rates in each year would use the net cost for that year, as calculated at the time of contract execution and approved by the Public Service Commission of Utah (UPSC). A levelized net cost and the stream of nominal net costs upon which it was based would be expected to result in equal net present values, however, the recovery of those net cost streams over time would be different. The difference between the levelized net cost and the stream of nominal net costs in a given year is inherently a cost shift between participating and non-participating customers in that year, even if it is expected to cancel out over the life of the resource on a net present value (NPV) basis. Levelization frequently results in higher value at the start of a contract term relative to the nominal value in those years, which could represent additional risk related to repayment.