Agency Exhibit 8.1

RMP's Responses to Agency Data Requests Referenced in the Testimony of Kevin C. Higgins

CREA Data Request 6.1

Follow-up to RMP's Response to Agency Data Request 5.2 (b).

(a) Has the Company ever entered into a Schedule 34 agreement with a customer that did not include a "lost REC" cost as part of the Schedule 34 rate?

(b) Has the Company ever entered into a Schedule 34 agreement with a customer that expressly included a "lost REC" cost as part of the Schedule 34 rate? If so, please provide the supporting details of how that cost was included in the rate.

Response to CREA Data Request 6.1

(a) Yes. In instances where the customer pays in full the Contract Price of the power purchase agreement (PPA), treatment of lost Renewable Energy Credits (REC) are not applicable, as there is no avoided cost or deferral of REC-generating resources.

(b) No.

CREA Data Request 7.1

Schedule 38 Method. Please refer to Mr. MacNeil's rebuttal testimony, lines 134-144 and RMP's Quarterly Compliance Filing – 2025.Q2 Avoided Cost Input Changes in Docket No. 03-035-14, Appendix D.2.

(a) In calculating the Schedule 38 avoided costs for Solar Tracking for the Years 2031-2040, using the Non-Routine updates, are there any factors contributing to the negative avoided costs for those years besides the assumption of displaced production tax credits? If yes, please identify these other factors and their relative magnitudes.

(b) In calculating the Schedule 38 avoided costs for Solar Tracking starting in 2031, does the Company assume that the proxy resource operates in conjunction with a battery storage facility in a manner that affects the avoided cost calculation? If yes, please explain in detail.

(c) In the work papers supporting the Schedule 38 avoided costs for Solar Tracking in Appendix D.2 (of RMP's Quarterly Compliance Filing – 2025.Q2 Avoided Cost Input Changes in Docket No. 03-035-14), designated "RMP Att 8 Apndx D.2 9.30.25" the monthly avoided energy costs (Table 2) are pasted values. Please provide the work papers supporting the derivation of the avoided energy costs in this work paper.

Response to CREA Data Request 7.1

(a) Under the partial displacement differential revenue requirement (PDDRR) methodology, the avoided cost represents the value of the qualifying facility (QF) resource net of the lost value associated with the displaced proxy resource. As such, a negative avoided cost value indicates that the lost value associated with the displaced proxy resource exceeds the value of the QF. Because the QF and proxy resource based on the Final 2025 Integrated Resource Plan (IRP) preferred portfolio have a comparable location and generation profile, the value of displaced production tax credits (PTC) represents nearly all of the negative avoided cost value in the referenced years. A small part of the of the negative avoided cost in the referenced timeframe is related to differences in the modeled generation profiles. Due to the way that proxy resources were modeled in the 2025 IRP, i.e. as an aggregation of all commercial operation years, solar degradation was not applied and the expected proxy resource generation slightly exceeds that of the QF, resulting in slightly higher value for the proxy resource. PacifiCorp has not identified any other factors contributing to negative avoided costs in 2031 through 2040. For details on the lost PTC value, please refer to Confidential Attachment CREA 7.1, tab "Delta", row 556. Note: the referenced section identifies avoided cost impacts in thousands of dollars ($000s).

(b) No.

(c) Please refer to Confidential Attachment CREA 7.1.

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

CREA Data Request 7.2

Schedule 38 Method. Please refer to Mr. MacNeil's rebuttal testimony, lines 134-144 and RMP's Quarterly Compliance Filing – 2025.Q2 Avoided Cost Input Changes in Docket No. 03-035-14, Appendix B.2.

(a) In calculating the Schedule 38 avoided costs for Solar Tracking for the Years 2032-2041, using only the Routine updates, are there any factors contributing to the negative avoided energy costs for those years besides the assumption of displaced production tax credits? If yes, please identify these other factors and their relative magnitudes.

(b) In calculating the Schedule 38 avoided costs for Solar Tracking starting in 2032, does the Company assume that the proxy resource operates in conjunction with a battery storage facility in a manner that affects the avoided cost calculation? If yes, please explain in detail.

(c) In the work paper supporting the Schedule 38 avoided costs for Solar Tracking in Appendix B.2 (of RMP's Quarterly Compliance Filing – 2025.Q2 Avoided Cost Input Changes in Docket No. 03-035-14), designated "RMP Att 2 Apndx B.2 9.30.25" the monthly avoided energy costs (Table 2) are pasted values. Please provide the work papers supporting the derivation of monthly avoided energy costs in this work paper.

Response to CREA Data Request 7.2

(a) Under the partial displacement differential revenue requirement (PDDRR) methodology, the avoided cost represents the value of the qualifying facility (QF) resource net of the lost value associated with the displaced proxy resource. As such, a negative avoided cost value indicates that the lost value associated with the displaced proxy resource exceeds the value of the QF. Based on the Utah 2025 Integrated Resource Plan (IRP) preferred portfolio, the Utah solar QF displaces a Willamette Valley, Oregon proxy resource located on the west side of PacifiCorp's system. This proxy resource has a lower capacity factor than the Utah solar QF resulting in a relatively smaller quantity of displaced production tax credits (PTC). This proxy resource also has a higher capacity contribution, such that the 80 megawatt (MW) Utah solar QF only displaces 77.7 MW of the Willamette Valley, Oregon proxy, again reducing the quantity of displaced PTCs. Finally, despite its tax credit eligibility the Willamette Valley, Oregon proxy is curtailed to varying degrees during its first 10 years of operation in the results based on the Utah 2025 IRP preferred portfolio. This is an indication that the energy value of this proxy resource is low, at least in those periods where it is curtailed. This is evident in the avoided energy cost results which indicate that the energy value of the Utah QF exceeds that of the displaced Willamette Valley, Oregon proxy resource after the impact of PTCs is removed, at least on an annual basis.

Besides PTCs, PacifiCorp has not identified any other factors contributing to negative avoided costs in 2032 through 2041. For details on the lost PTC value, please refer to Confidential Attachment CREA 7.2, tab “Delta”, row 563. Note: the referenced section identifies avoided cost impacts in thousands of dollars ($000s).

Utah has a higher capacity factor, resulting in higher generation. They have a comparable location and generation profile, the value of displaced production tax credits represents nearly all of the negative avoided cost value in the referenced years.

(b) No.

(c) Please refer to Confidential Attachment CREA 7.2.

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

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December 2, 2025
CREA Data Request 7.3

CREA Data Request 7.3

Program Resource Benefits. Please refer to Mr. Eller's rebuttal testimony, lines 106-128. Is it RMP's position that the avoided energy costs made possible by the Program resource would not be a benefit of the program? If yes, consider the hypothetical in which the generation produced by the Program resource in a given hour allows the Company to avoid a market purchase and explain how that avoided market purchase is not a benefit.

Response to CREA Data Request 7.3

No. The Company concurs that a Utah Community Clean Energy Program (Program) resource may reduce market purchases.

Please refer to the Direct Testimony of Company witness, Daniel J. MacNeil, Section III, Valuation Methodology, through Section VIII, Resource Cost Validation, for additional information on the factors the Company considers when determining a resource value.

The Rebuttal Testimony of Company witness, Craig M. Eller, lines 106 through 128, is intended to demonstrate that a resource procured in the market for the Program cannot provide more savings to customers than the lowest cost resource available in the market. In other words, at best, a Program resource represent the lowest cost, beneficial, resource in the market and non-participating customers should bear the full cost of the resource, as they would as part of a standard procurement event, but that in no event should non-participants also bear incremental subsidization costs for Program participants.