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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of PacifiCorp's 2025 Integrated
Resource Plan

Docket No. 25-035-22

**SIERRA CLUB COMMENTS IN SUPPORT OF UTAH CLEAN ENERGY'S MOTION
TO ENFORCE**

Sierra Club hereby submits these comments in support of Utah Clean Energy's (UCE) "Motion to Enforce Order of October 17, 2025 from Docket 25-035-52, Request for Expedited Investigatory Docket and Agency Action." Sierra Club previously submitted comment in Docket No. 25-035-52, supporting UCE's request for an expedited investigatory docket and agency action, as well as in the current docket on PacifiCorp's 2025 IRP, noting the importance of capitalizing upon time-limited tax-advantaged clean energy resources.

UCE's Motion and the comments of Interwest Energy Alliance (Interwest) fully and persuasively establish why the Company's 2025 IRP Update fails to comply with the Commission's October 17, 2025 Order (October Order) and what is at stake for Utah ratepayers. Sierra Club does not repeat these arguments here but submits these comments to add the following: the record now makes plain that the Company has not only fallen short of the Commission's directive but has also intentionally declined to pursue available, tax-advantaged resources, which its own 2025 IRP and 2025 IRP Update demonstrates will drive up costs for ratepayers.

The Commission should not only grant UCE's Motion to Enforce but also make an affirmative finding that PacifiCorp's Appendix H, included in its 2025 IRP Update to satisfy the October Order's directive, does not constitute the responsible and prudent evaluation of tax-advantaged clean energy resources envisioned by the October Order.

I. PACIFICORP HAS EXPLICITLY REFUSED TO ENGAGE IN THE UTAH MARKET.

PacifiCorp's Appendix H to the 2025 IRP Update is analytically inadequate and does not meet the Commission's intention or directive in the October Order, for all the reasons that UCE has thoroughly detailed. More troubling, however, is the fact that the Company has openly acknowledged that it is not even trying to identify tax-advantaged projects available to Utah customers.

In sworn testimony before this Commission, Company witness Daniel MacNeil stated, regarding potential low-cost resource deals from clean energy developers, that the Company was "not answering the phone" except in Washington and Oregon, where, as he stated, "customers are making us answer the phone a lot to talk to developers."¹ This statement underscores two important points: first, that developers are calling PacifiCorp; and second, that the Company is only answering the phone in states where regulators are demanding they do so. Utah ratepayers deserve the same. The Company's Appendix H confirms MacNeil's testimony, making clear that the Company has done little to assess the availability of low-cost clean energy resources for Utah customers.

The Company's inaction is in direct contradiction to the October Order, which made clear

¹ *Application of Rocky Mountain Power to Implement Community Clean Energy Program Authorized by the Community Clean Energy Act*, Ut. Pub. Serv. Comm'n, Dkt No. 25-035-06, Transcript from December 16, 2025 Public Hearing at 166:19-167:2, available at <https://pscdocs.utah.gov/electric/25docs/2503506/343265RprtrTrnsrptDec162025Hrng1-2-2026.pdf>.

the Commission's expectation that the Company would responsibly and prudently evaluate whether any time-limited opportunities exist for procuring necessary resources at a lower cost to customers. Responsible and prudent evaluation requires, as a minimum, engagement with the market. As Interwest highlighted, in places such as Colorado, where utilities have chosen to actively pursue tax-advantaged resources, the market is robustly responding.²

II. EACH MONTH THAT PROCEEDS WITHOUT PACIFICORP'S SOLICITATION OF TAX-ADVANTAGED RESOURCES INCREASES THE LIKELIHOOD THAT UTAH CUSTOMERS WILL BEAR AVOIDABLE COSTS.

As Interwest's comments make clear, there is a finite time in which to contract with clean energy developers and secure tax-advantage energy resources. Developers are taking action now to satisfy the requirement that construction is commenced prior to July 4, 2026 to remain eligible for Inflation Reduction Act tax credits, but these projects must also be placed into service within four years of construction beginning. Developers are therefore seeking committed off-takers now, and their projects are unlikely to remain available for long as other, more proactive utilities and energy consumers enter into agreements.

Yet, PacifiCorp has continually failed to move with the urgency that the circumstances demand. This is evident not only by the fact that PacifiCorp has not sought a solicitation in Utah but also by the fact that although UCE attempted to engage with the Company three separate times regarding its compliance with the October Order, PacifiCorp's Motion for an Extension only now indicates that it will "evaluate the requests for modeling in UCE's motion."³

² Interwest Comments at 3

³ PacifiCorp Motion for Extension.

III. THE COMMISSION SHOULD GRANT UCE’S REQUESTED RELIEF AND MAKE A FINDING THAT PACIFICORP HAS FAILED TO RESPONSIBLY AND PRUDENTLY EVALUATE AVAILABLE TAX-ADVANTAGED RESOURCES.

Sierra Club supports UCE’s requested relief that the Commission order compliance with its October Order by directing PacifiCorp to (1) model a sensitivity run allowing endogenous selection of tax-advantaged wind and solar resources with commercial online dates within the next four years; and (2) to proactively solicit and disclose bid information from developers with tax-credit-eligible projects.⁴ While time is running out, there are still opportunities for PacifiCorp to not only evaluate cost-effective clean energy resources for Utah customers but also execute contracts for viable projects. UCE’s requested relief would ensure that PacifiCorp, at a minimum, engages in the prudent due diligence the October Order required.

The Commission should also make an affirmative finding that PacifiCorp’s Appendix H does not constitute the responsible and prudent evaluation intended by the October Order. This finding is warranted for several reasons, including:

- PacifiCorp has admitted that it is intentionally *not* engaging in the Utah market for tax-advantaged resources;
- The Company declined to run any modeling of tax-advantaged resources, despite three separate stakeholder requests to do so and the Commission’s directive that it expects PacifiCorp to prudently and reasonably assess these opportunities;⁵ and
- The Company’s own IRP Update reflects approximately \$6 billion in additional costs directly attributable to the absence of production tax credits the Company chose not to evaluate and pursue.⁶

⁴ UCE Motion at 13.

⁵ October Order at 7.

⁶ UCE Motion at 2

Making a factual finding on the adequacy of Appendix H is important, because, as the Commission has recognized, “the reasonableness of RMP’s actions in evaluating and acting on any time-sensitive opportunities may certainly be a material factor in future rate proceedings.”⁷ Moreover, without such a finding, the Company faces no accountability for the costs of its inaction and no incentive to act differently as the remaining procurement window closes.

IV. CONCLUSION

For the reasons set forth above, Sierra Club urges the Commission to grant UCE’s Motion and to make an affirmative finding that the Company’s Appendix H did not constitute the responsible and prudent evaluation directed by the October Order.

Respectfully submitted,

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⁷ October Order at 7.

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CERTIFICATE OF SERVICE

I certify that on May 14, 2026, a true and correct copy of the foregoing was delivered upon the following via email:

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