

May 28, 2026

VIA ELECTRONIC FILING

Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Administrator

Re: Docket No. 25-035-22 – PacifiCorp’s 2025 Integrated Resource Plan
PacifiCorp’s Response to Utah Clean Energy Motion to Enforce Order

On April 28, 2026, Utah Clean Energy filed a Motion to Enforce Order of October 17, 2025 from Docket 25-035-52, Request for Expedited Investigatory Docket and Agency Action (“Motion”). PacifiCorp d.b.a. Rocky Mountain Power (the “Company”) hereby submits its response to the Motion.

The Company’s response includes two highly confidential attachments, which have been uploaded to the Commission’s SFTP site and are provided in accordance with Commission Rule R746-1-602 and 603. Highly confidential information has been provided to the parties listed in Commission Rule R746-1-602(1)(a). Any other party who wishes to view the highly confidential information can contact Max Backlund at max.backlund@pacificorp.com to make arrangements to review.

Informal inquiries may be directed to Max Backlund, Utah Regulatory Affairs Manager at max.backlund@pacificorp.com.

Sincerely,



Jana Saba
Director, Regulation and Regulatory Affairs

CERTIFICATE OF SERVICE

Docket No. 25-035-22

I hereby certify that on May 28, 2026, a true and correct copy of the foregoing was served by electronic mail to the following:

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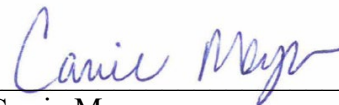
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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

PACIFICORP 2025 INTEGRATED
RESOURCE PLAN

Docket No. 25-035-22

PACIFICORP’S RESPONSE IN OPPOSITION TO MOTION TO ENFORCE

In accordance with Utah Administrative Code R746-1-301(1), PacifiCorp d/b/a Rocky Mountain Power (“PacifiCorp” or “the company”) hereby files its response and opposition to Utah Clean Energy’s (“UCE”) Motion to Enforce filed on April 29, 2026 (“motion to enforce”).

I. INTRODUCTION

UCE’s motion to enforce is premised on the claim that PacifiCorp failed to comply with the Utah Public Service Commission’s (“Commission”) Order in Docket No. 25-035-52, dated October 17, 2025 (“Commission Order”).¹ In relevant part, the Commission Order provided: “the PSC directs RMP to include a detailed explanation in its next IRP Update of the analysis and actions it undertook to evaluate and pursue any opportunities to procure needed resources that qualified for the expiring tax credits.”²

In compliance with the Commission’s Order, PacifiCorp provided Appendix H to its 2025 IRP Update (“Appendix H”) submitted to the Commission on March 31, 2026. Appendix H explains that PacifiCorp has substantial market visibility through multiple contemporaneous procurement efforts, including: two large requests for proposals (“RFPs”) seeking more than

¹ *Utah Clean Energy’s Request for Expedited Investigatory Docket and Agency Action*, Docket No. 25-035-52, Order (Oct. 17, 2025).

² *Id.* at 7.

4,000 megawatts (“MW”) of generation and 2,000 MW of storage; participation in the Utah Renewable Communities RFPs; and procurement activities undertaken to serve individual large-load customers. Importantly, these procurement activities include solicitation of resources that can be interconnected to the PacifiCorp East balancing authority area and sited in Utah and other areas that can interconnect into PacifiCorp’s system. Collectively, these procurement processes provided current market data reflecting actual bid pricing for renewable and storage resources that developers indicated were expected to qualify for federal tax credits.

Appendix H further includes a highly confidential analysis (Table H.1) demonstrating that actual bid prices—even where tax credits were expected to be available—were higher than the proxy resource costs used in the IRP. Specifically, the fifth column of Table H.1 presents the IRP proxy resource costs, which are directly comparable to actual bid prices submitted into PacifiCorp’s procurement processes for the same general resource types and locations. This analysis therefore provides a direct comparison between forecasted IRP proxy costs and real-world resources available for procurement in the market. The analysis demonstrates that no bids received were as cost-effective as the proxy resource costs modeled in the 2025 IRP, inclusive of the production tax credits (“PTCs”). Importantly, this conclusion applies even to bids in which developers represented that their projects were expected to qualify for federal tax credits.

Notwithstanding this showing, UCE asserts that PacifiCorp failed to comply with the Commission’s Order, despite PacifiCorp’s inclusion of Appendix H in the IRP Update expressly for that purpose. Based on this alleged violation, UCE seeks additional remedies, including requiring PacifiCorp to perform further analysis consisting of: (1) a model sensitivity that allows endogenous selection of tax-advantaged wind and solar resources with commercial online dates within the next four years; and (2) information from developers regarding the number of available projects that could qualify for tax credits, including project costs with and

without tax credits, project size and location, whether the projects include storage, and other related attributes.

II. RESPONSE

A. The Plain Text of the Commission Order Does Not Require the Proxy Modeling Requested by UCE.

The first premise of UCE’s motion is that the Commission Order requires additional proxy modeling.³ The plain text of the Commission Order provides no such requirement. The Order requires PacifiCorp to include a “thorough description of the analysis and actions it undertook to respond to the changed circumstances regarding the soon-to-be-expiring tax credits.”⁴ It does not require PacifiCorp to perform any specific incremental analysis requested by a particular party. PacifiCorp satisfied this directive by providing the analysis it actually undertook in evaluating real-world bids and procurement activity, as set forth in Appendix H.

Furthermore, in assessing whether to procure an *actual* resource in the short-term, additional *proxy* modeling would provide no value. First, proxy resources are not available in the immediate near-term in PacifiCorp’s modeling, given the lead time to bring on new resources. Second, given the pricing data presented in Appendix H, proxy resources would likely be selected over actual, available resources as the price of the proxy resources is much lower than what is being developed and offered. PacifiCorp’s proxy resource costs for renewable resources were lower in both the 2025 IRP and 2025 IRP Update, as compared to current bid prices. As such, spending additional time modeling costs that PacifiCorp knows to be artificially low has no value for procurement activities—particularly at a time when the company has access to actual pricing data that is more accurate. This is especially true for resources that need a power purchase agreement in place in the coming months in order to

³ UCE Motion at 13 (“a model sensitivity run that allows for endogenous selection of tax-advantaged wind and solar resources with commercial online dates in the next four year”).

⁴ *Utah Clean Energy’s Request for Expedited Investigatory Docket and Agency Action*, Docket No. 25-035-52, Order at 7 (Oct. 17, 2025).

begin construction and qualify for tax credits.

For context, proxy-based modeling, as used in an IRP, evaluates entire portfolios rather than individual resources, whereas RFPs and other procurement processes assess actual bids or combinations of bids specifically representing individual resources that could actually exist. In other words, the analysis that is conducted is necessarily different because during procurement processes the bids being evaluated represent actual individual projects of known and distinct location, size, cost and performance characteristics. On the other hand, proxy resources are generic representations and do not offer site-specific costs (like interconnection costs), actual development timelines or other constraints, or tax credit eligibility. In short, proxy-based models evaluate what might happen if actual projects were available given cost and performance *assumptions*. This proxy-based modeling fundamentally evaluates whether a resource procurement process should be initiated and how that procurement might be structured. In an RFP, modeling based on bid information is used to identify specific development projects with project-specific pricing and performance data for procurement. This modeling then evaluates whether a specific resource should be built. Proxy-based models used in an IRP do not assess the actual feasibility of specific resources, which may or may not have interconnection, site control, permits, or other necessary prerequisites.

As noted above, the resources identified in a proxy-based model exercise do not correspond with real projects that are under development. For example, when proxy-based modeling selects 500 MW of wind in a portfolio, that could represent one 500 MW project, 500 individual 1 MW projects, or any combination in between. In other words, proxy resources do not exist. Additionally, the prices included in a proxy-based model are not reflective of actual contract prices, which are only determined through an RFP or other procurement process that is evaluating actual projects.

For example, if proxy-based modeling assumes those same proxy wind resources are

priced at a fixed amount, but bids in a procurement process come in at double the cost, that discrepancy should inform what is actually procured. This discrepancy analysis *is precisely the analysis conducted in Appendix H*. Conducting the additional proxy-based modeling requested by UCE would not assist PacifiCorp in assessing whether actual resources available in the near term present a time-limited opportunity that could qualify for an exemption from the competitive bidding rules when considering an identified resource need.

Moreover, PacifiCorp notes that it has *already* provided a similar proxy-based analysis to UCE in the 2025 IRP where the preferred portfolio included full tax credits throughout the horizon and assumes advantageous financing to complete projects. This treatment is more favorable to developers' costs than the four-year horizon as requested by UCE.⁵ While UCE may want PacifiCorp to perform this incremental modeling work on its behalf, it would not be useful to the company for short-term procurement.

UCE's entire argument appears to be premised on an incorrect assumption—namely, that developers who obtain PTCs or investment tax credits (ITCs) will necessarily lower their bid prices to reflect the value of those tax credits. That assumption is unfounded. Developers are under no obligation to reduce their bid prices if they qualify for PTCs or ITCs and may retain up to 100 percent of the value of those credits for themselves to maximize profitability. While PacifiCorp strongly encourages developers to competitively reflect tax credit benefits in their bids, there is no requirement that they do so because such a requirement would not be enforceable. Highly Confidential Attachment A shows that PacifiCorp has received several bids that are expected to be eligible for production tax credits, yet the costs of these bids generally exceed the non-PTC proxy resource cost used by PacifiCorp in the 2025 IRP Update.

If UCE or any other party is aware of actual, specific resources (not proxy resources) that it believes exist and are capable of offering materially lower prices, PacifiCorp strongly

⁵ Refer to the 2025 IRP, Chapter 9, page 280-281 regarding the low-cost renewables sensitivity.

encourages UCE to direct those developers to contact the company. PacifiCorp remains committed to evaluating actual resources on a case-by-case basis to determine whether a waiver of the competitive bidding rules is warranted and has recently done so, including with respect to the Natrium Demonstration Project.⁶ However, as explained above and demonstrated in Highly Confidential Table H.1, PacifiCorp has substantial visibility into current market conditions and participants. In other words, PacifiCorp has active solicitations for resources that can interconnect to PacifiCorp's system (including Utah), *with actual bid prices from developers*, and PacifiCorp is not seeing the type of resources UCE claims exists.

PacifiCorp has always interpreted the Commission Order as requiring an assessment of actual resources and bids, and not to conduct further proxy modeling that would provide no value in short-term procurement. PacifiCorp complied with this requirement in Appendix H of the 2025 IRP Update.

B. PacifiCorp Substantially Complied with UCE's Second Request in Appendix H and Has Provided a Modified Highly Confidential Analysis to Accommodate UCE's Requested Format

Next, UCE requests information from developers regarding the number of available projects that could qualify for tax credits, including project costs with and without tax credits, project size and location, whether the projects include storage, and other related attributes.⁷

PacifiCorp has largely already complied with this requirement in Appendix H, Highly Confidential Table H.1. As explained above, this table includes a comparison of proxy resource and *actual* bids received by PacifiCorp—inclusive of bids eligible for tax credits. However, in Highly Confidential Attachment A, PacifiCorp provides, as a courtesy, expanded detail for Table H.1. This additional detail goes beyond the order and does not impact the necessary

⁶ *Application of Rocky Mountain Power for Approval of a Waiver of the Requirement for Solicitation Process and of a Significant Energy Resource Decision and Report of Sale*, Docket No. 25-035-55.

⁷ UCE Motion at 13.

conclusions of the company's analysis. The expanded table disaggregates the line items, and columns have been added to identify bidders' self-declared expectation to receive PTCs, distinguishing storage, and other information.

PacifiCorp also attached Highly Confidential Attachment B, which consists of a chart that compares leveled bid costs for generation resources from recent procurement activities to 2025 IRP and 2025 IRP Update wind and solar proxy resource costs.

When assessing Highly Confidential Attachment B, please note that 2025 IRP proxy costs include the full benefit of PTCs for wind and solar through the entire planning horizon while 2025 IRP Update proxy costs for wind and solar presented a conservative view of PTC eligibility in light of H.R.1 by assuming that proxy wind and solar resources would not be eligible for PTCs at any point during the planning horizon. PacifiCorp also notes that both Highly Confidential Attachments A and B are expanded to include PTC-eligible bids from both the Washington and Oregon RFPs. This analysis further demonstrates that, contrary to UCE's assertions, there is not a large pool of tax-advantaged resources available at the low costs UCE claims.

C. Other Comments Submitted Largely Echo UCE

On May 14, 2026, Interwest Energy Alliance (Interwest) and the Sierra Club submitted comments in support of UCE's motion. In these comments, both commenters seek the same relief requested by UCE, which is Sections II.A and II.B above. PacifiCorp provides the following brief response to each commenter:

First, Interwest cites a Public Service Company of Colorado RFP and suggests that resources capable of interconnecting to PacifiCorp's system should be similarly priced.⁸ This inference is flawed and illogical. Prices observed in one utility's RFP do not translate to another utility's system, particularly given differences in location and system characteristics. By

⁸ Interwest Comments at 3.

contrast, PacifiCorp’s analysis relies on *actual bids* from developers representing resources that have represented they can interconnect to the company’s system. This includes developers that have expressly indicated that their resources are eligible for PTCs. Appendix H and Confidential Attachments A-B therefore reflect PTC-eligible resources and their corresponding bid prices within PacifiCorp’s own service territory.

Next, Interwest asserts that “multiple developers have commenced construction [and] have indicated to Interwest that they have available projects that could interconnect with the Company’s system.” PacifiCorp interprets Interwest’s comments to suggest that there are under-construction projects capable of interconnecting with PacifiCorp’s system, eligible for PTCs, seeking an offtaker, and they have chosen to not participate in any company solicitation or otherwise communicate to the company. PacifiCorp is not aware of these projects and Interwest provides no evidence to support this claim. As noted above, PacifiCorp encourages Interwest to direct any such purported developers to engage with the company directly.

It is unclear how the proxy modeling requested by UCE would facilitate contracting with these purported developers. If Interwest’s objective is for PacifiCorp to procure the resources it purports exist, the company is perplexed on why it has focused on advocating for proxy modeling rather than facilitating direct engagement with these developers. Further, Interwest—like UCE—seems to assume that developers are obligated to reduce bid pricing simply because their projects may be eligible for production tax credits, rather than recognizing the risk that PTCs can be subsequently clawed back by the federal government and that developers may seek to maximize project profitability for themselves.⁹ In contrast, PacifiCorp is directing its finite resources toward evaluating *actual* project proposals on a case-by-case basis.

⁹ See generally, IRS guidance implementing H.R. 1, 119th Cong. (2025); Federal Executive Order (July 7, 2026), [Ending Market Distorting Subsidies for Unreliable, Foreign-Controlled Energy Sources – The White House](#)

Lastly, Sierra Club selectively quotes a PacifiCorp employee’s statement out of context in an apparent effort to suggest that PacifiCorp has “explicitly refused to engage in the Utah market.”¹⁰ This characterization is misleading and unsupported by the record. The referenced testimony plainly relates to Utah’s Community Clean Energy Program and reflects the company’s intent to avoid proactively undercutting the ongoing RFP being conducted by Utah Renewable Communities to procure resources for that program. The quoted language refers to the defined term “Agency,” which denotes the Community Renewable Energy Agency. PacifiCorp would have expected that Sierra Club would support the company’s intent to advance the Utah Renewable Communities’ solicitation.

Nevertheless, far from refusing to engage in the Utah market, the same testimony makes clear that PacifiCorp remains willing to pursue opportunities beneficial to customers, stating that “people call [PacifiCorp] and offer[] things all the time,” and that, “if we thought it was worthwhile for customers, we would go for it and do it,” including, where appropriate, seeking “a waiver [of competitive bidding requirements].”¹¹ PacifiCorp is always seeking time-limited commercial or technical opportunities that provide value to Utah customers.

Moreover, as stated above, PacifiCorp currently has multiple RFPs open to resources

¹⁰ Sierra Club Comments at 2.

¹¹ *Application of Rocky Mountain Power to Implement Community Clean Energy Program Authorized by Community Clean Energy Act*, Docket No. 25-035-06. Hearing Transcript, Dec. 16, 2025. Available at: <https://pscdocs.utah.gov/electric/25docs/2503506/343265RprtrTrnscrptDec162025Hrng1-2-2026.pdf>

[Witness MacNeil] “And we can always pick up the phone and say, “Will” -- you know -- “Would you accept a 50-cent haircut to, like, give it to us instead of the Agency?” We’re trying not to do that right now. We’re out of-- we’re not answering the phone. Certainly, our Washington, Oregon customers are making us answer the phone a lot to talk to developers and -- and bids and so on.

But I don’t know. We would always look for the lowest-cost option. The lowest-cost option is, you know, the costs that are on the table. I don’t think there needs to be a finder’s fee.

[Commissioner Harvey] Q. Well, if -- I guess I’m having a hard time understanding is when I asked the question to your colleague and to you, you both responded that, Well, the -- essentially, the utility would -- would buy this anyway or we could buy it. But you don’t have an RFP in Utah and you’re not buying them and you’re not soliciting.

[Witness MacNeil] A. I mean, I -- it’s not me, thankfully. But, like, guy right around the corner, people call him and offer him things all the time. And if we thought it was worthwhile for customers, we would go for it and do it. And, you know, if it needed to be done really fast, we would ask for forgiveness. And if it needed to be done on a slightly longer time frame, we would ask for a waiver. But we don’t let, you know, the requirements of the rules, you know, stand in our way if there are ways to get around it in -- it’s important -- when it’s important to do so.

capable of interconnecting across its system and has received bids from projects physically located in Utah. While PacifiCorp's IRP does not identify a specific near-term need for resources to serve Utah non-large retail load—resulting in RFPs focused on needs in Washington and Oregon—the company remains open to Utah-based opportunities. As explained above, PacifiCorp has provided its analysis of actual bids received that have represented PTC eligibility and continues to evaluate potential opportunities that may warrant an exemption from the competitive bidding rules, similar to the recent waiver request for the Natrium Demonstration Project.

III. CONCLUSION

PacifiCorp has complied with the Commission's Order. The additional analysis requested by UCE was not mandated by the Order, would not assist with short-term procurement decisions, and/or has largely already been provided. The Order requires PacifiCorp to include a "thorough description of the analysis and actions it undertook to respond to the changed circumstances regarding the soon-to-be-expiring tax credits." It does not require PacifiCorp to perform every incremental analysis requested by any particular party. PacifiCorp satisfied this directive by providing the analysis it actually undertook in evaluating real-world bids and procurement activity, as set forth in Appendix H.

The proxy modeling sensitivity requested by UCE would provide no value in assessing actual resources available in the near term and be an inefficient use of resources. The review PacifiCorp conducted in compliance with the Order provides *the actual price of PTC eligible resources* currently available in the market. PacifiCorp has substantial visibility into market conditions and is actively evaluating actual resources and associated bid prices on a case-by-case basis across multiple procurement venues. That analysis—and the comparison of actual market resources to their proxy representations—has already been provided in Appendix H of the IRP Update.

Accordingly, PacifiCorp has complied with the Commission's Order through its submission of Appendix H and has additionally provided incremental for analysis for UCE attached to this filing as Highly Confidential Attachments A and B.

WHEREFORE, the company respectfully requests that the Commission deny UCE's Motion to enforce.

Respectfully submitted this 28th day of May, 2026.

Respectfully submitted,

ROCKY MOUNTAIN POWER

A handwritten signature in blue ink, appearing to read "Joe Dallas", is written over a horizontal line.

Joseph Dallas

Attorney for Rocky Mountain Power

ATTACHMENTS A & B

**ARE HIGHLY CONFIDENTIAL AND PROVIDED SEPARATELY
IN EXCEL FORMAT**