- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

| PacifiCorp's 2025 Integrated Resource Plan | DOCKET NO. 25-035-22<br><br>ORDER |
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ISSUED: July 16, 2026

**1. Procedural History**

On April 29, 2026, Utah Clean Energy (UCE) filed its Motion to Enforce Order of October 17, 2025, from Docket 25-035-52, Request for Expedited Investigatory Docket and Agency Action ("Motion"). Citing a prior order ("Prior Order") in a previous docket ("Prior Docket"),[1] UCE asks the Public Service Commission (PSC) to compel Rocky Mountain Power (RMP) to comply with the Prior Order by "responsibly and prudently evaluat[ing] whether any limited-time opportunities exist to procure necessary resources at a lower cost to customers."[2] More specifically, UCE asks the PSC require RMP to produce analysis that includes: (1) "a model sensitivity run that allows for endogenous selection of tax-advantaged wind and solar resources with commercial online dates in the next four years"; and (2) "information from developers showing the number of available projects that exist that could qualify for tax credits, the cost of

[1] *See UCE's Request for Expedited Investigatory Docket and Agency Action*, Docket No. 25-035-52, Order issued October 17, 2025. This order hereafter refers to this docket as the "Prior Docket" and the October 17, 2025, order as the "Prior Order."
[2] Motion at 13.

the projects with and without tax credits, the size and location of the projects, [and] whether they include storage."[3]

On April 29, 2026, RMP moved the PSC for an extension of time to respond to the Motion until May 28, 2026, which the PSC granted. The Interwest Energy Alliance (IEA) and Sierra Club filed comments in support of the Motion on May 13 and 14, 2026, respectively.

On May 28, 2026, RMP filed its response in opposition to the Motion ("RMP's Response"). On June 8, 2026, UCE filed its reply in support of the Motion ("UCE's Reply").

**2. Background.**

a. The Prior Order

In its Prior Order, the PSC denied UCE's earlier request that the PSC direct RMP to open an expedited open call resource procurement process for potentially tax-advantaged generation, concluding the PSC has no authority to dictate RMP's resource solicitation and procurement decisions. The PSC, however, recognized that RMP has a duty to responsibly and prudently evaluate whether time-limited opportunities exist for procuring necessary resources at a lower cost to customers. The PSC noted that it would expedite its consideration, as necessary, of any

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[3] *Id.*

application RMP filed to solicit or procure resources that may qualify for soon expiring, preferential tax treatment.

Further, recognizing stakeholders' legitimate and compelling interest in ensuring RMP acts prudently in evaluating opportunities to procure resources with significant tax benefits, the PSC directed "RMP to include, in its next IRP Update, 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]

b. The Motion and Supporting Comments.

The Motion argues that RMP failed to comply with the PSC's directive to include a thorough description of the analysis and actions it undertook to respond to the changed circumstances regarding expiring tax credits in its 2025 IRP Update ("IRP Update").[5] Acknowledging the Update includes a section[6] intended to comply with the Prior Order, UCE argues RMP's efforts were inadequate for the following reasons: (1) RMP "did not use Plexos or any other model to evaluate the opportunity to procure tax-advantaged resources"; (2) RMP's reliance on actual bids that are more expensive than proxy resources is inconsistent with how it regularly chooses resources, which may be more expensive than proxy resources; (3) RMP shared insufficient information to indicate it solicited bid information for system resources from project developers

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[4] Prior Order at 7; *see also id.* at 8 ("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.").
[5] RMP filed its 2025 IRP Update, in this docket, on March 31, 2026.
[6] *See* IRP Update at Appendix H – Tax-Advantaged Procurement Evaluation ("Appx. H").

doing business in Utah; and (4) the bids RMP provided in the IRP Update come solely from a procurement located in Washington that is not necessarily indicative of expected prices in a system-wide procurement.[7] UCE concludes that "[w]ithout modeling results, meaningful analysis, or a description of [RMP's] actions to respond to changed circumstances regarding the soon to be expiring tax credits,"[8] RMP's effort fails to comply with the Prior Order.

Additionally, UCE argues RMP employed a "flawed methodology" in the IRP Update, noting it contains no wind or solar capacity additions in Utah, Idaho, Wyoming, and California during the planning horizon. UCE also notes that costs in the IRP Update are substantially higher than in the 2025 IRP. Finally, UCE asserts projects that may qualify for the tax credits are available and points to a project in Colorado as an example.

IEA's comments support the Motion and urge that tax-advantaged projects are available in the market. Sierra Club points to testimony in another docket that suggests RMP is receptive to renewable developers in Washington and Oregon because of customer expectations and that RMP summarily declines to pursue opportunities in Utah. Sierra Club argues that RMP's failure to timely move to acquire tax-advantaged resources will result in customers bearing avoidable costs.

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[7] Motion at 4-6.
[8] *Id*. at 7.

c. RMP's Response.

RMP contends it complied with the PSC's directive. RMP points to Appx. H, which "explains that [RMP] has substantial market visibility through multiple contemporaneous procurement efforts," including two large-scale RFPs, participation in the Utah Renewable Communities RFPs, and procurement activities to serve individual large-load customers.[9] RMP emphasizes that "these procurement activities include solicitation of resources that can be interconnected to the PacifiCorp East balancing authority area and sited in Utah."[10] RMP argues that "[c]ollectively, 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."[11] RMP underscores that Appx. H includes "a highly confidential analysis … 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."[12]

With respect to UCE's request for additional modeling, RMP argues that the plain text of the Prior Order requires no additional proxy modeling and "does not require [RMP] to perform any specific incremental analysis requested by a particular party."[13] RMP further argues that additional proxy modeling would provide no value in

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[9] RMP's Response at 1-2.
[10] *Id.* at 2.
[11] *Id.*
[12] *Id.*
[13] *Id.* at 3.

assessing whether to procure an actual resource in the short term. RMP contends "proxy resource costs for renewable resources were lower in both the 2025 IRP and 2025 IRP Update, as compared to current bid prices" therefore "spending additional time modeling costs that [RMP] knows to be artificially low has no value for procurement activities – particularly at a time when [RMP] has access to actual pricing data that is more accurate."[14] RMP asserts "[t]his is especially true for resources that need a power purchase agreement in place in the coming months in order to begin construction and qualify for tax credits."[15]

RMP argues "UCE's entire argument appears to be premised on an incorrect assumption – namely, that developers who obtain [tax credits] … will necessarily lower their bid prices to reflect the value of those tax credits."[16] However, RMP maintains, "[d]evelopers are under no obligation to reduce their bid prices if they qualify for [tax credits] … and may retain up to 100 percent of the value of those credits for themselves to maximize profitability."[17]

RMP's Response includes a confidential exhibit to demonstrate that it "has received several bids that are expected to be eligible for production tax credits, yet the costs of these bids generally exceed the … proxy resource cost used … in the 2025

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[14] *Id.*
[15] *Id.* at 3-4. RMP explains that proxy-based modeling, as used in the IRP process, evaluates entire portfolios using generic representations that cannot include site-specific costs, actual development timelines, specific constraints, or tax eligibility.
[16] *Id.* at 5.
[17] *Id.*

IRP Update" for resources that do not qualify for expiring tax credits.[18] "In other words, [RMP] has active solicitations for resources that can interconnect to [RMP's] system (including Utah), *with actual bid prices from developers*, and [RMP] is not seeing the type of resources UCE claims exist[]."[19] RMP states it understood the Prior Order to require "an assessment of actual resources and bids, and not to conduct further proxy modeling that would provide no value in short-term procurement" and maintains Appx. H complied with the Prior Order.[20]

RMP urges: "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, [RMP] strongly encourages UCE to direct those developers to contact [RMP]."[21]

d. UCE's Reply.

UCE's Reply asserts the preferred portfolio in the IRP Update is inconsistent with current law and requires correction because RMP omitted available clean energy tax credits in its modeling. UCE also argues that Washinton and Oregon "situs bids" are "structurally more expensive than full system RFP bids due to[,]" among other things, state and local laws and regulations.[22] UCE reasserts that accelerated procurement of

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[18] *Id.*
[19] *Id.* at 6 (emphasis in original).
[20] *Id.*
[21] *Id.* at 5-6.
[22] UCE's Reply at 3.

tax advantaged resources would save ratepayers $10 billion, assuming $6 billion in lost tax credits and $4 billion in higher gas and coal costs.

Concerning RMP's invitation to bring any cost attractive projects to its attention, UCE responds that "developers have no reason to approach [RMP] when [its IRP Update] shows no need for new renewable resources" and that RMP must issue a full-system, all-source RFP to identify such opportunities.[23]

**3. Discussion, Findings, and Conclusions.**

a. Legal Standards and Background.

The PSC requires RMP to biennially file an integrated resource plan (IRP) with the PSC, and RMP files it in odd-numbered years.[24] The PSC utilizes this process to comply, in part, with Utah law that requires the PSC to "engage in long-range planning regarding public utility regulatory policy in order to facilitate the well-planned development and conservation of utility resources."[25] RMP files "updates" to these plans in even-numbered years, but these are informational and the PSC does not review them for compliance with applicable guidelines or acknowledge them.

While the PSC does not ordinarily evaluate the informational IRP updates that RMP files in even-numbered years, the PSC's Prior Order directed RMP to utilize the informational filing to apprise the PSC and stakeholders of what actions it was taking

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[23] *Id.* at 4.
[24] *See, e.g., In the Matter of Analysis of an Integrated Resource Plan for PacifiCorp*, Docket No. 90-2035-01, Report and Order on Standards and Guidelines issued June 18, 1992, at 18.
[25] Utah Code § 54-1-10; *see also PacifiCorp's 2023 Integrated Resource Plan*, Docket No. 23-035-10, Order issued July 11, 2024, at 1.

to respond to the recent changes in federal tax law. Specifically, the PSC instructed RMP 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."[26]

Therefore, while the parties raise numerous arguments about the adequacy of modeling in the IRP Update, the pertinent question is whether RMP complied with the PSC's specific directive in its Prior Order. The PSC acknowledges the directive is rather broad, and the instructions should be understood within the context in which the PSC issued them.

In the Prior Docket, UCE asked the PSC to order RMP to conduct an "expedited hybrid resource procurement process … and if the resources are necessary and cost effective" require RMP "to pursue them by securing a Section 54-17-501 Waiver of Energy Resource Procurement Requirements."[27] The PSC denied the request, explaining "[n]either UCE nor any supportive stakeholder cites any authority suggesting the PSC possesses the authority to require a utility to solicit or procure a particular generation resource, let alone that the PSC may compel a utility to exercise its right to seek a waiver of the ordinary approval processes that, when completed, afford the utility a measure of protection regarding recovery of the associated

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[26] Prior Order at 7. Immediately after this language, in the ordering paragraph, the PSC phrases the instruction slightly differently: "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." *Id.* at 8.
[27] *Id.* at 2.

costs."[28] "While the PSC undoubtedly has authority to conduct investigative dockets … such authority does not extend to dictating the resource solicitation and procurement decisions."[29]

Nevertheless, the PSC recognized the expiring tax credits present an important issue and directed RMP to apprise the PSC and stakeholders of its response in the IRP Update. In doing so, the PSC reminded RMP that "while [it] has no authority to dictate RMP's resource procurement decisions, 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."[30]

b. While RMP's Efforts are Susceptible to Improvement, the PSC Cannot Find RMP Failed to Comply with the Prior Order.

As an initial matter, the IRP Update acknowledges in its opening executive summary that changes in the update "are largely driven by the July 4, 2025, repeal of major portions of the Inflation Reduction Act (IRA)… through the H.R.1 – the One Big Beautiful Bill Act (OBBBA), which, significantly, phases out or eliminates highly impactful tax benefits, primarily for renewable solar and wind generation resources."[31] The expiring tax credits are thereafter discussed many times throughout

[28] *Id.* at 6.
[29] *Id.* at 6-7.
[30] *Id.* at 7.
[31] IRP Update at 1.

the document.[32] In Chapter 8, owing to "uncertainty surrounding future [federal] policy," RMP includes a counterfactual sensitivity study that assumes the expiring credits resume in 2030.[33] RMP explains, the "purpose of this sensitivity is to show how changes in federal tax policy beyond the near-term procurement window … may impact proxy resource selections and other decisions."[34] RMP highlights the "major difference in resources selections between" this counterfactual and the updated preferred portfolio is "additional wind selected in 2031, and significant solar selections in 2035 and 2036" while "[i]ncrementally, 358 additional megawatts of wind and 3,540 additional megawatts of solar is selected in this [counterfactual] sensitivity."[35]

All of which is to say, the contents of the IRP Update generally reflect a pervasive awareness of the recent changes to federal tax law and the consequent implications for RMP's resource planning.

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[32] *See e.g., id.* at 14 ("Finally, the 2025 IRP Update accounts for the federal phase out of production tax credits for renewable electricity generation."); *id.* at 21 (explaining the OBBBA accelerated the phase out of production tax credits and summarizing in-service deadlines to qualify); *id.* at 22 (explaining the general impacts of OBBBA, that it will "likely make coal a relatively more cost-effective resource," and "[u]nder the new law, projects would likely need to start construction within the next year to increase the likelihood that they will qualify [for] the tax benefit"); *id.* at 50-51; *id.* at 55; *id.* at 61-62 (emphasizing the "tax credit implications of the OBBBA on new resources, is particularly impactful on the system as a whole"); *id.* at 86 (explaining the inclusion of new gas and gas peaking resources in the updated preferred portfolio and that they are "competitive with new wind and solar resources without … production tax credits").

[33] *Id.* at 123.

[34] *Id.*

[35] *Id.*

To specifically address the PSC's directive in its Prior Order, RMP states it included Appx H. Here, RMP explains that it "has conducted two requests for proposals (RFPs) seeking more than 4000 [MW] of generation and 2000 [MW] of storage capacity and participated in the contracting of resources for the Utah Renewable Communities RFP."[36] RMP further notes it has worked to procure qualifying resources for large-load customers during the pertinent period. Appx. H concludes: "Simply put, even if resources offered to [it] have been inclusive of federal tax credit benefits, the resource costs are still higher than publicly available proxy resource cost forecasts."[37] It further notes that "due to financial challenges associated with ongoing litigation and implementation of prudent cash management practices[,]" RMP is "not developing company-owned assets at this time" and therefore "has not offered benchmark bids in the recent RFP and has no cost estimates to provide analysis for company-developed resources."[38]

Appx. H represents RMP already had active RFPs in Oregon and Washington at the time UCE filed its request in the Prior Docket, "allowing it to assess the current costs of new wind and solar resources."[39] Appx. H then presents a table, designated highly confidential, that discloses actual bids RMP received on projects, including bids eligible for the expiring tax credits, and compares those bids to proxy resource costs.

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[36] *Id.* at 253.
[37] *Id.*
[38] *Id.*
[39] *Id.* at 254.

In RMP's Response, it repeatedly asserts it has "substantial visibility into current market conditions and participants[,]" including "active solicitations for resources that can interconnect to [its] system (including Utah), with *actual bid prices from developers*, and [RMP] is not seeing the type of resources UCE claims exist[]."[40] RMP's Response provides additional confidential data regarding bids from its Washington and Oregon RFPs to further substantiate its perception of market conditions.

RMP's Response argues UCE is simply incorrect in assuming that RMP and, by extension, customers will reap the benefits of expiring tax creds, explaining that developers are under no obligation to reduce their bids to reflect the tax savings and may retain 100 percent of the value of such credits themselves. UCE's Reply does not contest this assertion.

While UCE's point regarding potential cost differences between projects located in Washington and Oregon is well-taken, it is not clear what UCE believes RMP could have done to comply with the Prior Order short of issuing an RFP, which the PSC has already expressly declined to do because it has no authority whatsoever to compel RMP to do so.

UCE argues that RMP's modeling in the 2025 IRP and the Update are incorrect or inadequate, but (1) the merits of the 2025 IRP have already been addressed in a

[40] RMP's Response at 6 (emphasis in original).

prior order in this docket and are not to be relitigated here; and (2) nothing suggests requiring RMP to conduct additional modeling of proxy resources would provide meaningful insight as to the costs and characteristics of any actual projects that may be developed in Utah in time to qualify for the expiring tax credits.

Apparently recognizing as much, UCE's Motion also asks the PSC to order RMP to provide "information from developers showing the number of available projects that exist that could qualify for tax credits, the cost of the projects with and without tax credits, the size and location of the projects, [and] whether they include storage."[41] UCE fails to suggest how RMP could possibly provide this detailed, specific information without conducting a solicitation, i.e. issuing an RFP.

While reasonable minds might disagree as to whether RMP's Appx. H constitutes a "detailed explanation" of its efforts consistent with our Prior Order, the Prior Order cannot be reasonably construed to implicitly require RMP to issue an RFP while in the same breath expressly concluding the PSC has no authority to impose such a requirement.

The PSC directed RMP to thoroughly explain its efforts to "respond to the changed circumstances regarding the … expiring tax credits."[42] As noted, these changed circumstances are a significant focus throughout the IRP Update. In Appx. H, RMP explains that it has relatively broad market visibility through RFPs outside Utah,

[41] Motion at 3.
[42] Prior Order at 7.

the Utah Renewable Communities RFP, and procurements for large-load customers. RMP provided actual, confidential bid results in its explanation.

The PSC does not doubt that engaging that in a Utah-specific RFP process would have provided better data from which to assess whether opportunities exist, but we cannot find RMP failed to comply with our Prior Order by declining to issue an RFP or initiate some other near equivalent solicitation process when that same order expressly declined to require RMP to initiate a solicitation process.

Through Appx. H, RMP essentially communicated that in RMP's business judgment, based on information RMP believed to be sufficiently probative, Utah-located opportunities to obtain generation resources that might qualify for tax credits in such a manner as to be cost-effective for customers do not exist or are sufficiently unlikely to exist as to render further expenditure on the inquiry uneconomic.

The PSC does not doubt that engaging in a Utah-located, open call solicitation process would have provided more suitable data to substantiate RMP's conclusions about the availability of cost-effective, qualifying projects. Further, the PSC would have appreciated a more comprehensive explanation than Appx. H offers. RMP might have, for example, further elaborated on potential cost discrepancies between projects sited in Utah and those located in Washington and Oregon and offered more specific insight regarding how its experiences in participating in the Utah Renewable Communities RFPs and procurement activities to serve individual large-load customers informed RMP's conclusions about the availability of cost-effective resources.

Regardless, given that the IRP Update is substantially concerned throughout with the ramifications of these changes to federal tax law and RMP's efforts in Appx. H explain and substantiate to some degree its conclusions about the availability of timely economic opportunities for Utah customers, we cannot find that RMP failed to abide our directive to thoroughly explain its assessment of the changed circumstances.

c. The PSC Encourages UCE and Other Stakeholders to Capitalize on RMP's Invitation to Bring Known, Genuine Opportunities to RMP's Attention and to Document Any Refusal of RMP to Reasonably Consider Any Specific and Good Faith Proposal Such that the PSC May Consider the Issue in a Future Rate Proceeding.

As mentioned, RMP's Response invites stakeholders to bring economic opportunities to its attention: "If UCE or any other party is aware of actual, specific resources … that it believes exist and are capable of offering materially lower prices, [RMP] strongly encourages [them] to direct those developers to contact [RMP]."[43] RMP adds it "remains committed to evaluating actual resources on a case-by-case basis to determine whether a waiver of the competitive bidding rules is warranted …."[44]

As noted in the Prior Order "[i]t is well settled that public commissions cannot, under guise of rate regulation, take into their hands the management of utility

[43] RMP's Response at 5-6.
[44] *Id.* at 6.

properties or unreasonably interfere with the right of the management" and "[w]hether [a] method of bettering its system [is] most economical or efficient [is] a matter within the sound discretion of the [utility's] management."[45] As further noted there, "Utah courts have long held the PSC's primary authority resides in its 'rate-regulation function'" and "[a]ny activities that are related to rate making are … subject to the [PSC's] broad powers in this area."[46]

In other words, it is not the PSC's prerogative to dictate RMP's solicitation and procurement decisions; our role is to ensure that, to the extent RMP makes imprudent resource acquisition decisions, shareholders bear the associated costs rather than ratepayers. Here, UCE and the parties submitting comments in support of its Motion assert cost-effective opportunities are available to capture tax savings that will be passed on to customers whereas RMP insists, based on its exposure to current market conditions, such opportunities simply do not exist. Of course, many complex variables significantly complicate any particular valuation, such as the negotiated allocation of any associated tax credits, interconnection costs, and available transmission capacity.

Accordingly, the PSC encourages UCE and other stakeholders to earnestly accept RMP's invitation to provide information regarding any such projects. The PSC cannot identify any incentive RMP possesses to summarily reject any genuine and good faith proposal that would facilitate it securing *needed* resources on favorable

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[45] Prior Order at 5-7 (quoting *Logan City v. PUC of Utah*, 296 P. 1006, 77 Utah 442, 447 (Utah 1931).
[46] Prior Order at 5 (quoting *Mountain States Tel. & Tel. Co. v. PSC*, 754 P.2d 928, 932 (Utah 1988).

terms for customers. Therefore, the PSC expects RMP to honor its invitation and responsibly evaluate any such proposal it receives. If a developer or stakeholder believes RMP has rejected a proposal that would provide necessary generation at the least cost and least risk to Utah ratepayers, the PSC encourages the developer or stakeholder to file notice of the matter with the PSC. Any such notice should fully describe the characteristics of the proposed project, the offered pricing, projected availability of otherwise expiring tax credits and how they are proposed to be allocated, and any explanation RMP has proffered for declining to pursue the opportunity. The PSC would, of course, offer RMP an opportunity to submit a response to the notice and an opportunity for the filing party to submit a reply.

To be clear, the PSC lacks authority to compel RMP to act on any such notice by requiring it to seek waiver of applicable solicitation or procurement requirements, to issue an RFP, or to enter a power purchase agreement. However, the PSC certainly may consider RMP's refusal to acquire necessary least-cost and least-risk resources in a future rate case and ensure that RMP's shareholders bear the cost of foregoing any such opportunities.

**4. Order**

For the foregoing reasons, UCE's Motion is denied. The PSC encourages UCE and other stakeholders to act on RMP's invitation to share knowledge of specific projects that they reasonably and in good faith believe present viable opportunities for RMP to procure least-cost, least-risk resources in time to qualify for expiring tax savings that the counterparty is willing to allocate in whole or substantial part to RMP and, by extension, its ratepayers. If RMP rejects viable, good faith offers that would result in savings for customers, the PSC encourages parties to file notice with appropriate documentation such that the PSC may ensure that any foregone savings are properly allocated in an appropriate rate proceeding.

DATED at Salt Lake City, Utah, July 16, 2026.

/s/ Jerry D. Fenn, Chair

/s/ David R. Clark, Commissioner

/s/ John S. Harvey, Ph.D. Commissioner

Attest:

/s/ Gary L. Widerburg
PSC Secretary
DW#346141

CERTIFICATE OF SERVICE

I CERTIFY that on July 16, 2026, a true and correct copy of the foregoing was served upon the following as indicated below:

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