

WRA EXHIBIT ____ (NK-2)

RMP Data Request Responses to UTLCG
RMP Data Request Responses to Sierra Club
RMP Data Request Responses to DPU

25-035-47 / Rocky Mountain Power

October 3, 2025

UTLCG Data Request 1.6

UTLCG Data Request 1.6

Please provide an analysis calculating the total revenue requirement for serving the Company's Washington ratepayers under the methodology of the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol as applicable to non-Washington states.

Response to UTLCG Data Request 1.6

Rocky Mountain Power objects to this request as overly broad, unduly burdensome, outside the scope of this proceeding, requesting information that is not in the Company's possession or control, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

Washington has used a separate memorandum of understanding (MOU) known as the Washington Inter-Jurisdictional Allocation Method (WIJAM) as opposed to default 2020 Inter-jurisdictional Cost Allocation Methodology (2020 Protocol) to allocate costs. The WIJAM includes alternative cost allocation assumptions that would not correspond to other cost allocation agreements such as the 2020 Protocol. Accordingly, a Washington specific revenue requirement under the 2020 Protocol is not available.

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UTLCG Data Request 1.8

UTLCG Data Request 1.8

If Washington ratepayers are allocated 100 percent of Chehalis but non-Washington PacifiCorp states continue to take an allocated share of Chehalis:

- (a) Would PacifiCorp receive free allowances for 100 percent of Chehalis's output? Please explain your response.
- (b) Would PacifiCorp be required to purchase allowances associated with Chehalis's output? Please explain your response.
- (c) Please describe in detail the Company's Climate Commitment Act compliance strategy.

Response to UTLCG Data Request 1.8

Rocky Mountain Power objects to this request to the extent that it is requesting information that is prohibited from disclosure by Washington law and regulations. Without waiving any objection, the Company responds as follows:

- (a) The Washington Department of Ecology (Ecology) distributes no-cost allowances to utilities for the emissions associated energy that serves Washington retail load. On April 16, 2025, PacifiCorp petitioned the Washington Utilities Transportation Commission (WUTC) for a revised Climate Commitment Act (CCA) supply and demand forecast, reflecting the proposed resource allocations in the 2026 protocol. The revised forecast was approved by the WUTC on July 10, 2025. And, on October 1, 2025, Ecology published its schedule for 2026 no-cost allowance allocation, accepting the Company's request for no-cost allowances in anticipation of 100 percent allocation of Chehalis to Washington, consistent with the proposed 2026 protocol. It is unknown whether Ecology will adjust a future year distribution of no-cost allowances if the Chehalis facility is overallocated among the states.
- (b) PacifiCorp must purchase allowances to cover any portion of its obligation not associated with Washington retail load.
- (c) PacifiCorp is committed to complying with all state laws, including Washington state's Climate Commitment Act (CCA). Ecology's rules and guidelines prevent the disclosure of compliance strategy per Washington Administrative Code (WAC) 173-446-317 and 173-446-390.

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UTLCG Data Request 2.3

UTLCG Data Request 2.3

Provide the summary section of all Company Results of Operations (ROO) Reports for each of the six states in which PacifiCorp provides retail electric services from 2020 through 2024. Provide the unadjusted ROO for each year supporting these reports on a system-wide basis, six-state rolled-in allocated basis, and the Washington results on a comparable unadjusted Washington Inter-Jurisdictional Allocation Method basis.

Response to UTLCG Data Request 2.3

Please refer to Attachment UTLCG 2.3 which provides the requested Results of Operations (ROO) data for calendar years 2020 through 2024. The requested information is organized by calendar year, with one workbook providing the requested data for Oregon, Washington, Utah, Idaho and Wyoming for each of the years in which data is being requested. Note: ROOs are not required and therefore not prepared or filed in California.

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UTLCG Data Request 2.5

UTLCG Data Request 2.5

For each of the following generation facilities, identify any over-recovery of revenue requirement by year, on a total Company basis, for the duration of time that the Washington Western Control Area allocation method or Washington Inter-Jurisdictional Allocation Method was used in Washington.

- (a) Jim Bridger
- (b) Colstrip
- (c) Hermiston
- (d) Chehalis

Response to UTLCG Data Request 2.5

PacifiCorp objects to this request as overly broad, unduly burdensome, requesting information that is not in the Company's possession or control, requesting the creation of a new report or analysis, and not reasonably calculated to lead to the discovery of admissible information. Without waiving any objection, the Company responds as follows:

PacifiCorp does not maintain data on the amount of any over-collection or under-collection in rates on a generating resource basis for any of the Company's six states.

It should be noted that an over/under allocation does not automatically equate over/under recovery. The Company sets retail rates in each of the jurisdictions it serves in accordance with commission approved inputs, assumptions and methodologies, and based on those rates approved, the Company should be allowed to recover its prudently incurred costs, be afforded an opportunity to earn the approved level of return on investment as authorized by each state's commission.

Over- and under-allocations largely occur because the Company currently allocates costs across its jurisdictions using two different cost allocation methodologies – the Washington Inter-Jurisdictional Allocation Methodology (WIJAM) in Washington, and 2020 Protocol for other five states. As a result, some resources are over-allocated and others are under-allocated across the Company's system. Disparate system-wide allocations are further exacerbated by the uneven timing of rate cases in various jurisdictions and different regulatory treatment of investments. However, while the cumulative allocation percentages do not currently sum to 100 percent because of differences between the 2020 Protocol and the WIJAM, the 2026 Protocol is intended to rectify this issue by aligning allocations among states.

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UTLCG Data Request 2.6

UTLCG Data Request 2.6

For each of the following generation facilities, identify any under-recovery of revenue requirement by year, on a total Company basis, for the duration of time that the Washington Western Control Area allocation method or Washington Inter-Jurisdictional Allocation Method was used in Washington.

- (a) Hunter
- (b) Huntington
- (c) Current Creek
- (d) Lakeside
- (e) Dave Johnston
- (f) Wyodak
- (g) Naughton
- (h) Hayden

Response to UTLCG Data Request 2.6

PacifiCorp objects to this request as overly broad, unduly burdensome, requesting information that is not in the Company's possession or control, requesting the creation of a new report or analysis, and not reasonably calculated to lead to the discovery of admissible information. Without waiving any objection, the Company responds as follows:

Please refer to the Company's response to UTLCG Data Request 2.5.

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UTLCG Data Request 2.7

UTLCG Data Request 2.7

For each of the following generation facilities, identify the percentage of cost recovery the Company received by year for the duration of time that the Washington Western Control Area (WCA) allocation method or Washington Inter-Jurisdictional Allocation Method (WIJAM) was used in Washington (*i.e.*, the sum of the WCA/WIJAM allocation factor used for each plant and the allocation factors employed in other jurisdictions during the same time periods).

- (a) Jim Bridger
- (b) Colstrip
- (c) Hermiston
- (d) Chehalis
- (e) Hunter
- (f) Huntington
- (g) Current Creek
- (h) Lakeside
- (i) Dave Johnston
- (j) Wyodak
- (k) Naughton
- (l) Hayden

Response to UTLCG Data Request 2.7

PacifiCorp objects to this request as overly broad, unduly burdensome, requesting information that is not in the Company's possession or control, requesting the creation of a new report or analysis, and not reasonably calculated to lead to the discovery of admissible information. Without waiving any objection, the Company responds as follows:

Please refer to the Company's response to UTLCG 2.5.

Please further refer to Attachment UTLCG 2.7 which provides a summary of allocation percentages for the generation resources listed above for calendar years 2006 through 2024. Note: the allocation percentages provided reflect the calculated percentages from the annual Results of Operations (ROO) filings and not necessarily the percentages used for setting rates in general rate cases (GRC).

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UTLCG Data Request 2.8

UTLCG Data Request 2.8

What is the total Company earnings shortfall by year for the duration of time that the Washington Western Control Area allocation method and Washington Inter-Jurisdictional Allocation Method were used in Washington as a result of not having a common six-state allocation method? Provide this calculation based on unadjusted results of operations.

Response to UTLCG Data Request 2.8

The Company objects to this request as overly broad and burdensome, seeking information well outside the scope in this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

The Company has not performed or maintained analysis to calculate what the total Company earnings shortfall by year would have been for the duration of time that the Washington Western Control Area Allocation Methodology (WCA) and Washington Inter-Jurisdictional Allocation Methodology (WIJAM) were used in Washington as a result of not having a common six-state allocation method. Such analysis would require Washington's earnings to be assessed both on WCA/WIJAM and the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) in order to have a relative comparison, but the Company has never calculated Washington's result of operations (ROO) under the 2020 Protocol since it is not an approved allocation methodology for the purposes of ratemaking in Washington.

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UTLCG Data Request 2.10

UTLCG Data Request 2.10

Provide the date Washington began setting rates based on an assumed resource portfolio that is different from the other five states in which PacifiCorp provides retail electric services.

Response to UTLCG Data Request 2.10

The Company objects to this request as overly broad and burdensome, seeking information outside the scope of this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

In Washington, the allocation methodology that deviated from the other states was the West Control Area Inter-Jurisdictional Allocation Methodology (WCA), which was approved by the Washington Utilities and Transportation Commission (WUTC) in Order 08 of Docket UE-061546, the Company's 2006 general rate case (GRC), dated June 21, 2007 and implemented with the compliance filing made in accordance with the final order of this GRC, with effective date of June 27, 2007.

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UTLCG Data Request 2.16

UTLCG Data Request 2.16

Refer to the Direct Testimony of Cindy A. Crane, lines 122-123. Did the Company agree to the use of the Washington Western Control Area allocation method and Washington Inter-Jurisdictional Allocation Method? If not, please provide all documentation evidencing the Company's disagreement or objection.

Response to UTLCG Data Request 2.16

PacifiCorp objects to this question as outside the scope of this proceeding and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

In 2006, the Washington Utilities and Transportation Commission (WUTC) rejected the Revised Protocol. As a result, the Company worked with the WUTC staff to develop the West Control Area (WCA) Methodology based on the WUTC's order and then worked with WUTC staff, Public Counsel, and Packaging Corporation of America to develop the Washington Inter-Jurisdictional Allocation Methodology (WIJAM) which modifies the WCA.

Please refer to Attachment UTLCG 2.16 which provides a copy of the 2006 WUTC order.

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UTLCG Data Request 2.29

UTLCG Data Request 2.29

Refer to the Direct Testimony of Shelley E. McCoy, lines 82-85.

- (a) Please explain in detail why Rolling Hills is not assigned to each state based on a fixed share consistent with the treatment in Washington.
- (b) Does Washington receive a greater share of Rolling Hills and other non-emitting resources by fixing the generation on an allocation factor of 7.897%, that is an average of four years (2020-2023) rather than most recent year end data? Please explain your response in detail.

Response to UTLCG Data Request 2.29

- (a) Please refer to the Direct Testimony of Company witness, Rick T. Link, specifically page 21, lines 406 through 412.
- (b) Yes. The proposed 2026 Protocol proposes to allocate Oregon's approximate 26 percent share of Rolling Hills to Washington, increasing their previous allocated share of this resource. That approximate 26 percent share was disallowed by the Public Utilities Commission of Oregon (OPUC) in 2008 which resulted in the costs and benefits of that resource not being allocated to any state. Other non-emitting resources will be allocated to Washington using a fixed allocation factor of 7.897 percent. The Washington fixed allocation factor is based on an average of four-years of historical system generation (SG) allocation factors from 2020 through 2023. The 2023 Washington SG allocation factor was 7.618 percent, which is lower than the fixed percentage.

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UTLCG Data Request 2.31

UTLCG Data Request 2.31

Refer to the Direct Testimony of Shelley E. McCoy, lines 86-87.

- (a) Please identify the total revenue requirement for Chehalis including all expenses, taxes, rate base, and any other costs included in the Company's calculations. Provide all work papers and exhibits used in response to this request.
- (b) How much are the Climate Commitment Act (CCA) costs for calendar year 2024?
- (c) How are CCA costs included in the Company's 2024 Results of Operations (ROO) and allocated to states in the ROO? Please explain your response in detail.
- (d) Identify the FERC accounts that CCA costs are booked to.
- (e) Provide the deferred tax results for Chehalis from the Company's deferred tax system (Power Tax, Power Plan, or other software program being utilized).
- (f) Explain how the deferred taxes for Chehalis are treated when they are assigned to Washington. Further explain whether the deferred taxes are adjusted to reflect Washington's Locked-in Flow-Through treatment for generation plants or are fully normalized. Please explain your response in detail.
- (g) Does the Company's proposal remove approximately 92% (non-Washington system share) of Chehalis from the 2024 ROO of the other five states in which PacifiCorp provides retail electric service, and assign those costs to Washington? Please explain your response in detail.
- (h) Does the Company's 2026 Protocol filing in Washington assume that Washington is receiving an incremental assignment of Chehalis of approximately 78% since Chehalis was treated as a divisional asset under the Washington Inter-Jurisdictional Allocation Method? Please explain your response in detail.
- (i) Please reconcile any differences between removing a 92% system share from non-Washington states and assigning an incremental 78% divisional share to Washington and explain how the Company intends to handle such differences.
- (j) If all non-Washington states impacted by the 2026 Protocol reject the 100% assignment of Chehalis to Washington and maintain their current shares under a six-state dynamic allocation, how will the Company manage an over-

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allocation of Chehalis?

- i. If such over-allocation approximates 192%, how, if at all, does that change the Company's response?
- ii. Please explain in detail potential impacts to the Company's hedging, risk management, and net power cost activities and calculations from such over-allocation.

Response to UTLCG Data Request 2.31

The Company assumes that the reference to "Climate Commitment Act (CCA) costs" or "CCA costs" are intended to be references to the Washington Climate Commitment Act (CCA) greenhouse gas (GHG) allowances for the Chehalis natural gas generating facility. Based on the foregoing assumption, the Company responds as follows:

- (a) Please refer to the non-confidential work paper supporting the Direct Testimony of Company witness, Shelley E. McCoy, specifically "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy", tab "Master Pivot", lines 49-53, for a listing of all non-net power costs (NPC) revenue requirement components of the Chehalis generation plant.
- (b) The total Washington CCA costs for Chehalis in 2024 are \$39,556,953.
- (c) The Company assumes the reference to "2024 Results of Operations" is intended to mean the calendar year 2024 data used in development of the work paper "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy". Based on the foregoing assumption, the Company responds as follows:

No Washington CCA are included in the non-NPC analysis. The proposed 2026 Protocol proposes to allocate 100 percent of the Chehalis generation plant situs to Washington. Washington receives zero cost allowances, therefore, no costs are included in the NPC impact either.
- (d) Washington CCA costs are recorded to FERC Account 555 (Purchased Power) for calendar year 2024. However, due to the recent establishment of Federal Energy Regulatory Commission (FERC) Order 898, Washington CCA costs are recorded to FERC Account 509 (Allowances) beginning January 1, 2025.
- (e) Please refer to the Company's response to subpart (a) above.
- (f) For Washington jurisdictional purposes, since 2021, the Company has reported income taxes on a fully normalized basis, with the exception of

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Allowance for Funds Used During Construction (AFUDC) Equity – including for the Chehalis plant. With respect to the pre-2021 book-tax basis differences for which the Company was required to use flow-through accounting for Washington jurisdictional purposes, flow-through accounting will continue to be used for Washington jurisdictional purposes until the book-tax basis differences fully reverse over the book or tax life, whichever is appropriate, of the respective asset.

- (g) The Company's proposal in this proposed 2026 Protocol proceeding is to allocate 100 percent of the Chehalis generation plant situs to Washington, removing the entire allocation of this resource from the other Five-State Portfolio.
- (h) Please refer to the Company's response to subpart (g) above. The Company's proposal in the 2026 Power Cost Only Rate Case (PCORC) that includes the Washington 2026 Protocol assigns 100 percent of Chehalis to Washington.
- (i) The Company assumes the percentages listed in the question represent simplified and illustrative allocation factors. Based on the foregoing assumption, the Company responds as follows:

The illustrative allocation factors listed above are used only for purposes of ratemaking. The Company currently operates system resources as one, single portfolio that is dispatched on a least-cost basis. Regardless of ratemaking differences or allocation differences, a generation resource cannot operate over 100 percent.

- (j) PacifiCorp would first evaluate whether an alternative allocation proposal could be achieved that results in resource allocations that sum to 100 percent. If it is impossible to achieve a cost-allocation proposal that results in 100 percent allocation of all resources, PacifiCorp would need to evaluate how to address all aspects of revenue requirement in each jurisdiction when setting rates. PacifiCorp has not performed this type of analysis.
 - i. The specific percentage associated with this scenario does not expressly alter the Company's response.
 - ii. As noted in the Company's response to subpart (i) above, Chehalis will only operate at its available capacity, regardless of resource allocations. As the Company's hedges to support the physical operations that will eventually be required to serve load, the overall power hedging done to support operations at Chehalis and secure firm power when that resource is either unavailable or uneconomic will not change. The Company will continue to hedge forecasted gas requirements with natural gas swaps similar to the remainder of the natural gas generation fleet, and those volumes will also be reflective of Chehalis's actual dispatch capabilities.

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Only the allocation and assignment of those costs and benefits will need to be altered in recognition of that over-allocation.

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UTLCG Data Request 2.32

UTLCG Data Request 2.32

Refer to the Direct Testimony of Shelley E. McCoy, lines 90-91.

- (a) Has the Company performed any analysis, under the 2020 Protocol Section 4.2, to determine whether it was reasonable to continue to operate coal-fueled Interim Period Resources for customers in one or more of the states without Exit Orders? If so, please provide such analysis. If not, please explain whether and by when the Company plans to perform such analysis.
- (b) Did the Company propose any reassignment of a greater share of the coal-fueled Interim Period Resources to states without Exit Orders to match load and resource balance? If yes, please identify and provide any communications from the Company to state representatives, officials, or the state agencies where such proposal was made.
- (c) Please explain in detail why the freed-up coal generation from Washington was not included in the 2025 Integrated Resource Plan as cost-effective resources available to Utah, Idaho, Wyoming, and California?
- (d) Please explain in detail why the east-side coal and gas generation not included in Washington rates under the Washington Inter-Jurisdictional Allocation Method was not included in the 2025 Integrated Resource Plan as cost-effective resources available to Utah, Idaho, Wyoming, and California.
- (e) Does the Company's proposal allocate additional coal generation to Oregon on a dynamic allocation basis as compared to the 2020 Protocol? If so, please explain the rationale for allocating additional coal-based generation to Oregon, considering its Exit Orders for the same plants.

Response to UTLCG Data Request 2.32

- (a) Yes. Section 4.2 of the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) addresses the reassignment of coal-fueled resources operating between January 1, 2020 through December 31, 2023 after receipt of an Exit Order. An Exit Order is defined as an order entered by a commission that establishes a date on which PacifiCorp intends to discontinue the allocation of costs and assignment of benefits of a coal-fueled resource to the state issuing the exit order.

PacifiCorp has the following Exit Orders for Washington's allocation of coal-fueled resources:

- Colstrip Unit 4 (effective December 31, 2025).
- Jim Bridger Unit 3 (effective December 31, 2025).
- Jim Bridger Unit 4 (effective December 31, 2025).

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UTLCOG Data Request 2.32

PacifiCorp has the following Exit Orders for Oregon's allocation of coal-fueled resources:

- Dave Johnston Unit 1 (effective December 31, 2028).
- Dave Johnston Unit 2 (effective December 31, 2028).
- Dave Johnston Unit 3 (effective December 27, 2027).
- Dave Johnston Unit 4 (effective December 31, 2029).
- Jim Bridger Unit 3 (effective December 31, 2028).
- Jim Bridger Unit 4 (effective December 31, 2028).
- Craig Unit 1 (December 31, 2025).
- Craig Unit 2 (September 30, 2028).

The proposed 2026 Protocol does not reassign any allocation of a coal-fueled resource associated with the Oregon Exit Orders.

For the coal units that have Washington Exit Orders, the proposed 2026 Protocol proposes to assign all of costs for Jim Bridger Unit 3, Jim Bridger Unit 4 and Colstrip Unit 4 (the WA Exit Order Units) to the non-Washington states using the proposed SG5B dynamic generation allocation factor. Consequently, the proposed 2026 Protocol effectively reassigns what would have been Washington's allocation of the WA Exit Order Units under the 2020 Protocol to all other states that have not issued exit orders.

PacifiCorp's 2025 Integrated Resource Plan (IRP) encapsulates analysis that aligns with the requirements set forth in Section 4.2 of the 2020 Protocol. Chapter 8 of the 2025 IRP outlines portfolio evaluation steps and assumptions for resource options for coal-fueled resources (i.e., continued operations using coal, dual fuel operations, carbon capture, gas conversion, etc.). Chapter 8 also summarizes the types of portfolio variants analyzed in the 2025 IRP, which, as an example, includes variants that eliminate carbon capture options, force retirement of coal by January 1, 2032, and forced coal-to-gas conversions. Further, Chapter 8 defines a range of sensitivities considered in the 2025 IRP. Chapter 9 presents the modeling results from the 2025 IRP and the preferred portfolio shows Colstrip Unit 4 will continue operating through 2029, and that Jim Bridger Unit 3 and Jim Bridger Unit 4 will be retrofitted with carbon capture technology in 2030 and continue operating as a coal-fueled resource at least through 2042. Depreciation rates will be proposed through PacifiCorp's pending depreciation study.

The 2025 IRP, filed in Utah in Docket No. 25-035-22 and the report and associated work papers can be downloaded from the Public Service Commission of Utah's (UPSC) website:

[Docket No: 25-035-22 | Public Service Commission](#)

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UTLCG Data Request 2.32

- (b) PacifiCorp considered how the proposed 2026 Protocol impacts resource adequacy and energy needs for loads in each jurisdiction. Please refer to the Direct Testimony of Company witness, Michael G. Wilding. The Company does not have any communications with state representatives, officials, or the state agencies relating to the matching of load and resource balances.
- (c) PacifiCorp's 2025 IRP was finalized before the proposed 2026 Protocol was developed. Nonetheless, for planning purposes, the 2025 IRP did make Colstrip Unit 4, Jim Bridger Unit 3 and Jim Bridger Unit 4 available to non-Washington states in the interjurisdictional modeling beginning 2030. Please also refer to the Company's response to subpart (b) above.
- (d) East-side coal and gas generation not included in Washington rates under the Washington Inter-Jurisdictional Allocation Method (WIJAM) were included in the interjurisdictional modeling of the 2025 IRP for Utah, Idaho, Wyoming and California.
- (e) Please refer to the Company's response to subpart (a) above. Oregon is receiving a dynamic system share of system coal units to balance resource adequacy and energy needs as described in the Direct testimony of Company witness Wilding. PacifiCorp plans to address Oregon's need to exit from coal in Phase 2.

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UTLCG Data Request 2.42

UTLCG Data Request 2.42

Please confirm that the Company's 2026 Washington Protocol fixes generation factors for Washington based on a four-year average for all non-emitting and natural gas resources assigned to Washington. If confirmed, which four years are included in the average? If not confirmed, please describe in detail the basis for the fixed allocation factors applied to generation in the Company's 2026 Washington Protocol.

Response to UTLCG Data Request 2.42

Confirmed. The Fixed System Generation (SGF) allocation factor is proposed for the allocation of non-emitting (except Rolling Hills) and the Jim Bridger Units 1 and 2 natural gas resources assigned to Washington. The SGF allocation factor is based on a four-year average of system generation (SG) allocation factors calculated in accordance with 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) for years 2020 through 2023.

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UTLCOG Data Request 2.67

UTLCOG Data Request 2.67

Refer to the Direct Testimony of Rick T. Link, lines 62-75.

- (a) Considering all of the proposed changes between now and 2030, why doesn't the Company's proposal fix all generation portfolios consistent with the approach the Company proposes in Washington?
- (b) Doesn't the Company's approach create the possibility of a new allocation shortfall or windfall by having certain Washington generation fixed based on a four-year average while Washington's capacity and energy loads are lower in 2025? Explain your answer in detail.
- (c) Will the Company's proposal always keep the higher fixed level for Washington share of shared resources and subtract this level from the development of allocation factors for the other five states in which PacifiCorp provides retail electric service, so the total Company result is always equal to 100% (excluding FERC)?

Response to UTLCOG Data Request 2.67

- (a) Fixed allocation factors are primarily beneficial when planning to meet state energy policies that require removal of certain resources from rates and that are affected by changes in proportional load forecasts among the six states. For states with these policies, use of dynamic allocation factors adds an incremental variable that could contribute to non-compliance.

Washington energy policy requires removal of coal from rates at the end of 2025 and use of non-emitting energy to meet its retail load. Consequently, PacifiCorp proposed fixed allocation factors for Washington in the Washington 2026 Protocol.

Oregon energy policy requires removal of coal from rates by 2030 and requires that emissions associated with retail load achieve specific emission-reduction targets starting in 2030. It is likely that PacifiCorp will propose fixed allocation factors for Oregon in phase 2. PacifiCorp has not yet determined whether it will propose fixed allocation factors for Utah in phase 2.

- (b) No. Please refer to Section 3.1 of the proposed 2026 Protocol. Washington's fixed allocation factor for existing resources is either zero percent, 7.90 percent, 34.87 percent or 100 percent, depending upon the specific resource. For all existing resources, except for those allocated to Washington on a situs basis, the percent not allocated to Washington is allocated to the other five states. Consequently, the allocation of all existing resources will always sum

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to 100 percent.

(c) Please refer to the Company's response to sub-part (b) above.

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UTLCG Data Request 2.69

UTLCG Data Request 2.69

Refer to the Direct Testimony of Rick T. Link, lines 119-122.

- (a) Since the 2020 Protocol anticipated moving to fixed allocation factors after the Interim Period, why is the Company not proposing fixed allocation factors for all states in this case consistent with the Company's proposal in Washington? Please explain your response in detail.
- (b) Is the Company proposing an additional four years of dynamic allocation of generation resources before Phase 2 is implemented and Oregon has exited coal? Please explain your response in detail.
- (c) How much time does the Company need to complete analysis on fixing resource factors for all states? Please explain your response in detail.

Response to UTLCG Data Request 2.69

Rocky Mountain Power objects to this request to the extent that it requests information that is not in the Company's possession or control, and not reasonably calculated to the lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

- (a) Please refer to the Company's response to UTLCG Data Request 2.67 subpart (a).
- (b) The Company is proposing the 2026 Protocol until such time that a new proposal is developed in phase 2. The Company will present a phase 2 filing to state regulatory commissions to be effective no later than 2030.
- (c) Please refer to the Company's response to UTLCG Data Request 2.67 and the response to subpart (b) above. The Company will propose a methodology in the Phase 2 filing which will be supported by appropriate analysis and evidence.

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UTLCG Data Request 2.70

UTLCG Data Request 2.70

Refer to the Direct Testimony of Rick T. Link, lines 156-162.

- (a) Is it the Company's position that the use of two allocation methods with Washington using either the Washington Western Control Area (WCA) allocation method or Washington Inter-Jurisdictional Allocation Method (WIJAM) and the non-Washington states using common allocation methodologies resulted in "all states [being] served from a common portfolio of assets, including generation assets, which enabled the Company to cost effectively plan for and operate an integrated whole, resulting in cost savings for all customers?" Please explain your response in detail.
- (b) Does the Company agree that the use of the WCA/WIJAM resulted in the Company under-recovering costs and cost savings to customers in Washington? If no, please explain the basis for your disagreement in detail.

Response to UTLCG Data Request 2.70

PacifiCorp objects to this request as vague, overly broad, making assumptions not contained in the filings, requiring the creation of new analysis or reports, requesting information that is not available to the Company, and not reasonably calculated to lead to the discovery of admissible information. Without waiving any objection, the Company responds as follows:

- (a) This question improperly conflates Company operations and cost allocation. Regardless of the cost allocation methodology, the Company has always served all its retail customers with a common portfolio of assets. Utah customers have benefited from these cost savings through the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) and previous cost allocation methodologies.
- (b) There is not sufficient data available to definitively determine a conclusive answer to this question.

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UTLCG Data Request 3.1

UTLCG Data Request 3.1

Refer to the Direct Testimony of Rick T. Link, lines 53-57. Mr. Link states the Company's proposal "incorporates a limited realignment of other resources to remove coal from Washington rates by January 1, 2026." Please confirm that the Company's proposal incorporates the realignment of all east-side thermal resources not in Washington rates as well as Jim Bridger 3 and 4 and Colstrip 4 that Washington is exiting by January 1, 2026. Further confirm that this proposal would realign Washington's stranded shares of Hunter, Huntington, Lakeside, Current Creek, Naughton, Dave Johnston, Hayden, Gadsby and Wyodak. If not unequivocally confirmed, please explain your response.

Response to UTLCG Data Request 3.1

The Company's proposed 2026 Protocol is a prospective realignment of all east-side thermal resources, but the Company's proposal is not seeking to reassign "stranded costs", as characterized in UTLCG Data Request 3.1.

Historically, even though Washington's rates had not included costs for east-side thermal resources, the Company has been recording depreciation expenses on those assets assuming a system depreciation rate. The depreciation expense is "incurred", so to speak, and the plant balance depreciated, but the Company would have received no revenues to cover that expense. Accordingly, PacifiCorp shareholders would have absorbed that portion of the costs that no state was paying for. The prospective reassignment that the Company is proposing through the implementation of the proposed 2026 Protocol is seeking only to redistribute the net plant balance to offset the removal of Chehalis in rates to the other states going forward. With that reallocation, states will be getting an increased share of the generation benefit, with the increased share of remaining, on-going, generation costs. The Company is, therefore, not asking for other states to pay stranded asset costs, but rather, proposing a larger portion of generation benefits to each non-Washington state, but also in keeping with cost causation principles, that those states also pay the corresponding increased share of generation resource costs. Accordingly, the Company's proposal does not represent a reassignment of "stranded costs", as alleged in this data request, but rather a proposal of additional shares of existing generation resources to non-Washington states.

25-035-47 / Rocky Mountain Power
October 31, 2025
UTLCOG Data Request 3.4

UTLCOG Data Request 3.4

Refer to the Direct Testimony of Rick T. Link, lines 154-172.

- (a) Does the Company agree it proposed two new cost-allocation methods in the six states in which PacifiCorp provides retail electric service: (1) the 2026 Washington Protocol for Washington; and (2) the 2026 Protocol for the other five states? If not, please explain your response.
- (b) Does the Company believe it has created new cost-allocation challenges by filing two different cost-allocation methods in the six states in which PacifiCorp provides retail electric service at two different times? Explain your answer in detail.
- (c) Does the Company believe “divergent state policies” are responsible for the cost-allocation challenges the Company is facing? Please explain.
- (d) Explain whether and how the Washington Utilities and Transportation Commission’s rejection of the Company’s prior six-state allocation method proposals has contributed to the Company’s challenges recovering its costs or operating the system as an integrated whole.
- (e) When was the Washington Control Area (WCA) allocation method implemented?
- (f) From the Company’s perspective, please identify any Washington state energy policies or laws that have made the Company’s ability to operate as an integrated whole more challenging. Limit the scope of your response to policies or laws that were effective at any time from the date of the approval of the West Control Area allocation method to 2025.
- (g) Explain why the Company does not identify the WCA allocation method or Washington Inter-Jurisdictional Allocation Method (WIJAM) as “divergent state policies” or otherwise acknowledge them as policies contributing to the challenges the Company is attempting to fix with new allocation proposals in Washington and in the other five states in which PacifiCorp provides retail electric service.
- (h) Does the Company believe the WCA or WIJAM contributed to an earnings shortfall for the Company by stranding generation assets not accounted for between system and divisional allocations since the WCA was first implemented through the present? Please explain your response.
- (i) Is the Clean Energy Transformation Act the first Washington state law that will impact the Company’s generation portfolio and planning processes? Please explain.

Response to UTLCCG Data Request 3.4

- (a) No. The Company disagrees that it proposed two new cost-allocation methodologies in the six states. The proposed Washington 2026 Protocol assigns Washington fixed allocation percentages for costs associated with its generation resource portfolio. The proposed 2026 Protocol implementation in the other five states then takes the remaining share of generation costs to be dynamically allocated across those states. The result is one unified cost allocation methodology that is designed to allocate 100 percent of generation costs across the six jurisdictions in which PacifiCorp provides retail electric service.
- (b) As discussed in the Company's response to subpart (a) above, the Company does not agree that two different cost-allocation methodologies have been filed across the six states in which PacifiCorp provides retail electric service. Also, the proposed 2026 Protocol, for Washington and the other five states, are all proposed to be used for filings made after January 1, 2026. Therefore, the Company disagrees that there are "two different cost-allocation methods in the six states", being proposed "at two different times".
- (c) Cost-allocation challenges are a result of differentiated portfolios among the various jurisdictions, rather than being specifically tied to state policies. For example, PacifiCorp's 2023 Integrated Resource Plan (IRP) preferred portfolio met many state policy requirements without significant additional resources, so there would have been fewer cost-allocation differences between jurisdictions, and more opportunities for joint outcomes and fewer cost-allocation challenges. That said, state policies are driving significant differences in portfolios and resource selection based on the assumptions in the 2025 IRP.
- (d) The Company objects to this request as overly broad and burdensome, seeking information well outside the scope of this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

Yes. The Company does experience challenges recovering 100 percent its prudently incurred costs with the Washington cost allocation methodology being different from the rest of the system. By adopting the West Control Area Inter-Jurisdictional Allocation Method (WCA) and Washington Inter-Jurisdictional Allocation Method (WIJAM), the Washington Utilities and Transportation Commission (WUTC) rejected the inclusion of most thermal resources in Washington's rate. As a result, the Company is not afforded the opportunity to recover all prudent costs incurred to operate the system as an integrated whole.

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October 31, 2025

UTLCOG Data Request 3.4

- (e) The Company assumes that the referenced “Washington Control Area (WCA) allocation method” is intended to be a reference to the “West Control Area Inter-Jurisdiction Allocation Method (WCA)”. Based on the foregoing assumption, the Company responds as follows:

The WCA was approved by the WUTC in Order 08 of Docket UE-061546, the Company’s 2006 general rate case (GRC), dated June 21, 2007 and implemented with the compliance filing made in accordance with the final order of the case, with effective date of June 27, 2007.

- (f) The Company objects to this request as vague, overly broad, and unduly burdensome. Further, the question is outside of the scope of the Direct Testimony of Company witness, Rick T. Link and is not reasonably calculated to lead to the discovery of admissible evidence. An analysis of all laws in Washington state and all Washington environmental policies which affect the Company’s operations, including rulemakings and decisions by state and local agencies in their implementation of laws and policies, would be extensive. Attempts by the Company to comprehensively compile such a list in response to this data request would likely be incomplete.
- (g) The WCA and WIJAM were proposed cost allocation methodologies used exclusively by PacifiCorp to allocate costs for the purpose of ratemaking in Washington, and not an enacted law or legislation that would be considered a “state policy” that is applicable to all utilities doing business in that state.
- (h) The Company objects to this request as overly broad and burdensome, seeking information well outside the scope of this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence.
- (i) No. While the Company has not comprehensively identified all Washington requirements with an effect on resource planning, the Clean Energy Transformation Act (CETA) was not the first Washington state law with impacts to the Company’s generation portfolio and planning processes. For example, state and municipal taxes on brokered natural or manufactured gas were adopted by Washington in 1989. As another example, Senate Bill (SB) 6001, enacted in 2007, imposed a greenhouse gas (GHG) emissions standard that applies to long-term financial commitments for baseload electric generation. CETA was passed by the Washington legislature in 2019.

25-035-47 / Rocky Mountain Power
October 31, 2025
UTLCG Data Request 3.12

UTLCG Data Request 3.12

Refer to the Direct Testimony of Rick T. Link, lines 312-316.

- (a) Why is a phased approach to implementing a new cost allocation methodology necessary given that the Company already proposed methods for assigning a fixed share of generation, tracking Net Power Costs until the potential implementation of the Extended Day Ahead Market, and allocating transmission costs in the Washington proposal? If these methods are appropriate for Washington, why are they not appropriate for Utah?
- (b) Does the Company plan to reassign generation currently in Utah rates or deemed prudent and slated for inclusion in future Utah rates to another state to comply with any “state laws that have binding compliance milestones beginning in 2030?” If so, please explain.
- (c) Does the 2026 Protocol include ratepayer protections that ensure Utah will not be treated as a “state-of-last-resort” (e.g., as the state whose resources are reassigned to other states in which PacifiCorp provides retail electric services to meet those states’ “binding compliance milestones” while Utah continues to pay its dynamic share of a portfolio until 2030)? If so, please identify all ratepayer protections that are included.
- (d) Does the Company intend to require Utah to pay for new non-emitting resources such as wind, solar, and batteries on a dynamic allocation basis (approximately 45%), only to reassign those new resources or a share of the total portfolio of non-emitting resources to Oregon and/or Washington?
- (e) Is the Company considering proposing a reassignment of resources in 2030 that includes the exchange of Oregon coal resources for non-emitting resources?

Response to UTLCG Data Request 3.12

- (a) The implementation of proposed 2026 Protocol in all six states is planned as a phased approach, including in Washington. The Company’s proposal for fixed allocation factors in Washington is immediately necessary because of Washington’s clean energy policies and legislation. It represents the first step in laying the groundwork for defining state-specific resource portfolios, to be implemented through the use of fixed allocation factors for existing generation resources. Because of unique state energy policies, compliance timelines, and the inherent complexity in transitioning from dynamic to fixed allocation factors, PacifiCorp has proposed a phased implementation of changes to its cost-allocation methodology, which began with a Phase 1 implementation of fixed allocation factors in the proposed Washinton 2026 Protocol.

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October 31, 2025

UTLCG Data Request 3.12

- (b) The Company has not performed analyses or made determinations for asset reassignments beyond what has been proposed in the 2026 Protocol filing for Phase 1 that has been filed with the Public Service Commission of Utah (UPSC).
- (c) Please refer to the Company's response to subpart (b) above.
- (d) Please refer to the Company's response to subpart (b) above.
- (e) Please refer to the Company's response to subpart (b) above.

25-035-47 / Rocky Mountain Power
October 31, 2025
UTLCG Data Request 3.18

UTLCG Data Request 3.18

Refer to the Direct Testimony of Rick T. Link, lines 385-390 and 463-466.

- (a) Is the Company's proposal for "Legacy QF PPAs" the same as the terms provided in Section 4.4.1 of the 2020 Protocol for "Existing QF PPAs?" Please explain your answer.
- (b) Is the Company proposing that all Legacy QF PPAs continue as dynamically allocated system resources until they expire or are renewed, regardless of expiration or renewal date? Please explain your answer.
- (c) Is the Company proposing that all Legacy QF PPAs be situs assigned no later than January 1, 2030, regardless of expiration or renewal date? Please explain your answer.
- (d) Will the Company continue to include a \$7.175 million annual adjustment to reduce Wyoming Net Power Costs from January 1, 2023, until December 31, 2029, per Section 4.4.1.1. of the 2020 Protocol ("Wyoming QF Adjustment")? If not, please explain why not.

Response to UTLCG Data Request 3.18

- (a) Yes, except that existing QFs (executed on or before December 31, 2019) would be allocated based on the SG5B allocation factor, rather than allocated based on the SG allocation factor, which resulted in Washington's share of existing QFs in other states going unallocated. When the QF contract that was originally executed on or before December 31, 2019 expires or is renewed, any new contract or extension of the contract term is treated as a situs resource.
- (b) Yes, until 2030.
- (c) Yes.
- (d) The Company's proposed 2026 Protocol does not include a provision to continue the inclusion of a \$7.175 million annual adjustment to reduce Wyoming net power costs (NPC). The proposed 2026 Protocol is intended to implement an allocation methodology in which the costs of resources, including qualifying facilities (QF), are allocated consistent with the benefits of resources.

25-035-47 / Rocky Mountain Power

October 31, 2025

UTLCG Data Request 3.34

UTLCG Data Request 3.34

Refer to the Direct Testimony of Ramon J. Mitchell, lines 19-20. Please explain in detail how the Company operated thermal generation resources on the east-side of PacifiCorp's system under the Washington Control Area (WCA) allocation methodology and Washington Inter-Jurisdictional Allocation Method (WIJAM).

- (a) Were any units backed down in 2024 for Washington's share (approximately 8%) due to the lack of cost recovery in Washington retail rates?
- (b) Were the units economically dispatched regardless of ratemaking treatment in Washington?
- (c) When the plants were dispatched, were any marginal revenues used to offset any marginal costs and provide a contribution to cover operating and fixed costs, including depreciation expense?
- (d) If the plants were backed down due to the lack of cost recovery in Washington, please explain how these actions were prudent.

Response to UTLCG Data Request 3.34

PacifiCorp operates all of its generation resources, including east-side resources, to minimize system costs. Operations are not affected by the WCA, WIJAM or any other allocation methodology.

- (a) No.
- (b) Yes.
- (c) No. .
- (d) Not applicable. Please refer to the Company's response to subpart (a) above.

25-035-47 / Rocky Mountain Power
October 31, 2025
UTLCG Data Request 3.36

UTLCG Data Request 3.36

Refer to the Direct Testimony of Ramon J. Mitchell, lines 280-282.

- (a) Please explain how the Company's proposal to wait for the implementation of Phase 2 to begin using the Extended Day Ahead Market (EDAM) (anticipated to go live on May 2026) to track net power costs (NPC) and benefits is consistent with its statement that "the allocation of costs and benefits between the states would be more reflective of actual market activity and resource usage".
- (b) How will the non-Washington states in which PacifiCorp provides retail electric service be protected from Washington's usage of free capacity from generation resources not allocated to Washington under the 2026 Washington Protocol assuming NPC actual market activity and resource usage is not determined through the EDAM for approximately five more years?

Response to UTLCG Data Request 3.36

- (a) As stated in the Direct Testimony of Company witness, Ramon J. Mitchell, lines 280-282, the Extended Day Ahead Market (EDAM) will not begin until May 1, 2026, therefore, the Company will not have sufficient operational experience to integrate EDAM actual market activity until after Phase 1 of the proposed 2026 Protocol.
- (b) In the proposed 2026 Protocol, net power costs (NPC) are intended to represent actual market activity. Furthermore, the Utah Large Customer Group's (UTLCG) assertion that Washington will be using "free capacity" is misaligned with how PacifiCorp operates its system. PacifiCorp does not use resources or participate in markets to meet the loads of states individually. PacifiCorp operates its resource portfolio and participates in markets to meet the needs of its system holistically. The proposed 2026 Protocol only proposes a change in the method for allocating resource costs, not how PacifiCorp will be operating its resource portfolio to meet system load, reserve, or resource adequacy needs across its system.

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October 31, 2025

UTLCG Data Request 3.41

UTLCG Data Request 3.41

Refer to Shelley E. McCoy's "340936RMPAtt2SEMWrkprs8-5-2025.xlsx." work paper at the "Allocation Factors" tab. Please confirm that the use of Washington's fixed SG-F factor of 7.897% (cell U9) based on a four-year average of 2020-2023 creates an overallocation of non-emitting generation resources to Washington as compared to its 2024 SG factor of 7.4734% in cell E3.

Response to UTLCG Data Request 3.41

Under the proposed 2026 Protocol, Washington is assigned a fixed allocation of generation resource costs using a Fixed System Generation (SG-F) allocation factor of 7.897 percent that is based on a four-year historical average from calendar year 2020 through 2023. This factor, if approved, would be the authorized share of generation resource costs that would be approved in Washington rates and would not represent any overallocation of resources.

The referenced 2024 system generation (SG) allocation factor of 7.4734 percent represents the normalized SG allocation factor calculated using calendar year 2024 loads inputs for Washington as under the 2020 Inter-Jurisdictional Allocation Protocol (2020 Protocol). Under the 2020 Protocol, SG allocation factors were dynamic and recalculated for reporting purposes annually in the calendar year results of operations (ROO) reporting process.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.2

UTLCG Data Request 7.2

Refer to the Company's response to UTLCG Data Request 2.12. The Company identified Washington as an example where an allocation method is different from other states and "has limited PacifiCorp's opportunity to recover all of its prudently incurred costs because the aggregate system-wide cost-allocation factors across all states does not always sum to 100 percent."

- (a) For each year from 2020 through 2024, please provide the allocation shortfall (in total dollars and percent of total-Company costs) caused by Washington being on a different allocation method where the Company's system-wide cost-allocation does not sum to 100 percent.
- (b) Provide all studies, analysis, and management reports that have been produced or in the Company's possession that identify any shortfall and support the Company's response to subpart (a).
- (c) If the Company claims that no information is available in subparts (a) or (b) above, please explain how and to what extent the Company knows that a different cost allocation methodology in Washington than PacifiCorp's other five states "has limited PacifiCorp's opportunity to recover all of its prudently incurred costs".

Response to UTLCG Data Request 7.2

- (a) The Company objects to this request as overly broad and burdensome, seeking information well outside the scope in this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

For calendar years 2020 through 2024, the Company has not performed or maintained analysis to calculate what the total Company earnings shortfall by year would have been for the Washington Western Control Area Allocation Methodology (WCA) and Washington Inter-Jurisdictional Allocation Methodology (WIJAM) used in Washington as a result of not having a common six-state allocation method. Such analysis would require Washington's earnings to be assessed both on WCA/WIJAM and the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) in order to have a relative comparison, and the Company has never calculated Washington's result of operations (ROO) under the 2020 Protocol since it is not an approved allocation methodology for the purposes of ratemaking in Washington.

- (b) Please refer to the Company's response to subpart (a) above.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.2

- (c) As discussed in the Company's response to UTLCG Data Request 2.12, having a cost allocation in one state (i.e., Washington) that differs from the other remaining states (i.e., California, Idaho, Oregon, Utah and Wyoming) has limited PacifiCorp's opportunity to recover all of its prudently incurred costs because the aggregate system-wide cost-allocation factors across all states does not always sum to 100 percent. For example, a generation facility that is actually allocated 0 percent to Washington under the WIJAM but assumed to be allocated at 8 percent to Washington under the 2020 Protocol, will inherently create limited opportunities to recover the prudently incurred costs associated with this generation facility. The proposed 2026 Protocol uses the objective of having a cost allocation agreement where all states sum to 100 percent.

25-035-47 / Rocky Mountain Power
January 22, 2026
UTLCG Data Request 7.3

UTLCG Data Request 7.3

UTLCG Data Request 2.23 requested the following:

Refer to the Direct Testimony of Shelley E. McCoy. Provide the same information in Ms. McCoy's 340936RMPAtt2SEMWrkprs8-5-2025.xlsx" spreadsheet for the State of Washington on the Summary tab in column F on a Washington Inter-Jurisdictional Allocation Method in the same format as what is in the spreadsheet. Identify the amount of the Climate Commitment Act costs included in the analysis.

The information in response to UTLCG 2.23 is not comparable to the information in Ms. McCoy's spreadsheet. Accordingly, please provide the following:

- (a) The line item detail that is directly comparable for the Washington column F as determined by the 2026 Washington Protocol allocation methodology.
- (b) Provide any models that produce the results in subpart (a) above in executable Excel file format.

Response to UTLCG Data Request 7.3

- (a) PacifiCorp objects to this request as overly broad, unduly burdensome, requesting the creation of a new report or analysis, requesting information that is not in the Company's possession or control, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

The Company does not have Washington-specific information in a format that aligns with the values presented in Company witness, Shelley E. McCoy's work paper, "340936RMPAtt2SEMWrkprs8-5-2025.xlsx". That work paper was developed to quantify the estimated revenue requirement impact of transitioning from the currently approved 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) to the proposed 2026 Protocol. Because Washington allocates costs using the Washington Inter-Jurisdictional Allocation Method (WIJAM), a separate analysis is required, as provided in the Company's response to UTLCG Data Request 1.7. For example, under WIJAM, many generation resources are allocated using alternative control area allocation factors that do not exist under the 2020 Protocol. Consequently, a comparable analysis using the appropriate data cannot, and could never, be developed.

- (b) Please refer to the Company's response to subpart (a) above.

25-035-47 / Rocky Mountain Power
January 22, 2026
UTLCOG Data Request 7.5

UTLCOG Data Request 7.5

The Company’s response to UTLCOG Data Request 3.31 included the following information from Attachment UTLCOG 3.31:

	Delta Impact
SG5B	\$ 28,964,994.30
SG5A	\$ (1,053,235.63)
SG5C	\$ -
SE5B	\$ 36,534,366.81
SE5A	\$ (315,560.01)
S (WA SITUS)	\$ (55,942,943.96)
NPC Impact	\$ 8,187,621.51

- (a) Provide the information in Attachment UTLCOG 3.31 for all states including Washington.
- (b) The Company’s response to UTLCOG Data Request 2.31(b) identifies the Climate Commitment Act Greenhouse Gas Allowance costs as the following: “The total Washington CCA costs for Chehalis in 2024 are \$39,556,953”. Were these costs included in the 2020 Protocol results as a starting point for the Company’s analysis?
- (c) Was the \$39,556,953 included as a credit in Attachment UTLCOG 3.31 in the line “S (WA SITUS)” amount of (\$55,942,943.96).
- (d) Please explain in detail the derivation of the (\$55,942,943.96) amount.
- (e) Did the Company complete any analysis in this case in which the \$39,556,953 was assigned to Washington? If yes, provide such analysis and work papers.

Response to UTLCOG Data Request 7.5

The Company assumes that the reference to “Climate Commitment Act Greenhouse Gas Allowance costs” is intended to be a reference to the Washington Climate Commitment Act (CCA) greenhouse gas (GHG) allowances for the Chehalis natural gas generating facility. Based on the foregoing assumption, the Company responds as follows:

- (a) Please refer to Attachment UTLCOG 7.5. Note: this file provides the requested information for the states included in Company witness, Shelley E. McCoy’s original analysis. This original analysis was an analysis of the Five-State Portfolio and inherently does not include or contemplate Washington data in concept or in practice.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.5

- (b) No. The CCA GHG allowance costs were only included in the separate CCA allowances analysis. Please refer to the Company's response to UAE Data Request 1.3, specifically Confidential Attachment UAE 1.3, confidential folder "2026 Protocol WP CONF", confidential file "Inter_Jurisdictional NPC Allocation CCA CONF.xlsx" which provides the separate CCA allowances analysis.
- (c) No. The (\$55,942,943.96) does not include any Washington CCA GHG allowance costs.
- (d) (\$55,942,943.96) is the impact of certain costs that were previously allocated to Utah such as the Chehalis fuel expense and certain forward transactions that are no longer allocated to Utah (or the Five State Portfolio) under proposed 2026 Protocol.
- (e) Washington customers receive no cost allowances subject to the Clean Energy Transformation Act (CETA). In the proposed 2026 Protocol (where Chehalis is 100 percent allocated to Washington) there are no CCA GHG allowance costs as Washington customers receive no cost allowances.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.9

UTLCG Data Request 7.9

When did management become aware of any allocation shortfall related to cost recovery methodologies? Provide any information that was provided to management that demonstrated the shortfall.

Response to UTLCG Data Request 7.9

The Company objects to this request as overly broad and burdensome, seeking information outside the scope of this proceeding, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

The merger of Pacific Power & Light (PP&L) and Utah Power & Light (UP&L) brought together two utilities with different generation mixes, cost structures, and separate historical approaches to inter-jurisdictional cost allocation. Following the merger, PacifiCorp operated as a single integrated system, but each state commission applied its own allocation methods for ratemaking purposes for the most part. This led to inconsistent assignments of total system costs, which resulted in growing concerns that total state-approved revenue requirement would not provide adequate recovery for total system costs. In the various workgroups and processes that has transpired since, there had not been success in implementing a single allocation methodology across all of PacifiCorp's jurisdictions that would ensure cost allocation resulted to 100 percent of prudent cost recovery for the Company. In the early to mid-2000s, the creation of the Multi-State Process (MSP) collaborative ultimately resulted in the adoption of an allocation methodology, the Revised Protocol, in five of the six states in which PacifiCorp operated. However, the Washington Utilities and Transportation Commission (WUTC) rejected the Revised Protocol.

Finally, in 2006, the West Control Area Inter-Jurisdictional Allocation Methodology (WCA) was first adopted by Washington. The WCA isolated the costs and revenues associated with assets located in the Company's west "control area" or PacifiCorp West (PACW) balancing authority area (BAA), and allocated Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements in PACW. The official implementation of differing allocation methodologies across PacifiCorp's jurisdictions solidified the allocation and recovery shortfall across PacifiCorp's system.

25-035-47 / Rocky Mountain Power
January 22, 2026
UTLCG Data Request 7.10

UTLCG Data Request 7.10

UTLCG Data Request 3.8 requested the following:

Refer to the Direct Testimony of Rick T. Link, lines 232-250. Please provide the “Filing Requirements” information required by Section 2(c) of the Utah Letter Agreement agreed to by the Company and included as part of the 2020 Protocol filing in Utah.

Please provide the analysis requested in the Letter Agreement (rather than the Letter Agreement itself) that supports the realignment of plants and allows the parties an opportunity to evaluate the economics and other attributes that would be assigned to them under the 2026 Protocol.

Response to UTLCG Data Request 7.10

Rocky Mountain Power objects to this request as overly broad, unduly burdensome, requesting the creation of a new report or analysis, requesting information that is not in the Company’s possession or control and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

The analysis has not been completed. The Company explained on lines 232-250 of the Direct Testimony of Company witness, Rick T. Link, why that analysis under the Letter Agreement is not applicable to the proposed 2026 Protocol.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.13

UTLCG Data Request 7.13

Refer to the Company's response to UTLCG Data Request 3.26. Please explain in detail how the decommissioning costs will be handled under the Washington 2026 Protocol beginning January 1, 2026.

Response to UTLCG Data Request 7.13

The allocation of on-going decommissioning and removal costs and final true-up of these costs remains an issue still to be fully addressed in Phase 2 of the 2026 Protocol filings.

25-035-47 / Rocky Mountain Power

January 22, 2026

UTLCG Data Request 7.15

UTLCG Data Request 7.15

Please identify the states that have disallowed the Climate Commitment Act Green House Gas allowance costs that the Company attempted to system allocate to them, and further identify the amounts of the disallowances, by state, in each of the most recent rate-related cases.

Response to UTLCG Data Request 7.15

The Company assumes that the reference to “Climate Commitment Act Green House Gas allowance costs” is intended to be a reference to the Washington Climate Commitment Act (CCA) greenhouse gas (GHG) allowances for the Chehalis natural gas generating facility. Based on the foregoing assumption, the Company responds as follows:

Four states (Utah, Oregon, Wyoming and Idaho) have disallowed the CCA GHG allowance costs. Costs in California are pending approval. Washington customers receive no cost allowances subject to the Clean Energy Transformation Act (CETA).

Please refer to Confidential Attachment UTLCG 7.15 which provides the amounts of actual 2024 CCA GHG allowance costs. Note: Washington customers receive no cost allowance hence Washington’s amount is zero.

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

25-035-47 / Rocky Mountain Power
October 28, 2025
Sierra Club Data Request 1.3

Sierra Club Data Request 1.3

Please provide the 2025 allocations (e.g. system generation (SG) factors) for all states under 2020 Protocol/WIJAM for all existing resources.

Response to Sierra Club Data Request 1.3

Annually, allocation percentage calculations are updated at the time the Company's annual results of operations (ROO) reports are prepared. Accordingly, annually updated allocation factors for a given calendar year will not be known until April of the calendar year following the reporting calendar year. In other words, 2025 allocation factors will not be known until April 2026.

Please refer to Attachment Sierra Club 1.3 which provides a listing of the 2024 allocation factors for all existing resources.

Resource	WIJAM	2020		Total						
		Protocol	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Allocation
West Valley Gas	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Lake Side	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Cholla	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Carbon	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Gadsby	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Naughton	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Huntington	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Hunter	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Currant Creek	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Blundell	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Craig	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Hayden	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Upper Beaver Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Cutler Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Granite Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Fountain Green Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Olmsted Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Pioneer Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Stairs Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Weber Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Ashton Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Cove Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Grace Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Lifton Pumping Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Oneida Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Paris Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Soda Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
St. Anthony Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Gunlock Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Veyo Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Sand Cove Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Viva Naughton Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Last Chance Canal Hydro	SG-U	SG-U	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Little Mountain	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Wyodak	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Hydro South - Medford	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Fall Creek Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Keno Dam	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
East Side Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
West Side Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
JC Boyle Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Klamath Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Bend Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Cline Falls Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Powerdale Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Wallowa Falls Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Propsect Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Eagle Point Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Lemolo Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Clearwater Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Toketee Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
FishCreek Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Soda Spring Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Slide Creek Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
North Umpqua Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Hermiston	CAGW	SG	1.322%	26.158%	21.627%	13.861%	45.121%	6.044%	0.021%	114.15%
Leaning Juniper Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Black Cap Solar	OR	OR	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Chehalis	CAGW	SG	1.322%	26.158%	21.627%	13.861%	45.121%	6.044%	0.021%	114.15%
Goodnoe Hills Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Marengo Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Condit Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Merwin Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Lewis River General	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Swift Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%

Sierra Club 1.3 ATTACH

Exhibit WRA_(NK-2)

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Yale Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Camas Cogeneration	CAGW	SG	1.322%	26.158%	21.627%	13.861%	45.121%	6.044%	0.021%	114.15%
Colstrip	CAGW	SG	1.322%	26.158%	21.627%	13.861%	45.121%	6.044%	0.021%	114.15%
Big Fork Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Glenrock Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Rolling Hills	SG	SG	1.322%	0.000%	7.527%	13.861%	45.121%	6.044%	0.021%	73.90%
Seven Mile Hill	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Dunlap Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
High Plains - McFadden Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
High Plains Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
McFadden Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Dave Johnston	CAGE	SG	1.322%	26.158%	0.000%	13.861%	45.121%	6.044%	0.021%	92.53%
Jim Bridger	JBG	SG	1.322%	26.158%	21.627%	13.861%	45.121%	6.044%	0.021%	114.15%
Green River Solar	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Foote Creek Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Iron Gate Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Copco Hydro	SG-P	SG-P	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Cedar Springs Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Ekola Flats Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Foote Creek Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Pryor Mountain Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
Rock River Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%
TB Flats Wind	SG	SG	1.322%	26.158%	7.527%	13.861%	45.121%	6.044%	0.021%	100.05%

25-035-47 / Rocky Mountain Power
October 28, 2025
Sierra Club Data Request 1.3

Sierra Club Data Request 1.3

Please provide the 2025 allocations (e.g. system generation (SG) factors) for all states under 2020 Protocol/WIJAM for all existing resources.

Response to Sierra Club Data Request 1.3

Annually, allocation percentage calculations are updated at the time the Company's annual results of operations (ROO) reports are prepared. Accordingly, annually updated allocation factors for a given calendar year will not be known until April of the calendar year following the reporting calendar year. In other words, 2025 allocation factors will not be known until April 2026.

Please refer to Attachment Sierra Club 1.3 which provides a listing of the 2024 allocation factors for all existing resources.

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October 28, 2025
Sierra Club Data Request 1.4

Sierra Club Data Request 1.4

Please confirm if Washington rates currently (prior to 2026 Protocol) exclude all existing coal resources except Bridger Units 3-4 and Colstrip Unit 4 (as characterized in the Washington 2026 Protocol Section 6). If confirmed, please describe when and why all other coal units were excluded.

Response to Sierra Club Data Request 1.4

Confirmed. With the conversion of Jim Bridger Unit 1 and Jim Bridger Unit 2 to gas-fueled, under the Washington Inter-Jurisdictional Allocation Method (WIJAM), only Jim Bridger Unit 3, Jim Bridger Unit 4 and Colstrip Unit 4 are included in Washington's rate base for ratemaking purposes. However, prior to the conversion of Jim Bridger Unit 1 and Jim Bridger Unit 2, all four Jim Bridger units were coal-fueled and included in Washington rates under both the WIJAM and the predecessor West Control Area Inter-Jurisdictional Allocation Method (WCA). Since the adoption of the WCA was approved in the Company's 2006 Washington General Rate Case (GRC), Docket UE-061546, all other coal units were excluded from Washington's rates based on the location of those units. The WCA was developed in response to the Washington Utilities and Transportation Commission's (WUTC) order in the prior GRC, Docket UE-050684. In Docket UE-050684 the WUTC rejected the Company's proposal to adopt the Revised Protocol, the system cost allocation methodology proposed across all of PacifiCorp's jurisdictions at that time. In its order, the WUTC stated, "...that PacifiCorp has not met its burden of proof to show that resources allocated¹ and that "...the Company has not sufficiently demonstrated^{2 3}, the Revised Protocol was rejected.

Considering WUTC's discussion and findings in Order 04/03 in Docket UE-050684, in the 2006 GRC, the Company proposed the WCA, which was adopted with slight modifications from parties in that same proceeding. The adopted allocation methodology excluded all coal units except the four Jim Bridger Units and Colstrip Unit 4, and this allocation of resources was maintained with the implementation of WIJAM in 2021.

¹ *Wash. Utils. & Transp. Comm'n v. PacifiCorp, d/b/a Pacific Power & Light Co.*, Docket Nos. UE-050684 and No. UE-050412, Order 04/03 at ¶ 49 (Apr. 17, 2006)

² Docket Nos. UE-050684 and No. UE-050412, Order 04/03 at ¶ 52

³ Docket Nos. UE-050684 and No. UE-050412, Order 04/03 at ¶ 62

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October 28, 2025
Sierra Club Data Request 1.22

Sierra Club Data Request 1.22

Please provide a full accounting of how the 2026 Protocol would allocate the resource adequacy benefits of thermal resources to each of the six states.

Response to Sierra Club Data Request 1.22

The proposed 2026 Protocol does not allocate resource adequacy benefits of any resources to the states. The resource adequacy analysis was used to show that the proposed 2026 Protocol allocation of resource did not leave states in an unfavorable position from a resource adequacy perspective relative to the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol).

25-035-47 / Rocky Mountain Power
December 18, 2025
Sierra Club Data Request 2.3

Sierra Club Data Request 2.3

Please confirm if it is the Company's expectation that if Chehalis is 100% allocated to Washington that the State will provide no-cost carbon allowance allocations for all of the plant's generation. Conversely, please also confirm if Chehalis is not 100% allocated to Washington that the Company would need to acquire allowances for the portion designed for non-Washington retail load.

Response to Sierra Club Data Request 2.3

It is the Company's expectation that the Washington Department of Ecology (Ecology) will provide no-cost carbon allowance allocations for the emissions associated with all Chehalis generation when the facility is allocated 100 percent to Washington retail load. This expectation is consistent with the regulatory timeline:

- **April 16, 2025** – PacifiCorp petitioned the Washington Utilities and Transportation Commission (WUTC) to revise its Climate Commitment Act (CCA) supply-and-demand forecast to reflect the proposed 2026 Protocol, which allocates Chehalis entirely to Washington.
- **July 10, 2025** – The WUTC approved the revised forecast.
- **October 1, 2025** – Ecology published its 2026 no-cost allowance allocation schedule, incorporating the Company's request and providing allowances in anticipation of Chehalis being fully allocated to Washington customers, consistent with the proposed 2026 Protocol.

At this time, it is unknown whether Ecology may adjust future-year no-cost allowance allocations in the event the Chehalis facility is later determined to be overallocated to Washington relative to actual service to Washington retail load.

Conversely, it is also the Company's expectation that if Chehalis is not fully allocated to Washington, PacifiCorp would be required to acquire allowances for the portion of Chehalis emissions associated with serving non-Washington retail load, as no-cost allowances are provided solely for Washington-served load.

DPU Data Request 1.2

CONFIDENTIAL REQUEST - Related to the Washington 2026 Protocol:

- (a) Please provide a copy of the final executed draft of the Washington WIJAM.
- (b) Please explain why Washington established the existing WIJAM instead of being a signatory to the 2020 Protocol.
- (c) Please explain and detail the reasons and need for a separate agreement now only for Washington. Include additional information to explain than has already been provided.
- (d) To the extent not already provided, please provide the complete Washington 2026 Protocol agreement and all related supporting documentation, including proprietary and confidential documentation.
- (e) To the extent not already provided, please provide a comparative analysis detailing the differences and the effect of the proposed allocation changes in the Washington 2026 Protocol compared to the existing Washington allocation agreement (WIJAM).
- (f) Provide the current status of PacifiCorp's (Company) Washington 2026 Protocol application.
- (g) Please explain the lack of details related to the Washington 2026 Protocol in the Company's Utah application.
- (h) To the extent not already provided, please provide the complete details and analysis of the full impact of the proposed Washington 2026 Protocol and the 2026 Protocol on PacifiCorp systemwide (including changes in NPC and revenue requirement of each PacifiCorp state).
- (i) Explain why column F and column J of the Summary tab - RMP Attachment 2 – SEM Workpapers 8-5-2025.xlsx related to Washington were minimized?
- (j) Please confirm that the total impact to Washington under the Washington 2026 Protocol is a [REDACTED] reduction.
- (k) Please confirm that Washington's total reduction of [REDACTED] was passed on as an increase in costs to the five 2026 Protocol states.

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September 12, 2025
DPU Data Request 1.2

1. Please explain in detail the rationale for this and provide justification.
 2. Please explain the [REDACTED] allocation of [REDACTED] to Washington.
 3. Please explain the [REDACTED] allocation of [REDACTED] to Washington.
 4. Please explain the [REDACTED] allocation of [REDACTED] to Washington.
 5. Please explain the positive expenses allocated to Washington to arrive at the total [REDACTED] reduction to Washington.
- (l) To the extent not already provided, please provide all details, models worksheets, work papers and passwords related to the Washington 2026 Protocol, including proprietary and confidential documentation.
 - (m) Please provide more details and analysis on the treatment of [REDACTED] being situs assigned to Washington, including the distribution of the asset value and depreciation to Washington and the five 2026 Protocol states.
 - (n) Why is PacifiCorp proposing to move from [REDACTED] allocation factors to [REDACTED] allocation factors with the Washington 2026 Protocol?
 - (o) Please provide the expiration date of the Washington 2026 Protocol.
 - (p) Does RMP expect to include Washington in any interjurisdictional agreement with the other PacifiCorp states (i.e. Phase 2 or other agreements)?

Response to DPU Data Request 1.2

- (a) Please refer to Attachment DPU 1.2-1.
- (b) The Washington Inter-Jurisdictional Allocation Method (WIJAM) was always intended to be a transitional allocation agreement to move Washington to an allocation protocol that was consistent with the allocation protocol used by PacifiCorp's other states. The WIJAM moved away from

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September 12, 2025

DPU Data Request 1.2

the previous West Control Area (WCA) methodology which did not recognize system transmission or system renewables.

- (c) Please refer to page 3 of the Direct Testimony of Company witness, Rick T. Link. The Washington Clean Energy Transformation Act (CETA) requires Washington to no longer have the costs for coal facilities in rates by January 1, 2026. Additionally, the public utility commissions in Utah, Idaho, Wyoming and Oregon have declined to allow the Company to recover the costs of operating the Chehalis generating facility in compliance with Washington law. These decisions necessitate the Company having different generation portfolios for Washington as compared to the other states. Additionally, Washington's methodology had to be filed earlier to support the Power Cost Only Rate Case (PCORC) that was required to be filed on April 1, 2025. As a result, Washington now has a separate but complementary allocation methodology to the 2026 Protocol.
- (d) The Company has completed a revenue requirement calculation of the incremental impact to move Washington from the application of the WIJAM to PacifiCorp 2026 inter-jurisdictional cost allocation agreement (2026 Protocol) as part of the 2026 Protocol filing made in Washington under the Power Cost Only Rate Case, Docket No. UE-250224. The requested information has been summarized below:

SO Factor Impact	\$2,211,934
Non-NPC Impact	\$18,974,862
NPC Change	\$16,291,491
PTC Update	(\$1,392,909)
Coal Cost Tracker Update	(\$2,174,306)
Total	\$33,911,073

Detail supporting this calculation can be found in the subfolder NEW-PAC-Exh-SLC Workpapers in Attachment DPU 1.2-2.

- (e) Please refer to the Company's response to subpart (d) above.
- (f) PacifiCorp's allocation methodology was filed as part of a PCORC at the Washington Utilities and Transportation Commission (WUTC). This case is currently pending before the WUTC with hearings scheduled for early October 2025, and a decision targeted before the end of this year.
- (g) An overview of the Washington 2026 Protocol is discussed on page 3 of Rick Link's Direct Testimony. Additionally, PacifiCorp's filing is publicly available under Docket No. UE-250224 on WUTC's website: [UTC](#)

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DPU Data Request 1.2

- (h) Please refer to the Company's response to subpart (d) above for the revenue requirement impact, including net power costs (NPC), of implementing the 2026 Protocol on the Washington jurisdiction. Please refer to the Direct Testimony of Company witness, Shelley E. McCoy, specifically page 2, for the estimated revenue requirement, including NPC, of implementing the 2026 Protocol on California, Oregon, Utah, Idaho and Wyoming. The analysis supporting the estimated revenue requirement for Utah was provided as "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy" and accompanied this filing.
- (i) As discussed in Section 3.0 – Allocation of Resources in the 2026 PacifiCorp Inter-Jurisdictional Allocation Protocol, Exhibit RMP__(RTL-1), the Company is proposing two separate portfolios for existing resources – the Five State portfolio, which includes Utah, and the Washington fixed portfolio. Column F on tab Summary of work paper "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy" represents an inaccurate and incomplete calculation of the Washington jurisdiction and was therefore hidden. Column J is a subtotal which includes column F and therefore was also hidden for the same reason. The revenue requirement calculation supported in the testimony and exhibits of this proceeding represent an estimated impact of only the Five State portfolio.
- (j) Not confirmed. Please refer to the Company's response to subpart (d) above for the Washington impact of implementing the 2026 Protocol. Note: the (\$106,267,891) listed for Washington on tab Summary of work paper "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy" is largely driven by a significant credit associated with NPC. This credit does not accurately reflect the NPC impact associated with serving Washington load under the Washington fixed portfolio.
- (k) Not confirmed.
1. There is no rationale to explain since the assumption of Washington's reduction is not correct and there are no costs passed on to the other five 2026 Protocol states. Please refer to the Company's responses to subpart (e) and subpart (i) above.
 2. Please refer to the Company's response to subpart (d) above for the revenue requirement quantification for Washington or subpart (i) above for further details.
 3. Please refer to the Company's response to subpart (k) 2. above.
 4. Please refer to the Company's response to subpart (k) 2. above.

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DPU Data Request 1.2

5. Please refer to the Company's response to subpart (k) 2. above.
 - (l) Please refer to the Company's response to subpart (d) above.
 - (m) To calculate the requested information, the Company used information contained with work paper "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy". Specifically, the estimated value of the Chehalis plant, broken down by major expense categories, is listed on lines 50 through 53 of the "Master Pivot" tab. Toggling the dynamically calculated allocation factors listed in column R of tab "Master Pivot" provides the requested information in total. Please refer to Attachment DPU 1.2-3 which provides the requested information by revenue requirement component.
 - (n) Please refer to Rick Link's Direct Testimony, specifically page 3, lines 49-61. The intent of using fixed allocation factors is to reduce uncertainty of on-going expected policies such as, the Washington's CETA that requires coal-fueled resources to be out of Washington rates by December 31, 2025. Please refer to the Company's response to subpart (d) above for the cost allocation proposal in Washington including details on the fixed allocation factor.
 - (o) The Washington 2026 Protocol does not have an expiration date.
 - (p) The Company has not fully determined the details of any Phase 2 proposals.

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September 12, 2025

DPU Data Request 1.4

DPU Data Request 1.4

Please explain the lack of an expiration date for Phase 1 of the proposed 2026 Protocol (five state agreement). What is the anticipated end date of Phase 1?

Response to DPU Data Request 1.4

PacifiCorp has not proposed an expiration date for Phase 1 of the proposed 2026 Protocol, however, the Company has noted that Phase 2 will need to occur to align with the timing of Oregon removing coal from rates by the end of 2029.

25-035-47 / Rocky Mountain Power
September 12, 2025
DPU Data Request 1.5

DPU Data Request 1.5

CONFIDENTIAL REQUEST - Related to Phase 2 of the 2026 Protocol:

- (a) What is the expected start date of Phase 2?
- (b) Please explain and provide details on the anticipated proposal to allocate on a [REDACTED] basis in Phase 2.
- (c) Is RMP proposing that Phase 2 consist of separate agreements between the Company and each PacifiCorp state (like Washington)?

Response to DPU Data Request 1.5

Rocky Mountain Power objects to this request as requiring information that is not in the Company's possession or control and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

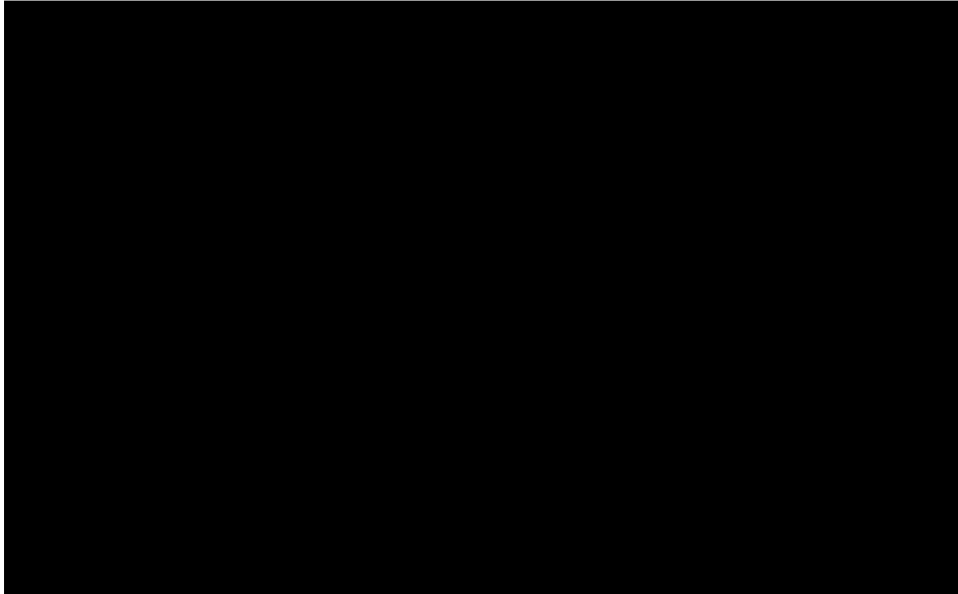
The Company is not making Phase 2 proposals in this proceeding and is still developing Phase 2 details.

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DPU Data Request 3.1

CONFIDENTIAL REQUEST - According to the confidential testimony of Michael G. Wilding, Utah is lacking in the summer months for resource adequacy. Please see Confidential Figure 2 as provided in his testimony on line 144:

[REDACTED]



[REDACTED]

Based on this figure, it would appear that Utah needs more generation from June through September. Is this correct? If correct, why is there not a request for proposal (RFP) in Utah?

Response to DPU Data Request 3.1

Referencing the direct testimony of Company witness, Michael G. Wilding, specifically Confidential Figure 2 (Utah Resource Adequacy Under the 2020 Protocol and the 2026 Protocol), the Company responds as follows:

During June through September, Confidential Figure 2 shows that Utah allocated resource capacity is less than the peak load forecast plus planning reserve margin (PRM) for Utah.

PacifiCorp procures resources based on system-wide needs. Under both the 2020 Multi-State Process (MSP) Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol) and the proposed 2026 Protocol, costs are allocated based on a system generation (SG) allocation factor that reflects both peak and average load

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in each of the 12 months of the year. This annual value is designed to assign costs, and not megawatt (MW) quantities in specific months. PacifiCorp's west-side jurisdictions have proportionately higher loads in winter (being winter peaking or dual-peaking, as opposed to Utah, which experiences the highest loads in the summer). Therefore, while Utah has lower resource allocations relative to its load in the summer, west-side jurisdictions would tend to have lower resource allocations relative to their load in the winter. In addition, while Utah has a short-term resource need in the summer, it is possible that Utah's shortfall would be significantly reduced once Oregon exits all coal-fired resources by 2030.