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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of Rocky Mountain Power for Approval of the 2026 Inter-Jurisdictional Cost Allocation Protocol

DOCKET NO. 25-035-47

PRE-FILED DIRECT TESTIMONY OF LOGAN MITCHELL, PH.D.

ON BEHALF OF

UTAH CLEAN ENERGY

FEBRUARY 5, 2026

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1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Dr. Logan Mitchell. My business address is 215 S. 400 E., Salt Lake City,
4 Utah 84111.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by Utah Clean Energy (“UCE”), a non-profit public interest organization
7 whose mission is to lead and accelerate the transition to an affordable, reliable, and clean
8 energy system. At UCE, I serve as a Climate Scientist and Energy Analyst and lead the
9 organization’s utility regulatory work.

10 **Q. On whose behalf are you testifying?**

11 A. I am testifying on behalf of UCE.

12 **Q. Please review your professional experience and qualifications.**

13 A. My academic and professional background spans geology, paleoclimatology, atmospheric
14 chemistry, air quality, and emissions analysis, providing me with a broad and
15 interdisciplinary understanding of the relationships among energy systems, environmental
16 impacts, and climate risk. I have authored or coauthored more than 40 peer-reviewed
17 publications, data products, reports, editorials, and white papers, including publications in
18 journals such as *Science*, *Nature*, and *PNAS* (ORCID¹, Google Scholar², Research Gate³). I
19 hold a Bachelor of Science degree in Geology with a minor in Oceanography and earned
20 my Ph.D. in Geology, with a focus on Paleoclimatology, from Oregon State University in

¹ <https://orcid.org/my-orcid?orcid=0000-0002-8749-954X>

² <https://scholar.google.com/citations?user=jhPZAbIAAAAJ&hl=en>

³ <https://www.researchgate.net/profile/Logan-Mitchell-2>

21 2013. I subsequently completed a postdoctoral fellowship and served as a Research
22 Assistant Professor in the Department of Atmospheric Sciences at the University of Utah. I
23 currently maintain an Adjunct Professor appointment in that department. In my role at
24 Utah Clean Energy, I lead the organization’s utility regulatory team and have actively
25 participated in numerous regulatory proceedings and stakeholder processes, including
26 Integrated Resource Planning, the Multi-State Protocol (hereinafter “MSP”), wildfire risk
27 workshops, general rate cases, time-of-use rate design, and interconnection standards. My
28 work focuses on evaluating utility planning and cost-allocation proposals through the
29 lenses of least-cost, least-risk planning, long-term system reliability, and protection of Utah
30 ratepayers.

31 **II. PURPOSE AND SUMMARY OF TESTIMONY**

32 **Q. What is the purpose of your testimony?**

33 A. The purpose of my testimony is to recommend that the Utah Public Service Commission
34 (hereinafter “the Commission”) reject PacifiCorp’s (hereinafter “the Company”) proposed
35 2026 Inter-Jurisdictional Cost Allocation Protocol (“2026 Protocol”). As explained in my
36 testimony, the 2026 Protocol disproportionately burdens Utah ratepayers, shifts costs away
37 from Washington without adequate justification, fails to analyze state-specific emissions
38 impacts, does not provide updated coal decommissioning cost information, does not
39 address long-term least-cost, least-risk system planning, and was not developed through a
40 collaborative stakeholder process. I further recommend that the Commission direct the
41 Company to reengage collaboratively with stakeholders to develop an alternative cost-
42 allocation framework that better protects Utah ratepayers and supports prudent long-term
43 planning.

44

45 **III. THE 2026 PROTOCOL DISPROPORTIONATELY BURDENS UTAH**
46 **RATEPAYERS.**

47 **Q. Does the 2026 Protocol increase costs for Utah ratepayers?**

48 A. Yes, the proposed revenue requirement for Utah increases by \$23.5 million (or 1.0
49 percent).⁴ The Company proposes partitioning the revenue as \$8.2 million for net power
50 costs (NPC) and \$15.3 million for costs associated with changes in the multi-jurisdictional
51 allocation.

52 **Q. How does the 2026 Protocol affect costs in other PacifiCorp states?**

53 A. The following tables were included in “RMP Attachment 2 – SEM Workpapers.”⁵ These
54 tables were presented in the Direct Testimony of Shelley McCoy,⁶ however the revenue
55 requirement column for Washington was hidden in Ms. McCoy’s testimony, and the
56 “Total” columns exclude the Washington column. In addition, the Present Revenues (from
57 the December 2024 ROO) and estimated average rate impacts for Washington were not
58 present in the workpapers. Tables 1 and 2 below show the 2026 Protocol increases revenue
59 requirement in all PacifiCorp states except for Washington:

⁴ *Direct Testimony of Rick T. Link for Rocky Mountain Power*, Docket No. 25-035-47 (filed August 5, 2025) lines 274-276

⁵ <https://pscdocs.utah.gov/electric/25docs/2503547/340936RMPAtt2SEMWrkprs8-5-2025.xlsx>

⁶ *Direct Testimony of Shelly E. McCoy for Rocky Mountain Power*, Docket No. 25-035-47 (filed August 5, 2025) Tables 1 and 2

60

Table 1. 2026 Protocol Estimated Revenue Requirement Impact

	CA	OR	WA - System	UT	ID	WY	Total
Total Generation Rev. Req. Impact	\$ 853,158	\$ 14,876,676	\$ (106,267,891)	\$ 24,114,868	\$ 3,070,525	\$ 5,691,036	\$ 48,606,264
SO Allocation Change Rev. Req. Impact	\$ 2,262,606	\$ (548,317)	\$ (731,427)	\$ (628,634)	\$ (534,430)	\$ 185,698	\$ 736,924
2026 Protocol Rev. Req. Impact	\$ 3,115,764	\$ 14,328,359	\$ (106,999,318)	\$ 23,486,234	\$ 2,536,096	\$ 5,876,734	\$ 49,343,187
Present Revenues - December 2024 ROO	\$135,613,126	\$ 1,604,698,740		\$ 2,266,222,485	\$ 346,541,857	\$ 692,325,473	
Est. Average Rate Impact	2.30%	0.89%		1.04%	0.73%	0.85%	

61

62

Table 2. 2026 Protocol Generation Revenue Requirement Impact

	CA	OR	WA - System	UT	ID	WY	Total
SG5A	(40,462)	(800,723)	2,832,365	(1,381,214)	(185,002)	(424,313)	(2,831,714)
SG5B	512,060	10,133,426	(35,844,568)	17,479,742	2,341,259	5,369,833	35,836,320
Oregon Incremental Steam		(703,671)					(703,671)
SG5C	(5,018)	-	5,558,580	(171,281)	(22,942)	(52,618)	(251,858)
SO Allocated	2,262,606	(548,317)	(731,427)	(628,634)	(534,430)	185,698	736,924
Revenue Requirement Impact	2,729,187	8,080,715	(28,185,050)	15,298,612	1,598,886	5,078,600	32,786,001
NPC Impact*	386,578	6,247,644	(78,814,268)	8,187,622	937,209	798,134	16,557,187
Total Impact	3,115,764	14,328,359	(106,999,318)	23,486,234	2,536,096	5,876,734	49,343,187

63

64

65 **Q. Why do Tables 1 and 2 above exclude revenue impacts for Washington in the**
66 **Company’s direct testimony?**

67 A. It is unclear why the Company excluded the Washington Revenue Requirement Impacts
68 from their direct testimony. By hiding this information, the multi-jurisdictional allocation
69 of revenue requirement impacts of the 2026 Protocol were obscured and it is challenging to
70 understand the straightforward cost impacts of the 2026 Protocol. UCE looks forward to
71 seeing other Parties’ direct testimony for further analysis of revenue impacts.

72 **Q. The Washington Utilities and Transportation Commission (hereinafter “UTC”)**
73 **recently issued an Order on the 2026 Protocol. Did the UTC Order summarize the net**
74 **cost impacts for Washington?**

75 A. Yes, the Washington UTC issued a Final Adjudication Order on December 22, 2025,⁷
76 adopting the Washington 2026 Protocol. The Washington 2026 Protocol will replace the

⁷ Washington UTC Final Adjudication Order, Docket UE-250224, December 22, 2025.
<https://www.utc.wa.gov/casedocket/2025/250224/docsets>

77 WIJAM (Washington Interjurisdictional Allocation Methodology), which was the
78 Washington allocation methodology under the 2020 Protocol. The Washington UTC
79 summarized the cost impacts of the Washington 2026 Protocol as follows:
80 *“The record evidence supports the 2026 Protocol is a substantial improvement over the*
81 *WIJAM, and that use of the WIJAM would have increased NPC by \$80 million in this case,*
82 *with continuation of the WIJAM resulting in a rate increase of \$80 million as compared to*
83 *a \$12 million increase under the 2026 Protocol.”⁸*
84 Therefore, the Washington 2026 Protocol’s NPC is \$68 million less than it would be using
85 the WIJAM methodology under the 2020 Protocol for Washington ratepayers. This is less
86 than the \$78.8 million in NPC savings projected for Washington in the “RMP Attachment 2
87 – SEM Workpapers” tables shown above, but both figures would represent significant
88 savings for Washington ratepayers under the 2026 Protocol.

89 **Q. How does the lower 2026 Protocol revenue requirement in Washington compare to the**
90 **costs in all of the other states?**

91 A. Regardless of whether the NPC savings for Washington ratepayers is \$68 million or \$78.8
92 million under the 2026 Protocol, it is clear that Washington ratepayers will realize
93 significant savings. The NPC savings in Washington can be contrasted to the *increase* in
94 NPC of \$8.2 million for Utah and the NPC increase among all non-Washington states of
95 \$16.6 million (see the Total column in Table 2 above). When the NPC impact is combined
96 with the Revenue Requirement Impact, the disparity across states in the Total Impact in
97 Table 2 above is even larger. Washington’s Total Impact is a decrease of \$107 million,

⁸ Washington UTC Final Adjudication Order, Docket UE-250224, December 22, 2025, paragraph 306

98 whereas Utah would see an increase of \$23.5 million and the total increase among all non-
99 Washington states would be \$49 million.

100 **Q. Is it reasonable to significantly decrease Washington’s revenue requirement while**
101 **increasing the revenue requirement for all other states?**

102 A. No. The Company did not justify these cost shifts away from Washington and onto all
103 other states, including Utah. We urge the Commission to reject the Company’s 2026
104 Protocol proposal for this reason alone.

105 **IV. THE COMPANY FAILED TO ANALYZE THE 2026 PROTOCOL IMPACT**
106 **ON UTAH EMISSIONS.**

107 **Q. Why is it important to know how the 2026 Protocol could affect the multi-state**
108 **allocation of greenhouse gas (GHG) emissions from emitting generation resources?**

109 A. There are several reasons why it is important to know how the 2026 Protocol would affect
110 the allocation of GHG emissions across PacifiCorp states. Without knowledge of the
111 anticipated emissions, the Commission cannot evaluate whether the Company’s application
112 is just and reasonable, including the 2026 Protocol’s effect on the well-being of the state of
113 Utah. Our primary concern is that increased emissions in Utah would directly affect the
114 state’s contribution to climate change. Utah customers deserve to have this information
115 transparently provided in any multi-jurisdiction allocation agreement for multiple reasons.
116 From a rate impact perspective, there are four key risks: First, increased emissions could
117 increase future financial exposure and risk from carbon- or air quality-related regulatory
118 and policy changes, including increased operating costs. Second, increased emissions
119 could limit the pool of wildfire insurance providers, as some providers choose not to insure

120 companies with a high ratio of carbon emitting resources.⁹ Limiting the pool of insurance
121 providers could increase wildfire liability insurance costs. Third, increased emissions will
122 affect long-term planning for resource acquisition, which is already occurring. I will
123 discuss this point in greater detail below. Finally, if Utah relies heavily on fossil resources
124 without diversifying our portfolio with zero carbon resources, Utah ratepayers would bear
125 the risks of later having to make dramatic, and therefore expensive, changes to reduce
126 emissions. A more cost-effective and risk-aware strategy would be to consistently add
127 lower emitting resources over time in a planned, organized way.

128 **Q. Has the Company analyzed how the 2026 Protocol would affect the allocation of**
129 **emissions across states?**

130 A. No. UCE submitted a data request to the Company in this docket, asking how the 2026
131 Protocol will affect GHG emissions between states. The Company responded that it cannot
132 provide the requested data because “*The Company does not maintain system-wide*
133 *greenhouse gas (GHG) calculation and allocation data in the format requested, and the*
134 *proposed 2026 Protocol does not yet have finalized allocation factors. These factors are*
135 *expected to be dynamic for most states in which PacifiCorp operates, making any attempt*
136 *to attribute emissions speculative and inaccurate at this stage. PacifiCorp’s mandatory*
137 *GHG reporting obligations are limited to Washington, California and Oregon, and without*
138 *a complete system view of all resources and the respective emissions factors, it is not*
139 *possible to accurately calculate emissions for all jurisdictions.*”¹⁰

⁹ For example: Allianz stops coal insurance, 5/4/2018. <https://www.dw.com/en/allianz-stops-insuring-coal-companies/a-43655246>

¹⁰ Rocky Mountain Power reply to Utah Clean Energy Data Request 2.1, Docket No. 25-035-47 (January 5, 2026).

140 **Q. Should the Company provide a “complete system view of all resources and the**
141 **respective emission factors” with their application for approval of the 2026 Protocol?**

142 A. Yes, the Company should provide comprehensive data showing the emissions from all of
143 the resources that it uses. This information and data are necessary for the Commission to
144 fulfill its statutory mandate to protect ratepayers and the wellbeing of Utahns.

145 **Q. Does the Company have the ability to calculate state-specific emissions?**

146 A. Yes. Beginning with the 2023 IRP, the Company provided anticipated emissions for
147 Oregon, demonstrating the Company has developed a methodology to calculate state-
148 specific emissions. This information and data are available from existing reporting
149 requirements and as part of the IRP planning process. In the 2027 Utah IRP Public Input
150 Meeting on January 28, 2026, and in response to a stakeholder feedback letter from Utah
151 parties, the Company indicated that it may calculate state-specific emissions for each of the
152 states as part of the 2027 IRP process. However, at the present time, the Company has
153 chosen not to provide this data or analysis in this docket.

154 **V. THE COMPANY MUST PROVIDE UPDATED COAL PLANT**
155 **DECOMMISSIONING COSTS BEFORE A NEW MULTI-**
156 **JURISDICTIONAL ALLOCATION AGREEMENT IS APPROVED**

157 **Q. Should the Commission approve the 2026 Protocol before the Company updates its**
158 **coal plant decommissioning cost studies?**

159 A. No. The Company has not updated its coal plant decommissioning cost estimates from
160 2020 that predate significant inflation and other potential cost drivers. Approving a new
161 multi-jurisdictional allocation agreement on the basis of outdated cost estimates risks
162 shifting understated and escalating decommissioning liabilities onto Utah ratepayers,

163 particularly as other states exit coal resources. The Commission should require an updated
164 depreciation and decommissioning study before approving a new multi-jurisdictional cost-
165 allocation agreement.

166 **Q. How did the 2020 Protocol address allocation of coal decommissioning costs among**
167 **states with coal exit orders?**

168 A. In the 2020 Protocol, direct testimony of Joelle Steward describes the allocation process as
169 follows: *“If a state issues an order to exit a coal-fueled resource on a date earlier than*
170 *anticipated operational closure, the exiting state is responsible for its allocation of the*
171 *coal-fueled Interim Period Resource’s net plant balance and associated costs as of the date*
172 *of exit. The state is also responsible for accruing an allocation of decommissioning...For*
173 *states where the costs and benefits of coal-fueled Interim Period Resources must be*
174 *removed from rates by a date certain, the Company will propose a ratemaking treatment*
175 *for all allocated costs such that costs and benefits remain matched in customer rates.”*¹¹
176 *“After receipt of any Exit Order, the Company has the responsibility to analyze whether it*
177 *is reasonable to continue to operate the affected coal-fueled Interim Period Resource for*
178 *customers in one or more of the states without Exit Orders. PacifiCorp will file its analysis*
179 *and recommendations in the other states, as outlined in Section 4.2, Reassignment of Coal-*
180 *Fueled Interim Period Resources. Based on its analysis, PacifiCorp may propose*
181 *reassignment of a greater share of the coal-fueled Interim Period Resource to another state*
182 *or multiple states to match state load and resource balance, or propose a new Exit Date to*
183 *the other states.”*¹²

¹¹ 2020 Protocol Direct Testimony of Joelle Steward, Docket No. 19-035-42 (December 3, 2019), lines 366-374. <https://pscdocs.utah.gov/electric/19docs/1903542/311359ApplicationofRMP12-3-2019.pdf>

¹² 2020 Protocol Direct Testimony of Joelle Steward, Docket No. 19-035-42 (December 3, 2019), lines 463-472. <https://pscdocs.utah.gov/electric/19docs/1903542/311359ApplicationofRMP12-3-2019.pdf>

184 **Q. What was the process in the 2020 Protocol to update coal plant decommissioning**
185 **studies?**

186 A. The 2020 Protocol outlined a process to update the coal plant decommissioning studies.
187 Section 4.3.1.2 states “*The Company intends to undertake the same process to complete an*
188 *update to the Decommissioning Studies by **no later than June 30, 2024**, to estimate*
189 *appropriate Decommissioning Cost reserve requirements for the Craig, Hunter,*
190 *Huntington, and Wyodak coal fueled Interim Period Resources (collectively with the*
191 *studies discussed in the paragraph above constituting the Decommissioning Studies),*
192 *which will be incorporated into a Company-sponsored depreciation study. The Company*
193 ***will retain and make available the Decommissioning Studies update in future regulatory***
194 *proceedings.”¹³*

195 **Q. Has the Company completed the contemplated update to the 2020 Kiewit**
196 **Decommissioning study?**

197 A. No. In response to a UCE data request asking for all past coal plant decommissioning
198 studies, the Company responded that the Kiewit Decommission study was completed on
199 January 15, 2020, and is available in Docket No. 18-035-36. The most recent filing in that
200 docket occurred on October 2, 2025, and notes that, while the March 19, 2020 Stipulation
201 on Depreciation Rate Changes indicates that the next depreciation study would be filed in
202 2025, the Company was providing “*notice that the depreciation study planned for 2025*
203 *has been delayed and the Company now plans on filing a new depreciation study in 2026.*
204 *The Company needs additional time for a third-party decommissioning study to be*

¹³ 2020 Protocol, Docket No. 19-035-42 (December 3, 2019), lines 555-562, emphasis added.

205 *completed later this year in order to be incorporated into new proposed depreciation*
206 *rates.”*¹⁴

207 **Q. Would it be reasonable to approve the 2026 Protocol before a new decommissioning**
208 **study has been completed?**

209 A. No. The most recent decommissioning study was completed in 2020. It is my
210 understanding that Oregon and Washington have contributed to a coal plant
211 decommissioning reserve fund and have a specific contribution target associated with their
212 share of estimated decommissioning costs based on those decommissioning studies.¹⁵
213 Since estimating these costs in 2020, there has been pronounced inflation, and there may
214 be other factors that could increase decommissioning costs. If current decommissioning
215 costs are higher than they were in 2020, the 2026 Protocol would reassign those higher
216 decommissioning costs to the remaining Five-State Portfolio. In effect, Utah would be
217 responsible for not only its share of plant decommissioning costs but also a portion of
218 Washington and Oregon’s price-escalated costs from exited shares of coal plants, unjustly
219 increasing long-term electricity rates in Utah.

220 **Q. Would it be reasonable to withhold approval of the 2026 Protocol until the Company**
221 **files the new depreciation study in 2026?**

222 A. Yes, it would be prudent to evaluate an updated depreciation study before approving a new
223 multi-jurisdictional allocation agreement.

¹⁴ *Rocky Mountain Power’s Notice of Depreciation Study*, Docket No. 18-035-36 (October 2, 2025)
<https://pscdocs.utah.gov/electric/18docs/1803536/342069RMPNtcDprctnStdy10-2-2025.pdf>

¹⁵ 2020 Protocol section 4.3.1.4 on lines 569-578.

224 VI. THE 2026 PROTOCOL DOES NOT ADDRESS LONG-TERM PLANNING

225 Q. Does the 2026 Protocol adequately address the need for long-term least-cost, least-risk
226 planning?

227 A. No. Direct testimony of Rick Link states that long-term planning impacts will not be
228 addressed until Phase 2, which they do not anticipate addressing until 2030.¹⁶

229 Q. Are the Company's proposed allocation methodologies already affecting long-term
230 planning?

231 A. Yes. As we can see in the 2025 IRP and the recently released 2025 IRP Update draft,
232 assumptions around coal plant reallocation are already being incorporated into the IRP
233 planning process without providing a complete explanation of the economic, risk, and rate
234 implications. In the January 28, 2026, 2027 IRP Public Input Meeting, a question was
235 raised about why the Utah, Idaho, Wyoming and California (hereinafter "UIWC")
236 jurisdiction does not have **any** new wind, solar, or battery storage resources for the entirety
237 of the 20-year planning horizon. A Company representative on the IRP modeling team
238 replied that "*Starting in 2030, [the Company is] modeling the UIWC jurisdiction as*
239 *receiving the vacated share of coal resources from Oregon and Washington, so that's about*
240 *a gigawatt of new coal capacity. So, another way of looking at this is that in 2030 UIWC*
241 *procures a gigawatt of coal.*"¹⁷ Thus, the Company is assuming they will reallocate coal
242 plants to UIWC without long-term economic and risk analyses and without first having an
243 inter-jurisdictional cost-allocation agreement in place. These kinds of assumptions are
244 already putting Utah ratepayers at risk of missing economic opportunities to procure cost

¹⁶ Direct Testimony of Rick T. Link for Rocky Mountain Power, Docket No. 25-035-47 (filed August 5, 2025) lines 319-320.

¹⁷ 2027 IRP Public Input Meeting, January 28, 2026. Recording available at <https://www.youtube.com/watch?v=pG86FH4RF4U> with reference to time stamp 1:39:30.

245 effective, tax-advantaged, zero fuel cost resources, as UCE raised in our “Request for
246 Expedited Investigatory Docket and Agency Action” in Docket Number 25-035-52.

247 **Q. What should the scope of any new inter-jurisdictional cost-allocation agreement**
248 **cover?**

249 A. The Company should comprehensively address Phase 1 and Phase 2 issues together,
250 assessing the potential impact on long-term electricity costs and risks, prioritizing the
251 interest of Utah ratepayers. Long-term planning must be a key part of any new multi-
252 jurisdictional agreement, rather than delaying these important issues.

253 VII. ALTERNATIVE TO APPROVING THE 2026 PROTOCOL

254 **Q. Is there an existing stopgap alternative if the Company’s 2026 Protocol is rejected?**

255 A. Yes. As the Company’s initial application discusses, absent approval of the 2026 Protocol
256 by the Commission, the Company will seek temporary extensions of the 2020 Protocol in
257 individual rate proceedings.¹⁸ While this is not a durable long-term solution, it does mean
258 that it is reasonable for the Commission to withhold approval of the currently proposed
259 2026 Protocol and allow time for stakeholders to seek another collaborative agreement.

260 **Q. Ultimately, who bears the risk of failing to find a multi-jurisdictional allocation**
261 **agreement?**

262 A. It has always been the Company’s obligation to assume the risks of less than full system
263 cost recovery. For example, the September 28, 1988, Commission Order, approving the
264 Utah Power & Light and Pacific Power merger, imposed a number of conditions on the
265 merger including: “*The Merged Company shall agree that PacifiCorp shareholders shall*
266 *assume all risks that may result from less than full system cost recovery if inter-divisional*

¹⁸ Rocky Mountain Power’s Application for Approval of the 2026 Inter-Jurisdictional Allocation Protocol, Docket No. 25-035-47 (filed August 5, 2025) paragraph 16 on page 8.

267 *allocations methods differ among the Merged Company's various jurisdictions.*"¹⁹ Also, the
268 November 23, 1999 Commission Order that approved the merger between PacifiCorp and
269 Scottish Power included among its stipulations that "*ScottishPower and PacifiCorp agree*
270 *that they shall assume all risks that may result from less than full system cost recovery if*
271 *interjurisdictional allocation methods differ among PacifiCorp's various state*
272 *jurisdictions.*"²⁰ Although the Company bears the risk of less than full system cost
273 recovery, UCE prefers to pursue a collaborative solution would serve both the public and
274 the Company's best interests.

275 **VIII. COLLABORATIVE PROCESS SHOULD BE RESTARTED**

276 **Q. Would a collaborative process be likely to produce a result that is in the best interest**
277 **of all parties?**

278 A. Yes. For over two decades the MSP process has provided a forum to navigate complex
279 issues with a multi-state utility. When the Company unilaterally terminated the MSP
280 working group, stakeholders lost a forum to work towards collaborative solutions. Since
281 that time, the Company has not attempted to reengage with parties and has instead
282 developed their 2026 Protocol without any input from stakeholders, which has led to this
283 contested docket.

284 **Q. Have non-Company parties and stakeholders had any discussions around a**
285 **collaborative process?**

286 A. Yes, several parties and stakeholders who have historically engaged in MSP have begun to
287 discuss alternatives to the Phase 1 and Phase 2 issues of the 2026 Protocol. These

¹⁹ *Report and Order*, Docket No. 87-035-27 (September 28, 1988) page 97.
<https://psc.utah.gov/2021/12/10/docket-no-87-035-27/>

²⁰ *Report and Order*, Docket No. 98-2035-04 (November 23, 1999) condition 45, page 54.
<https://psc.utah.gov/2018/07/03/docket-no-98-2035-04/>

288 discussions have been productive, but they are in the early stages of discussions. In order
289 to make progress, the Company would need to provide additional data and analysis in
290 order to evaluate these conceptual ideas.

291 **Q. Do non-Company parties have access to the data and analysis they need in order to**
292 **fully develop and evaluate alternative proposals?**

293 A. No, the Company has information, data, and analytical tools that are needed to evaluate
294 proposals, and they are leveraging this one-sided advantage to prevent non-Company
295 parties from being able to develop and evaluate alternative proposals. An example of this is
296 the Company's refusal to provide state-specific emissions, as discussed above.

297 **Q. What do you recommend the Commission should do?**

298 A. The Commission should direct the Company to be responsive to the parties' reasonable
299 requests for information, data, and analysis to evaluate alternative proposals. Further, a
300 facilitator would help this process go more smoothly, respecting the time of all involved.

301 **Q. What is the scope of the collaborative discussions?**

302 A. Finding a collaborative solution to multi-jurisdictional allocations across states with
303 differing policy priorities is challenging, but it is worth the effort to realize the substantial
304 benefits of having an electric utility with a large geographic footprint and access to a
305 diversity of cost-effective energy resources. It is unlikely that highly litigated dockets
306 across several states will result in a unified multi-jurisdictional agreement that serves the
307 public interest. It is more important to take the time needed to get this process right with a
308 result that is fair and just, rather than rushing through the process in a contested docket.
309 These discussions should address all of the issues in Phase 1 and Phase 2 together.

310 **IX. CONCLUDING SUMMARY**

311 **Q. Please summarize your testimony.**

312 A. UCE recommends that the Commission reject the Company’s proposed 2026 Protocol for
313 inter-jurisdictional cost allocation. The proposal disproportionately burdens Utah
314 ratepayers by shifting costs away from Washington and onto all other PacifiCorp states
315 without adequate justification. It fails to evaluate the 2026 Protocol’s impact on state-
316 allocated greenhouse gas emissions, does not provide updated coal plant depreciation and
317 decommissioning cost estimates, does not address long-term least-cost, least-risk resource
318 planning, and was developed without meaningful collaboration with stakeholders.
319 Rather than approving a flawed and incomplete proposal, UCE recommends that the
320 Commission direct the Company to reengage in a collaborative stakeholder process to
321 develop an alternative inter-jurisdictional cost-allocation agreement. If the Company
322 chooses not to pursue a collaborative approach, UCE requests that the Commission require
323 the Company to provide the information, data, and analysis necessary for stakeholders to
324 develop and evaluate alternative proposals.
325 If a rate proceeding arises before a new agreement can be reached, the Company may rely
326 on the existing 2020 Protocol as a temporary cost-allocation baseline. While this is not a
327 viable long-term solution, it is a reasonable interim approach that allows time to develop a
328 proposal that is fair, just, and in the public interest of Utah ratepayers.

329 **Q. Does that conclude your testimony?**

330 A. Yes.

Pursuant to Utah Rule of Civil Procedure 11, I have read this filing and believe that it is supported in fact and in law.

Respectfully submitted,

Lauren Barros Law

Lauren R. Barros

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