

DPU Data Request 9.3

Please refer to page 5 of the Direct Testimony of Shelley E. McCoy regarding the revenue requirement impacts associated with the 2026 Inter-Jurisdictional Allocation Protocol and respond to the following:

- (a) Ms. McCoy states that Table 2 provides “a proxy generation resource reallocation revenue requirement calculation.” (Line 95) Please identify all known adjustments that are excluded from this proxy calculation and quantify, to the extent available, the expected impact of each excluded adjustment on Utah’s revenue requirement.
- (b) Ms. McCoy states that the revenue requirement impact calculation “does not contemplate certain state-specific regulatory adjustments” (line 98) and further indicates that the calculation will be refined prior to a deferred accounting request. Please identify all cost categories that the Company anticipates including in a future deferred accounting request related to the implementation of the 2026 Protocol and describe how such costs would be allocated to Utah.

Response to DPU Data Request 9.3

- (a) Table 2, as presented in the Direct Testimony of Company witness, Shelley E. McCoy, reflects an estimated revenue requirement impact associated with implementing the proposed 2026 Protocol. The phrase “proxy generation resource reallocation revenue requirement calculation” refers to a figure intended to serve as a representative value for use in calculations. The Company incorporated all known impacts for the Five-State Portfolio into this proxy calculation using calendar year 2024 data. This proxy calculation does not include all regulatory adjustments typically required for setting rates in a formal ratemaking proceeding such as the ratemaking treatment for normalizing generation overhaul expenses or Utah buy-downs associated with certain coal generation plants. These adjustments were intentionally excluded to provide a single, consistent dataset that can be used to calculate and quantify the impact of transitioning to the proposed 2026 Protocol across multiple jurisdictions.
- (b) 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. Information related to the specific revenue requirement for each jurisdiction will be calculated and provided in the applicable proceeding.

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Follow up on RMP's response to DPU DR 9.3 (b): Please clarify and provide details related to the revenue requirement expected/projected with the proposed 2026 Protocol. Refer to Rocky Mountain Power's Application for a Deferred Accounting Order Regarding the 2026 Interjurisdictional Allocation Protocol in Docket No. 25-035-69 and the Company's \$15.3 million dollars (excluding interest) expected to be deferred:

- (a) Please confirm the relationship of the estimated \$15.3 million the company is seeking for deferral in Docket No. 25-035-69 and the revenue requirement impact of the Company's proposed 2026 Protocol in this Docket (No. 25-035-47).
- (b) Please detail the Company's FERC accounts expected to be included in the calculation of the Company's estimated revenue requirement (\$15.3 million).
- (c) Please provide the estimated debit or credit totals of each of the FERC accounts included in 11.1(b) above.
- (d) Provide any workpapers and calculations that support the estimated change in revenue requirement with the proposed 2026 Protocol.
- (e) Provide details of the expected future regulatory filing to recover the estimated deferred total and the expected timing of this future regulatory filing.

Response to DPU Data Request 11.1

- (a) The calculation of the \$15.3 million in the deferral accounting request, Docket No. 25-035-69, and the estimated revenue requirement in this proposed 2026 Protocol proceeding are the same.
- (b) The estimated revenue requirement impact of \$15.3 million reflects a change resulting from the cost allocation agreement, or the proposed 2026 Protocol, rather than a specific expense. Accordingly, the Company will not defer costs from any individual FERC Account. Instead, it will utilize FERC Account 407.4 (Regulatory Credits), which is designated for situations where the specific source of a regulatory asset cannot be identified, such as adjustments related to rate modifications.
- (c) Please refer to the Company's response to subpart (b) above.
- (d) Please refer to the Company's Application and the work papers supporting the Direct Testimony of Company witness, Shelley E. McCoy, work paper "25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper

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McCoy.xlsx”, tab “Summary”, cell G11.

- (e) At this time, the Company does not have details or timing of the regulatory filing in which recovery of the deferral balance as requested in Docket No. 25-035-69 will be requested.

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 UTLCG 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.

- (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.

UTLCOG Data Request 3.5

Refer to the Direct Testimony of Rick T. Link, lines 173-183.

- (a) Does the 2026 Protocol provide solutions that will address impending challenges associated with Oregon’s “diverging state policies” (as described in the Direct Testimony of Rick T. Link at lines 163-172)? If yes, please describe them in detail. If not, please explain why not.
- (b) Does the Company propose to use dynamic allocations for all generation assets, including new resource needs identified in the 2025 Integrated Resource Plan (IRP) between 2026 and 2030, until the Company implements Phase 2 of the 2026 Protocol? If not, identify the resources that will not be subject to the dynamic allocation factors and how the fixed and variable costs of those resources will be allocated.
- (c) Does the 2025 IRP anticipate building wind, solar, batteries, or other system resources to prepare for Oregon’s exit from coal resources by January 1, 2030? If so, when would the potential IRP resources stop being identified as system resources dynamically allocated to all states and become fixed?
- (d) When did the Company first become aware of the Washington state requirement under the Clean Energy Transformation Act to exit from all coal-fired resources by December 31, 2025?
- (e) When did the Company begin planning for non-emitting resources for a Washington generation portfolio separate from the portfolio for the other five states in which PacifiCorp provides retail electric service?
- (f) When did the Company begin building non-emitting generation resources for a Washington generation portfolio separate from the portfolio for the other five states in which PacifiCorp provides retail electric service?
- (g) Did the Company consider alternative portfolios or plans that would not assign Chehalis solely to Washington? Please describe these proposals in detail and explain why the Company did not choose to present these proposals.
- (h) Which system resources are included in the Company’s shared slice of the 2025 IRP for Oregon from 2026 to 2030 (excluding demand side management (DSM) and state programs)?
- (i) Which system resources are included in the Company’s shared slice of the 2025 IRP for Washington from 2026 to 2030 (excluding DSM and state programs)?

- (j) Which system resources are included in the Company's shared slice of the 2025 IRP for the combined share for Utah, Idaho, Wyoming, and California from 2026 to 2030 (excluding DSM and state programs)?
- (k) Identify the section(s) of the 2026 Protocol that "propose[] flexibility when allocating costs for new resources to achieve state-specific policy objectives".

Response to UTLCG Data Request 3.5

- (a) Please refer to Mr. Link's Direct Testimony, lines 178-180 and 307-323. Under Oregon Senate Bill 1547, Oregon does not need to exit coal until 2030. Similarly, Oregon's emission reduction targets set forth in Oregon House Bill 2021 begin in 2030. Modifications to proposed cost allocations for these Oregon-policy milestones will be addressed in phase 2.
- (b) Please refer to Mr. Link's Direct Testimony, lines 474-483 and Section 3.6 of the proposed 2026 Protocol.
- (c) PacifiCorp's 2025 Integrated Resource Plan (2025 IRP) includes jurisdictional portfolios. Oregon's share of the preferred portfolio is shown in Table 9.2. The 2025 IRP is available on the Company's website via the following link: [2025 IRP Vol 1.pdf](#).

PacifiCorp has also filed a Clean Energy Plan (CEP) with the Public Utilities Commission of Oregon (OPUC) on June 30, 2025. The CEP includes an updated view of the Oregon jurisdictional portfolio is summarized in Table 25. The CEP is available on the Company's website via the following link: [2025 Oregon Clean Energy Plan.pdf](#).

Further, PacifiCorp released the 2025 Oregon Situs Request for Proposals (OR RFP), which was approved by the OPUC, on October 13, 2025. The OR RFP can be accessed on PacifiCorp's website via the following link: [2025 Oregon Situs RFP](#).

Please also refer to the Company's response to sub-part (a) above.

- (d) PacifiCorp became aware of the Washington state requirement under the Clean Energy Transformation Act (CETA) to eliminate coal-fired resources from serving Washington customers by December 31, 2025, upon enactment of the law in May, 2019. The Company has incorporated this requirement into its resource planning and compliance activities since that time.
- (e) The 2025 IRP is the first plan that PacifiCorp produced with jurisdictional portfolios. In accordance with Washington's Clean Energy Transformation Act (CETA), As required by CETA, PacifiCorp filed its inaugural Clean Energy Implementation Plan (CEIP) with the Washington Utilities and

Transportation Commission (WUTC) on December 30, 2021.

- (f) To date, PacifiCorp has not “built” any non-emitting resource for a Washington generation portfolio. PacifiCorp issued the 2025 Washington Situs Request for Proposals (WA RFP), approved by the WUTC, to the market on September 2, 2025. The WA RFP can be accessed on PacifiCorp’s website via the following link: [2025 Washington Situs RFP](#).
- (g) Different types of allocation approaches, including different assumptions regarding the allocation of Chehalis, have been discussed in the collaborative Multi-State Process (MSP) over the years. In developing the proposed 2026 Protocol, the Company did not consider alternatives to its proposed allocation methodology for Chehalis.
- (h) The 2025 IRP was developed and filed before the proposed 2026 Protocol was developed and filed. The 2025 IRP reports Oregon’s share of the preferred portfolio. Please refer to the Company’s response to sub-part (c) above.
- (i) The 2025 IRP was developed and filed before the proposed 2026 Protocol was developed and filed. The 2025 IRP reports Washington’s share of the preferred portfolio. Please refer to the Company’s response to sub-part (c) above, which includes a link to the 2025 IRP. Washington’s share of the preferred portfolio is summarized in table 9.3.
- (j) The 2025 IRP was developed and filed before the proposed 2026 Protocol was developed and filed. The 2025 IRP reports the combined share of the portfolio for the Utah, Idaho, Wyoming, and California share of the preferred portfolio. Please refer to the Company’s response to sub-part (c) above, which includes a link to the 2025 IRP. The Utah, Idaho, Wyoming, and California share of the preferred portfolio is summarized in table 9.4.
- (k) Please refer to the Company’s response to sub-part (b) above.

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.

UTLCOG 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-

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

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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UTLCG Data Request 2.31

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

UTLCOG Data Request 5.13

Refer to the Direct Testimony of Shelley E. McCoy at lines 92-103. Please provide the following information for each state in which PacifiCorp provides retail electric service:

- (a) All work papers supporting the calculation of state taxes included in the forecast 2026 revenue requirement;
- (b) All “JAM” model work papers supporting the calculation of the 2026 operating results for each jurisdiction;
- (c) The 2024 actual results of operations and all associated “JAM” and “RAM” model work papers, using the 2020 Protocol methods; and
- (d) The 2024 actual results of operations and all associated “JAM” and “RAM” model work papers, using the 2026 Protocol methods.

Response to UTLCOG Data Request 5.13

- (a) The estimated revenue requirement increase as shown in the Direct Testimony Company witness, Shelley E. McCoy, on line 94 was developed using actual accounting data for calendar year 2024. This estimated revenue requirement calculation, including supporting details is provided as work paper “25-035-47 2026 Protocol Estimated Revenue Requirement Impact Workpaper McCoy”. Included in this work paper is an estimated impact to state income taxes through the pre-tax return on rate base calculation shown on tab “Capital Structure” of the work paper. The Company does not have a forecasted 2026 revenue requirement calculation, or calculation of state income taxes, available.
- (b) Please refer to the Company’s response to subpart (a) above.
- (c) Please refer to Attachment UTLCOG 5.13 which provides the December 2024 Results of Operations (ROO) jurisdictional allocation model (JAM) and regulatory adjustments model (RAM) for all states except California. Note: California does not require PacifiCorp to file an annual ROO, therefore, a ROO for California is not available.
- (d) 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, custody or control, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

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UTLCG Data Request 5.13

The Company has estimated the revenue requirement impact of the changes as a result of the proposed 2026 Protocol in the testimony and work papers sponsored by Shelley E. McCoy. The Company has not modeled the proposed 2026 Protocol in each of the ROO JAMs and RAMs.

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Please describe if the one-third weighting of SC, SE and SGPD used for the SO factor is based on any quantitative analysis of overhead cost drivers. If so, provide all analyses and workbooks that support the analyses as well as the date of the last update. Please explain how each component drives overhead cost. Does the distributions plant include capacity costs that would be already included in system capacity?

Response to DPU Data Request 9.4

There are no analyses, studies, work papers or other documents available to be provided in response to this data request.

The Company's proposed 2026 Protocol system overhead (SO) allocation factor methodology is outlined in "Section 5.4 – Resolved Issues" of the executed version of the 2020 Inter-Jurisdictional Cost Allocation Methodology (2020 Protocol). As this methodology for calculating the SO allocation factor is a resolved issue under the 2020 Protocol, the Company included this change in the proposed 2026 Protocol.

Based on the currently-approved algebraic derivation under 2020 Protocol, the SO allocation factor is derived using a circular formula where the derivation of the SO allocation factor is dependent on the SO-allocated plant balances. This approach allowed overhead costs to follow each state's generation, transmission, and distribution attributes based on their approved allocation methodology. The proposed 2026 Protocol SO allocation factor formula, defined as an equal one-third weighting of system capacity (SC), system energy (SE), and system gross plant-distribution (SGPD), continues to use the same fundamental principles.

The SO allocation factor calculated under the 2020 Protocol is based on the ratio of gross plant allocated or situs-assigned to each state, excluding any gross plant allocated by the SO allocation factor. In deriving the jurisdictional gross plant balances to calculate the SO allocation factor, generation and transmission gross plant is allocated using the SG allocation factor, which is a 75/25 weighting of the SC allocation factor and the SE allocation factor, and distribution plant is directly assigned to the states where the plant is located. The Company's proposal for the SO allocation factor in the proposed 2026 Protocol continues to preserve a similar dynamic nature, where generation, transmission, and distribution functions serve together as the basis to calculate an allocation factor that is used in the allocation of A&G costs. However, as compared to the currently-approved methodology under the 2020 Protocol, it is doing so in a more simplistic manner by relying on a one-third weighting on the SC allocation factor, one-third weighting on the SE allocation factor, and one-third weighting on the SGDP allocation factor.

The Company assumes "capacity costs" relate to generation resource system

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capacity, as such, capacity costs are not part of distribution plant which are assets used to deliver energy to retail customers.