

**Sierra Club Exhibit 1.4**

RMP Response to UTLCG Data Request 4.5

### **UTLCG Data Request 4.5**

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

- (a) Will Washinton's divisional allocation under the Washington Inter-Jurisdictional Allocation Method of Jim Bridger Units 3 and 4 and Colstrip Unit 4 be fully depreciated by December 31, 2025?
- (b) If not, please provide the remaining balances for these facilities and provide a detailed explanation of the actions the Company will take to ensure other customers do not pay for Washington's share that would be reassigned and dynamically allocated beginning in 2026 under the Company's proposal.

### **Response to UTLCG Data Request 4.5**

- (a) Please refer to the Company's response to UTLCG Data Request 3.30, specifically subpart (b), which provides the net rate base balance under the Washington Inter-Jurisdictional Allocation Methodology (WIJAM) of Jim Bridger Unit 3, Jim Bridger Unit 4 and Colstrip Unit 4 reflected in rate year two rates which became effective April 2025, through Docket UE-230172 (2023 Multi-Year Rate Plan (MYRP)).

Depreciation expense and accumulated depreciation are not recorded on the Company's accounting books based on what is included in rates but rather based on approved depreciation rates. Therefore, the accumulated depreciation is not recorded by state, but rather in total for the Company. Accordingly, a WIJAM net book balance of Jim Bridger Unit 3, Jim Bridger Unit 4 and Colstrip Unit 4 projected through December 31, 2025 is not readily available.

- (b) Please refer to the Company's response to subpart (a) above, and the Company's responses to UTLCG Data Request 3.1 and UTLCG Data Request 3.26 (subparts (b) and (c)).