

Lauren R. Barros (Bar No. 6478)  
**Lauren Barros Law**  
370 E. South Temple, Suite 200  
Salt Lake City, Utah 84111  
(801) 746-0670  
[LRB@LaurenBarrosLaw.com](mailto:LRB@LaurenBarrosLaw.com)

*Attorney for Utah Clean Energy*

**Before the Public Service Commission of Utah**

<b>Utah Clean Energy’s Request for Expedited Investigatory Docket and Agency Action</b>	<b>Docket No. 25-035-52</b>
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**COMMENTS OF UTAH CLEAN ENERGY**

Utah Clean Energy (“UCE”) appreciates the Utah Public Service Commission (the “Commission”) opening a docket and requesting comments on UCE’s Request for Expedited Investigatory Docket and Agency Action (“UCE Request”) filed on August 29, 2025. UCE submits these comments in response to the September 10, 2025, Notice of Filing and Comment Period to address the Commission’s request to “address what, if any, additional process is required in this docket.”

UCE’s Request described how the recent passage of H.R. 1<sup>1</sup> and accompanying Treasury Guidance created a critical, time-limited window for renewable energy projects to qualify for federal tax credits and save ratepayers up to billions of dollars on energy costs in the coming decades. The legislation and Treasury Guidance created four pathways for developers to safe harbor tax credit eligibility for energy projects, as shown in Table 1 of the UCE Request.

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<sup>1</sup>Public Law 119-21, 139 Stat. 72, §§ 70512-13 (July 4, 2025).

UCE's overall objective in this docket is to create a process to discover the projects that are eligible for tax-advantaged status fast enough to enable those projects to successfully reach completion. UCE has informally reached out to multiple renewable energy developers, and can report that there are, at minimum, hundreds of MW available that have made it through the interconnection process, have secured land, *have already taken steps to safe harbor the tax credits*, and are ready to build. Most of these projects are coupled with energy storage to make them dispatchable energy resources. Further, there may be projects from the Utah Renewable Communities Request for Proposals ("RFP") that are situated such that they are also eligible for such expedited action.

Several other states and utilities have existing RFPs or are pursuing accelerated procurement of tax advantaged resources. For example, Xcel Energy in Colorado is pursuing 4.5 GW of resources, aiming for regulatory approval by 2/9/2026.<sup>2</sup> NVEnergy in Nevada has issued an RFP aiming for regulatory approval by 6/19/2026, or possibly earlier.<sup>3</sup> PNM in New Mexico has an RFP aiming for regulatory approval by 1/12/2026.<sup>4</sup> UCE is aware of similar RFPs or accelerated RFPs in many other states including Arizona,<sup>5</sup> Maine,<sup>6</sup> Idaho,<sup>7</sup> Oregon, California, Minnesota, New York, among others.<sup>8</sup> By creating a credible RFP process in Utah, that regulatory certainty will attract high-quality, low-cost projects to Utah. If Utah does not have a credible process to attract high-quality tax-advantaged projects, those projects could be built for other

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<sup>2</sup> [https://www.xcelenergy.com/company/rates\\_and\\_regulations/resource\\_plans/psco\\_2025\\_all\\_source\\_rfp](https://www.xcelenergy.com/company/rates_and_regulations/resource_plans/psco_2025_all_source_rfp) and <https://coloradosun.com/2025/08/28/xcel-energy-solar-wind-projects-tax-credits-colorado/>

<sup>3</sup> <https://www.nvenergy.com/about-nvenergy/doing-business-with-us/energy-supply-rfps/2024-all-source-request-for-proposals>

<sup>4</sup> <https://www.pnm.com/rfp>

<sup>5</sup> <https://www.aps.com/en/About/Our-Company/Doing-Business-with-Us/Resource-Planning/Request-for-Proposals>

<sup>6</sup> <https://www.canarymedia.com/articles/clean-energy/maine-fast-track-tax-credits>

<sup>7</sup> <https://www.idahopower.com/about-us/doing-business-with-us/request-for-resources/>

<sup>8</sup> <https://oregoncapitalchronicle.com/2025/09/03/states-fast-track-wind-solar-permits-and-contracts-to-beat-trumps-deadline/>

states. Utah would miss a critical opportunity to lock in ratepayer savings, control rising energy prices, and continue our legacy as an energy producing state.

Time is of the essence for developers to pursue safe harbor steps necessary to secure tax credit eligibility on energy projects that will provide significant savings for ratepayers. Our recommendations aim to balance the need for a rapid process, provide sufficient transparency for stakeholders, and preserve the due process rights of Rocky Mountain Power (the “Company”) and energy developers. UCE acknowledges this request is unconventional, but urges the Commission to consider the potentially extraordinary ratepayer savings justifying an accelerated process.

#### **UCE Recommendations:**

As a first step, UCE recommends that the Commission hold a combined scheduling conference and technical workshop for parties to agree on a schedule and process that is both achievable and consistent with the timelines needed to secure tax credit safe harbor, followed by a timely scoping Order outlining such timeline and process. UCE recommends that the Company and the Commission then adopt one of the following two options:

**Expedited RFP:** For projects that are in a position to immediately qualify for the tax credits, the Company should adopt a process that aims for Commission approval of selected projects by the end of the first quarter 2026, followed by timely final contract negotiations with the Company. The Commission should require that the Company provide anonymized information on the projects that were submitted in the RFP, including technology type, interconnection status, whether the project includes storage, capacity factor, price with and without tax credits, and other information deemed necessary to evaluate these projects. This process could more closely resemble an expedited RFP process, with additional transparency and time for creating a short list. A potential RFP schedule could involve an RFP issuance in October, 2025, a bidder conference in

late October, project bids due in mid-November, evaluation and selection by late December or early January, and a final Commission decision by the end of the first quarter 2026. This timeline is comparable to the Company's Washington situs RFP for 900 MW of generation resources and 1385 MW of storage that was issued to market on 9/2/2025 and aims to have contracts finalized by 3/30/2026.<sup>9</sup>

**Alternative Confidential Open Call for Projects:** If there is not agreement among parties about creating an expedited RFP process, UCE requests that the Company (or the Commission if the Company chooses not to do so) issue an open confidential request for information from developers on projects that could qualify for tax advantaged status. This request for information will provide transparency into the availability of projects that can qualify for the credits for the benefit of ratepayers. The project information requested would be similar to that requested in an RFP, such that parties would have enough information to assess the viability and potential savings for ratepayers. This information should be made available to parties on an anonymized basis. The timeline for this confidential request should be short enough to allow expedited approval of viable projects by the end of first quarter 2026. The Company could then select projects from the confidential request, request a waiver of the requirement to conduct a solicitation under Utah Code section 54-17-501 and conduct final contract negotiations in a timely manner.

Both options should allow the Company to include any projects that it has under development that could take advantage of the aforementioned tax benefits. If the Company chooses not to own projects, a Power Purchase Agreement ("PPA") is another way to lock in savings for ratepayers.

## CONCLUSION

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<sup>9</sup> <https://www.pacificorp.com/suppliers/rfps/2025-washington-situs-rfp.html>

It is crucially important to create an expedited process to discover all potential tax-advantaged projects. UCE's conversations with developers indicate that some developers are already pursuing measures to safe harbor potential projects to ensure eligibility of tax credits. Understanding all the options will inform the Commission, the Company, and stakeholders of the ratepayer savings this time-limited opportunity may provide. UCE recommends that the Commission:

- 1) Hold a combined scheduling conference and technical workshop for all interested parties to finalize an achievable schedule and process to secure tax credit safe harbor;
- 2) Issue a scoping Order outlining the timeline and process;
- 3) Approve an expedited RFP, or provide a confidential open call for projects, making available the project information on an anonymized basis; and
- 4) Grant final Commission approval to viable projects selected by the Company by the end of the first quarter of 2026, with a concrete timeline to finalize contract negotiations with developers.

UCE asks the Commission to advance this process and allow shovel-ready projects to meet the requirements necessary to build tax-advantaged projects for the benefit of Utah ratepayers.

Respectfully submitted this 19<sup>th</sup> day of September, 2025.

/s/ Lauren R. Barros

Lauren R. Barros (Bar No. 6478)

**Lauren Barros Law**  
370 E. South Temple, Suite 200  
Salt Lake City, Utah 84111  
(801) 746-0670  
LRB@LaurenBarrosLaw.com  
*Attorney for Utah Clean Energy*

/s/ Dr. Logan Mitchell  
Dr. Logan Mitchell  
Climate Scientist and Energy Analyst  
**Utah Clean Energy**  
215 S 400 E  
Salt Lake City, UT 84103  
(801) 871-5548  
[logan@utahcleanenergy.org](mailto:logan@utahcleanenergy.org)

### **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served by email this 19<sup>th</sup> day of September 2025, on the following:

#### **Rocky Mountain Power**

Jana Saba [jana.saba@pacificorp.com](mailto:jana.saba@pacificorp.com)  
Katherine Smith [katherine.smith@pacificorp.com](mailto:katherine.smith@pacificorp.com)  
Max Backlund [max.backlund@pacificorp.com](mailto:max.backlund@pacificorp.com)  
Ajay Kumar [ajay.kumar@pacificorp.com](mailto:ajay.kumar@pacificorp.com)  
[datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)  
[utahdockets@pacificorp.com](mailto:utahdockets@pacificorp.com)

#### **Division of Public Utilities**

Madison Galt [mgalt@utah.gov](mailto:mgalt@utah.gov)  
Chris Parker [chrisparker@utah.gov](mailto:chrisparker@utah.gov)  
Patrick Grecu [pgrecu@agutah.gov](mailto:pgrecu@agutah.gov)  
Patricia Schmid [pschmid@agutah.gov](mailto:pschmid@agutah.gov)

#### **Office of Consumer Services**

Michele Beck [mbeck@utah.gov](mailto:mbeck@utah.gov)  
Robert Moore [rmoore@agutah.gov](mailto:rmoore@agutah.gov)  
Bela Vastag [bvastag@utah.gov](mailto:bvastag@utah.gov)  
Alyson Anderson [akanderson@utah.gov](mailto:akanderson@utah.gov)  
Alex Ware [aware@utah.gov](mailto:aware@utah.gov)  
Jacob Zachary [jzachary@utah.gov](mailto:jzachary@utah.gov)  
[ocs@utah.gov](mailto:ocs@utah.gov)

**Utah Clean Energy**

Lauren Barros [LRB@LaurenBarrosLaw.com](mailto:LRB@LaurenBarrosLaw.com)

Sarah Wright [sarah@utahcleanenergy.org](mailto:sarah@utahcleanenergy.org)

Logan Mitchell [logan@utahcleanenergy.org](mailto:logan@utahcleanenergy.org)

**Sierra Club**

Rose Monahan [rose.monahan@sierraclub.org](mailto:rose.monahan@sierraclub.org)

**Western Resource Advocates**

Sophie Hayes [sophie.hayes@westernresources.org](mailto:sophie.hayes@westernresources.org)

Karl Boothman [karl.boothman@westernresources.org](mailto:karl.boothman@westernresources.org)

Nancy Kelly [nancy.kelly@westernresources.org](mailto:nancy.kelly@westernresources.org)

Jessica Loeloff [jessica.loeloff@westernresources.org](mailto:jessica.loeloff@westernresources.org)

**Interwest Energy Alliance**

Chris Leger [chris@interwest.org](mailto:chris@interwest.org)

Hunter Holman [hunter@interwest.org](mailto:hunter@interwest.org)

/s/ Lauren Barros