

April 15, 2026

***VIA ELECTRONIC FILING***

Public Service Commission of Utah  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City, UT 84114

Attention: Gary Widerburg  
Commission Administrator

**Re: Docket No. 25-035-T05 – Rocky Mountain Power’s Filing to Comply with the PSC’s Order Issued on April 25, 2025 in Docket No. 24-035-04, Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations**  
*Rocky Mountain Power’s Correction to Energy Balancing Account (EBA) Base Workpaper*

On May 9, 2025, PacifiCorp, d.b.a. Rocky Mountain Power (“Company”) submitted a tariff compliance filing in the above referenced matter to effectuate the Public Service Commission of Utah’s (“Commission”) Order Issued in Docket No. 24-035-04. The tariff compliance filing also included a workpaper that identified the energy balancing account (“EBA”) base with its various components as directed by the Commission.<sup>1</sup> On June 6, 2025, the Public Service Commission of Utah issued a Tariff Approval Letter.

As the Company was preparing its 2026 filing, it discovered an error in the EBA base detail that understated revenues from transmission of electricity by others (“wheeling revenues”). Specifically, the Company determined that the EBA base detail filed on May 9, 2025 inadvertently excluded the incremental pro forma wheeling revenue adjustment reflected on page 3.3 of RMP Exhibit \_\_ (SEM-3) in Docket No. 24-035-04.<sup>2</sup> This adjustment increased wheeling revenues by \$39.7 million on a total-Company basis, or \$17.8 million on a Utah-allocated basis, and is included in the Utah revenue requirement calculation. Therefore, the wheeling revenues reported on the EBA base detail as \$94.1 million should reflect \$111.9 million. Details showing the above-referenced revenue requirement adjustment are provided in Figure 1 – Revenue Requirement Adjustment Details. The Corrected EBA Base Detail is provided with redlined changes in Attachment A – EBA Base Detail - Corrected and in workpaper format.

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<sup>1</sup> Application of Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Docket No. 24-035-04, Order at 172 (Apr. 25, 2025).

<sup>2</sup> Application of Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Docket No. 24-035-04, Direct Testimony of Shelley E. McCoy, Exhibit RMP\_\_ (SEM-3) Test Period Results of Operations – Twelve Months Ending December 2025, filed June 28, 2024.

**Figure 1 – Revenue Requirement Adjustment Details**

Rocky Mountain Power  
 Exhibit RMP \_\_\_ (SEM-3) Page 55 of 480  
 Docket No. 24-035-04  
 Witness: Shelley E. McCoy

Rocky Mountain Power  
 Utah General Rate Case - December 2025  
 Wheeling Revenue

PAGE 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	1	4,518,687	SG	44.880%	2,028,001	3.3.1
Other Electric Revenues	456	1	7	SE	44.697%	3	3.3.1
Other Electric Revenues	456	2	(1,099,143)	SG	44.880%	(493,299)	3.3.1
Other Electric Revenues	456	3	36,277,039	SG	44.880%	16,281,249	3.3.1
			<u>39,696,589</u>			<u>17,815,953</u>	

This correction is necessary to ensure accurate reporting of wheeling revenues included in Utah customer base rates and subject to true-up through EBA filings during the period in which this EBA base detail will be utilized. This error only impacts the EBA base detail and does not affect the rates or tariffs filed in Docket No. 25-035-T05. The Company apologizes for the oversight.

Informal inquiries on this matter may be directed to Max Backlund, Utah Regulatory Affairs Manager at [max.backlund@pacificorp.com](mailto:max.backlund@pacificorp.com).

Sincerely,



Jana Saba  
 Director, Regulation and Regulatory Affairs

Enclosure

Cc: Service List Docket No. 24-035-04

ATTACHMENT A  
EBA Base Detail - Corrected

**Rocky Mountain Power  
Utah General Rate Case  
EBA Base Detail - Corrected  
Twelve Months Ending December 2025**

Line	Category	Cost Item	FERC Account	Allocation Factor	Compliance Utah Allocated	Corrected Utah Allocated	Rate Mitigation	Corrected EBA Base After Rate Mitigation
Net Power Cost								
1		Sales for Resale	447	SG	\$ 129,333,569	\$ 129,333,569		
2		Sales for Resale	447	SE	\$ -	\$ -		
3		Fuel Expense	501	S	\$ -	\$ -		
4		Fuel Expense	501	SE	\$ 317,899,656	\$ 317,899,656		
5		Fuel Expense	503	SE	\$ 2,479,811	\$ 2,479,811		
6		Fuel Expense	547	SE	\$ 265,642,390	\$ 265,642,390		
7		Purchased Power	555	SE	\$ 30,401,682	\$ 30,401,682		
8		Purchased Power	555	SG	\$ 531,277,219	\$ 531,277,219		
9		Wheeling Expense	565	SG	\$ 80,537,101	\$ 80,537,101		
10		Wheeling Expense	565	SE	\$ 6,380,109	\$ 6,380,109		
11		<b>Total Net Power Costs:</b>			<b>\$ 1,105,284,399</b>	<b>\$ 1,105,284,399</b>		
12	Utah Situs	Purchased Power Adjustments	555	S	<b>(1,034,637)</b>	<b>(1,034,637)</b>		
					<b>\$ 1,104,249,762</b>	<b>\$ 1,104,249,762</b>	<b>\$ (240,051,781)</b>	<b>864,197,981</b>
Revenues from Transmission of Electricity by Others								
13		Other Electric Revenue	456.1	SG	<del>\$ 81,268,474</del>	\$ 99,084,425		\$ 99,084,425
14		Other Electric Revenue	456.1	SE	<del>\$ 12,854,938</del>	\$ 12,854,941		\$ 12,854,941
15		<b>Total Revenues from Transmission of Electricity by Others:</b>			<del><b>\$ 94,123,412</b></del>	<b>\$ 111,939,365</b>		<b>\$ 111,939,365</b>
Production Tax Credits								
16		Production Tax Credits	40910	SG	\$ (103,449,671)	\$ (103,449,671)		\$ (103,449,671)
17		Net to Gross Tax Bump Up			(33,727,105)	(33,727,105)		(33,727,105)
18		<b>Total Production Tax Credits:</b>			<b>\$ (137,176,776)</b>	<b>\$ (137,176,776)</b>		<b>\$ (137,176,776)</b>
19		<b>Total EBA Base:</b>			<del><b>\$ 872,949,574</b></del>	<b>\$ 855,133,621</b>		<b>\$ 615,081,839</b>
20		Federal/State Combined Tax Rate				24.587%		
21		Net to Gross Bump up factor = (1/(1-tax rate))				1.3260		

## **CERTIFICATE OF SERVICE**

Docket No. 24-035-04

I hereby certify that on April 15, 2026, a true and correct copy of the foregoing was served by electronic mail to the following:

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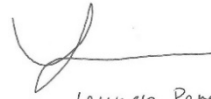
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