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OCS Data Request 2.2

CONFIDENTIAL REQUEST - Refer to Direct Testimony of Michael Wilding, p. 6 ll. 125-130.

- (a) Explain why the Company did not compute the PPA energy volume

[REDACTED]

- (b) Explain why the Company did not compute the PPA energy volume

[REDACTED]

Response to OCS Data Request 2.2

- (a) The Bridge power purchase agreement (PPA) energy volume was not calculated based on the Washington load shape. As described in Direct Testimony of Company witness, Michael G. Wilding, lines 125 through 133, the energy volume and shape was created by taking the difference between the power costs only rate case (PCORC) energy profile and the Gem Sub LLC (Gem) energy profile. The reason for calculating the energy shape this way was to ensure that customers are held in a neutral energy position providing the Bridge PPA energy to offset differences between the PCORC energy position and Gem energy position.
- (b) The Company calculated the Bridge PPA energy volume based on the approved Washington 2026 Protocol because it is the approved cost-allocation method in Washington. Additionally, using the Washington 2026 Protocol met the goal of keeping Washington customers neutral from an energy position. Furthermore, by using the Washington 2026 Protocol, customer from all other states benefit from more capacity resulting from the transaction, as described in Direct Testimony of Company witness, Michael G. Wilding, pages 14 through 16.

OCS Data Request 2.35

Refer to the Direct Testimony of Joelle Steward and confidential work paper.
Please confirm the following lines and the year represented in each.

- (a) Non-Power Cost Revenue Requirement and Wheeling Revenue (Shelley E. McCoy, Section IV, Table 1) reflects 2024 assumptions data.
- (b) Net Power Cost with Production Tax Credits and Renewable Energy Credits (Ramon J. Mitchell, Section IV and VI) reflects forward years 2027 and 2030.
- (c) Resource Adequacy Value (Michael G. Wilding, Section VI) reflects 2027.

Response to OCS Data Request 2.35

- (a) The Non-Power Cost Revenue Requirement reflects 2024 assumptions data.
The Wheeling Revenue reflects new revenues after the Washington transaction sale close allocated using 2024 allocation data.
- (b) Yes. The production tax credits (PTC) and renewable energy credits (REC) reflects forward years 2027 and 2030.
- (c) Yes. The resource adequacy analysis described in the Direct Testimony of Company witness, Michael G. Wilding, Section VI reflects 2027.

OCS Data Request 2.45

Refer to Exhibit I: Balancing Authority Term Sheet of the Asset Purchase and Service Area Transfer Agreement.

- (a) What process is required for the Beta to establish its own or join a different balancing authority area?
- (b) Do any terms or conditions change after the initial 3-year term in the event that “if necessary, the term shall be extended on a year-to-year basis”.

Response to OCS Data Request 2.45

- (a) PacifiCorp is not in a position to tell the Portland General Electric Company (PGE or Beta) what steps are required for Beta to establish its own balancing authority (BA); however, in general, PacifiCorp assumes it will require Beta (or its eventual hosting BA) to undergo the North American Electric Reliability Corporation’s (NERC) Organization Certification Process to demonstrate that it has the necessary tools, processes, training and procedures in place to operate reliably and in accordance with NERC standards applicable to BAs, and to undergo an evaluation of Beta’s control center infrastructure, tools and situational awareness, diversity of communications, efficiency of Beta’s processes, procedures and personnel, and documentation. Beyond this certification, operationally, Beta (or its eventual hosting BA) must coordinate the transfer of the BA area footprint, including metered boundaries, generation and load assignments, interchange schedules, and inadvertent interchange schedules, with PacifiCorp, the adjacent BAs and the Reliability Coordinator (RC).
- (b) PacifiCorp is still drafting the Balancing Authority Services Agreement and intends to share a draft with PGE in the near future.

OCS Data Request 3.7

CONFIDENTIAL REQUEST - Refer to Confidential Attachment WRA 4.3 and the revenue realization of RECs generated at Goodnoe Hills and Marengo I/II.

- (a) Was the Company unable to monetize 100% of the RECs allocated to ID and WY?
- (b) Please confirm the 2025 Generated Utah REC volume of [REDACTED] and the sold volume of [REDACTED]. Please explain the difference between generated and sold RECs and why not all RECs were monetized.
- (c) Is the Company retiring RECs on behalf of Utah to meet its 20% retail sales target? If so, please provide the calculations for the historic period demonstrating this impact on Utah.
- (d) Is the Company assuming all renewable energy credits generated from all eligible resources will be monetized at the [REDACTED] rate in the future? Please explain?
- (e) Is the Company issuing reverse RFPs to maximize the sale of RECs that are not required to meet state RPS compliance obligations? Provide the results of each and the schedule for future issuances.

Confidential Response to OCS Data Request 3.7

- (a) No. PacifiCorp continues to sell renewable energy credits (REC) allocated to Idaho and Wyoming.
- (b) This question refers to the 2025 Generated Utah REC volume of [REDACTED] and the sold volume of [REDACTED] which appear to be values derived from the Company's response to WRA Data Request 4.2, specifically Confidential Attachment WRA 4.2, and are specific to Goodnoe Hills. These values are inconsistent with the preamble of this question which refers to Confidential Attachment WRA 4.3 and the aggregate of Goodnoe Hills, Marengo I and Marengo II. Based on the aforementioned discrepancy, the Company responds as follows:

PacifiCorp continually sells RECs, as they are generated monthly, through the practice of reverse request for proposals (RFP) and through direct solicitation. While PacifiCorp endeavors to find buyers and execute REC sales contracts at competitive prices in the same year the REC is generated, PacifiCorp may continue to sell vintage

2025 RECs well after 2025.

- (c) To date, PacifiCorp has not retired RECs on behalf of Utah to meet Utah's voluntary 2025 renewable portfolio goal. On July 1, 2026, the Company filed its "Rocky Mountain Power's Utah Final Carbon Reduction Progress Report" in compliance with the Utah Energy Resource Procurement Act, Title 54, Chapter 17, Section 604. Docket No. 26-035-32. The Company is awaiting a final order from the Public Service Commission of Utah (UPSC). The above referenced progress report is publicly available and can be accessed on the UPSC website:

[Docket No: 26-035-32 | Public Service Commission](#)

- (d) [REDACTED] per megawatt-hour (\$/MWh) renewable energy credit (REC) value used in the Direct Testimony of Company witness, Ramon J. Mitchell, is a then-prevailing proxy for the value of RECs from the Goodnoe and Marengo Hills wind facilities and is not a representation of the value of RECs from all eligible resources, which encompass multiple generation technology types.
- (e) Yes. PacifiCorp has issued and will continue to issue reverse RFPs to maximize the sale of RECs allocated to Idaho, Wyoming and Utah. PacifiCorp intends to issue at least one reverse RFP per year going forward. Please refer to Confidential Attachment OCS 3.7 which provides the results of the Company's reverse RFPs issued in calendar years 2016 through 2026.

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

OCS Data Request 3.8

HIGHLY CONFIDENTIAL REQUEST - Refer to Application work paper, “Wilding – Avoided Battery Costs CONF.xlsx” tab: “Avoided Battery Cost.xlsx”:

- (a) See cell K10. Why is the company assuming an equal weighting of QCC values between [REDACTED] rather than one or the other?
- (b) See cell K10. Why did the Company use an [REDACTED]
- (c) See cells C3 and C8. Why did the Company use a [REDACTED] WRAP QCC value?
- (d) Does the Company anticipate QCC values to decrease with additional battery energy storage system (BESS) penetration in forward years? Please explain.
- (e) Please confirm that after the [REDACTED] QCC contribution, the value of capacity based on the assumed Battery costs is actually [REDACTED] kW-yr.
- (f) See cell O6. Is this [REDACTED] intended to be a levelized value or a dollar year value in a specific delivery year? Did the Company assume BESS pricing would increase/decrease/hold constant over the 2027-2030 post transaction period? Please explain the rationale for such assumption.
- (g) See cell O6. What is the basis for the Company’s assumption that a 4-hr Battery ESA would be approximately [REDACTED]? Provide all work papers, memos, RFIs, RFPs, market sources, used to determine that was a reasonable assumption.
- (h) Does the [REDACTED] ESA price correspond to a certain assumption for available ITC? Please explain.
- (i) See cell H26 and tab: “BS Profile CONF”. Please confirm that the BESS arbitrage value is based on a [REDACTED] Explain why [REDACTED] was the preferred market for assessing the value.

- (j) What is the source/vintage of the [REDACTED] forecast used in the analysis? Are these prices derived from the Company's Aurora runs or the OFPC? Please explain and provide the date of the OFPC, if applicable.
- (k) How does the arbitrage value modeled in this spreadsheet compare to the anticipated results modeled in Aurora for existing/new BESS resources? Provide all comparisons or analysis performed comparing the two. If none exists, please explain how the company verified the dispatch logic was reasonable in this work paper.

Highly Confidential Response to OCS Data Request 3.8

- (a) The calculation of the avoided battery cost is based on a proxy for a long-term energy storage resource. PacifiCorp calculated an average estimate of the characteristics of a battery, including its costs and its capacity contribution to system peak load. Qualifying capacity contributions (QCC) as determined and used in the Western Resource Adequacy Program (WRAP) are highly dependent on region and season. PacifiCorp calculated an annual avoided cost of a proxy battery based on an average estimate of QCC, averaging across the regions and across the summer season.
- (b) PacifiCorp calculated an estimated annual avoided cost of a proxy battery by averaging across possible QCC values. If PacifiCorp had used an average of the Mid-Columbia (Mid-C) and SWEDE July QCC, rather than the Summer average, of 70.05 percent, the avoided energy storage resource capacity (as reported in cells D21 and D22) would increase to [REDACTED]. [REDACTED] PacifiCorp presented a conservative estimate of the benefit.
- (c) PacifiCorp's resource adequacy impacts analysis presented in in the Direct Testimony of Company witness, Michael G. Wilding was based on a 2027 forecast.
- (d) Yes. Please refer to PacifiCorp's 2025 Integrated Resource Plan (IRP), Volume II, Appendix K (Capacity Contribution) for a discussion on projected QCC values for energy storage resources.
- (e) Not confirmed. PacifiCorp considers the net cost of capacity to be a better measure of the value of capacity for different resource types. The referenced battery cost should be reduced by the expected arbitrage benefits of the battery storage prior to dividing by the qualifying capacity contribution. Please refer to Michael Wilding's confidential work papers, specifically confidential file "Wilding – Avoided Battery Costs CONF.xlsx", tab "BS Profile CONF", cell L3.

- (f) The \$15 per kilowatt-month (\$/kW-month) value is an estimate of a long-term energy storage agreement (ESA) or PPA that would hold for the duration of the useful physical life of the asset, usually about 20 years.
- (g) This was based on the average long-term energy storage agreement or power purchase agreement for stand-alone energy storage resources in the market. Based on PacifiCorp's most recent competitive solicitations, [REDACTED]
[REDACTED]
- (h) PacifiCorp's recent solicitations for new energy storage resources have only included third-party developed bids to be contracted through long-term ESAs. Any eligible tax credits will be retained by the developer and are not passed on directly to PacifiCorp or its customers; developers are not required to reflect tax credits in their bids but are encouraged to bid competitively. Most bidders have indicated that they expect to receive investment tax credits (ITC).
- (i) Confirmed. The Mid-C market is the most relatively liquid location connected to PacifiCorp's transmission system and the third-party transmission reservations used to serve retail customers.
- (j) The referenced hourly market prices are from PacifiCorp's December 2025 official forward price curve (OFPC).
- (k) PacifiCorp has not performed a direct comparison of Aurora's dispatch of existing and new battery energy storage system (BESS) resources against the analysis in Michael Wilding's confidential workpaper "Wilding – Avoided Battery Cost CONF.xlsx", tab "BS Profile CONF". However, production cost models' least-cost optimization techniques dispatch batteries in a manner consistent with the referenced work paper's arbitrage logic (charging during low-price hours and discharging during high-price hours).

Highly Confidential and Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

OCS Data Request 3.9

HIGHLY CONFIDENTIAL REQUEST – Refer to Application work paper, “Wilding Workpaper_RA_Visuals HIGHLY CONF.xlsx” and the Company’s response to OCS 2.13 part c.

(a) What fraction of PacifiCorp’s service territory by MW is considered in Mid-C and SWEDE?

(b) Refer to tabs: [REDACTED]
[REDACTED]
[REDACTED]” For each unit listed, please identify the source of the QCC assumption. For example, please list whether the QCC was developed as unit specific, or the specific region [REDACTED]
[REDACTED]

Response to OCS Data Request 3.9

(a) PacifiCorp does not maintain a standard Western Resource Adequacy Program (WRAP) planning metric that allocates its service territory load into fixed percentages of “MID-C” and “SWEDE”. Under WRAP, PacifiCorp is modeled in both subregions, and PacifiCorp is evaluated as an integrated system rather than on a state-by-state or service-territory percentage basis. WRAP Operations Program and compliance activities rely on subregional participation and transmission rights rather than a fixed assignment of PacifiCorp load to a single subregion. PacifiCorp's service territory spans both WRAP subregions and does not align neatly with the WRAP subregional framework.

(b) To clarify, the Company did not choose the qualified capacity contribution (QCC) values for this analysis. The QCC values reflect those provided to PacifiCorp by the WRAP program administrator, the Western Power Pool (WPP), as part of the Forward Showing process. Therefore, the Company disagrees with the characterization of the QCC values as a “QCC assumption”. Each QCC value used in the analysis (apart from the QCC assigned to the Bridge power purchase agreement (PPA)) is sourced from the WRAP program administrator.

QCC values are derived using historical performance and probabilistic reliability analysis, consistent with effective load carrying capacity (ELCC) type methodologies. The level of granularity varies by resource type. For example, wind and solar resources QCC values are typically calculated on a resource-type basis within a defined geographic region, rather than the individual facility. Dispatchable resources like coal and gas are based on individual characteristics, including historical availability, deliverability and capability during peak periods.

OCS Data Request 3.13

HIGHLY CONFIDENTIAL REQUEST – Refer to the Company’s “2025 Integrated Resource Plan Update” dated March 31, 2026, Table 1.3 which identifies a number of changes to the Company’s coal fleet between now and 2030. For each resource listed below, please explain if it is the Company’s current expectation to retire the following units by 1/1/2030.

- (a) Craig 2.
- (b) Dave Johnston 3.
- (c) Hayden 1.
- (d) Hayden 2.
- (e) Colstrip 1.
- (f) Colstrip 2.

Please confirm that the retirement of these 6 resources reduces the capacity position

[REDACTED]

Response to OCS Data Request 3.13

PacifiCorp assumes the reference to “Colstrip 1” and “Colstrip 2” in subparts (e) and (f) is intended to be references to Colstrip Unit 3 and Colstrip Unit 4 in which PacifiCorp has a 10 percent ownership share. Based on the foregoing assumption, PacifiCorp responds as follows:

The following units are expected to retire prior to January 1, 2030:

- Craig Unit 2
- Hayden Unit 1
- Hayden Unit 2

PacifiCorp currently expects to exit its share of Colstrip Unit 3 and Colstrip Unit 4 prior to 2030, though the associated units may not retire.

While Dave Johnston Unit 3 is currently required to shutdown by December 31, 2027, PacifiCorp submitted a petition for reconsideration to the United States (U.S.) Environmental Protection Agency (EPA) requesting that the EPA reconsider the shutdown requirement.

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Confirmed. The qualifying capacity contribution (QCC) value referenced in the request is equal to the July contribution for these six units, as contained in the highly confidential work paper accompanying the Direct Testimony of Company witness, Michael G. Wilding, specifically highly confidential file “Wilding Workpaper_RA_Visuals HIGHLY CONF.xlsx”, tab “Zone Attribution_States 2027, column J.

OCS Data Request 4.5

HIGHLY CONFIDENTIAL REQUEST / CONFIDENTIAL REQUEST - Refer to the Company's Aurora output, specifically resource hourly and resource monthly output for Run ID = "[REDACTED]"

- (a) Please confirm that this run ID and output represents the case in which RMP is serving the WA sale with a PPA.
- (b) Please confirm that the Company models the PPA as a negative generator named "WA_Sale_" in Zone = "WA-Yakima" with a minimum capacity equal to terms of the PPA.
- (c) Please confirm that the Company has modeled the PPA with a variable O&M dispatch cost equal to the PPA price for the year. For [REDACTED] please confirm that this is [REDACTED] Wh for each hour of the year.
- (d) Please confirm that the Aurora output yields an Energy Revenue for the year equal to approximately [REDACTED] which translates to a market value of the PPA at approximately \$ [REDACTED] Wh. If not confirmed, please provide the Company's assessment of the market value of the PPA.
- (e) Please explain what the "Energy Revenue" output for a specific resource represents in Aurora, and specifically why the energy revenue metric for this resources is so much higher than the PPA cost.
- (f) Please explain if the Company believes the [REDACTED] market value of the PPA energy sold to WA is [REDACTED] /MWh consistent with the Aurora modeling result. If not, why not?

Response to OCS Data Request 4.5

- (a) Confirmed.
- (b) Confirmed.
- (c) Confirmed.

- (d) Confirmed. The “Energy Revenue” is calculated within the Aurora model as the Zonal Price multiplied by the Output. The Company does not use the Zonal Prices or calculated Energy Revenues in the provided analysis in this proposed Washington Sale transaction proceeding.
- (e) Please refer to the Company’s response to subpart (d) above.
- (f) Please refer to the Company’s response to subpart (d) above.

OCS Data Request 4.8

CONFIDENTIAL REQUEST - Refer to the Company's [REDACTED]
[REDACTED] Aurora runs, for each Run_ID,

- (a) Identify the Company's Firm Resources and Firm load requirements for the July period in each case.
- (b) Identify if changes are made to purchases to account for short-term firm purchases or resource adequacy related block purchases and how those costs are included in the NPC costs.
- (c) Explain if the Company believes there are any Resource Adequacy costs/benefits implicitly captured in the NPC evaluation presented by witness Mitchell. Does the Company believe there is any overlap between the NPC evaluation presented by Company witness Mitchell and the resource adequacy valuation presented by Company witness Wilding? Please explain.
- (d) Do the HLH purchases modeled in Aurora align to the purchases used in "Wilding Workpaper_RA_Visuals HIGHLY CONF.xlsx"? If so, please provide a mapping identifying the resources and capacity values that match between the Aurora HLH purchases and the Resource Adequacy forward showing. If not, explain why not.

Response to OCS Data Request 4.8

- (a) The Company assumes that the reference to "Firm Resources" is intended to refer to resources for the forecast period that are not modeling market transactions (forward or system balancing) or modeling specific resources (emergency purchases). Based on the foregoing assumption, the Company responds as follows:

Navigate to the "1 Resource Table" in Aurora. Filter for entries with "PacifiCorp" in the "Utility" column to get a list of the "Firm Resources". Use the "Start Date" and "End Date" column to ensure the "Firm Resources" are active for the Aurora run being viewed. Additionally, review all associated change sets with each study case.

The Company assumes that the reference to "Firm Load" is intended to refer to load served by the Company, meaning excluding long-term sale deals or system balancing sale transactions. Based on the foregoing assumption, the Company responds as follows:

Navigate to the "1 Hourly Load" table provided in the Aurora project. Review all associated change sets with each study case.

- (b) The forward purchase transactions are included in the model and Aurora perfectly optimizes the system inclusive of the transactions. The dollars and energy associated with the forward purchase transactions can be seen in each of the "NPC Reports"

supporting the Direct Testimony of Company witness, Ramon J. Mitchell, and can be seen as formulaically used in Ramon Mitchell's exhibits.

- (c) The avoided procurement costs detailed in the Direct Testimony of Michael G. Wilding are a benefit realized in the long-term planning process of integrated resource planning (IRP). As a result of the proposed Washington sale, the resulting length gained by the system avoids capacity procurement needs (using the cost of a battery). Ramon Mitchell's analysis compares two systems, one with the Washington sale and one without the Washington sale, and provides the power costs under both. These power costs include the appropriate adjustments to necessary forward purchase transactions to fill capacity needs under PacifiCorp's Commodity Risk Management Policy. These forward purchase transactions occur in the short-term, after the IRP process and so there is no overlap between the two.
- (d) The Company does not understand the Office of Consumer Services' (OCS) question. Michael Wilding's highly confidential work paper, "Wilding Workpaper_RA_Visuals HIGHLY CONF.xlsx", does not identify any purchases.

OCS Data Request 4.15

Indicate whether PacifiCorp has any plans to reduce its corporate shared and common services costs, including A&G expenses, due to the sale of the Washington assets. If so, please describe the plans and provide a copy of all materials that describe and/or quantify the effects of these plans. In addition, indicate if any savings in these expenses has been reflected on Table 1 in Witness McCoy's direct testimony and the underlying workpapers. If so, please indicate where this effect was calculated and how it was included in Table 1. If not, then explain why not. In addition, provide the Company's calculation of the reduction in the Utah revenue requirement for both time periods shown in Table 1 resulting from these reductions in expense in an Excel workbook in live format with all formulas intact, including all assumptions and data used to make these calculations.

Response to OCS Data Request 4.15

PacifiCorp does not have current plans to reduce corporate and/or common service functions. Corporate overhead and common service functions support the Company's operations across all six states, not on a situs basis, therefore, these functions will continue to be necessary to serve the remaining states.

OCS Data Request 5.1

McCoy Wheeling Revenues – Refer to Company attachment “Attach UTLCG 4.22-3 CONF.xlsx”

- (a) Provide the supporting calculations and description of values included in cells A1, B1, C1. Provide the underlying calculations and copy of OATT filings for any OATT tariff rates used in the computation.
- (b) Confirm that the values in cells A3, B3, and C3, are the equivalent monthly rates to those provided in row 1. If not confirmed, provide the supporting calculations and descriptions for A3, B3, and C3.
- (c) Explain how the Company determined the value in cell A6. Provide all work papers and calculations deriving the value.
- (d) Explain how the Company determined the values in cells B9:B20. Provide all work papers and calculations deriving the values and describe the seasonal impacts in the computation.
- (e) Please explain if the wheeling revenue derivation is impacted by the Company’s weighted average cost of capital. If so, please explain what WACC was assumed and the derivation of the rates with such WACC.

Confidential Response to OCS Data Request 5.1

Referencing PacifiCorp’s response to UTLCG Data Request 4.22, specifically Confidential Attachment UTLCG 4.22-3, the Company responds as follows:

- (a) Please refer to Attachment OCS 5.1, which provides the 2025 Transmission Projected Rate for the transmission formula calculation on the annual network service rate equal to the value listed in cell A1. In file “2025 Transmission Projected Rate”, this amount is on tab “Appendix A, cell H294, “Rate (\$/MW-year)”. In addition, the value in cell B1 represents the Schedule 1 annual megawatt (MW) rate, which is from file “2025 Transmission Projected Rate”, cell E21 on tab “Appendix B” listed as “Rate in \$/kW - Yearly”. The formula rate is also publicly available and posted on the Open Access Same-Time Information System (OASIS) at www.oasis.oati.com/PPW/.
- (b) The values in cell A3 and cell B3 are PacifiCorp’s monthly rate for Schedule 7 and Schedule 1, respectively. Cell C3 is the sum of cell A3 and cell B3. The values in cell A1 and cell B1 are PacifiCorp’s yearly rate, with cell C1 being the sum of cell A1 and cell B1.
- (c) The MW value in cell A6 is the amount of transmission service that PacifiCorp merchant / energy supply management (ESM) will be temporarily relinquishing bi-directionally between Walla Walla and McNary to facilitate Gem Sub LLC’s (Gem)

load service needs. Gem will be taking this point-to-point (PTP) transmission service bi-directionally from PacifiCorp transmission.

- (d) The MW values in cells B9 to B20 are the amounts of transmission service that PacifiCorp merchant / ESM will be relinquishing from Mid-Columbia (Mid-C) to Walla Walla, in the southbound direction, to facilitate Gem's load service needs in the Walla Walla area. PacifiCorp merchant / ESM currently takes this transmission service from PacifiCorp transmission as network transmission and it has a seasonal profile (i.e., [REDACTED] Gem will be taking this same profile of transmission service from PacifiCorp transmission as PTP transmission service.
- (e) PacifiCorp interprets this question as asking about the wheeling rate produced in the annual update of PacifiCorp's formula rate. Based on the foregoing interpretation, the Company responds as follows:

PacifiCorp updates its transmission formula rate annually (by May 15) with new data to arrive at a "projected rate" (or charge) for the next rate year (June 1 through May 31), and also a "true-up rate" (or charge) for the prior calendar year. One tab/component of PacifiCorp formula rate is "Attachment 14- Cost of Capital". PacifiCorp uses a 13-month average of its actual capital structure, subject to an equity cap. The transmission wheeling rate calculated annually is impacted by the weighted average cost of capital (WACC) since the investment return is equal to the rate base times the rate of return (ROR). PacifiCorp's annual update, with the full workbook in native format, is publicly published on PacifiCorp's OASIS website ([OATI OASIS](#)).

Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

OCS Data Request 5.2

CONFIDENTIAL REQUEST – Mitchell NPC Analysis – Refer to the “Resource Allocation” tab of “Mitchell Testimony WorkbooksPower Costs Allocation Pre Sale 2030 Forward CONF.xlsx.”

- (a) Please confirm that the NPC evaluation assumes all new resources assumed in the Aurora model for [REDACTED] are assigned to Utah on an SG basis.
- (b) Please explain if any REC producing resources are directly assigned to Washington in the “Pre-Sale” NPC evaluation that assigns fuel costs to WA for resources needed to reach WA renewable energy compliance targets, and where such assignment is made in the workbook.

Response to OCS Data Request 5.2

- (a) Not confirmed. New resources are situs assigned as applicable through the lower of cost or market methodology prior to inclusion in the “Power Costs Allocation Pre Sale 2030 Forward CONF.xlsx” confidential work paper supporting the Direct Testimony of Company witness, Ramon J. Mitchell.
- (b) Yes. Situs assignment through the lower of cost or market methodology is performed prior to inclusion in the “Power Costs Allocation Pre Sale 2030 Forward CONF.xlsx” confidential work paper supporting Ramon Mitchell’s Direct Testimony.

UTLCG Data Request 3.10

Refer to the Direct Testimony of Joelle R. Steward, lines 236-240:

- (a) Please confirm or deny that the analysis Ms. Steward relies upon is for one period, 2027, adjusted after the end of the Transition Period to remove effects of the Transition Period Agreements. If Ms. Steward denies, please explain the basis for such denial in detail.
- (b) Please confirm or deny whether any long-term forecast of revenue requirement impacts was completed. If confirmed, provide such forecasts and any models, spreadsheets, reports, or analyses with formulas intact.

Response to UTLCG Data Request 3.10

Rocky Mountain Power (RMP) objects to these requests as overly broad, unduly burdensome, outside the scope of this proceeding, requesting information that is not in the Company's possession or control, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

- (a) Denied. The figures listed in Table 1 of the Direct Testimony of Company witness, Joelle R. Steward, represent an estimate of the impacts using a variety of different assumptions. For example, the estimated non-power cost revenue requirement was calculated using calendar year 2024 information whereas the net power costs (NPC) with production tax credits (PTC) and incremental wheeling revenue is estimated using a 2027 forecasted period. The Company confirms that the analysis relies on the same dataset for both the transition and post-transition periods in estimating the total cost to customers, updated only for changing assumptions related specifically to the Service Area Transfer.
- (b) The Company has not performed a forecast of revenue requirement impacts beyond what has been provided with the Company's application and accompanying testimony, exhibits and supporting work papers.

UTLCG Data Request 3.3

Refer to the Direct Testimony of Joelle R. Steward, lines 170-173. For each of the following agreements where the Company has provided a “form of agreement” or plan as attachments to the sale agreement, please provide the anticipated date when an agreement will be reached.

- (a) Transition Services Agreement;
- (b) Bridge PPA;
- (c) Binding transmission service and interconnection agreements;
- (d) Construction funding agreement and joint ownership, operating, and maintenance agreement for the joint construction of an upgrade to the transmission path from the Walla Walla substation to the Wallula substation;
- (e) Transmission service agreements over the Bonneville Power Administration’s system. BA Services Agreement (BASA).

Response to UTLCG Data Request 3.3

Rocky Mountain Power (RMP) objects to this request as requesting information that is not in the Company’s possession or control and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving any objection, the Company responds as follows:

PacifiCorp is actively working with the Portland General Electric Company (PGE) to develop the final agreements but does not have anticipated dates when an agreement will be reached.

UTLCG Data Request 5.5

Refer to the direct testimony of Michael G. Wilding, lines 233-237, related to Gem's partial ownership interest in the McNary-to-Wallula transmission line:

- (a) Provide the full revenue requirement details for the McNary-to-Wallula transmission line in a format similar to those reflected in Ms. McCoy's work paper file "McCoy Workpapers.xlsx," including all O&M, taxes, depreciation, ADIT, rate base and other relevant revenue requirement components.
- (b) Identify the amount of partial ownership interest in the McNary-to-Wallula transmission line that is being transferred to Gem and provide the resulting revenue requirement reduction with a level of detail similar to that provided in response to UTLCG 5.5(a).
- (c) Identify all references to where the data provided in response to UTLCG 5.4(a) and (b) is reflected in the Company's filing, including but not limited to testimony that describes it and the cell locations in work papers or summary tables that capture the McNary-to-Wallula transmission line's removal, transfer to Gem, or other treatment resulting from the proposed transaction.
- (d) Are the Company's wheeling revenues or expenses impacted as a result of the contemplated partial ownership transfer of the transmission? If so, please identify the projected annual amounts.
- (e) Does the sale of a portion of the McNary-to-Wallula transmission line reduce the Company's ability to make wholesale sales or generate wheeling revenues? If so, please quantify such impacts and provide all documentation supporting your response.

Response to UTLCG Data Request 5.5

- (a) The details and calculation of revenue requirement is provided in the work paper supporting the Direct Testimony of Company witness, Shelley E. McCoy, specifically "McCoy Workpapers.xlsx", tab "Master_Pivot Transmission", row 347, columns D through T and row 1183, columns D through T.
- (b) Please refer to Attachment UTLCG 5.5.
- (c) References to the data are in the Direct Testimony of Company witness, Michael G. Wilding, lines 233 through 237, as well as "McCoy Workpapers.xlsx", tab "YE 2024 BW" and tab "Master_Pivot Table Transmission". In preparing this response, the Company has become aware that the 20.8 percent of McNary-to-Wallula transmission line was not removed in "McCoy Workpapers.xlsx". Please refer to Attachment

UTLCG 5.5 which provides the estimated revenue requirement impact of transferring a portion of this transmission line to Gem Sub LLC (Gem).

- (d) All third-party revenues for transmission service (along with third-party revenues for ancillary services) are included as revenue credits in the calculation of rates in each of the Company's state retail jurisdictions. Currently PacifiCorp does not separately forecast revenues from third-party transmission customers as the amount of recovery is dependent on the Company's transmission formula and not tied to specific use of one asset. The Company has a Federal Energy Regulatory Commission (FERC) approved Transmission Formula Rate template (Docket ER11-3643) which calculates the annual revenue requirement for all of the Company's transmission investments versus recovery on individual assets. Investments in transmission provide additional benefits to all customers, typically increasing the annual revenue requirement, but there are many factors and drivers that can increase or decrease the revenue requirement each year. Short-term transmission use is recognized as revenue and reduces the annual revenue requirement for long-term transmission use.
- (e) PacifiCorp's obligations to provide wholesale transmission service is governed by the Company's Open Access Transmission Tariff (OATT). Please refer to the Company's response subpart (d) above.

UTLCG Data Request 7.1

Refer to Company witness Ramon J. Mitchell's direct testimony, lines 240-252, and Exhibit RMP__(RJM-4) addressing renewable energy credits (REC):

- (a) Provide the 2024 and 2025 total Company produced RECs.
- (b) Confirm that the cost of compliance with Washington's Clean Energy Transformation Act's (CETA) requirement that a utility's electricity supply be generated from at least 80% non-emitting sources by 2030 is the responsibility of Washington customers. If not confirmed, please explain in detail why Washington state energy policy and associated costs should be the responsibility of customers in other states.
- (c) Provide the documentation, work papers, and spreadsheets with formula intact supporting the calculations and values in Exhibit RMP__(RJM-4).
- (d) Confirm that each state is entitled to a proportionate share of the balance of RECs in the Company's accounts each year based on the system generation (SG) allocation factor. If not confirmed, provide (1) a detailed explanation why not and (2) the allocation of RECs among PacifiCorp's six-state service territory in calendar years 2024 and 2025.

Response to UTLCG Data Request 7.1

- (a) The total-company produced renewable energy credits (REC) for calendar year 2024 are 15,530,461 RECs, and for calendar year 2025 are 18,158,988 RECs.
- (b) Please refer to paragraphs 7 and 8 of Rocky Mountain Power's Application for the Company's position on the allocation of compliance costs with Washington's energy policy.
- (c) Tab "State Summary" is a summary tab for Confidential Exhibit RMP__(RJM-4) Renewable Energy Credits Report. For supporting work papers for tab "REC Benefit Summary", please refer to the Company's response to WRA Data Request 4.3. Tab "CY 2027 Pre-Sale" is the megawatt-hours (MWh) from the 2027 forecast assuming no Washington sale occurs. Please refer to the confidential work papers supporting the Direct Testimony of Company witness, Ramon J. Mitchell,, specifically confidential folder "_NPC Reports", confidential file "Base 2027 Hedged CONF.xlsm". Tab "CY 2027 Post-Sale" is the MWh from the 2027 forecast assuming Washington sale occurs on January 1, 2027. Please refer to the confidential work papers supporting Ramon Mitchell's Direct Testimony, specifically confidential folder "_NPC Reports", confidential file "Washington 2027_01012027 Hedged CONF.xlsm". Tab "2030 Forward Pre Sale" is the MWh from the 2030 forecast assuming no Washington sale occurs. Please refer to the confidential work papers supporting Ramon Mitchell's Direct Testimony, specifically confidential folder

“_NPC Reports”, confidential file “Base 2030 Hedged CONF.xlsm”. Finally, tab “2030 Forward Post Sale” is the MWh from the 2030 forecast assuming the Washington sale occurs. Please refer to the confidential work papers supporting Ramon Mitchell’s Direct Testimony, specifically confidential folder “_NPC Reports”, confidential file “Washington 2030 No PPA Sale or BA Hedged CONF.xlsm”.

(d) No. The Company does not allocate RECs solely based on the system generation (SG) allocation factor. Rather, RECs are assigned on a resource-specific basis in accordance with each resource’s applicable cost allocation methodology. These methodologies include:

- System generation (SG): Six-state allocation (California, Washington, Oregon, Utah, Idaho, Wyoming).
- Control Area Generation West (CAGW): Three-state allocation (California, Washington, Oregon).
- Situs: Single-state allocation

Under the above framework, each state receives RECs in proportion to the applicable allocation methodology associated with the underlying resource, rather than a uniform SG-based allocation.

Please refer to Attachment UTLCG 7.1 which provides detailed allocation of RECs among PacifiCorp’s six-state service territory for calendar years 2024 and 2025.

UTLCG Data Request 8.8

CONFIDENTIAL REQUEST - Refer to Company witness Michael G. Wilding's direct testimony, lines 161 – 164:

[REDACTED]

Highly Confidential Response to UTLCG Data Request 8.8

No.

[REDACTED]

Highly Confidential and Confidential information is provided subject to Public Service Commission of Utah (UPSC) Rules R746-1-601–606.

UTLCG Data Request 8.15

What is the dependable capacity change on a total Company basis post-sale resulting from the decrease associated with Goodnoe Hills and Marengo I and II and the increase associated with all other non-emitting generation the Company proposes to reallocate to the remaining five states. Provide the analysis by resource in MWs.

Response to UTLCG Data Request 8.15

Rocky Mountain Power objects to this question as overly broad, 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. Without waiving any objection, the Company responds as follows:

State-level allocation was not considered in the resource-adequacy analysis performed for the Direct Testimony of PacifiCorp witness, Michael G. Wilding. The requested analysis has not been completed by the Company and is not reasonable given that Michael Wilding's Direct Testimony assesses resource adequacy on a total system basis, not based on state-level allocations.

UTLCG Data Request 13.13

Confirm whether the revenue requirement for Utah would decrease in both the pre-sale and post-sale allocations to Utah if the revenue credit FERC accounts 451, 454, and 456 were included in the analysis in the “Master Pivot_General” tab. If confirmed, provide the impact to each state based on a six-state allocation and a five-state allocation. If not confirmed, please explain in detail the basis for your response.

Response to UTLCG Data Request 13.13

Confirmed. Please refer to Attachment UTLCG 13.13 for the impact to each state for the correction of the formula error identified in the Company’s response to UTLCG Data Request 13.10 that excluded the revenues on tab “Master Pivot_General”.

Impact of Including Revenues on tab "Master Pivot_General"

Before Formula Change	CA	OR	WA	UT	ID	WY	FERC	Total
Six State Allocation Revenue Requirement*	43,011,881	419,437,439	80,315,994	488,366,732	63,006,965	152,087,911	177,934	1,246,404,857
Five State Allocation Revenue Requirement*	45,122,682	444,736,446	(6,159,304)	530,302,509	68,349,659	163,860,692	192,172	1,246,404,857
Increase (Decrease)	2,110,801	25,299,007	(86,475,298)	41,935,778	5,342,694	11,772,780	14,238	-
After Formula Correction	CA	OR	WA	UT	ID	WY	FERC	Total
Six State Allocation Revenue Requirement	25,063,566	405,825,735	78,221,406	472,559,376	48,860,218	144,317,848	(16,497,353)	1,158,350,795
Five State Allocation Revenue Requirement	27,133,258	430,378,695	(5,626,975)	513,216,725	54,032,241	155,700,551	(16,483,699)	1,158,350,795
Increase (Decrease)	2,069,691	24,552,960	(83,848,382)	40,657,349	5,172,024	11,382,703	13,654	-
Impact of Correction - Increase (Decrease)	(41,110)	(746,047)	2,626,916	(1,278,428)	(170,670)	(390,077)	(584)	-

* Amounts from Grand Total on line 277 in tab "Master Pivot_General" in McCoy Workpapers.

UTLCG Data Request 17.9

Reference the Direct Testimony of Shelley E. McCoy, Table 1 – Non-NPC Revenue Requirement Impact. In the referenced table, or anywhere else in its filing, has PacifiCorp calculated the incremental decommissioning and remediation liabilities that will be assumed by Utah ratepayers as a result of the proposed sale? If no, please explain in detail why not and provide those calculations. If yes, please cite to where such analysis can be found.

Response to UTLCG Data Request 17.9

Decommissioning costs are incorporated in the calculation of depreciation rates and recorded as depreciation expense, with an offset to accumulated depreciation on the company's accounting books. As the underlying allocation factor, system generation (SG) in this instance, fluctuates up or down, the allocation of the depreciation expense will also fluctuate. Therefore, the non-net power costs (NPC) Revenue Requirement Impact shown in the direct testimony of Company witness, Shelley E. McCoy, incorporates changes in the SG allocation factor due to the sale of Washington, which reflects the incremental increase in the allocation of depreciation expense, as well as an incremental increase in the accumulated depreciation reflected in rate base. Additionally, incremental amounts collected from Washington customers have also been included in the allocation, providing an additional rate base benefit to Utah customers.

It is inappropriate to include future recoveries of any costs, including decommissioning, in the current revenue requirement, and therefore, future amounts are not included in Table 1 of Shelley McCoy's direct testimony. PacifiCorp commissioned a decommissioning study as part of the 2018 Depreciation Study, Docket No. 18-035-36, These updated decommissioning estimates were not included in the approved depreciation rates, however the Public Service Commission of Utah (UPSC) did approve the collection of incremental decommissioning costs in rates based on this decommissioning study. The Company is undertaking a new decommissioning study for purposes of updating depreciation rates in its next depreciation study to be filed in 2027. The outcome of the decommissioning study and depreciation study is yet to be determined.