ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

1407 W. North Temple, Suite 330
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June 28, 2024

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Administrator

Re: 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 ("RMP") hereby submits for filing its Application 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 Application is accompanied by the direct testimony, exhibits and workpapers of eighteen witnesses as follows:

- Richard J. Garlish
- Joelle R. Steward
- Nikki L. Kobliha (**Confidential**)
  - Exhibit RMP__(NLK-1) and Exhibit RMP__(NLK-2)
- Ann E. Bulkley
  - Exhibits RMP__(AEB-1) through (AEB-14)
- Frank Graves
  - Exhibits RMP__(FG-1) through (FG-5)
- Mariya V. Coleman (**Confidential**)
- Allen L. Berreth
  - Exhibit RMP__(ALB-1) and Exhibit RMP__(ALB-2)
- Ramon J. Mitchell (**Confidential)**
  - Exhibits RMP__(RJM-1) (RJM-2) (RJM-3) (RJM-5) (RJM-6)
  - **Confidential** Exhibit RMP__(RJM-4)
- Rick T. Link
  - Exhibit RMP__(RTL-1)
- Thomas R. Burns (**Confidential**)
  - **Confidential** Exhibit RMP__(TRB-1)
- Richard A. Vail
- Timothy J. Hemstreet (**Confidential**)
  - Exhibit RMP__(TJH-1) and Exhibit RMP__(TJH-2)
  - **Confidential** Exhibit RMP__(TJH-3) and Exhibit RMP__(TJH-4)

- Jeffrey M. Wagner (**Confidential**)
  - Exhibit RMP__(JMW-1)
  - **Confidential** Exhibits RMP__(JMW-2) through (JMW-5)
- Craig M. Eller
  - Exhibit RMP__(CME-1)
- Kenneth Lee Elder
- Shelley E. McCoy
  - Exhibits RMP__(SME-1) through Exhibit RMP__(SME-3) and Exhibits RMP__(SME-7) through Exhibit RMP__(SME-10)
  - **Confidential** Exhibits RMP__(SME-4) through Exhibit RMP__(SME-6)
- Anna DeMers
- Robert M. Meredith
  - Exhibit RMP__(RMM-1) through Exhibit RMP__(RMM-12)

RMP also includes information in compliance with the minimum filing standard and requirements established by the Commission for a general rate case filing in Utah Admin. Code R746-700-10 through R746-700-23. Attachment 1 to the Application lists each filing requirement identified in the regulations and the location of the responsive information. Confidential information has been uploaded to the Commission's SFTP site. Confidential information is provided subject to R746-1-602 and 603 of the Public Service Commission of Utah Rules.

Informal inquiries may be directed to Jana Saba at (801) 220-2823 or me at (503) 813-5161.

Sincerely,

Joelle Steward
Senior Vice President, Regulation

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

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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

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

APPLICATION FOR GENERAL RATE INCREASE

Rocky Mountain Power ("Rocky Mountain Power" or "Company") hereby submits its application ("Application") to the Public Service Commission of Utah ("Commission") requesting approval of an overall increase in its retail electric utility service rates in Utah in the amount of $667.3 million and approval of its proposed electric service schedules and electric service regulations. To mitigate rate impacts, the Company is proposing to phase in the increase over two years: an increase in the average rate from 8.18 cents per kilowatt-hour ("cents/kWh") to 9.50 cents/kWh, or $382.1 million on February 23, 2025, followed by an

increase in the average rate from 9.50 cents/kWh to 10.49 cents/kWh, or $285.2 million on January 1, 2026.

This change in rates is comprised of a base revenue requirement increase of $564.9 million, plus $81.4 million for excess liability insurance proposed to be collected in a new Schedule 92 - Insurance Cost Adjustment, and $21.0 million for amortization of deferred wildfire mitigation costs in the Wildfire Mitigation Balancing Account to be collected through Schedule 97. In accordance with the 240-day period provided under Utah Code Ann. § 54-7-12(3), the Commission must issue a decision by February 23, 2025. Therefore, Rocky Mountain Power requests that the Commission issue a decision by no later than Friday, February 21, 2025, to allow for rates to be effective by February 23, 2025.

The Company is proposing several rate mitigation measures. First, the Company is proposing to phase-in the proposed increase in forecasted net power costs ("NPC") in base rates over two years. Second, the Company is proposing to hold the rate of return ("ROR") relatively flat to what was authorized in the Company's 2020 general rate case ("2020 GRC") with no increase in the authorized return on equity ("ROE") and a lower equity ratio that offsets the current higher cost of debt. Third, the Company proposes to apply the balance in the Sustainable Transportation and Energy Action Plan ("STEP") Depreciation Fund as of December 31, 2024, to fully pay down the undepreciated plant balance at multiple units, which reduces the requested increase by $22.4 million.

In support of the Application, Rocky Mountain Power states as follows:

1. PacifiCorp d/b/a Rocky Mountain Power, an Oregon corporation, provides electric service to retail customers as Rocky Mountain Power in the states of Utah, Wyoming, and Idaho, and as Pacific Power in the states of Oregon, California, and Washington.

2. Rocky Mountain Power is a public utility in the state of Utah and is subject to the Commission's jurisdiction with respect to its prices and terms of electric service to retail customers in Utah. The Company serves over 1 million customers in Utah. Rocky Mountain Power's principal place of business in Utah is 1407 West North Temple, Suite 310, Salt Lake City, Utah 84116.

3. Communications regarding this filing should be addressed to:

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In addition, Rocky Mountain Power requests that all data requests regarding the Application be sent in Microsoft Word or plain text format to the following:

By email (preferred): datarequest@pacificorp.com
By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, Oregon 97232

Informal questions may be directed to Jana Saba, Director of Regulatory Affairs at (801) 220-2823.

REQUEST FOR AUTHORITY TO INCREASE RATES

4. The Application complies with the minimum filing standard and requirements established by the Commission for a general rate case filing in Utah Admin. Code R746-700-10 through R746-700-23. Attachment 1 to the Application lists each filing requirement identified in the regulations and the location of the responsive information. Attachment 2 provides a copy of the Company's procurement policies and procedures in accordance with Docket No. 16-035-03.

5. The Application includes elements necessary for Rocky Mountain Power to operate and maintain its system and to continue to provide safe, adequate, and reliable service to its customers. Pursuant to applicable Utah law and Commission rules, Rocky Mountain Power hereby requests authority for an overall increase in its retail rates in Utah by an amount

of $667.3 million. Rocky Mountain Power's system-wide costs are allocated to Utah based on the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol ("2020 Protocol").[1]

6. The approved test period used in this case is the twelve months ending December 31, 2025 ("Test Period"). Rocky Mountain Power's Test Period is based on the 12-month historical period ended December 31, 2023 ("Base Period"), forecasted to the 12-month period ending December 31, 2025.

7. On January 24, 2024, the Company filed with the Commission a Notice of Intent to File a Rate Case and Request for Approval of Test Period. On March 11, 2024, the Commission granted the Company's request and approved the proposed 2025 Test Period.

8. In its 2020 GRC, the Company requested an increase in revenues from Utah operations of $95.8 million or a 4.8 percent increase to its revenue requirement.[2] On January 1, 2021, the Commission entered an order approving an increase to the Company's annual revenue requirement of $31.41 million.[3] The Commission's decision included an overall weighted cost of capital of 7.34 percent. The weighted overall cost of capital was based on an authorized ROE of 9.65 percent and common equity of 52.25 percent and debt of 47.5 percent.[4]

[1] *Application of Rocky Mountain Power for Approval of the 2020 Inter-Jurisdictional Cost Allocation Agreement,* Docket No. 19-035-42, Order Approving 2020 Protocol (Apr. 15, 2020); *Application of Rocky Mountain Power for Approval of an Extension to the 2020 Inter-Jurisdictional Cost Allocation Agreement,* Docket No. 23-035-20, Order Approving Extension of the 2020 Protocol (July 27, 2023).
[2] *Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Electric Service Schedules and Electric Service Regulations,* Docket No. 20-035-04, Order at 1 (Dec. 30, 2020).
[3] *Id.* at 95.
[4] *Id*. at 16-17.

9. The cost increase reflected in this case includes no increase in the authorized ROE set by the Commission in the 2020 GRC. While the Company's current ROE is well below the range recommended by Company witness Ann E. Bulkley of 10.25 and 11.25 percent, the Company recognizes the significant rate pressures in this case and is proposing to hold flat the ROE, along with a reduced equity ratio from the 2020 GRC, which together offset the higher cost of debt the Company is experiencing. The Company's overall proposed rate of return of 7.45 percent should minimally support its increased need to access capital at a reasonable cost to provide safe and reliable service. The testimonies of Company witnesses Joelle R. Steward and Nikki L. Kobliha further discuss the Company's ROR and capital structure proposals.

PRIMARY COST DRIVERS

10. The major revenue requirement components in this filing are alignment and recovery of the Test Period net power costs ("NPC"), recovery of major new capital investments, and the recovery of excess liability insurance premium costs.

11. The Company forecasts base NPC for 2025 to be $2.67 billion on a total-company basis and $1.195 billion on a Utah-allocated basis. This is a significant increase of $1.24 billion or 87 percent from 2020 GRC forecasted base total-company NPC of $1.43 billion. NPC has been trending upward for several reasons, but the largest drivers are the significant increases in regional power and fuel prices. The NPC increase is mitigated by the Company's investment in wind facilities and in the Gateway South transmission line, which

allows for the deployment of additional capacity from Wyoming wind and coal resources. The NPC increase is further mitigated by the Company's participation in Western Energy Imbalance Market.

12. The Company expects a Utah rate base of approximately $9.7 billion that includes new capital projects that will be placed into service to serve Utah customers during the Test Period. This includes investments in Gateway South and Gateway West Segment D.1 transmission projects, acquisition of Rock Creek I and II wind projects, and acquisition and repowering of Rock River I and Foote Creek II, III, and IV wind projects.

13. With the increasing wildfire risk across the western United States, excess liability insurance premiums have significantly increased. Excess liability insurance protects the Company and customers against financial losses from third-party claims in Utah and other states in which the Company provides utility service. The Company requests recovery of these expenses and discusses new regulatory tools that would work in conjunction with the newly enacted law in Utah, Senate Bill 224, to better position the Company to respond to the financial risk posed by the increasing frequency and severity of wildfires impacting PacifiCorp's service territories.

RATE MITIGATION PROPOSALS

14. In addition to the Company's proposal for no increase to ROE and a capital structure with a lower equity ratio that offsets the increase in the cost of debt, the Company is proposing two other rate mitigation proposals.

15. First, the Company proposes to mitigate the rate impact by phasing-in the proposed increase in forecasted NPC in base rates over two years. The current Utah-allocated

base NPC in rates set in the 2020 GRC is $624.1 million, and the new Utah-allocated base NPC proposed in this case is $1.195 billion. To phase in the increase, the Company proposes to increase the base NPC to the mid-point from the current level in rates to the new base, or an increase of $285.2 million on February 23, 2025, followed by an increase of $285.2 million on January 1, 2026. The result reduces the first-year rate impact by approximately 12 percent.

16. Second, the Company's proposed revenue requirement includes approximately $84.9 million in reduction to rate base through implementation of the settlement agreement in Docket No. 17-035-69 allowing for the use of the balance of the STEP regulatory liability account to fully buy-down Utah's share of Craig, Colstrip, Jim Brider Unit 1, and a portion of Jim Bridger Unit 2 plants, as described in Company witness McCoy's testimony. The testimony of Company witness Joelle R. Steward discusses the proposed rate mitigation proposals,

OTHER COMPONENTS

17. The Company requests approval for recovery of the forecast excess liability insurance premium costs through a separate tariff rider, Insurance Cost Adjustment ("ICA"). The ICA mechanism will enable the Company to track the costs and collections for insurance and support the development of a new insurance mechanism that would enable the incorporate self-insurance to supplement or replace commercial insurance.

18. Additionally, included in the Company's Test Period revenue requirement is recovery of forecasted capital costs and operating and maintenance expenses related to its 2023 Wildland Fire Protection Plan. The Company also requests to recover approximately $21

million of deferred costs associated with the implementation of the Wildland Fire Protection Plan from calendar years 2021-2023 through Schedule 97 over 12 months beginning February 23, 2025.

19. Rocky Mountain Power is also proposing new voluntary renewable energy credit ("REC") option tariff to support customer sustainability goals (the "REC Option Program"). The REC Option Program will offer the Company's customers on certain rate schedules the opportunity to have Rocky Mountain Power retire RECs on the customer's behalf from the Company's owned and contracted renewable resources. This allows program participants to report a portion of the renewable attributes from the Company's Utah-allocated resources that is associated with their purchase of electricity to contribute to achieving the participants' sustainability goals. Company witness Craig M. Eller presents the Company's proposal for the REC Option Program.

RATE SPREAD

20. The Company is proposing to allocate the revenue increase to customer classes based upon the cost of service study included in the Application. The proposed rate spread is designed to reflect cost of service results while balancing the impact of the rate change across customer classes.

21. Table 1 below summarizes the proposed two step net price changes for each listed customer class.

Table 1 – Proposed Two-Step Price Change

Customer Class	Proposed Percentage Change from Rates in Effect on the date of Application (Step 1 Effective February 23, 2025)	Proposed Percentage Change from Step 1 Rates (Step 2 Effective January 1, 2026)
Residential	17.6%	11.1%
General Service		
Schedule 23	18.6%	11.8%
Schedule 6	15.7%	9.9%
Schedule 8	15.1%	9.6%
Schedule 9	19.3%	12.6%
Irrigation	16.9%	10.7%
Lighting Schedules	10.1%	5.1%

RATE DESIGN

22. Rocky Mountain Power generally proposes to increase rate components on a uniform basis for Schedules 6, 8, 9, 23, irrigation customers, and lighting schedules, to achieve the schedule changes in the rate categories set forth above. The Company proposes to implement the proposed class revenue requirement change by applying a uniform percentage change to each of the major pricing components, and uniformly to lighting customers within each schedule.

23. To implement the proposed rate increase while reflecting cost causation, equity, economic efficiency, revenue adequacy, and minimizing customer impacts, the Company is requesting certain changes to its rate structures as well as some new tariff offerings, which is described in the testimony of Company witness Robert M. Meredith.

24. For residential rate design, the Company proposes a 50 percent increase to the customer charge. Specifically, increasing the customer charge for single family customers from $10 to $15 per month, and increasing the customer charge from $6 to $9 per month for multi-

family customers. The current customer service charge falls short of cost, and the increase allows the Company to better recover the fixed costs of customer service, billing, and local infrastructure.

25. Additionally, the Company proposes eliminating residential customers' tiered energy prices. Instead, the Company would implement a one price for all kWh usage during summer season and another during winter season. The Company is proposing these changes to residential rate design to occur over two steps.

26. The Company proposes increasing the Schedule 3 Low Income Lifeline Credit by $4.27 from the current credit of $13.95 per month to $18.22 per month, to be effective with the step one rate change on February 23, 2024.

27. For non-residential rate design, the Company proposes to continue to transition legacy Schedule 9A to Schedule 9, which began during the 2020 GRC. The Company also proposes to eliminate Schedule 22 – Indoor Agricultural Lighting Service.

28. The Company is also proposing a Capacity Reservation Charge and Excess Demand Charge that would be applicable to very large customers who reserve more power than they require or use more than the level for which they have contracted, as described in Company witness DeMers' testimony.

29. For Time-of-Use Options, the Company proposes merging Schedule 2, Residential Time-Of-Use Service, and Schedule 2E, Residential EV Time-Of-Use Service, to a single Time-of-Use option available to residential customers as an ongoing program shown

on Schedule 1. The Company proposes additional Time-Of-Use changes set forth in Company witness Meredith's testimony.

30. The Company proposes moving the cost of insurance premiums out of base rates and recovering them under Schedule 92 – Insurance Cost Adjustment.

BILLING DETERMINANTS

31. The testimony of Company witness Meredith contains a summary of present and proposed prices along with the billing determinants used in preparing the pricing proposals in the case.

WITNESSES – PREFILED WRITTEN TESTIMONY

32. The Application and the requests made herein are supported by the prefiled written direct testimony and exhibits of the following witnesses, all of which are submitted as attachments to the Application:

- **Richard J. Garlish,** President, Rocky Mountain Power, provides an overview of the Company, its Utah service area, the strategies the Company is pursuing to provide its Utah customers with safe, reliable, and affordable electricity, and steps the Company is taking to address the Company's escalating wildfire risk.
- **Joelle R. Steward,** Senior Vice President of Regulation, describes PacifiCorp's request in this proceeding, summarizes the regulatory policy of the Company, and supports the Company's rate mitigation proposals.

- **Nikki L. Kobliha**, Senior Vice President, Chief Financial Officer, and Treasurer, provides the Company's overall cost of capital recommendation for the Company, including a capital structure to maximize value and minimize risk and the current cost of debt.
- **Ann E. Bulkley,** Principal at The Brattle Group, provides a comparison of PacifiCorp's business and financial risk compared to peer utilities, supports the Company's proposed cost of equity, and provides supporting analysis.
- **Frank Graves**, Principal at The Brattle Group, discusses the increased wildfire risk and financial exposure faced by utilities in the Western U.S. and explains how PacifiCorp's proposed remedies are reasonable to manage this growing risk.
- **Mariya V. Coleman**, Vice President of Corporate Insurance and Claims for Berkshire Hathaway Energy Company, supports the Company's updated costs associated with insurance premiums.
- **Allen L. Berreth**, Vice President of Transmission and Distribution Operations, supports the Company's costs related to the 2023 WMP, which will be used to establish the base level rates for the Wildfire Mitigation Balancing Account ("WBA"). He also supports the Company's request to recover deferred costs for calendar year 2021, 2022, and 2023 associated with wildfire mitigation costs for recovery through the WBA.

- **Ramon J. Mitchell**, Manager of Net Power Costs, supports the Company's proposed NPC for the 12-month forecast period ending December 31, 2025. He also supports the Company's rate mitigation proposal related to NPC.
- **Rick T. Link,** Senior Vice President of Resource Planning, Procurement, and Optimization, provides the economic analyses of Gateway South and Gateway West Segment D.1 transmission projects.
- **Thomas R. Burns,** Vice President of Resource Planning and Acquisitions, provides economic analysis of the Rock Creek I and II wind facilities, the Foote Creek II, III, and IV and Rock River I repowering projects and power purchase agreements with Boswell Springs and Cedar Springs IV wind facilities.
- **Richard A. Vail,** Vice President of Transmission Services, discusses important transmission system upgrades that will be completed to serve customers, including the Gateway South and Gateway West Segment D.1 transmission projects.
- **Timothy J. Hemstreet,** Vice President of Renewable Energy Development, supports the Company's Foote Creek II, III, and IV and Rock River I repowering projects.
- **Jeffrey M. Wagner**, Renewable Development Manager, provides support of the prudency of the Rock Creek I and II wind projects.
- **Craig M. Eller**, Senior Vice President of Resource Strategy and Development, supports the proposed REC Option Program.

- **Kenneth Lee Elder Jr.**, Manager of Load Forecasting, supports the Company's sales and load forecast.
- **Shelley E. McCoy**, Director of Revenue Requirement, summarizes the overall test year revenue requirement, pro forma adjustments, and the rate base calculation methodology.
- **Anna DeMers,** Senior Customer Regulatory Specialist, supports several new proposed policy and tariff changes, including a capacity reservation charge and an excess demand charge in response to service requests from very large customers.
- **Robert M. Meredith,** Director of Pricing and Tariff Policy, provides PacifiCorp's cost of service study and rate design, and discusses how the proposed tariff changes recover the requested revenue requirement to achieve fair, just, and reasonable prices for customers.

WHEREFORE, by this Application, Rocky Mountain Power respectfully requests that the Commission:

1. Authorize an overall increase of $667.3 million for recovery of the base revenue requirement, including excess liability insurance to be recovered through Schedule 92 and the incremental costs through the Wildfire Mitigation Balancing Account to be recovered through Schedule 97, as described in this Application and supporting testimony and exhibits;

2. Approve the Company's request to recover $21.0 million in incremental costs through the Wildland Fire Mitigation Balancing Account, Schedule 97, associated with the Company's 2021-2023 costs to implements its Wildland Fire Protection Plan;

3. Approve an increase of $4.27 per month in the Low-Income Lifeline Credit, Schedule 3;

4. Approve the Company's request to phase-in the proposed overall rate increase over two years;

5. Approve the use of the balance in the STEP Depreciation Fund as of December 31, 2024 to mitigate the rate increase by fully paying down undepreciated plant balances of Craig Units 1 and 3, Colstrip Units 3 and 4, and Jim Bridger Unit 1, and partially paying down the undepreciated plant balance of Jim Bridger Unit 2;

6. Approve as prudent the Company's request to include the incremental additions to the Company's rate base, including Gateway South transmission line, Gateway West Segment D.1 transmission line, Rock Creek I and II wind facilities, and Foot Creek II, III, and IV and Rock River I repowering projects, for a total Utah rate base of approximately $9.7 billion;

7. Approve an overall cost of capital of 7.45 percent, as supported in Company witness Kobliha's testimony, and retaining the previously authorized ROE of 9.65 percent;

8. Approve the forecasted total-Company base NPC for 2025 of $2.67 billion and $1.195 billion on a Utah allocated basis;

9. Approve the Company's proposal to recover third-party liability insurance costs through a dedicated surcharge, Schedule 92 – Insurance Cost Adjustment;

10. Approve the Company's proposed capital costs and operating and maintenance expenses related to its 2023 Wildfire Mitigation Plan of approximately $194 million and $34 million respectively;

11. Approve the Company's new voluntary renewable energy credit option tariff;

12. Approve the cost of service and rate design proposals; and

13. Approve the Company's proposed electric service schedules, to be effective February 23, 2025 and January 1, 2026.

DATED this 28th day of June, 2024.

Respectfully submitted,

ROCKY MOUNTAIN POWER

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ATTACHMENT 1

R746 Public Service Commission
Sub-Sections R746-700-10 through R726-700-23
Provisions for Complete Filing of General Rate Case
Rocky Mountain Power Docket 24-035-04

Reference ID	Topic	Requirement	Location in Filing
Test Period Information for a General Rate Case Application R746-700-10			
R746-700-10.A	Test Period First Identified in Application	Cases where the test period is first identified in the application.	Pursuant to the Order Approving Test Period issued by the Public Service Commission of Utah on March 11, 2024, the Commission approved the CY 2025 Test Period.
R746-700-10.A.1	Adjustment Information	The applicant will provide information which will demonstrate what adjustments are required to be made to the 12 months of actual, unadjusted results of operations data, including all regulated costs and revenues, contained in the most recent periodic reported results of operations submitted to the Commission, to arrive at the test period used by the applicant in its application, on both a Utah jurisdiction and total company basis. If the public utility does not submit periodic reported results of operations to the Commission, the applicant shall use the public utility's most recently audited 12-month period in lieu thereof as the base period upon which the test period used in the application is developed.	Please see Shelley E. McCoy Exhibit RMP__(SEM-3). This exhibit provides the necessary adjustments to be made to the twelve months ended December 2023 unadjusted results to arrive at the test period December 2025 on both a total company and Utah jurisdictional basis.
R746-700-10.A.1.a	Type of Adjustments	Adjustments to be demonstrated include, but are not limited to: normalization adjustments, annualization adjustments, accounting adjustments, adjustments to reflect prior Utah regulatory decisions and policies made by the Commission with respect to any item or matter (including those which are not supported or advocated by the applicant for use in the general rate case) contained in the application, and all further adjustments to arrive at the test period used by the applicant in the general rate case filing.	Please see Shelley E. McCoy Exhibit RMP__(SEM-3). This exhibit provides the necessary adjustments to be made to the twelve months ended December 2023 unadjusted results to arrive at the test period December 2025 on both a total company and Utah jurisdictional basis.
R746-700-10.A.1.b	Information on Test Period Selection	The applicant will provide information explaining why the test period used is the most appropriate for the case.	Pursuant to the Order Approving Test Period issued by the Public Service Commission of Utah on March 11, 2024, the Commission approved the CY 2025 Test Period.
R746-700-10.A.1.c	Summary Index	In addition to the information relating to each adjustment identified in compliance with R746-700-10.A1.a, the applicant will also provide a summary index which identifies each adjustment or portion of an adjustment made in the filing material which can be used to locate where each adjustment or portion thereof is addressed, treated, applied, etc. in the application, testimony, exhibits and other documentation submitted. The summary index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.	Please see the Direct Testimony of Shelley E. McCoy Exhibit RMP__(SEM-2) for a summary index of each revenue requirement adjustment included in the test period. Also, in Exhibit RMP__(SEM-3) the first page for each revenue requirement adjustment section 3 through 8 provides a summary adjustment index for that specific section.
R746-700-10.A.2	Alternative Period	If the test period used in the application is a future test period, in addition to the demonstration of adjustments to be made for the test period used by the applicant in the general rate case application, the applicant will make the same demonstration for the 12-month period ending on the last day of June or December, whichever is closest, following the filing date of the application if this alternative period does not have an end date beyond the test period used in the general rate case application.	Pursuant to the Order Approving Test Period issued by the Public Service Commission of Utah on March 11, 2024, the Commission approved the CY 2025 Test Period.
R746-700-10.B	Test Period Approved Prior to Filing	Cases where the test period is identified and approved prior to the filing of an application.	
R746-700-10.B.1	Test Period Approval Request	An applicant planning to file an application may first request Commission approval of a test period to be used prior to filing an application. The request to approve the proposed test period shall be accompanied by testimony and exhibits providing information supporting the proposed test period.	Pursuant to the Order Approving Test Period issued by the Public Service Commission of Utah on March 11, 2024, the Commission approved the Company's Test Period.
R746-700-10.B.2	Submit Application subsequent to Commission Approval	Subsequent to the Commission's approval of a test period, the applicant may then submit an application, using as the test period for the case the test period previously approved by the Commission and need not provide the alternative test period demonstration required by R746-700-10.A.2.	Pursuant to the Order Approving Test Period issued by the Public Service Commission of Utah on March 11, 2024, the Commission approved the Company's Test Period.
Information for a General Rate Case Application R746-700-20		The following information shall be provided with the application on a total company and Utah jurisdictional basis using the allocation methods used in the public utility's last general rate case proceeding or any allocation method subsequently approved by the Commission.	
R746-700-20	Index	Provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc., filed with the application the applicant has responded to and complied with the R746-700-20 requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.	This information is provided in the table provided as Attachment 1 to the Application in this Docket.
R746-700-20.A	Historical Results of Operations Information		
R746-700-20.A.1	Unadjusted Results	Actual, unadjusted results of operations, including all regulated costs and revenues, for an historical 12-month period as contained in its last periodic reported results of operations filing submitted to the Commission.	Please refer to Attachment GRC FR R746-700-20.A.1, file "UT JAM Dec 2023 ROO". This model provides the 12 months ended December 31, 2023 unadjusted results of operations and the necessary adjustments to be made to arrive at the 12 months ended December 31, 2023 normalized results.
R746-700-20.A.2	Adjusted Results	Adjusted results of operations for the same period.	Please refer to the Company's response to R746-700-20.A.1.
R746-700-20.A.3	Accounting Policy Changes	A description of any significant changes in accounting policies for the 24-month period prior to the historical period and any subsequent accounting changes through the date of the general rate case application and, if a forecasted test period is used, any future significant changes included in a future test period, along with their impact on the filing. Significant changes for this purpose are anything referenced or that would be referenced in footnotes of financial statements or auditor's reports.	Please refer to the Company's response to R746-700-20.A.3
R746-700-20.B	Non-Forecasted Test Period	If a non-forecasted test period is used in the application, the applicant shall provide information identifying and supporting each and every modification to the historical results of operations to arrive at the non-forecasted test period used in the general rate case application.	Not applicable, forecasted test period approved by the Public Service Commission of Utah on March 11, 2024.

R746 Public Service Commission
Sub-Sections R746-700-10 through R726-700-23
Provisions for Complete Filing of General Rate Case
Rocky Mountain Power Docket 24-035-04

Reference ID	Topic	Requirement	Location in Filing
R746-700-20.C	Fully or Partial Forecasted Test Period	If a fully or partially forecasted test period is used in the application, which forecasted test period was not previously approved by the Commission for the general rate case application, the following forecasted test period information shall be provided (the format of the forecasted test period data shall be comparable to the historical results of operation information): (1-7)	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1	Revenues	Revenues, with details supporting the test period revenues including (as applicable): (a-f)	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.a	Usage	Usage, per customer by customer class	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.b	Demand	Demand and energy usage	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.c	Assumptions	Assumptions used in the development of the revenue forecasts	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.d	Billing Determinants	Billing determinants, by customer class, used to calculate the forecast test period revenues.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.e	Charges	Charges, fees, and rates used in the forecast development	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.1.f	Contract Changes	Contract changes or other specific changes anticipated in the forecast.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.2	Operating Costs	Operating Costs, using the same cost categories as used in the base period used for compliance with R746-700-10.A, with details supporting the test period operating cost information, including: (a-b)	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.2.a	Forecasts Relying on Escalators	Forecasted costs relying on escalators or drivers will include the details of the base costs and the key drivers that impact the forecasted amount. If forecasted costs are not based on historical levels that have been inflated or escalated, the applicant shall provide supporting documents in the most detailed level available.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.2.b	Rate of Inflation	The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in adjusted costs in the forecasted test period. Source documents supporting the index or rate of inflation applied will be identified and will be provided or made available.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3	Labor Costs	Labor Costs shall be identified separately. The applicant will provide: (a-f)	
R746-700-20.C.3.a	Full Time Employees	The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees for the forecasted period. The most recent number of actual contract labor employees and the forecasted number of contract labor employees for the test period will also be provided as available and separately identified. The most recent number of actual union labor employees and the forecasted number of union labor employees for the test period will also be provided as available and separately identified.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3.b	Associated Costs Related to Full Time Employees	The associated costs related to the full time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees will each be provided separately.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3.c	Labor Costs in Forecast	Overtime costs, premiums, incentives, or other labor costs included in the forecast, with each provided separately. Union and nonunion costs shall be provided separately.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3.d	Salary and Wage Increases	Any assumed salary and wage increases included in the projected labor costs will be identified. Any of the increases supported by a union contract will be so identified.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3.e	Benefit Components	Pensions and benefits, overheads or other employee benefit costs that are included in the forecast period. Each of the separate employee benefit components will be separately identified (i.e., medical, dental, pensions, etc.) Any assumptions regarding projected increases in such costs caused by factors other than changes in full time employee levels will be identified and described with supporting assumptions identified.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.3.f	Pension Expense	If projected increases in pension expense cause a material cost impact, at a minimum, the following information should be provided for one year prior to the historical period through the test period: service cost, interest cost, expected return on assets, net amortization and deferral, amortization of prior service cost, and total net periodic pension cost. The information shall also include for each of the 12-month periods the expected long-term rate of return on assets, discount rate, salary increase rate, amortization of transition asset or obligation, percent of pension cost capitalized, minimum required contribution per IRS, maximum allowable contribution per IRS, and actual (or projected) contribution made to the trust fund. Also included shall be the projected year-end balance at the end of each of the 12-month periods for accumulated benefit obligation, projected benefit obligation, fair value of plan assets, and market related value of assets.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.4	Capital Expenditures or Additions	Capital Expenditures or additions. The applicant will provide capital expenditures detail, and changes affecting rate base, including: (a-e)	
R746-700-20.C.4.a	Details for Changes	The detail for the changes, beginning with the start of the historic period results of operation through the test period. The detail will include dollar amounts and in-service dates.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.

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Reference ID	Topic	Requirement	Location in Filing
R746-700-20.C.4.b	Depreciation Expense and Reserve Calculation	The detailed calculation of depreciation expense and accumulated depreciation impacts as a result of the capital expenditures affecting rate base. For depreciation expense, the information will include the balances by plant account or function, depending on how the projection is done, to which the depreciation rates are being applied and the respective depreciation rates being used, by account or function, depending on how the projection is done.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.4.c	Interdependencies	Interdependencies of capital expenditures to operation and maintenance items will be identified.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.4.d	List of Capital Additions	A list will be provided of all major capital additions to rate base individually exceeding $1,000,000 or 0.01% of total company net plant in service, whichever is greater for each year, beginning with the year prior to the historic periodic reported year through the test period. Projects under $1,000,000 shall be grouped in aggregate utilizing the utility's usual plant categorizations. A brief description will be provided for each major capital addition in the list.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.4.d.i	Description	Threshold: exceeding 0.1% of total company net plant in service or $5,000,000, whichever is greater, for an electrical corporation.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.4.e	Retirements	Detailed calculation of plant retirements.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.5	Regulatory Adjustments	The applicant will provide details of all the regulatory adjustments required in the filing: (a-c)	
R746-700-20.C.5.a	Information	Information for recurring regulatory adjustments, such as amortizations, indicating compliance with past Commission orders for any item included in the filing.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.5.b	Reversing Adjustment	Separately, a reversing adjustment and the reasons for non-inclusion or departure from a Commission ordered practice or adjustments if the applicant does not wish to have them apply to the application.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.5.c	Disallowances	Unless already included in unadjusted results, regulatory adjustment information will include disallowances from prior orders, implementation of accounting orders approved by the Commission, or other adjustments necessary to make the forecasted test period data acceptable for ratemaking in Utah. Each of the regulatory adjustments will be supported by prefiled testimony or a detailed description contained within the schedules.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.6	Other Rate Base	Details of other rate base accounts shall be provided by the applicant. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer advances, deferred credits, etc., the applicant shall provide information showing the 12-month period of the historical results of operations, and any changes, both debits and credits, to those amounts through the test period resulting in the projected amount included in the filing. The information shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from the historical level is proposed, a description of why the amount is not forecasted to change shall be included.	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
R746-700-20.C.7	Taxes	Forecasting methods, calculations and key assumptions used to adjust historical tax information to projected costs and results will be provided on a tax item basis (i.e., income, FICA, property taxes, etc).	Not applicable, test period approved by the Public Service Commission of Utah on March 11, 2024.
Cost of Service and Rate Design Information R746-700-21		An applicant shall file the following Cost of Service and Rate Design information with any general rate case application. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-21 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.	
R746-700-21.A	Utah Class Cost of Service Study	Utah Class Cost of Service Study	
R746-700-21.A.1	Test Period Class COS Study	A Utah Class Cost of Service Study based on the test period with supporting documentation including the development of allocation factors.	A Utah class cost of service study and supporting data for the test period is provided in Mr. Robert M. Meredith's Exhibit RMP__(RMM-3)
R746-700-21.A.2.	New Customer Class	If a new customer class is proposed, the applicant shall either	No new customer class was proposed in this proceeding.
R746-700-21.A.2.a	COS with existing classes and proposed classes	include class cost of service studies; one which uses only existing customer classes and another with the newly proposed class included, or	No new customer class was proposed in this proceeding.
R746-700-21.A.2.b	Explanation why new class not included	explain why no cost of service study including the new customer class is included and how the new customer class is to be treated in setting rates in the case.	No new customer class was proposed in this proceeding.
R746-700-21.B	Rate Spread	Its proposal for spreading any Utah revenue requirement change among the rate schedules. This will include the dollar and percentage revenue requirement change for each rate schedule.	Mr. Robert M. Meredith's Exhibit RMP__(RMM-4) contains the requested information.
R746-700-21.C	Actual and Forecast Billing Determinants	Its proposed rates for each rate component of each rate schedule and the billing determinants for the test period for all rate components used to calculate revenues necessary to recover the proposed revenue requirement. An exhibit will be provided showing the test period blocking based on adjusted actual and forecasted billing units in the development of the revenues for each rate schedule.	Mr. Robert M. Meredith's Exhibit RMP__(RMM-5) contains the requested information.
R746-700-21.D	Tariff Sheets for Proposed Changes	Its proposed tariff sheets for all tariff provisions for which it proposes changes	This information is provided in Exhibit RMP__(RMM-12)
R746-700-21.D.1	When Tariff Sheets not Required	An applicant need not include proposed tariff sheets for changes to tariff pages showing rates, charges, or fees if these proposed price changes are provided in a readily identifiable form elsewhere in the application.	Mr. Robert M. Meredith's Exhibit RMP__(RMM-5) contains the proposed price changes in a readily identifiable form.

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Additional Information - Forecasted Test Period R746-700-22		Must also file the following information when using a forecast Test Period (if it is not already included in the application).	
R746-700-22	Index	Provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc., filed with the application the applicant has responded to and complied with the R746-700-22 requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.	This information is provided in the table provided as Attachment 1 to the Application in this Docket.
R746-700-22.B	Revenue Requirement Information		
R746-700-22.B.1	Forecasted Test Period Data	A comparison of the Test Period data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO on both a jurisdictional and total company basis. This is to be made available in a side-by-side comparison on a consistent basis by FERC Account.	Please refer to Attachment R746-700-22.B.1
R746-700-22.B.2	Operating and Capital Budgets	A comparison of the utility's operating budget and capital budget to the actual results for the Base Year, the prior Historical Year, and To Date on a total company basis. This comparison is to be at the most detailed level available and provide available explanation for material variances.	Please refer to the Company's response to R746-700-22.B.2.
R746-700-22.B.3	Labor Costs	A comparison of budgeted labor costs and number of full-time equivalents to the actual labor costs and full-time equivalents by year for the Base Year and the prior Historical Year on a total company basis. These shall show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. These shall show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. The information shall provide available explanations for material variances.	Please refer to the Company's response to R746-700-22.B.3.
R746-700-22.B.4	Workpapers	The information shall provide the forecast workpapers (including assumptions, spreadsheets and tests).	Please refer to Attachment GRC FR R746-700-22.B.4-1 which provides: •UT Summary – December 25; Tab 3 to Tab 8 Adjustment Summary Pages •Workbooks for Adjustments 3.1 through 8.17 •6.1 & 6.2PT – Depreciation Template •Tab 8PT – Rate Base Template •Plant Retirements Calculation Template •Capital Database Template •Allocation Factors – December 2025 •Tabs B.1 to B.11, B.13 to B.20 Workbooks Please refer to Confidential Attachment GRC FR R746-700-22.B.4-2 which provides: •Workbooks for Adjustment 4.2 (confidential) •Workbooks for Adjustment 8.15 (confidential)
R746-700-22.B.5	Forecasted Data - Revenue Requirement		
R746-700-22.B.5.a	Forecasted Data - Revenue Requirement - Support	Support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year values and key drivers that impact the forecasts, together with supporting documents.	Please refer to the direct testimony and exhibits of Company witness, Shelley E. McCoy, specifically Exhibit RMP__(SEM-3), which provides support and explanations for forecasted values.
R746-700-22.B.5.b	Forecasted Data - Revenue Requirement - Indices	Indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents.	Please refer to Shelley McCoy's direct testimony and exhibits, specifically Confidential Exhibit RMP__(SEM-6) and Exhibit RMP__(SEM-3), Tab 4, page 4.8, which provides the IHS Markit indices used in the escalation of certain Base Year costs.
R746-700-22.B.5.c	Forecasted Data - Revenue Requirement - Workbook	A revenue requirement workbook that tracks all input data beginning with the Base Year through the Test Period. This will provide summarized revenue requirement sections of the jurisdictional allocation model for the Base Year, the Test Period and any intervening year. The workbook and summaries are to include, inter alia, billing determinants, rate base and capital structure, including dollar capitalization, for the specified Years.	Please refer to Shelley McCoy's direct testimony and exhibits, specifically Exhibit RMP__(SEM-3), which provides the Test Year revenue requirement calculations.
R746-700-22.B.5.d	Forecasted Data - Revenue Requirement - NPC	Complete net power cost calculations for any intervening year between the Base Year and Test Period.	The Public Service Commission of Utah's March 11, 2024 Order in Docket 24-035-04 approved the Company's forecast test period of the 12 months ending December 31, 2025. Therefore, consistent with Utah Administrative Code R746-700-10(B), the Company has not prepared the alternative test period demonstration for the intervening year.
R746-700-22.B.6	Models	Workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included, along with available instructions and write-ups regarding use of the Model and written descriptions of the Model and its inputs.	Please refer to the Company's response to R746-700-22.B.6.
R746-700-22.C	Cost of Service Information		
R746-700-22.C.1	Forecasted Data - Class Cost of Service	Class cost of service data on a Utah allocated basis under all approved jurisdictional allocation methods for the Base Year and Test Period.	Please see Attachment R746-700-22-C.1.

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R746-700-22.C.2	Forecasted Data - Rate Design	Test Period rate design data on a Utah allocated basis under all approved jurisdictional allocation methods used for reporting purposes.	Mr. Robert M. Meredith's Exhibit RMP__(RMM-5) contains the test period rate design data.
R746-700-22.D	Miscellaneous Information		
R746-700-22.D.1	Accounting - Changes	A detailed description of Material changes in accounting policies or procedures adopted by the utility since the prior general rate case or as anticipated through the end of the Test Period. This will include a detailed description of the impact of change in accounting policy or procedure on the Test Period and identify the basis of the change.	Please refer to the Company's response to R746-700-22.D.1.
R746-700-22.D.2	Accounting - Write-offs	A detailed description of Material write-offs of assets and/or liabilities from the start of the Base Year - To Date that affect Utah revenue requirement. For each material write-off, the following will be provided: (a-e)	Rocky Mountain Power (RMP) considers material write-offs to be assets and/or liabilities exceeding $250,000 on a Utah basis that affect revenue requirement for the base year. During calendar year 2023, the Company incurred uncollectible customer accounts and material write-offs of construction work-in-progress (CWIP). Please refer to the Company's response to GRC Filing Requirement R746-700-22.D.38 which provides a discussion on uncollectible accounts and please refer to the Company's responses to subparts (a) through (e) below for requested information on material CWIP write-offs:
R746-700-22.D.2.a	Accounting - Write-offs - Journal Entry	Copy of the journal entry recording the write-off	(a) Please refer to Attachment GRC FR R746-700-22.D.2-1 which provides copies of the journal entries to record the CWIP write-offs exceeding $250,000 on a Utah basis that affect revenue requirement for the base year and detailed descriptions of the purpose of the items written off. Note: one of the entries provided was a write-off of costs charged to FERC Account 183 (Preliminary Survey and Investigation Charges).
R746-700-22.D.2.b	Accounting - Write-offs - Description	Detailed description of the purpose of the write-off	(b) Please refer to the Company's response to subpart (a) above.
R746-700-22.D.2.c	Accounting - Write-offs - Studies/Reports	Copies of studies, reports or analyses done in determining whether or not to write off the asset	(c) Please refer to the Company's response to subpart (a) above.
R746-700-22.D.2.d	Accounting - Write-offs - Amount	Amount of the write-off and identification of the accounts charged on a total Company and a Utah jurisdictional basis	(d) For the base period, total Company CWIP write-offs totaled $17,299,478 of which approximately $7,278,689 are allocated to Utah. Please refer to Attachment GRC FR R746-700-22.D.2-2 which provides a summary of CWIP write-offs. As mentioned in the Company's response to subpart (a) above, some of the write-offs were for costs charged to FERC Account 183 rather than CWIP.
R746-700-22.D.2.e	Accounting - Write-offs - Amount in Test Period	Amount included in the projected Test Period for write-offs, if any, on a total Company and a Utah jurisdictional basis, by account	(e) No write-offs, other than those in the Base Year, have been included in Test Year results.
R746-700-22.D.3	Affiliates - Organizational Charts	For the Base Year and Test Period and continuing To Date, the affiliates organization chart for the utility including a clear indication of affiliates, parent companies, divisions and subsidiaries indicating their regulatory status.	Please refer to Attachment GRC FR R746-700-22.D.3 which provides an affiliate organization chart, including a clear indication of affiliates, parent companies, divisions and subsidiaries and their regulatory status.
R746-700-22.D.4	Affiliates - Restructurings and Changes	A detailed description of corporate restructurings and changes in affiliate relationships since the filing of the prior general rate case and also describe changes in the corporate and affiliate relationships between the Base Year and the end of the Test Period reflected in the filing.	Please refer to the Company's response to R746-700-22.D.4.
R746-700-22.D.5	Affiliates - Contracts	A copy of Material new or Materially modified contracts or agreements entered into since the filing of the prior general rate case, including attachments thereto, if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or costs allocated or directly charged to Utah regulated operations included in the general rate case application, between the utility and/or its parent company and affiliated companies for services and/or goods rendered between or among them. This is to include a list of active contracts unless already provided in the most recent Affiliate Interest Report.	Please refer to Attachment GRC FR R746-700-22.D.5-1 and Confidential Attachment GRC FR R746-700-22.D.5-2 which provide copies of the executed contracts. Subsequent to the Company's most recent Affiliate Interest Report for year ended December 31, 2023 (filed on May 24, 2024 in Docket No. 24-035-27), the Company entered into active contracts with NV Energy which were not included in the most recent Affiliate Interest Report.
R746-700-22.D.6	Affiliates - Cost Allocation	A copy of cost allocation manuals and/or policies and procedures that set forth the detailed cost allocation methodology and/or pricing methodology used to charge costs between affiliates that have changed since the filing of the prior general rate case.	Please refer to Attachment GRC FR R746-700-22.D.6-1 through Attachment GRC FR R746-700-22.D.6-4 which provide copies of the cost allocation manuals for calendar years 2020 through 2023.

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R746-700-22.D.7	Audit - Financial - Journal Entries	A copy of each adjusting journal entry made in response to the utility's independent auditors' final recommendations in their most recent audit of the utility. Supporting documentation will be included. The information will also identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the utility, along with a description of why the adjustment was not accepted or made.	For the audit period ended December 31, 2023, PacifiCorp's external, independent auditor recommended a balance sheet reclassification adjustment for PacifiCorp's liability associated with wildfire losses as a result of $46.7 million of additional litigation settlements reached with plaintiffs subsequent to year-end. This adjustment was not reflected at December 31, 2023 and was instead reported as a passed adjustment to the auditors with the correcting entry being an increase in current liabilities of $46.7 million and a decrease in non-current liabilities for $46.7 million. Please refer to Attachment GRC FR R746-700-22.D.7 which provides further details of the correcting entry on the schedule provided to the auditors. This matter was not considered a hard error as it arose as a result of subsequent events associated with conditions that were present at December 31, 2023 and thus is considered a change in estimate. PacifiCorp updated the current portion of the wildfire liability during the quarter ended March 31, 2024, factoring in the settlements and any payments.
R746-700-22.D.8	Audit - Financial - Management Letters	A copy of management letters received from the utility's independent auditors or responses to those management letters for the Base Year, the prior Historical Year and the period To Date.	The Company's independent auditors have not issued management letters for any of the requested periods.
R746-700-22.D.9	Audit - Financial - Audit Workpapers	If access to audit workpapers is allowed by the utility's independent auditor, the utility will coordinate review of the financial audit workpapers for the most recent completed financial audit conducted by the utility's independent auditors at a mutually agreed upon location. If access to workpapers is not allowed by the independent auditor, the utility will coordinate the review of the most recent quarterly review conducted by the utility's independent external auditors prepared for the utility's board of directors.	Review of the audit work papers will be allowed by the Company and its independent auditor. The Company will coordinate the review of audit work papers for the year ended December 31, 2023, the most recently completed financial statement audit. Please contact Jana Saba at 801-220-2823 for review.
R746-700-22.D.10	Audit - Internal	A listing of internal audits conducted by or for the utility or its parent company for the Base Year, the prior Historical Year and To Date if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in the general rate case application. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion to all parties participating in the case.	Please refer to Attachment GRC FR R746-700-22.D.10 which provides a list of internal audits conducted by or for the utility or its parent company for the Base Year (January 1, 2023 through December 31, 2023), the prior Historical Year (January 1, 2022 through December 31, 2022) and January 1, 2024 to-date.
R746-700-22.D.11	Board of Directors - Meeting Minutes	The Board of Directors' meeting minutes for the Base Year, the prior Historical Year and To Date for the utility and the parent company if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings for the same period.	Please refer to the Company's response to R746-700-22.D.11.
R746-700-22.D.12	Budget - Detailed Copies	Complete copies of detailed annual operating and capital budgets for the Base Year through the end of the Test Period.	PacifiCorp plans on a 10-year cycle, the most recent plan covering the fiscal periods of 2024 through 2033. The Company considers this information to be highly confidential and requests special handling. The Company will make the plan available for review at PacifiCorp's offices subject to the terms and conditions of the protective order in this proceeding and R746-1-601–605 of the Utah Public Service Commission (UPSC) rules. Please contact Jana Saba at (801) 220-2823 to discuss arrangements for review.
R746-700-22.D.13	Budget - Instructions	Copies of operating and capital budget instructions and directives provided to employees, including assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures for the budget or forecast for the Test Period and To Date.	PacifiCorp's Board of Directors did not hold in-person meetings during calendar years 2022, 2023 or 2024. In lieu of such meetings, corporate actions requiring Board approval were accomplished through unanimous written consent resolutions pursuant to Oregon Revised Statutes (ORS) § 60.341. Unanimous consent resolutions adopted and executed from 2022 to the present are provided in Confidential Attachment GRC FR R746-700-22.D.11.
R746-700-22.D.14	Budget - Operating Plans	If available, copies of written operating plans that describe the utility's goals and objectives for the Base Year through the end of the Test Period.	PacifiCorp no longer produces a written operating plan which describes the Company's goals and objectives. The Company has streamlined its reporting for goals and objectives in a new scorecard format. Please refer Confidential Attachment R746-700-22.D.14 which provides PacifiCorp's scorecard for calendar year2023 (Base Year). PacifiCorp has not produced a similar document for the 2025 Test Period.
R746-700-22.D.15	Budget - Variance	A complete copy of quantitative and narrative monthly, quarterly and annual comparisons of operating and capital budgets to actual expenditures for the Base Year, the prior Historical Year, and for the period from the Base Year To Date.	Please refer to the Company's response to GRC Filing Requirement R746-700-22.B.2 which provides operating and capital budgets as compared to actuals for the base year, prior historical year and the most recent to date period.
R746-700-22.D.16	Cost of Capital - Debt Expense - Forecast Financing	The currently forecasted financings for the next three years.	Please refer to the Company's Confidential response to R746-700-22.
R746-700-22.D.17	Cost of Capital - Debt Expense - Monthly Balance	The monthly balance of short-term debt and monthly short-term debt cost rates, for the Base Year, the prior two Historical Years and To Date.	Please refer to Attachment GRC FR R746-700-22.D.17.

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Reference ID	Topic	Requirement	Location in Filing
R746-700-22.D.18	Cost of Capital - Bond Rating	Copies of the most recent bond rating agencies reports on the Company.	Please refer to Confidential Attachment GRC FR R746-700-22.D.18.
R746-700-22.D.19	Employee Costs - Gross Payroll and Benefits	A breakdown of the total amount of gross payroll and employee benefit costs (by benefit type) for the Base Year, the prior Historical Year and through the end of the Test Period between amounts expensed and amounts capitalized and provide the percentage of payroll and employee benefits (by benefit type) charged to expense for each Year.	Please refer to Attachment GRC FR R746-700-22.D.19. Note: wage and benefit expenses are combined with all other labor and benefit expenses before being allocated to state jurisdictions. As a result, these costs are not directly available on a Utah allocated basis. However, these expenses can be calculated using the approximate Utah allocation of total utility labor as shown in Attachment GRC FR R746-700-22.D.19.
R746-700-22.D.20	Employee Costs - Overtime and Premium Pay	For the Base Year, the prior Historical Year, To Date and for the Test Period, the amount of overtime, the amount of premium pay, the amount of other salary/labor costs and the amount of incentive compensation in total and expensed for each.	Please refer to the Company's response to GRC Filing Requirement R746-700-22.D.19, specifically Attachment R746-700-22.D.19, for the Base Year, Historical Year, and Test Period.
R746-700-22.D.21	Employee Costs - Compensation and Benefit Studies	A list of compensation and benefit studies the utility has for the Base Year, the prior Historical Year and To Date and indicate which of the studies were used (if any) in projecting the compensation and employee benefit costs for the Test Period.	The Company continually strives to prudently manage its operations and maintenance (O&M) and administrative and general (A&G) costs in order to mitigate the impact on customer rates. The Company must balance the need to keep rates low with the need offer competitive compensation and benefit packages in order to retain and attract competent and qualified personnel to manage and operate the system. To that end, the Company continues to align its compensation with the labor market by participating in the major national surveys. The Company uses Mercer, Aon Hewitt and Towers Watson, both general and energy services specific, for benchmarking its jobs. The Company relies on health and welfare actuaries to determine medical trend and costs for the benefit plans.
R746-700-22.D.22	Employee Costs - Employee Level - Description	Describe, in detail, Material employee reductions, employee severance plans, or early retirement programs conducted or anticipated by the utility during the Base Year, the prior Historical Year, and To Date and as projected through the end of the Test Period that are and are not reflected in the application. If anticipated, but not reflected in the application, explain why they are not included. This should provide information on major plans or programs beyond cost management efforts undertaken in the normal course of business. This should include, but not be limited to, a detailed description of the plan, number of employees offered or projected to be offered early retirement or severance, number of employees accepting or projected to accept early retirement or severance, projected cost savings and costs associated with the program. For costs incurred, identify the amounts, by FERC account, and the dates the entries were booked.	The Company has not made and has no plans to commence a material reduction in workforce, incur material severance or provide early retirement programs during the base year, prior historical year, or through the end of the test period.
R746-700-22.D.23	Employee Costs - Employee Level - List of Employees	Separate lists of the budgeted and the actual number of employees (where available), by month, for the Base Year, the prior Historical Year, the Test Period and To Date. If the labor force levels are other than full-time equivalent positions, provide a separate listing stated in terms of full-time equivalent positions.	Please refer to Attachment GRC FR R746-700-22.D.23 which provides actual and budgeted full-time equivalent (FTE) work force for the prior historical and base year periods, January 2022 through December 2023, and the most recent to-date periods January 2024 through April 2024. Also included in Attachment GRC FR R746-700-22.D.23 is the calculation used for the FTE forecast in the December 2025 Test Period. The level of FTEs included in the Test Period revenue requirement is the average level of FTEs from calendar year 2023. Note: monthly information for the test period is not available.
R746-700-22.D.24	Employee Costs - Wages and Salaries Levels	The actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the prior Historical Year, Test Period and To Date.	Please refer to Confidential Attachment GRC FR R746-700-22.D.24 which provides the Base Year, the prior Historical Year, Test Period and To Date requested information. Please also refer to the direct testimony of Company witness, Shelley E. McCoy, specifically Exhibit RMP __(SEM-3), pages 4.2.3 and 4.2.5.
R746-700-22.D.25	Employee Costs - Incentive Plans	Complete copies of bonus programs or incentive award programs in effect for the utility for the Base Year, the prior Historical Year, the Test Period and To Date. Identify incentive and bonus program expenses incurred in the Base Year, the prior Historical Year, the Test Period and To Date and identify the amounts included in the Test Period. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the utility from affiliates or the parent company in the Base Year, the prior Historical Year, the Test Period and To Date.	Please refer to the Company's response to R746-700-22.D.25.
R746-700-22.D.26	Employee Costs - Benefits	A listing of health and other benefits received by employees during the Base Year. Provide a detailed description of changes to employee benefits occurring subsequent to the Base Year To Date and anticipated future changes through the end of the Test Period that are reflected in the filing.	Please refer to Attachment GRC FR R746-700-22.D.26.

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Reference ID	Topic	Requirement	Location in Filing
R746-700-22.D.27	Employee Costs - Pensions	The two most recent pension actuarial reports prepared for the utility.	Please refer to Confidential Attachment GRC FR R746-700-22.D.27-1 and Confidential Attachment GRC FR R746-700-22.D.27-2 which provide copies of the following pension and post-retirement actuarial reports for the years ended December 2023 and December 2022, respectively: •2023 Actuarial Report PRP and PRW •2022 Actuarial Report PRP and PRW
R746-700-22.D.28	Employee Costs - PBOP Actuarial Reports	Post Retirement Benefits Other Than Pensions (PBOP). The two most recent PBOP actuarial reports prepared for the utility.	Please refer to the Company's response GRC Filing Requirement R746-700-22.D.27 above.
R746-700-22.D.29	Employee Costs - PBOP Assumptions	The list of assumptions used by the utility and its actuaries regarding the pension and PBOP costs for the Test Period that are included in the filing.	Please refer to Confidential Attachment GRC FR R746-700-22.D.29. Please also refer to the Company's response to GRC Filing Requirement R746-700-22.D.27.
R746-700-22.D.30	OMAG Expenses - Contributions	For the Base Year and the Test Period, a list of contributions for charitable and political purposes, if any, included in accounts other than below the line. Indicate the amount of the expenditure, the recipient of the contribution, and the specific account in which the expense is included in the filing. Also identify for the Base Year and the Test Period the amounts of contributions for charitable and political purposes charged to the utility from affiliates in accounts other than below the line accounts.	The Company has not identified any political or charitable contributions allocated to Utah. The Company identified $3,285 related to a political contribution that is assigned situs to California. This political contribution has been removed through page 4.1 - Miscellaneous Expense and Revenue in Exhibit RMP__(SEM-3). The Company is not aware of any other charitable and political purpose contributions included in above-the-line accounts.
R746-700-22.D.31	OMAG Expenses - Advertising	For the Base Year, the prior Historical Year and the Test Period the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional).	Please refer to Attachment GRC FR R746-700-22.D.31.
R746-700-22.D.32	OMAG Expenses - Dues, Industry Associations	The Material amounts included in the Base Year, the prior Historical Year and the Test Period for above-the-line payments to industry associations. Identify the organization/association name and amounts, along with the account in which the costs are included in the filing. If any of the dues or other amounts paid to the organizations/associations go toward lobbying and public relations efforts and are recorded in above-the-line accounts, provide the associated amounts included in the above-the-line accounts whether Material in magnitude or not.	Please refer to the Company's response to R746-700-22.D.32.
R746-700-22.D.33	OMAG Expenses - Outside Services Expense	An itemization of Material outside services expenses included in FERC account 923 for the Base Year, the prior Historical Year and the Test Period.	Please refer to the Company's response to R746-700-22.D.33.
R746-700-22.D.34	OMAG Expenses - Injuries and Damages	The amount of injuries and damages expense for the Base Year, the prior Historical Year, the Test Period and To Date.	Please refer to Attachment GRC FR R746-700-22.D.34 for the injury and damages accruals recorded in the Company's accounting records. The Company uses a cash basis of injuries and damages for ratemaking. Please refer to Exhibit RMP__(SEM-3), Page 4.4 for further details on the proposal related to injuries and damages in this docket.
R746-700-22.D.35	OMAG Expenses - Insurance - Amount	The amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors and officers liability insurance, etc.) for the Base Year, the prior Historical Year and the Test Period and identify the accounts the associated costs are included in.	Please refer to Attachment GRC FR R746-700-22.D.35.
R746-700-22.D.36	OMAG Expenses - Insurance - Self Insurance	For insurance coverage for which the utility is self-insured, a description of that self insurance, a description of how it is accounted for in the utility's books and records and a description of activity for the Base Year, the prior Historical Year and the Test Period.	Please refer to the Company's response to R746-700-22.D.36.
R746-700-22.D.37	OMAG Expenses - Legal Settlements	A list of Material amounts included in the Base Year and the Test Period (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action.	Please refer to the Company's confidential response to R746-700-22.D.37 for a list of PacifiCorp legal settlements. Injuries and damages expense included in the Test Period is based on a three-year average of the net of cash payments and insurance proceeds, consistent with the Public Service Commission of Utah (UPSC) ruling in Docket No. 07-035-93. The net amount is allocated to Utah using the system overhead (SO) allocation factor. Please refer to the direct testimony of Company witness, Shelley E. McCoy, specifically Exhibit RMP__(SEM-3), page 4.4.1.
R746-700-22.D.38	OMAG Expenses - Uncollectible - Bad Debt Reserve	For the Base Year, the prior Historical Year and the Test Period the beginning bad debt reserve balance, the amount written off, the recoveries, the reserve adjustment, other charges or credits, and the ending reserve balance. For the same periods, provide the total amount of retail revenue from retail sales and total retail bad debt expense.	Please refer to Attachment GRC FR R746-700-22.D.38. The Test Period information is provided in the direct testimony of Company witness, Shelley E. McCoy, specifically Exhibit RMP__(SEM-3), page 1.3 for Test Period uncollectible expense and retail revenue.

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R746-700-22.D.39	OMAG Expenses - Uncollectible - Policies	A detailed description of changes in the utility's collection policies or write-off policies since the filing of the prior general rate cas	PacifiCorp has had no changes in the collection process since the last Utah general rate case (GRC), Docket 20-035-04. All other collection or write-off policies also remain unchanged.
R746-700-22.D.40	OMAG Expenses - Cost Saving Programs	A list and detailed description of cost-saving or cost increasing programs and initiatives implemented during the Base Year, To Date, and included in the Test Period. This should provide information on major plans or programs beyond efforts undertaken in the normal course of business and having a Material impact.	The Company does not have any cost-savings programs outside of its normal business activities for the base year to date.
R746-700-22.D.41	Financial - Strategic Plans	Copies of completed strategic plans and the most recent plan approved by the Board of Directors for the utility and the plan that was utilized at the time of and in the preparation of its application, if different.	PacifiCorp's 10-year financial plan is highly confidential and commercially sensitive. The Company requests special handling. The Company will make the plan available for review at PacifiCorp's offices. Please contact Jana Saba at (801) 220-2823 to discuss arrangements for review.
R746-700-22.D.42	Penalties and Fines	A list of penalties and fines in the Base Year and the Test Period and indicate in which accounts the associated amounts are included.	There are no penalties or fines in the base period or test period recorded above-the-line.
R746-700-22.D.43	Rate Base - Working Capital	A complete copy of the lead/lag study, with supporting workpapers, used to compute cash working capital for the utility's application.	Please refer to Attachment GRC FR R746-700-22.D.43 which provides a copy of PacifiCorp's 2022 Lead/Lag Study.
R746-700-22.D.44	Reserve Accounts	Information on whether or not the utility maintains reserve accounts (e.g., an injuries and damages reserve account). If so, provide the monthly balances in reserve accounts for the Base Year, the prior Historical Year, the Test Period and To Date. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in the Base Year and the projected Test Period expenses, by account, for building-up the reserve balances.	Please refer to Attachment GRC FR R746-700-22.D.44 which provides the monthly balances in PacifiCorp's reserve accounts for the prior historical year of calendar year 2022, the base year of calendar year 2023 and to date. Projected monthly reserve balances for the test period, or calendar year 2025, have not been determined and are therefore excluded from this response.
R746-700-22.D.45	Revenues - Regulated Retail Sales	Provide by customer class, by month, the number of customers, actual usage, and normalized usage for the Base Year, the prior Historical Year, the Test Period and To Date.	Please refer to Attachment GRC FR R746-700-22.D.45.
R746-700-22.D.46	Revenues - Other	Provide on a total company and a Utah jurisdictional basis, for the Base Year, the prior Historical Year, the Test Period and To Date the amount of other no regulated-retail-sales revenues by revenue type.	Please refer to Attachment GRC FR R746-700-22.D.46 which provides other revenues for the prior Historical Year ended December 2022, the Base Year ended December 2023, and preliminary January 2024 to -date. The requested information for the Test Period is provided in the direct testimony and exhibits of Company witness, Shelley E. McCoy, specifically Exhibit RMP__(SEM-3), page 2.2 through 2.3.
R746-700-22.D.47	Sales of Property	For the Base Year, the prior Historical Year, the Test Period and To Date, information showing whether the utility sold property, in which the proceeds for a property, which alone, or for multiple properties, which in the aggregate, would be Material. If so, for each such sale identify the property sold; whether, when, and in what manner it was included in rate base; show details of how the gain or loss was calculated; indicate when the sale occurred; and explain how and whether the utility is treating such gain or loss in its application. For sales in which the proceeds would be Material, individually or in the aggregate, provide a list of any properties currently offered for sale and those projected to be offered for sale through the end of the Test Period. The property sales information may be limited to sales of property that had been or are included in Utah rates while in service.	The Company had no material utility gains or losses in the periods requested. The Company does not have a list of properties projected to be offered for sales in which proceeds would be material through the Test Year, calendar year 2025.
R746-700-22.D.48	Taxes - Income - Correspondence IRS	A list of and provide copies or make available for review, subject to R746-100-16, an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the utility and the IRS since the filing of the prior rate case.	Please refer to the Company's response to R746-700-22.D.48.
R746-700-22.D.49	Taxes - Income - Tax Returns	Provide copies or make available for review, subject to R746-100-16, an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, copies of the most recent State and Federal income tax returns in which the utility participated.	Please refer to the Company's response to R746-700-22.D.49.
R746-700-22.D.50	Taxes - Income - Tax Sharing Agreement	Provide a copy of the current tax sharing agreement in which the utility participates.	Please refer to Confidential Attachment GRC FR R746-700-22.D.50 which provides copies of PacifiCorp's tax allocation agreement.
Additional power costs information for a forecasted test period R746-700-23			

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R746-700-23.A		An electrical corporation that has included power costs in a forecasted test period shall also file with the Commission the following information or documents relating to its power cost projections with a general rate case application. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-23 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified Contemporaneously with the filing of an application, an electrical corporation shall provide the following information and documents to the parties specified in R746-700-1.E.3, unless the information or document is already included in or with the application.	Please refer to the table provided as Attachment 1 – Provisions for a Complete Filing of a General Rate Case to the Application in this proceeding. Please also refer to the Company's responses to Utah Administrative Rules R746-700-23.B and each of the subparts of Utah Administrative Rules R746-700-23.C which provide references to the specific file(s) that contain(s) net power costs (NPC) model inputs and the NPC work papers supporting the NPC study. The NPC study output itself is included with the Company's response to GRC Filing Requirement R746-700-23.C.1, specifically Confidential Attachment GRC FR R746-700-23.C.1, as well as all related NPC direct testimony of Company witness, Ramon J. Mitchell
R746-700-23.B		All information should be provided or available electronically and, in the case of Excel spreadsheets, with all formulas intact including all hierarchy of linked spreadsheets. The term "PCM" herein refers to any power cost model used by the utility, or any subsequent enhancements to or replacements of the power cost model used in the utility's last prior general rate case. The term "workpapers" means the documents used to develop the inputs to the PCM. This may include such items such as contracts, emails, white papers, studies, utility computer programs, Excel spreadsheets, word process documents, pdf and text files, computer programs, or any other data or documents relied upon to support the cost details in the application. If the inputs used in the PCM were developed from a document, such as a contract, provide the contract with the PCM inputs highlighted.	Please refer to the Company's responses to each of the subparts of Utah Administrative Rules R746-700-23.C as well as the direct testimony and exhibits of Company witness, Ramon J. Mitchell.
R746-700-23.C	Power Cost Modeling Data:	Power Cost Modeling Data:	
R746-700-23.C.1	Workpapers	Workpapers that show the source, calculations and details supporting the testimony, other exhibits and all PCM input data. The workpapers will include, at a minimum, copies of the net power cost report in Excel and the net power cost model database.	Please refer to the Company's response to R746-700-2.C.1.
R746-700-23.C.2	Time Periods	Identification of the time periods (Reference Period) used to determine input items (e.g., outage rates) in the PCM which are based upon an examination, average, etc. of a multi-year period.	Please refer to the Company's response to R746-700-2.C.1.
R746-700-23.C.3	Actual Net Power Costs	Compilations of actual net power costs produced by the utility that were referenced in the testimony or exhibits, to the extent that actual power cost results are discussed or cited in the utility's testimony or exhibits.	The direct testimony and exhibits of Company witness, Ramon J. Mitchell, include, where applicable, include reference the Company's actual net power costs (NPC) in calendar years 2020 through 2023. Please refer to Attachment GRC FR R746-700-23.C.3 which provides copies of the Company's actual NPCs for calendar years 2020 through 2023.
R746-700-23.C.4	Modeling Logic	A list and explanation of all modeling or logic changes or enhancements to the PCM that have been implemented since the last prior general rate case. This will include a statement of the direction and amount of change in net power costs resulting from each such change and documentation describing each Material change as well as PCM runs and workpapers quantifying the impacts of these changes.	Please refer to the Company's response to R746-700-2.C.4.
R746-700-23.C.5	PCM Model	Access to or a copy of the PCM model used by the utility to compute power costs in the Test Period.	Please refer to the Company's response to GRC Filing Requirement R746-700-22.B.6, subpart (a).
R746-700-23.C.6	Model Documentation	The latest documentation for the PCM.	Please refer to the Company's response to GRC Filing Requirement R746-700-22.B.6, subpart (a).
R746-700-23.C.7	Topology	The current topology maps in the PCM along with an explanation for all the differences that have been made to the topology since the last prior general rate case and an explanation of why the changes were made. Include supporting documentation, such as contracts resulting in changes to the transfer capabilities used in the PCM.	Please refer to the Company's response to GRC Filing Requirement R746-700-2.C.7.
R746-700-23.C.8	Documents & Workpapers	All documents, workpapers, data or other information used by the utility in determining, setting, or calculating any PCM input, constraint, etc., including, but not limited to, where applicable:	Please refer to the Company's response to R746-700-23.C.8
R746-700-23.C.8.a	Market Caps	market caps,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "GN_Market Capacity CONF".

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R746-700-23.C.8.b	Outages	outage rates (planned and unplanned) including all backup data showing each outage (planned or unplanned, etc.) and duration (planned or unplanned) considered in the Reference Period, including NERC cause code, type of event, duration, energy lost, etc.,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically the confidential files referenced below and to the confidential files linked to the referenced files: Forced outage rates - "Aurora GN EOR Thermal CONF". Planned outage rates – "Aurora GN Maintenance Schedule_Normalized CONF". Outage events - "__Events_Backup 48 Mos_0623 CONF".
R746-700-23.C.8.c	Forward Price Curve	the date and a copy of any forward price curve used, showing monthly heavy load hour and light load hour,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "GNw_Market Price Index CONF".
R746-700-23.C.8.d	Short-term Firm Transactions	short-term firm transactions (including short-term firm indexed transactions and swaps), each transaction or contract will have a designation as to its purpose (i.e., trading, arbitrage or balancing.),	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically the confidential files referenced below: "GN_STF CONF". "GNw_Gas Swaps CONF". "GNw_Gas Physical CONF".
R746-700-23.C.8.e	New Contracts	all contracts modeled in the PCM that were not included in or have been amended since the last prior general rate case, providing for each: i.a copy of the contract (in pdf or electronic format, if available), and ii.input assumptions related to the contract.	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-2, Confidential Attachment GRC FR R746-700-23.C.8-3 and Attachment GRC FR R746-700-23.C.8-4 which provide copies of currently in effect contracts that are included in this GRC proceeding that were not included or provided in the last Utah GRC; Docket No. 20-035-04. The Company's coal contracts are commercially sensitive and highly confidential. The Company requests special handing. Please contact Jana Saba at (801) 220-2823 to discuss arrangements for review.
R746-700-23.C.8.f	Fuel Costs	all fuel cost inputs,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "Aurora GN Fuel Prices CONF", tab "Coal Costs 2025", as well as tab "mn_x" which show the gas fuel prices used for the fuel cost inputs utilized in the NPC modeling in this GRC proceeding. Please also refer to Confidential Attachment GRC FR R746-700-23.C.8-5a, Confidential Attachment GRC FR R746-700-23.C.8-5b 1 DL 2029 - Sep FC OPEX-CAPEX and Confidential Attachment GRC FR R746-700-23.C.8-5c 2 DL 2029 - Sep FC OPEX-CAPEX which provide supporting work papers.
R746-700-23.C.8.g	Heat Rate Curves	heat rate curves for each resource, including the derivation of the heat rate curves,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "Aurora GN_Heat Rate Definitions CONF" which provides the heat rate curves for each resource. Please refer to Confidential Attachment GRC FR R746-700-23.C.8-6 which provides data supporting the derivation of the heat rate curves.
R746-700-23.C.8.h	Changes in Capacity	identification of each instance in which the utility changed any maximum capacities, minimum up or down times or unit minimum capacities for thermal or hydro generators modeled in the PCM since the last prior general rate case,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-7 which provides a listing of the thermal units which have had the indicated changes to modeled maximum and / or minimum capacities, and minimum-up or minimum-down times in Aurora. Additionally, the following hydro plants have been decommissioned as a part of the Klamath Dam removal project. Copco 1, Copco 2, Iron Gate and JC Boyle.
R746-700-23.C.8.i	Load Adjustments	each load adjustment,	No additional load adjustments are made.

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R746-700-23.C.8.j	QF Contracts	inputs for Qualifying Facility or QF contracts,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically the confidential files referenced below and to the confidential files linked to the referenced files: "Aurora GNw Resource Table QFs CONF". "Aurora GNw Resource Table Wind and Solar CONF". Additionally, please refer to Confidential Attachment GRC FR R746-700-23.C.8-8.
R746-700-23.C.8.k	Screens	screens applied to restrict uneconomic dispatch of resources,	Wth the migration to Aurora for NPC forecasting, the Company no longer conducts the screening process.
R746-700-23.C.8.l	Start-up Fuel	start up fuel costs, start up O&M costs and any other form of start up costs modeled,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "Aurora GNw_Resource Table Thermal CONF" and linked files for all of the fuel start-up costs and start-up operations and maintenance (O&M) costs.
R746-700-23.C.8.m	Historical and Test Period Loss Factors	loss factor data used to develop the load forecast for the system and for each state for the most recent five calendar years and for the most recent five fiscal years; include a comparison of those loss factors to those that were used in developing loads for the PCM for the test period used in the case,	Please refer to Attachment GRC FR R746-700-23.C.8-9 which provides the system losses for the most recent five calendar years (2018 through 2022). Note: PacifiCorp does not use fiscal year reporting.
R746-700-23.C.8.n	System Losses used in Other Jurisdictions	the system level loss factors assumed in any PCM used in the most recent (or current) rate cases for any other jurisdiction in which the utility operates,	Please refer to Attachment GRC FR R746-700-23.C.8-9. All of PacifiCorp's jurisdictions have had rate cases using system losses in the five-year period listed in the Company's response to subpart (m) above.
R746-700-23.C.8.o	Actual Generation	the actual generation of each coal, gas, hydro and wind generating unit modeled in the PCM for each month for the Reference Period,	Please refer to Attachment GRC FR R746-700-23.C.8-10 which provides actual monthly owned generation data (thermal, hydro and wind) for calendar years 2019 through 2023 which includes generation data for the 48-months ended June 30, 2023.
R746-700-23.C.8.p	Hourly Generation Logs	hourly generator logs for each wind, coal, gas and hydro unit modeled in the PCM for the Reference Period,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-11 which provides actual hourly owned generation data (thermal, hydro and wind) for calendar years 2019 through 2023 which includes generation data for the 48-months ended June 30, 2023.
R746-700-23.C.8.q	Schedule of Planned Outages	the schedule for each generation unit's planned and actual outages for the test period, the most recent calendar year and the next four calendar years,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-12 which provides actual planned overhaul activities / actual planned outages for calendar year 2023 for Company-owned thermal generation resources. Please also refer to Confidential Attachment GRC FR R746-700-23.C.8-12 which provides forecasted planned outages for calendar years 2024 through 2027 for Company-owned thermal generation resources. Note: the provided four-year forecasted planned outages information includes the test period / test year (calendar year 2025) in this GRC proceeding.
R746-700-23.C.8.r	Contract Hourly Logs	hourly logs for all contracts modeled in the PCM, showing actual data (hourly sales or purchases) for the Reference Period,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-13 which provides hourly and / or monthly data for short-term firm (STF) for calendar years 2019 through 2023, which includes the 48-months ended June 30, 2023. Please refer to Confidential Attachment GTC FR R746-700.C.8-14 which provides hourly and / or monthly data for long-term firm (LTF) contracted resources for calendar years 2019 through 2023, which includes the 48-months end June 30, 2023. Note: files may contain duplicative data for certain sales and / or purchases.
R746-700-23.C.8.s	Details of Short-term and Non-firm Transmission	the details of Short Term Firm and Non-Firm transmission used by the utility during the Reference Period.	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "__Short Term Transmission JUL2019-JUN2023_CONF".
R746-700-23.C.8.t	Description of Transmission Contracts	for each of the transmission contracts whose costs are included in the PCM, identify the purpose of the transaction, why it is used and useful in the test period, the amount of capacity or type of transmission service it provides, and where the capacity or service provided by this contract is modeled in the PCM,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "GNw_Wheeling CONF", tab "Wheeling Purpose".
R746-700-23.C.8.u	Transmission Imbalance Transactions	data for the Reference Period or for the most recent four years available for all third party transmission imbalance transactions that have been included in Short Term Firm or secondary transactions during that period,	Third-party transmission imbalance transactions are forecasted at zero in STF and secondary transactions during the period.
R746-700-23.C.8.v	Links and inputs for Short-term and Non-firm Transmission	any links and other inputs for Short Term Firm (including any related to SP 15) and Non-Firm transmission modeling used in the PCM,	Please refer to the Company's response to subpart (s) above.

R746 Public Service Commission
Sub-Sections R746-700-10 through R726-700-23
Provisions for Complete Filing of General Rate Case
Rocky Mountain Power Docket 24-035-04

Reference ID	Topic	Requirement	Location in Filing
R746-700-23.C.8.w	Hydro Outages	the hydro planned and unplanned outage rate,	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "__Hydro Forced and Planned Outage (48 month JUN2023) CONF".
R746-700-23.C.8.x	Ramping Adjustments	to the extent that the utility uses any ramping adjustment in its case, information describing and detailing all ramping adjustments made (including all ramping energy assumed to be lost for each outage event modeled in the ramping analysis),	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1, specifically confidential file "GNw_Forced Outage Shaping CONF".
R746-700-23.C.8.y	Wind Integration	the costs of wind integration as modeled in the PCM, and	Wind integration costs in the Aurora model are captured through the regulating reserve requirements from PacifiCorp's integrated resource plan (IRP) flexible reserve study (FRS). From the 2023 IRP, wind integration costs are calculated at $5.64 per MWh. Please refer to PacifiCorp's 2023 IRP, specifically Volume II, Appendix F (Flexible Reserve Study). PacifiCorp's 2023 IRP is publicly available and can be accessed by utilizing the following website link: https://www.pacificorp.com/content/dam/pcorp/documents/en/pacificorp/energy/integrated-resource-plan/2023-irp/2023_IRP_Volume_II_Final_5-31-23.pdf
R746-700-23.C.8.z	Hedging Contracts	hedging contracts, already in place and those assumed for forecasting purposes.	Please refer to Confidential Attachment GRC FR R746-700-23.C.8-1 specifically confidential file "GN_PreHedging CONF" which provides information regarding forecast hedging transactions. Please refer to the Company's response to subpart (d) above which provides information regarding the Company's executed hedged transaction.

ATTACHMENT 2

REDLINE
PROCUREMENT POLICY

Procurement Policy

~~April 16, 2018~~~~August 19~~September 23, 2022

Section 1 Introduction

PacifiCorp's procurement policy provides for obtaining goods and services at the lowest evaluated cost, consistent with business objectives including, but not limited to, safety, service, technical performance, sustainability, and schedule requirements.

Section 2 Purchase of Goods and Services

PacifiCorp utilizes one or more competitive processes to obtain the best value for customers in the procurement of goods and services required for the provision of safe, cost effective, and reliable power. These processes rely on fair and open competition among qualified suppliers to provide the goods and services required to satisfy business requirements. These ensure that suppliers are treated fairly and equitably. The following requirements are in place to ensure that the company's procurement objective of obtaining the best value for the company is met:

- All purchases estimated to be $5,000 or greater (total cost of item or service, i.e., inclusive of taxes and freight) per transaction or in aggregate during a month require consultation with procurement.
- Purchases ~~in excess of~~up to $100,000 may be procured either through a ~~$10,000 must~~ should ~~be selected through a~~ documented competitive solicitation process or on a non-competitive or sole source basis as described under Section 4 Exceptions and Exclusions. ~~. T~~The competitive solicitation requirements ~~can be~~can be met through informal means and will be satisfied when documented price quotes are solicited from at least three suppliers with deviations documented on a ~~case by case~~case-by-case basis.
- Purchases of $~~50,000~~100,000 or more require a formal, competitive solicitation process. This will typically involve issuing a Request for Proposal (RFP), where competitive proposals are solicited from three or more qualified suppliers. Pricing and other factors are evaluated on a best value basis utilizing predetermined evaluation criteria designed and weighted to determine best value. The formal, competitive solicitation process must be documented and controlled in accordance with established procedures. Competitive procedures involving requests for bids, qualifications and other contractor submittals may also be used where consistent with this Policy.

Section 3 Affiliated Company Purchases

Any potential affiliate transactions must be reviewed by general counsel and regulation prior to ~~entering into~~entering into any business transaction to ensure compliance with all affiliate filing requirements.

PACIFICORP

Section 4 Exceptions and Exclusions

4.1 Exceptions

When impossible or impractical, or when it otherwise can be demonstrated to be in the best interest of the company and its customers, a supplier may be awarded a contract on a non-competitive or sole source basis. This situation may arise when the professional or technical expertise of services is of such a unique nature, or the goods or services are not readily available in the open marketplace from other sources, such that one contractor or supplier is clearly and justifiably the only source. Following are the primary exceptions to the competitive bid policy:

- **Emergency conditions**
  Emergency conditions are unscheduled, unforeseen, and unexpected situations when action must be taken to prevent adverse financial impact or impairment to customer service, to prevent injury, loss of life, or damage to capital assets. In these instances, a single contractor/supplier may be requested to provide the necessary goods or services.

- **Only known supplier**
  Occasionally there are situations when only one supplier is known to provide the required goods or services. This generally results when the supplier has required proprietary or intellectual property rights built into the product or service. Professional services are especially subject to this qualification.

- **Customer requested**
  An external customer may request that a certain supplier, manufacturer or contractor be utilized for projects that they are funding or for work required on the customer's property or right-of-way.

- **Business required**
  There are other limited circumstances where a compelling business reason may require an exception.

4.2 Exclusions

The following are exclusions to this policy, procurement procedures and bidding requirements generally because of the uniqueness of the transaction.

- Commercial & trading (purchase/sale of power, ancillary and other services)**
- Customer services (CSS pass through payments, CSS refunds to customer, franchise and sales tax)
- Donations and contributions
- Facilities and real estate (easements, permits, leases/land payments, and right of way)**

- Fuel resources (coal and gas purchases, steam royalties, coal and gas transportation)**
- Government (federal, state, city and local taxes, PSC/PUC, FERC, low income)
- Joint ownership (purchases at jointly owned plants where PacifiCorp is not the plant operator)**
- Legal services (litigation, expert services, discovery services, outside legal counsel, registered agents)
- Lobbying
- Organization dues and memberships
- Payroll, benefits and staffing (payroll, 401k and pension funding, benefit plans and administration, employee travel and events, employment agreements)**
- Postage
- Risk (forensic investigations)
- Settlements (damage claims, other settlements)**
- State or federal mandated programs (Blue Stakes, One Call Center, Tribal requirements, hydro licensing, Energy Trust of Oregon)
- Subscriptions
- Treasury (Debt issuance, prospectus preparation)**
- Utilities (telephone, water, sewer, electricity, gas, garbage, cable, satellite)

**The company business unit responsible for the excluded item has a competitive or other commercially appropriate method to purchase these items in a least cost and/or least risk manner.

REDLINE

PROCUREMENT PROCEDURES OVERVIEW

Procurement Procedures Overview

Revision ~~1~~2

~~February 1, 2017~~~~August 19~~September 23, 2022

Section 1 Introduction

PacifiCorp's procurement policy requires a formal competitive process be conducted for purchases of $~~50,000~~100,000 or more. The formal competitive process will generally be done via a Request for Proposal (RFP), where proposals are solicited from two or more qualified suppliers. A formal competitive process must be documented and controlled. This requires strict adherence to the company's Code of Business Conduct, avoidance of conflicts of interest (or apparent conflicts of interest) and confidential treatment of supplier submissions. Any disclosure of supplier submissions requires consultation with legal counsel.

Procurement and business representatives establish a sourcing team with respect to any formal competitive solicitation. The team is comprised of individuals representing the business unit, procurement, and other required participants. This sourcing team is responsible for implementing the RFP process and performs the following functions:

- Develops the procurement plan and statement of work (SOW)
- Identifies potential suppliers for approval
- Develops the evaluation matrix, project schedule, and acceptance criteria
- Evaluates supplier submittals
- Recommends the successful supplier
- Participates in contract negotiations as necessary.
- Reviews and approves the final contract documents.

The five keys steps in a formal competitive process include development of procurement plan, competitive solicitation, evaluation of supplier submittals, supplier award recommendation and contract negotiation and execution.

Section 2 Development of Procurement Plan

PacifiCorp develops procurement plans for the purchase of goods and services based upon business needs which are identified in a scope of work or supply, materials list or specification. A procurement plan ensures proper controls, accountability, roles, and responsibilities, and project objectives are identified at the beginning of a project or commodity cycle. The development of this plan is led by the procurement lead in partnership with business representatives and sourcing team members with appropriate legal and finance consultation. All parties participate in developing the initial procurement plan.

A procurement plan typically includes the following components

- Description of procurement and/or project summary
- Project scope
- Proposed contract terms
- Pricing strategy
- Solicitation documents
- Procurement schedule
- Proposed supplier list

- Evaluation methodology which may include both commercial and technical criteria.

Once the procurement plan has been approved, procurement proceeds with the formal competitive process using the plan as the guiding document.

PacifiCorp may pre-qualify potential suppliers to participate in solicitations for certain types of goods and services based on experience, safety performance and other factors. The pre-qualification process and determinations of qualification will be documented in relevant procurement files.

Section 3 Competitive Solicitation

The purpose of a formal competitive process is to obtain the best value for PacifiCorp and its customers in the procurement of goods and services required for the provision of safe, cost effective, and reliable power. A formal competitive process relies on fair and open competition among qualified suppliers to provide the goods and services required to satisfy PacifiCorp customer commitments. This ensures that suppliers are treated fairly and equitably.

All orders subject to the Procurement Policy at or in excess of $~~50.0k~~100,000 over the intended contract term, will be tendered using the current company licensed electronic tendering system unless advance approval not to use the currently licensed electronic tendering system has been provided from procurement management of PacifiCorp.

Once the competitive solicitation documents have been released to market, all supplier inquiries and company responses must be managed carefully to ensure that all suppliers are treated equally.

- All supplier inquiries must be directed to the procurement representative.
- All supplier inquiries and corresponding responses must be in writing, submitted through PacifiCorp's electronic tendering system, an internet-based application that provides a secure environment that is only accessible to registered procurement representatives and invited suppliers.
- All responses from PacifiCorp (prior to the due date for supplier submittals) must be made available to all suppliers at the same time through PacifiCorp's electronic tendering system.
- All supplier submittals will be processed in the same manner through PacifiCorp's electronic tendering system.
- Pre-bid meetings with suppliers may be scheduled as required to clarify work requirements. Some types of purchases (for example, construction) may require pre-bid site meetings.
- If an extension of time is granted for one supplier or supplier consortium, all suppliers or supplier consortiums tendering must be advised at the same time of the revised date and deadline for receipt of the submittals.

- Electronic responses to Company's solicitation documents are submitted by suppliers to the electronic tendering system and cannot be accessed by procurement until after the closing date identified in the solicitation documents.
- Electronic submittal~~s~~ responses are dated by the electronic tendering system at time of submission. All electronic submissions are retained in the system.
- Consideration may exceptionally be given to a late supplier submittal provided it can be shown that acceptance of the supplier submittal does not leave either an individual, or PacifiCorp open to accusations of impropriety and is not otherwise prohibited by applicable law.

The solicitation period concludes when the date identified in the solicitation documents has been reached and supplier submittals have been received.

Section 4 Evaluation of Supplier Submittals

The evaluation phase of the formal competitive process begins when the date identified in the solicitation documents has been reached and supplier submittals have been received. During this phase the supplier submittals are evaluated from a commercial, operational and technical perspective, all in accordance with the evaluation methodology established by the procurement plan. Clarification questions and responses may be exchanged through the electronic tendering system during this period to ensure a complete understanding of the supplier submittals. Procurement reviews each supplier's submittals to ensure all required documents have been received.

The evaluation of supplier submittals is undertaken with the use of a pre-defined and well-structured evaluation matrix which specifies evaluation criteria and the relative importance of each criterion. This evaluation process helps ensure that PacifiCorp realizes the most value for money spent. Evaluation matrices vary in complexity from 100% price to multi-phase selection processes. Non-procurement sourcing team members should not be provided with any information submitted by suppliers about pricing until all information related to technical specifications and business requirements has been reviewed and evaluated by the sourcing team and the team's input has been rated with the pre-agreed rating parameters. In all cases, the company must ensure that confidentiality and prudence in the release of information is maintained.

Section 5 Supplier Award Recommendation

Based on the outcome of the evaluation matrix, the procurement lead drafts a supplier award recommendation. The evaluation matrix along with the award recommendation is then sent to all sourcing team members for review and approval.

Generally, the award recommendation should be to the lowest cost provider who meets the specifications or can deliver the scope of work. If the best evaluated supplier is not the lowest cost, the award recommendation must explain the business rationale and value to be gained by awarding the contract to the alternative cost provider. The business unit must agree and

approve an award recommendation which is not to the lowest cost provider and/or an award recommendation that exceeds the budget.

Prior to entering into contract negotiations, the supplier award recommendation must be reviewed and approved by procurement management.

Section 6 Contract Negotiation and Execution

Contract negotiations commence upon the approval of the supplier award recommendation and typically include a review of the contract terms and conditions as well as the specific contract exhibits which include the scope of work, specifications, material lists and pricing. Negotiations are led by procurement and may include representatives from legal, risk management and the business depending upon scope of requested changes.

Once the contract terms, conditions and exhibits have been negotiated and prior to contract execution, the appropriate staff (procurement, legal, and business representatives) must indicate their support and approval of the decision on the final contract draft. Following approval, the contract is executed by the appropriate person with contract signing authority.

Section 7 Exception Reporting

PacifiCorp's procurement policy allows for certain exceptions to the competitive solicitation process. When it is impossible, impractical or otherwise can be demonstrated to be in the best interest of PacifiCorp and customers, a supplier may be awarded a contract on a non-competitive basis. All exceptions are to have documented justification and approval. In addition, PacifiCorp will provide, on a confidential basis, the documented justification to the Public Service Commission of Utah for each new and/or unique sole source exception that exceeds $1,000,000. Sole source transactions or exceptions that are a continuation of a previous sole source decision do not require an additional filing. Furthermore, customer requested sole source transactions that are fully reimbursable by the customer also do not require filing.

Revision History

Revision No.	Effective Date	Owner	Description of Revision
1	2/1/2017	Procurement	Removed the requirement to obtain approval in Ariba for an over budget award.
2	~~08/19/2022~~09/23/2022	Procurement	Updated competitive tender threshold to $100,000.

CLEAN
PROCUREMENT POLICY

Procurement Policy

September 23, 2022

Section 1 Introduction

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- All purchases estimated to be $5,000 or greater (total cost of item or service, i.e., inclusive of taxes and freight) per transaction or in aggregate during a month require consultation with procurement.
- Purchases up to $100,000 may be procured either through a documented competitive solicitation process or on a non-competitive or sole source basis as described under Section 4 Exceptions and Exclusions. The competitive solicitation requirements can be met through informal means and will be satisfied when documented price quotes are solicited from at least three suppliers with deviations documented on a case-by-case basis.
- Purchases of $100,000 or more require a formal, competitive solicitation process. This will typically involve issuing a Request for Proposal (RFP), where competitive proposals are solicited from three or more qualified suppliers. Pricing and other factors are evaluated on a best value basis utilizing predetermined evaluation criteria designed and weighted to determine best value. The formal, competitive solicitation process must be documented and controlled in accordance with established procedures. Competitive procedures involving requests for bids, qualifications and other contractor submittals may also be used where consistent with this Policy.

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4.1 Exceptions

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  Emergency conditions are unscheduled, unforeseen, and unexpected situations when action must be taken to prevent adverse financial impact or impairment to customer service, to prevent injury, loss of life, or damage to capital assets. In these instances, a single contractor/supplier may be requested to provide the necessary goods or services.

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  Occasionally there are situations when only one supplier is known to provide the required goods or services. This generally results when the supplier has required proprietary or intellectual property rights built into the product or service. Professional services are especially subject to this qualification.

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- Utilities (telephone, water, sewer, electricity, gas, garbage, cable, satellite)

**The company business unit responsible for the excluded item has a competitive or other commercially appropriate method to purchase these items in a least cost and/or least risk manner.

CLEAN
PROCUREMENT PROCEDURES OVERVIEW

Procurement Procedures Overview

Revision 2

September 23, 2022

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Section 1 Introduction

PacifiCorp's procurement policy requires a formal competitive process be conducted for purchases of $100,000 or more. The formal competitive process will generally be done via a Request for Proposal (RFP), where proposals are solicited from two or more qualified suppliers. A formal competitive process must be documented and controlled. This requires strict adherence to the company's Code of Business Conduct, avoidance of conflicts of interest (or apparent conflicts of interest) and confidential treatment of supplier submissions. Any disclosure of supplier submissions requires consultation with legal counsel.

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- Evaluation methodology which may include both commercial and technical criteria.

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- Electronic submittal responses are dated by the electronic tendering system at time of submission. All electronic submissions are retained in the system.
- Consideration may exceptionally be given to a late supplier submittal provided it can be shown that acceptance of the supplier submittal does not leave either an individual, or PacifiCorp open to accusations of impropriety and is not otherwise prohibited by applicable law.

The solicitation period concludes when the date identified in the solicitation documents has been reached and supplier submittals have been received.

Section 4 Evaluation of Supplier Submittals

The evaluation phase of the formal competitive process begins when the date identified in the solicitation documents has been reached and supplier submittals have been received. During this phase the supplier submittals are evaluated from a commercial, operational and technical perspective, all in accordance with the evaluation methodology established by the procurement plan. Clarification questions and responses may be exchanged through the electronic tendering system during this period to ensure a complete understanding of the supplier submittals. Procurement reviews each supplier's submittals to ensure all required documents have been received.

The evaluation of supplier submittals is undertaken with the use of a pre-defined and well-structured evaluation matrix which specifies evaluation criteria and the relative importance of each criterion. This evaluation process helps ensure that PacifiCorp realizes the most value for money spent. Evaluation matrices vary in complexity from 100% price to multi-phase selection processes. Non-procurement sourcing team members should not be provided with any information submitted by suppliers about pricing until all information related to technical specifications and business requirements has been reviewed and evaluated by the sourcing team and the team's input has been rated with the pre-agreed rating parameters. In all cases, the company must ensure that confidentiality and prudence in the release of information is maintained.

Section 5 Supplier Award Recommendation

Based on the outcome of the evaluation matrix, the procurement lead drafts a supplier award recommendation. The evaluation matrix along with the award recommendation is then sent to all sourcing team members for review and approval.

Generally, the award recommendation should be to the lowest cost provider who meets the specifications or can deliver the scope of work. If the best evaluated supplier is not the lowest cost, the award recommendation must explain the business rationale and value to be gained by awarding the contract to the alternative cost provider. The business unit must agree and

approve an award recommendation which is not to the lowest cost provider and/or an award recommendation that exceeds the budget.

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Section 6 Contract Negotiation and Execution

Contract negotiations commence upon the approval of the supplier award recommendation and typically include a review of the contract terms and conditions as well as the specific contract exhibits which include the scope of work, specifications, material lists and pricing. Negotiations are led by procurement and may include representatives from legal, risk management and the business depending upon scope of requested changes.

Once the contract terms, conditions and exhibits have been negotiated and prior to contract execution, the appropriate staff (procurement, legal, and business representatives) must indicate their support and approval of the decision on the final contract draft. Following approval, the contract is executed by the appropriate person with contract signing authority.

Section 7 Exception Reporting

PacifiCorp's procurement policy allows for certain exceptions to the competitive solicitation process. When it is impossible, impractical or otherwise can be demonstrated to be in the best interest of PacifiCorp and customers, a supplier may be awarded a contract on a non-competitive basis. All exceptions are to have documented justification and approval. In addition, PacifiCorp will provide, on a confidential basis, the documented justification to the Public Service Commission of Utah for each new and/or unique sole source exception that exceeds $1,000,000. Sole source transactions or exceptions that are a continuation of a previous sole source decision do not require an additional filing. Furthermore, customer requested sole source transactions that are fully reimbursable by the customer also do not require filing.

Revision History

Revision No.	Effective Date	Owner	Description of Revision
1	2/1/2017	Procurement	Removed the requirement to obtain approval in Ariba for an over budget award.
2	09/23/2022	Procurement	Updated competitive tender threshold to $100,000.

CERTIFICATE OF SERVICE

Docket No. 24-035-04

I hereby certify that on June 28, 2024, a true and correct copy of the foregoing was served by electronic mail to the following:

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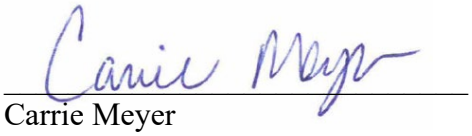

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