

Exh. SLC-4
Docket UE-25____
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-25____

**PACIFICORP
EXHIBIT OF SHERONA L. CHEUNG**

Non-Net Power Cost Coal Cost Tracker (Schedule 92) Updates

April 2025

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Revenue Requirement Adjustment Summary - Non-NPC Coal Cost (Effective 1/1/2026)

The table below presents the Company's ratemaking adjustments for coal resource costs and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	A Adj. No. Ref.	B Description	C	D	E	F	Change From (MYRP RY2)
			NOI	Rate Base	Rev. Req.	Reference	
1	10.1	Coal Resources O&M	-	-	-		(1,838,314)
2	10.4	Jim Bridger Mine Rate Base - Year 1	-	-	-		(517,668)
3	10.5	Existing Coal Fired Generation Assets - Year 1	-	-	-		(494,786)
4	10.6	Pro Forma JB Units 3, 4 Additions - Year 1	-	-	-		(303,215)
5	10.8	Fly Ash Revenues - Year 1	-	-	-		2,365,296
6	6.4	Coal Decomm., Other Closure and Reclamation Costs - Year 1	(4,288,459)	(16,284,222)	4,125,109		-
7	13.5	Fly Ash Revenues - Year 2	-	-	-		(973,717)
8	14.4_R	Coal Decomm., Other Closure and Reclamation Costs - Year 2	-	(4,288,458)	(415,829)		-
9	NEW	Coal Decomm., Other Closure and Reclamation Costs_2026	-	(4,288,458)	(415,829)		(415,829)
10	14.5	Jim Bridger Mine Rate Base - Year 2	-	-	-		85,679
11	14.6_C	Existing Coal Fired Generation Assets - Year 2	-	-	-		141,503
12	14.7_C	Pro Forma JB Units 3, 4 Additions - Year 2	-	-	-		(11,262)
13	7.1_C/15.1_C	Interest Synchronization	(138,916)	-	184,773		7,445
14	7.6_C/15.6_C	Remove Deferred State Tax Expense & Balance	(203,956)	(1,182,375)	156,634		(219,438)
			(4,631,331)	(26,043,514)	3,634,857		(2,174,306)
		Deferred Fly Ash Revenues Amortization (Annual)			(1,735,595)		-
		Net Coal Cost Revenue Requirement - Net Fly Ash Deferred Revenues Amortization			1,899,262		(2,174,306)

Notes:

(1) The revenue requirement column is calculated using the Company's approved return on rate base of 7.29% and the NOI conversion factor of 75.182%.

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Revenue Requirement Adjustment Summary - Non-NPC Coal Cost (Effective 4/1/2026)

The table below presents the Company's ratemaking adjustments for coal resource costs and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	A Adj. No. Ref.	B Description	C	D	E	F	Change From (1/1/2026)
			NOI	Rate Base	Rev. Req.	Reference	
1	10.1	Coal Resources O&M	-	-	-		-
2	10.4	Jim Bridger Mine Rate Base - Year 1	-	-	-		-
3	10.5	Existing Coal Fired Generation Assets - Year 1	-	-	-		-
4	10.6	Pro Forma JB Units 3, 4 Additions - Year 1	-	-	-		-
5	10.8	Fly Ash Revenues - Year 1	-	-	-		-
6	6.4	Coal Decomm., Other Closure and Reclamation Costs - Year 1	(4,288,459)	(16,284,222)	4,125,109		-
7	13.5	Fly Ash Revenues - Year 2	-	-	-		-
8	14.4_R	Coal Decomm., Other Closure and Reclamation Costs - Year 2	-	(4,288,458)	(415,829)		-
9	NEW	Coal Decomm., Other Closure and Reclamation Costs_2026	-	(4,288,458)	(415,829)		-
10	14.5	Jim Bridger Mine Rate Base - Year 2	-	-	-		-
11	14.6_C	Existing Coal Fired Generation Assets - Year 2	-	-	-		-
12	14.7_C	Pro Forma JB Units 3, 4 Additions - Year 2	-	-	-		-
13	7.1_C/15.1_C	Interest Synchronization	(138,916)	-	184,773		-
14	7.6_C/15.6_C	Remove Deferred State Tax Expense & Balance	(203,956)	(1,182,375)	156,634		-
			(4,427,375)	(24,861,139)	3,634,857		-
		Deferred Fly Ash Revenues Amortization (Annual)			-		1,735,595
		Net Coal Cost Revenue Requirement - Net Fly Ash Deferred Revenues Amortization			3,634,857		1,735,595

Notes:

(1) The revenue requirement column is calculated using the Company's approved return on rate base of 7.29% and the NOI conversion factor of 75.182%.