

Exh. JT-2
Docket UE-210402
Joint Parties

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-210402

PACIFICORP

EXHIBIT OF JOINT PARTIES

Washington Production Tax Credit Calculation

November 2021

PacifiCorp
2022 Power Cost Only Rate Case - 2021
Production Tax Credits

Pro Forma Period - December 2021 - GRC					
Description	FED Amount	Repower In-Svc Date	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind					
Glenrock	371,354,368	9/24/19	340,531,956	0.025	8,513,299
Glenrock III	137,342,526	11/24/19	113,994,297	0.025	2,849,857
Goodnoe KWh	284,290,144	12/20/19	284,290,144	0.025	7,107,254
High Plains	381,845,267	12/19/19	381,845,267	0.025	9,546,132
Leaning Juniper 1 KWh	299,841,979	9/13/19	299,841,979	0.025	7,496,049
Marengo I KWh	488,061,345	1/27/20	488,061,345	0.025	12,201,534
Marengo II KWh	232,351,885	2/25/20	232,351,885	0.025	5,808,797
McFadden Ridge	116,455,002	11/17/19	116,455,002	0.025	2,911,375
Rolling Hills KWh	320,425,732	10/17/19	245,446,110	0.025	6,136,153
Seven Mile KWh	417,996,452	9/9/19	417,996,452	0.025	10,449,911
Seven Mile II KWh	87,580,282	9/9/19	87,580,282	0.025	2,189,507
Dunlap I Wind KWh	476,695,441	10/1/20	476,695,441	0.025	11,917,386
Foote Creek I wind	176,149,055	12/1/20	176,149,055	0.025	4,403,726
Pryor Mountain Wind	811,935,704	12/17/20	811,935,704	0.025	20,298,393
Cedar Springs Wind II	749,501,075	12/31/20	749,501,075	0.025	18,737,527
Ekola Flats Wind	819,429,663	11/1/20	819,429,663	0.025	20,485,742
TB Flats Wind	847,123,795	11/1/20	847,123,795	0.025	21,178,095
TB Flats Wind II	847,123,795	11/1/20	847,123,795	0.025	21,178,095
Total KWh Production	7,865,503,509		7,736,353,246		193,408,831
Total Credit					193,408,831

Updated PTC Rate for 2022					
Description	FED Amount	Repower In-Svc Date	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind					
Glenrock	371,354,368	9/24/19	340,531,956	0.026	8,853,831
Glenrock III	137,342,526	11/24/19	113,994,297	0.026	2,963,852
Goodnoe KWh	284,290,144	12/20/19	284,290,144	0.026	7,391,544
High Plains	381,845,267	12/19/19	381,845,267	0.026	9,927,977
Leaning Juniper 1 KWh	299,841,979	9/13/19	299,841,979	0.026	7,795,891
Marengo I KWh	488,061,345	1/27/20	488,061,345	0.026	12,689,595
Marengo II KWh	232,351,885	2/25/20	232,351,885	0.026	6,041,149
McFadden Ridge	116,455,002	11/17/19	116,455,002	0.026	3,027,830
Rolling Hills KWh	320,425,732	10/17/19	245,446,110	0.026	6,381,599
Seven Mile KWh	417,996,452	9/9/19	417,996,452	0.026	10,867,908
Seven Mile II KWh	87,580,282	9/9/19	87,580,282	0.026	2,277,087
Dunlap I Wind KWh	476,695,441	10/1/20	476,695,441	0.026	12,394,081
Foote Creek I wind	176,149,055	12/1/20	176,149,055	0.026	4,579,875
Pryor Mountain Wind	811,935,704	12/17/20	811,935,704	0.026	21,110,328
Cedar Springs Wind II	749,501,075	12/31/20	749,501,075	0.026	19,487,028
Ekola Flats Wind	819,429,663	11/1/20	819,429,663	0.026	21,305,171
TB Flats Wind	847,123,795	11/1/20	847,123,795	0.026	22,025,219
TB Flats Wind II	847,123,795	11/1/20	847,123,795	0.026	22,025,219
Total KWh Production	7,865,503,509		7,736,353,246		201,145,184
Total Credit					201,145,184

Increase in PTCs	7,736,353
WA SG Factor	7.811%
WA Allocated	604,295
Federal Tax Rate	21.00%
PTCs Grossed up for Taxes	<u>764,930</u>