

1 **Q. ARE THOSE AMOUNTS INDICATIVE OF WHAT PACIFICORP ACTUALLY**
2 **EXPECTS TO RECOGNIZE IN 2022?**

3 A. No. In October 2020, PacifiCorp entered into a new sales agreement to sell fly ash from
4 the Jim Bridger power plant. In Docket No. UE 390 before the Oregon Public Utility
5 Commission, PacifiCorp identified the incremental revenues that it expected to receive as
6 a result of the new contract. In response to AWEC Data Request 39 in that proceeding,
7 PacifiCorp indicated that, due to the new agreement, it expected increased fly ash
8 revenues from Jim Bridger of \$13,895,142 on a total-Company basis,^{36/} or \$2,998,182 on
9 a Washington-allocated basis.^{37/}

10 **Q. DO YOU RECOMMEND THAT THESE INCREMENTAL REVENUES BE**
11 **CONSIDERED IN THIS DOCKET?**

12 A. Yes. AWEC has sought a deferral of the incremental revenues associated with this
13 contract, but also recommends that the \$2,998,182 be incorporated into base rates in this
14 proceeding, similar to the provision in the Multi-Party Stipulation to increase the
15 production tax credit rate.

16 VI. WHEELING ALLOCATION

17 **Q. HOW ARE WHEELING EXPENSES ALLOCATED UNDER THE 2020**
18 **PROTOCOL?**

19 A. Under the 2020 Protocol, wheeling expenses are allocated using the System Generation
20 (“SG”) and System Energy (“SE”) factors. Firm wheeling transactions are allocated
21 using the SG Factor. Non-Firm wheeling is allocated using the SE.

^{36/} Mullins, Exh. BGM-4 at 2 (see the Jim Bridger amount on the fifth row of the table).

^{37/} Based on a 21.58% Control Area Generation West (“CAGW”) allocation factor.

