

Appendix A.

Questions Regulators Can Ask Utilities to Aid Evaluation and Review of How IRA Benefits Were Incorporated into an IRP Filing

This appendix outlines a set of questions that regulators can adapt and use to get clear, detailed information to evaluate if and how utility resource plans incorporated IRA incentives to identify cost savings opportunities. It also includes questions to help understand and assess the utility’s rationale for selecting key inputs, constraints, and assumptions in their planning process.

The questions are organized by the common components of resource planning, referred to as building blocks, that are depicted in Exhibit 1 on page 11. The *PUC Review Considerations* below identify broad categories of inquiry about how the IRA is being integrated into resource planning, while the *Questions to Ask Utilities* solicit specific and detailed information that can help to answer the broader PUC Review Considerations. *Key IRA-Affected Planning Elements* reference the relevant IRP planning elements described in the body of the report.

While the questions within this appendix are intended to serve as springboards for thinking comprehensively about IRA implementation in resource planning, they can also be used to inform regulators’ discovery or data request formation process. In some contexts, discovery questions and data requests are written with formal, conversational language (e.g., “Please provide...”). For concision and clarity, this language is omitted from this appendix. Where appropriate, bolded and italicized notes in brackets provide additional context on when specific questions would be most effective or relevant. The questions in Exhibits A-1-to A-5 are neither exhaustive nor definitive. They are meant as a starting place to support regulators who wish to engage with utilities to better understand which IRA considerations the utility did and did not include in its planning, and its rationale for such decisions.

Specifically, the exhibits in this *Appendix* outline question sets in the following areas:

- **Exhibit A-1:** Questions on Common IRA Considerations^{xviii}
- **Exhibit A-2:** Questions to Establish Assumptions
- **Exhibit A-3:** Questions to Help Develop Forecasts
- **Exhibit A-4:** Questions to Help Set Objectives and Scenarios
- **Exhibit A-5:** Questions to Help Identify Solutions

^{xviii} Questions in this section are informed by those asked by the Minnesota Public Utilities Commission in a docket they opened to investigate the impacts of the Inflation Reduction Act [MNPUC Docket Number: E,G999/CI-22-624], as well as the Arkansas Public Service Commission’s Order investigating how utility plans can maximize the opportunities and benefits provided by the Inflation Reduction Act and the Infrastructure Investment and Jobs Act [APSC Docket No. 23-094-U].

Exhibit A-1 Questions on Common IRA Considerations

These are questions that can be used to understand utilities' approach to IRA across dockets, including but not limited to planning. They also can help a commission understand utility and stakeholder perspectives on the actions they can take to influence uptake of IRA benefits.

PUC Review Consideration	Questions to Ask Utilities
<p>How is the Inflation Reduction Act affecting the utility's overall strategy and operations?</p>	<ul style="list-style-type: none"> ● Has the utility developed a strategy or taken steps to ensure that they are maximizing benefits of the IRA for ratepayers? Specifically, describe and provide documentation for analysis of IRA benefits related to the following topics, at a minimum: <ul style="list-style-type: none"> ○ Investment in new or improved infrastructure ○ Emerging technologies, including carbon capture and hydrogen ○ Methane monitoring and emissions capture and sequestration technologies ○ Additional financing opportunities ○ Physical and cybersecurity ○ Any anticipated public or private partnerships to better access IRA benefits or implement programs enabled by the IRA ● Provide any preliminary or pro forma estimates of the impact of the IRA on the utility's operations, including any SEC disclosures or information provided to shareholders.
<p>How has the IRA generally affected the utility's resource planning and procurement activities?</p>	<ul style="list-style-type: none"> ● How does the IRA affect the utility's short- and long-term planning activities, including but not limited to: <ul style="list-style-type: none"> ○ Does the IRP affect any current, ongoing, or planned IRPs, and are any changes warranted? ○ Are the impacts of the IRA fully incorporated into ongoing resource procurements? If not, what changes are needed to ensure ongoing resource procurements maximize the opportunities from IRA provisions? ● Please provide a table comparing the major assumptions in the last IRP and how they have changed in this IRP. <ul style="list-style-type: none"> ○ Please discuss the rationale for the changes and how the IRA has affected each one, where applicable. ○ Please include any new assumptions that did not appear in the pre-IRA IRP.
<p>What actions can commissions take to enable IRA benefits?</p>	<ul style="list-style-type: none"> ● Does the passage of the IRA require updates or changes to any existing utility plans or programs, or any existing laws, to ensure that its benefits are maximized? <ul style="list-style-type: none"> ○ Are there any relevant state laws, rules, or regulations that adversely affect the utility's ability to access or utilize incentives or potential benefits created by the IRA? ○ Could creation or modification of any state laws, rules, or regulations create additional opportunities to access benefits of the IRA? ● What actions can the commission take to enable access to benefits created by the IRA?

Exhibit A-2 Questions to Establish Assumptions

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>How has the utility accounted for potential incremental load associated with hydrogen production as a result of Section 45V tax credits?</p>	<ul style="list-style-type: none"> ● What was the utility’s process for updating cost assumptions for clean energy tax credit-eligible resources to reflect the IRA’s extension of production tax credits and expanded eligibility to a broader set of technologies through 2032? Please explain the utility’s approach and basis for these resource cost assumptions, including the modeled ITC/PTC level for each resource type, and provide supporting documentation and workpapers. If the utility did not have a process for updating cost assumptions, please explain. ● Describe how the utility implemented the availability of transferability for the ITC and PTC in the economic modeling of candidate resources,^{xix} and any variation in approach between scenarios, including supporting documentation and workpapers. This response should provide support for assumptions regarding the timing of the establishment of a tax credit transfer market and the estimated cost of transferring tax credits. If the utility did not translate transferability impacts into the financing costs for ITC and PTC eligible resources, provide an explanation for this modeling decision. ● Describe the utility’s methodology or model logic which determined whether the PTC or the ITC was selected for each resource type, providing supporting documentation and workpapers as appropriate. If no such methodology or model logic was incorporated in the utility’s modeling, please explain why not. <ul style="list-style-type: none"> ○ If the utility selected the PTC or ITC rather than allowing the model to do so, please provide all supporting documentation and workpapers justifying the tax credit decision for each resource. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Scenario development and evaluation ● Procurement

^{xix} It is appropriate to ask investor-owned utilities about tax credit transferability. However, if the utility is a regulated cooperative, regulators can repurpose this question and replace “transferability” with “direct pay,” which only applies to nonprofits, rural electric coops, generation and transmission cooperatives, and municipal utilities.

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>ITC and PTC Bonus Opportunities – How is the utility integrating the Energy Community adder?</p>	<ul style="list-style-type: none"> ● Summarize how the utility estimated the total potential for resources in its service territory to optimize the clean energy tax credits’ energy community bonus adder. Provide all workpapers or analysis conducted or consulted by the utility to evaluate the potential eligibility for energy community adders within the relevant geography for future procurement by the utility. <ul style="list-style-type: none"> ○ If the utility did not conduct this analysis, or did not include such considerations in its modeling, explain why not. ● Describe how the potential bonus credit value for energy communities was incorporated into the utility’s modeling. Specify if the model was allowed to select resources eligible for the energy community bonus, and if so, whether any constraints were placed on the model’s ability to select such resources. <ul style="list-style-type: none"> ○ If the utility’s modeling was not conducted in such a way that allowed the model to select energy community bonus eligible resources, explain the utility’s rationale for this approach. ● Describe how the utility is ensuring that its resource plan is utilizing all feasible savings potential associated with the energy community bonus adder for the benefit of its ratepayers. Specifically identify any steps taken in the utility’s quantitative or qualitative analysis, modeling, procurement, and/or short-term action plan to ensure that all feasible benefits of the energy community bonus adder are utilized. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Scenario development and evaluation ● Procurement ● Additional policy objectives, including local development, equity, and affordability

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>ITC and PTC Bonus Opportunities — How is the utility integrating the domestic content adder?</p>	<ul style="list-style-type: none"> ● Which resources does the utility expect will meet the requirements for the ITC/PTC domestic content bonus adder in the utility’s service territory over the course of the IRP’s planning period? Provide any supporting documentation, analysis, or workpapers. For any resources identified as eligible, what timeline does the utility expect for domestic-content-eligible resources to be available for procurement? <ul style="list-style-type: none"> ○ Explain how the utility incorporated domestic content adder savings potential into its modeling. If it did not, explain the utility’s rationale for omission. ○ If the utility contends that the price increase from domestic content will be equivalent to the domestic content bonus tax credit, please provide support for this assertion. ● Describe how the utility is ensuring that its resource plan is utilizing all feasible savings potential associated with the domestic content bonus adder for the benefit of its ratepayers. Specifically identify any steps taken in the utility’s quantitative or qualitative analysis, modeling, procurement, and/or short-term action plan to ensure that all feasible benefits of the domestic content bonus adder are utilized. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Scenario development and evaluation ● Procurement ● Additional policy objectives, including local development, equity, and affordability

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>ITC and PTC Bonus Opportunities – Is the utility planning to optimize savings associated with meeting prevailing wage requirements?</p> <p>This is also applicable to 45Q (CO₂ Sequestration), 45V (clean hydrogen), and several other provisions^{xx}</p>	<ul style="list-style-type: none"> ● Which projects does the utility expect will meet the prevailing wage and apprenticeship requirements for the federal clean energy investment and production tax credits? <ul style="list-style-type: none"> ○ Provide any analysis, documentation, or workpapers used to evaluate whether any contemplated resources will meet prevailing wage and apprenticeship requirements for the federal clean energy investment tax credits. ○ Explain how the utility incorporated the savings potential for meeting the prevailing wage and apprenticeship requirements into its modeling. If it did not, explain the utility’s rationale for omission. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Scenario development and evaluation ● Procurement ● Additional policy objectives, including local development, equity, and affordability

^{xx} For a full list of provisions that are eligible for credits and deductions for meeting prevailing wage and apprenticeship requirements, see Internal Revenue Service Guidance on prevailing wage and apprenticeship requirements (<https://www.irs.gov/credits-deductions/prevailing-wage-and-apprenticeship-requirements>).

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>How has the utility accounted for any incremental hydrogen production in its service territory as a result of Section 45V tax credits? Has the utility appropriately valued hydrogen-related resource costs to reflect risk and uncertainty in its modeling?</p>	<ul style="list-style-type: none"> ● Summarize the utility’s approach to modeling hydrogen production, including through electrolysis, and its implications for incremental load in its integrated resource plan. <ul style="list-style-type: none"> ○ Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the magnitude of additional load associated with hydrogen electrolysis. ○ Describe and provide supporting workpapers and analysis for the specific steps that the utility took to investigate or ensure that hydrogen electrolysis complies with Section 45V clean energy requirements, specifically the requirements for incrementality, deliverability, and temporal matching. ○ Describe steps taken by the utility to evaluate the use of Energy Infrastructure Reinvestment (EIR) program financing for hydrogen electrolysis or transport. ● Provide cost assumptions for any resources expected to be fueled by hydrogen at any blend level, at any point over its operating lifetime in the utility’s modeling and provide the basis for each assumption. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the availability and all cost parameters of hydrogen-burning resources contemplated by its integrated resources plan. These should include, at a minimum, specific cost assumptions for: <ul style="list-style-type: none"> ○ Hydrogen fuels (including production, transportation, storage, and distribution) ○ New-build combustion units capable of burning fuels with a high and/or 100% blend of hydrogen ○ Retrofit costs for existing combustion units and fuel transport infrastructure for carrying higher blends of hydrogen to these units ○ On-site hydrogen production, if applicable <p><i>[For some utility plans, the IRA tax credits may be a decisive factor for economic modeling of select hydrogen burning resources. However, uncertainties around this emerging technology are significant. Asking this question will help explore the extent to which the utility assumes the tax credits might offset those uncertainties.]</i></p>	<ul style="list-style-type: none"> ● Load forecasting ● Resource and financing costs ● Candidate utility-scale resources ● Scenario development and evaluation

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Hydrogen questions, continued</p>	<ul style="list-style-type: none"> ● Describe the utility’s analysis of the uncertainties (including but not limited to technical feasibility, cost, timeline, fuel security, and emissions) associated with hydrogen fuels and hydrogen-fueled resources. Provide all analysis conducted, commissioned, or consulted by the utility to evaluate uncertainties associated investment in hydrogen burning resources. Provide an explanation, with supporting analysis, documentation, and workpapers, for how the utility translated these uncertainties into their modeling and resource cost assumptions. ● Provide a comprehensive description of the utility’s plans or expectations for the transportation, distribution, and/or storage of hydrogen fuels for any resources contemplated in its resource planning. At a minimum, provide: <ul style="list-style-type: none"> ○ Any contemplated siting considerations for hydrogen transport, storage, and distribution ○ Timeline and cost of any contemplated retrofits to existing transport and distribution infrastructure ○ Any analysis conducted, commissioned, or consulted and/or any sources consulted by the utility on the technical feasibility and cost of hydrogen transport ○ How transport and storage costs were reflected assumptions for hydrogen fuel costs in the utility’s modeling ● Provide any analysis or consideration conducted by the utility assessing the impact of incremental NO_x emissions from hydrogen combustion on local health outcomes and relevant environmental compliance requirements, and explain how these considerations were incorporated into the utility’s modeling. If the utility has not conducted any analysis or consideration, explain why. <ul style="list-style-type: none"> ○ [Where clean energy or emissions reductions targets apply] Quantify and/or explain the utility’s estimation of the impact of hydrogen production on [clean energy policy] target achievement. ○ Describe the utility’s approach to blending hydrogen with existing gas supply in its modeling analysis, and provide any supporting documentation or workpapers. This response should address whether the model was permitted to select the optimal fuel blending ratios of natural gas and hydrogen, how maximum and minimum hydrogen blending levels over time were determined, and any operational, economic, or technical assumptions regarding efficiency, operations and maintenance costs, and emissions. 	

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility consistently adjusted its cost assumptions for all Section 45Q-eligible resources in its modeling? Has the utility appropriately evaluated carbon capture and sequestration (both retrofits and new resources) to reflect risk and uncertainty in its modeling?</p>	<ul style="list-style-type: none"> ● Were the cost assumptions for all technologies eligible for the Section 45Q credit updated to reflect these energy tax credits? If so, explain the utility’s approach and basis for these resource cost assumptions and provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the economic impact of Section 45Q tax credits. If not, explain why the utility did not update its assumptions. ● Explain and substantiate the cost and technical assumptions for carbon capture and sequestration (CCS) employed by the utility in its modeling. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the cost and technical implications of CCS on existing and future resources. <ul style="list-style-type: none"> ○ Describe the utility’s considerations regarding the uncertainty of cost estimates for CCS technology and how these were integrated into the utility’s quantitative modeling. ○ Provide any analysis or consideration conducted by the utility on the potential for Section 45Q tax credits to <i>increase</i> capacity factor and/or gross emissions from units with CCS retrofits. ● Describe the utility’s considerations regarding the risk of tax credit ineligibility if thresholds for percentage of emissions captured are not met. <ul style="list-style-type: none"> ○ What steps does the utility plan to take to ensure that at least 75% of emissions will be captured? ○ What factors (if any) are entirely out of the utility’s control which may influence its ability to ensure 75% of emissions will be captured by CCS technology? ○ Describe how the utility understands and plans for the distribution of risk between the utility and its ratepayers associated with investing in CCS technology if the credit is not received. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Candidate utility-scale resources ● Scenario development and evaluation ● Unit retirement and replacement studies

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>CCS questions, continued</p>	<ul style="list-style-type: none"> ● If the resource plan contemplates any carbon capture, provide a comprehensive description of the utility’s plans for transportation and storage of captured carbon dioxide. At a minimum, provide: <ul style="list-style-type: none"> ○ Any contemplated siting considerations for carbon transport and anticipated sites for carbon storage. ○ The utility’s assumptions regarding the costs for transportation and storage of captured carbon dioxide. Provide the basis for the assumptions the utility used. ○ Provide the utility’s assessment of potential revenue from tax credits for captured and sequestered carbon and any supporting documentation and workpapers. ○ How were these transportation and storage costs reflected in the utility’s modeling? If these costs were not reflected, explain the utility’s rationale for this omission. ● Did the utility consider the siting of CCS technology on or near a retiring fossil unit’s existing transmission infrastructure, eligibility for energy community bonuses, and/or Energy Infrastructure Reinvestment financing? If so, explain the utility’s conclusions and provide any evidence or resources that support the utility’s conclusions. 	
<p>Has the utility consistently adjusted its cost assumptions for all existing (Section 45U- and 45J-eligible) nuclear resources in its modeling?</p>	<ul style="list-style-type: none"> ● [If applicable] Does the utility anticipate that any existing nuclear facilities included in the utility’s modeling will be eligible to receive tax credits for existing nuclear facilities? If yes, clarify whether and how tax credits for existing nuclear resources were reflected in the utility’s modeling. If not, explain, detailing the potential impediments to claiming these tax credits. <ul style="list-style-type: none"> ○ Has the utility estimated the reduction amount for its existing nuclear plants to determine the amount of tax credit each is eligible for? If so, provide all details, analysis, documentation, and workpapers supporting this analysis. If not, explain why not. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Unit retirement and replacement studies

Exhibit A-2 Questions to Establish Assumptions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility consistently adjusted its cost assumptions for any contemplated new-build nuclear facilities? Has the utility appropriately evaluated the nuclear technology costs to reflect risk and uncertainty?</p>	<ul style="list-style-type: none"> ● Were the cost assumptions for any contemplated new nuclear technologies updated to reflect available federal clean energy tax credits? If so, explain the utility’s approach and basis for these resource cost assumptions and provide supporting documentation and workpapers. If not, explain why the utility did not update its assumptions. ● Explain and substantiate the future cost assumptions for contemplated new-build nuclear resources employed by the utility in its modeling. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the cost and construction timeline of future nuclear resources. <ul style="list-style-type: none"> ○ In your response, describe how the IRA tax credits for nuclear resources were incorporated into the utility’s cost assumptions. ● Explain the extent to which the utility plans to or has included modeling considerations to include existing transmission infrastructure, brownfield sites, and EIR financing when siting any contemplated new-build nuclear resources. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Candidate utility-scale resources ● Scenario development and evaluation
<p>Has the utility comprehensively evaluated low-cost financing made available from the Department of Energy and authorized by the IRA?</p>	<ul style="list-style-type: none"> ● Describe the utility’s evaluation process undertaken for identifying, evaluating, and prioritizing potential opportunities to utilize low-cost financing, including state energy financial (SEFI) financing and Energy Infrastructure Reinvestment (EIR) loan financing in its resource plan. Provide any analysis, workpapers, prepared presentations, and/or documentation that reflect the utility’s EIR evaluation process. <ul style="list-style-type: none"> ○ If not explicitly modeled, please explain in detail how the utility expects EIR loan financing (if it were secured) could affect the costs of new resources, the economic portfolio selection, the timing of investment in new resources, and the economics of fossil fuel until retirement. ○ If the utility did not conduct an evaluation or decision-making process to consider the impact of EIR financing in its resource plan, explain why not. 	<ul style="list-style-type: none"> ● Resource and financing costs ● Transmission and regional resources ● Unit retirement ● Additional policy objectives including local development, equity, and affordability

Exhibit A-3 Questions to Help Develop Forecasts

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility appropriately considered IRA impacts on EE/DSM and resulting changes to resource plan load forecasts?</p>	<ul style="list-style-type: none"> ● Provide the specific steps taken by the utility to integrate IRA provisions related to energy efficiency and demand-side management (EE/DSM) into its forecasting. At a minimum, provide the following: <ul style="list-style-type: none"> ○ How IRA incentives, rebates, and tax credits for EE/DSM were integrated into the utility’s energy efficiency and demand-side management market and potential forecasts. Describe and provide documentation for how market and potential forecasts for EE/DSM integrated supportive IRA provisions. ○ How IRA incentives, rebates, and tax credits for EE/DSM were integrated into the utility’s load forecast. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the impact of IRA provisions on its load forecast, including any additional load forecast scenarios. Provide economic impacts (including projected IRA-related savings across ratepayers) and load impacts (including quantified impacts to in annual and seasonal load and peak demand). ○ How the above IRA provisions were integrated into the utility’s projections of utility-provided energy efficiency programs. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the impact of IRA provisions on the cost-effectiveness and scale of utility energy efficiency programs. List and provide documentation and workpapers for any specific changes made by the utility to its current or planned utility EE/DSM program offerings as a result of IRA incentives, rebates, or tax credits. If the utility has not made any changes to its utility EE/DSM programs, explain why not. ○ The utility’s current and planned coordination with the relevant state energy office on effectively administering IRA funding and/or programming focused on EE/DSM. Describe specifically any coordination that has already taken place or ongoing coordination efforts and provide documentation. ○ A description of how the utility employed scenario analysis in its modeling to evaluate multiple trajectories of EE/DSM uptake after the passage of IRA. Provide any scenarios created by the utility to evaluate varying levels of IRA utilization to inform EE/DSM as a resource in modeling. Provide any workpapers of analysis used to create these scenarios. If the utility did not update or create new scenarios to evaluate how the IRA’s passage might influence EE/DSM, explain why not. 	<ul style="list-style-type: none"> ● Load forecasting ● EE/DSM and DER Forecasts ● Scenario development and evaluation

Exhibit A-3 Questions to Help Develop Forecasts, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility appropriately considered IRA impacts on transportation electrification and resulting changes to resource plan load forecasts?</p>	<ul style="list-style-type: none"> ● Provide the specific steps taken by the utility to integrate IRA provisions related to transportation electrification into its forecasting. At a minimum, provide the following: <ul style="list-style-type: none"> ○ How IRA incentives, rebates, and tax credits for transportation electrification were integrated into the utility’s projection of EV adoption. Provide forecasts that specify electric vehicle adoption and expected load and capacity by type and/or customer segment (e.g., commercial fleet, public infrastructure, residential charging). Provide any EV forecasts created by the utility, including documentation and workpapers, and describe the impact of IRA incentives. ○ How EV forecasts, including impacts of relevant IRA provisions, were integrated into the utility’s load forecast. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the impact of IRA provisions on its load forecast, including any additional load forecast scenarios. Provide economic impacts (including projected IRA-related savings across ratepayers) and load impacts (including quantified impacts to annual and seasonal load and peak demand). ○ How IRA incentives, rebates, and tax credits affect the projected scale of any utility electric vehicle managed charging or demand management programs currently operated, planned, or contemplated by the utility. Provide any workpapers and documentation related to any current or anticipated programs. ○ The utility’s current and planned coordination with the relevant state energy office(s) on effectively administering IRA funding and/or programming focused on transportation electrification. Describe specifically any coordination that has already taken place or ongoing coordination efforts, and provide any documentation. 	<ul style="list-style-type: none"> ● Load forecasting ● EE/DSM and DER forecasts ● Scenario development and evaluation

Exhibit A-3 Questions to Help Develop Forecasts, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility appropriately considered IRA impacts on building electrification and resulting changes to resource plan load forecasts?</p>	<ul style="list-style-type: none"> ● Provide the specific steps taken by the utility to integrate IRA provisions related to building end-use electrification into its forecasting. At a minimum, provide the following: <ul style="list-style-type: none"> ○ How IRA incentives, rebates, and tax credits for building electrification were integrated into the utility’s projection of building electrification adoption. Provide any electrification forecasts created by the utility, including documentation and workpapers, and describe the impact of IRA incentives. ○ How building electrification forecasts, including impacts of relevant IRA provisions, were integrated into the utility’s load forecast. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the impact of IRA provisions on its load forecast, including any additional load forecast scenarios. Provide economic impacts (including projected IRA-related savings across ratepayers) and load impacts (including quantified impacts to in annual and seasonal load and peak demand). ○ How IRA incentives, rebates, and tax credits affect the projected scale of any utility demand-side management programs targeted toward electrified loads (including heat pumps) currently operated, planned, or contemplated by the utility. ○ How the utility is currently coordinating and planning to coordinate with the relevant state energy office(s) on effectively administering IRA funding and/or programming focused on building electrification. Describe specifically any coordination that has already taken place or ongoing coordination efforts, and provide any documentation. 	<ul style="list-style-type: none"> ● Load forecasting ● EE/DSM and DER forecasts ● Scenario development and evaluation

Exhibit A-3 Questions to Help Develop Forecasts, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility appropriately considered IRA impacts on distributed energy resources (DERs) and resulting changes to resource plan load forecasts?</p>	<ul style="list-style-type: none"> ● Provide the specific steps taken by the utility to integrate IRA provisions related to DERs, including but not limited to behind-the-meter solar and storage, into its forecasting. At a minimum, provide the following: <ul style="list-style-type: none"> ○ How IRA incentives, rebates, and tax credits for DERs were integrated into the utility’s projection of building electrification adoption. Provide any DER forecasts created by the utility, including documentation and workpapers, and describe the impact of IRA incentives. ○ How DER forecasts, including impacts of relevant IRA provisions, were integrated into the utility’s load forecast. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the impact of IRA provisions on its load forecast, including any additional load forecast scenarios. Provide economic impacts (including projected IRA-related savings across ratepayers) and load impacts (including quantified impacts to annual and seasonal load and peak demand). ○ Any utility DER management or aggregation programs currently operated, planned, or contemplated by the utility. ○ The utility’s current and planned coordination with the relevant state energy office(s) on effectively administering IRA funding and/or programming focused on DERs. Describe specifically any coordination that has already taken place or ongoing coordination efforts, and provide any documentation. ● Describe how the utility incorporated demand flexibility resources, and the growth of demand flexibility resources alongside electrification, into its analysis and planning. Provide all analysis and/or workpapers used to integrate demand flexibility into resource planning. Explain how those assumptions shifted as a result of IRA incentives. If the utility did not incorporate any changes to demand flexibility resource assumptions related to the IRA’s incentives into its analysis and planning, explain why not. 	<ul style="list-style-type: none"> ● Load forecasting ● EE/DSM, and DER forecasts ● Scenario development and evaluation

Exhibit A-3 Questions to Help Develop Forecasts, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility considered the geographic distribution of impacts associated with electrification adoption on load forecasts, including in low-to-moderate-income communities?</p>	<ul style="list-style-type: none"> • Describe the utility’s approach for projecting the geographic distribution of adoption of demand-side technologies, including but not limited to EE/DSM technologies, building and transportation electrification, and distributed energy resources. Provide any associated analysis, workpapers, or documentation. <ul style="list-style-type: none"> ○ Describe any evaluation of distribution infrastructure upgrades needed to support increased electrification due to increased electrification adoption as a result of relevant IRA provisions. Provide any associated analysis, workpapers, or documentation. ○ Did the utility consider the potential for DERs to potentially offset stresses on distribution network infrastructure that might be caused by increased electrification? Provide documentation and workpapers for any analysis conducted or contracted by the utility. ○ Provide any steps taken to evaluate the use of relevant IRA provisions, including the Solar for All program and Environmental and Climate Justice Block Grants, to address infrastructure costs associated with increased electrification and/or DER deployment. 	<ul style="list-style-type: none"> • Load forecasting • EE/DSM and DER forecasts • Scenario development and evaluation

Exhibit A-4 Questions to Help Set Objectives and Scenarios

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Is the utility appropriately collaborating with other entities to pursue additional policy objectives?</p>	<ul style="list-style-type: none"> • How is the utility coordinating with states, cities, and other entities to ensure that these entities can maximize the IRA to pursue projects related to resilience and/or affordability? 	<ul style="list-style-type: none"> • Additional policy objectives, including local development, equity, and affordability
<p>Has the utility appropriately considered IRA provisions that provide additional resources and financing to support rural, remote, and/or tribal communities?</p>	<ul style="list-style-type: none"> • How has the utility considered and/or adjusted its distributed generation and load forecasts or scenarios to reflect IRA funding for small-scale solar through the Low-Income Communities Bonus Credit Program, Greenhouse Gas Reduction Fund, Climate Pollution Reduction grants, and/or Environmental and Climate Justice Block Grants? If the utility has not considered and/or adjusted its forecasts, explain why not. • Describe any activities undertaken by the utility to coordinate with other relevant entities, including tribal entities, neighboring utilities and co-ops, rural businesses, and state and local administrative agencies on incorporating projects associated with the following IRA provisions: <ul style="list-style-type: none"> ○ Powering Affordable Clean Energy (PACE) ○ Rural Energy for America (REAP) ○ Empowering Rural America (New ERA) ○ Tribal loan guarantee and electrification programs • Provide an explanation on how any ongoing, potential, or planned projects associated with any of the above IRA provisions were integrated into the utility’s resource planning inputs or quantitative modeling. • How has the utility considered and/or adjusted distributed generation and load forecasts to reflect IRA support for rural and tribal renewable energy development? If the utility has not considered and/or adjusted its forecasts, explain why not. 	<ul style="list-style-type: none"> • Distributed resource planning and EE/DSM forecast • Resource and financing costs • Additional policy objectives, including local development, equity, and affordability

Exhibit A-4 Questions to Help Set Objectives and Scenarios, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Is the utility defining a variety of scenarios to reflect multiple potential pathways for IRA uptake?</p>	<ul style="list-style-type: none"> ● Summarize the utility’s scenario development approach for evaluating multiple potential future conditions related to key IRA provisions and provide associated workpapers and analysis. Provide scenario approaches, including the number of scenarios and differentiating features, for the following IRA-related topics: <ul style="list-style-type: none"> ○ Energy efficiency and demand-side management ○ Distributed energy resources ○ Transportation and building electrification ○ Unit retirement and replacement timelines (and use of EIR financing) 	<ul style="list-style-type: none"> ● Scenario development and evaluation

Exhibit A-5 Questions to Help Identify Solutions

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility appropriately considered IRA impacts on distributed energy resources (DERs) and resulting changes to resource plan load forecasts?</p>	<ul style="list-style-type: none"> ● Does the utility model behind-the-meter solar and storage as selectable resources in its resource plan? If not, explain why not. <ul style="list-style-type: none"> ○ If so, provide the cost and technical assumptions associated with these resources, including any documentation and workpapers. ○ How did the utility incorporate IRA provisions that affect the cost of distributed energy resources (DERs) in its modeling? These include, at a minimum, clean energy tax credits, the Residential Clean Energy Credit program, Section 48(e) bonus credits for clean energy in low-income communities, and the Solar for All program. Provide all analysis conducted, commissioned, or consulted and/or any sources consulted by the utility to evaluate the economic and deployment implications of these IRA provisions for distributed energy resources in the integrated resource plan. ● Does the utility model energy efficiency, demand response, demand flexibility, or aggregations of these technologies (sometimes called “virtual power plants”) as selectable, dispatchable resources in its resource plan? <ul style="list-style-type: none"> ○ If so, provide the cost and technical assumptions associated with these resources, including any documentation and workpapers. ○ Describe the relationship, if any, between electrification and EE/DSM adoption forecasts and any forecasts of demand flexibility resources. Describe how the IRA’s incentives, rebates, and tax credits for electrification and EE/DSM impact demand response or demand flexibility availability. ● Describe the assumptions the utility included in its modeling regarding the flexibility of demand from EV charging, including how the IRA’s expanded customer incentives for EVs informed the forecasts and load impact scenarios. 	<ul style="list-style-type: none"> ● Candidate demand-side resources and programs

Exhibit A-5 Questions to Help Identify Solutions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>How does the resource plan contemplate specific opportunities to reduce ratepayer costs using EIR in its definition of potential solutions in its resource plan?</p>	<ul style="list-style-type: none"> • How did the utility analyze the potential for Energy Infrastructure Reinvestment (EIR) loan financing to lower the costs of new generation resources that would qualify for the program through using existing infrastructure and reducing eligible emissions? Provide any supporting analysis and documentation. • Did the utility integrate the potential for EIR financing into its evaluation of retirement and replacement analyses of existing generation units? If yes, explain how and provide supporting documentation and workpapers. If not, explain the utility’s rationale. • Did the utility integrate the potential for EIR financing into its evaluation of increasing transmission capacity (e.g., through reconductoring existing lines), including in its quantitative modeling? If yes, explain how and provide supporting documentation and workpapers. If not, explain why not. • Did the utility integrate the potential for EIR financing into its evaluation of deploying additional capacity of low-emissions resources at existing points of interconnection? Describe the specific qualitative and quantitative steps that the utility took to evaluate this use of EIR financing. How did the utility model the potential for EIR financing to more rapidly deploy clean energy resources to take advantage of excess transmission capacity at key nodes of the grid? • [If applicable] Did the utility consider including environmental remediation costs associated with any retired or retiring fossil unit in its evaluation of EIR projects contemplated in the context of this plan? • Describe how the utility is ensuring that its resource plan is utilizing all feasible potential associated with the Energy Infrastructure Reinvestment (EIR) program for the benefit of its ratepayers. Specifically identify any steps taken in the utility’s quantitative or qualitative analysis, modeling, procurement, and/or short-term action plan to ensure that a set of investments that would maximize the ratepayer savings of an EIR application is identified, such as but not limited to, the use of Energy Community bonuses associated with the ITC and PTC. 	<ul style="list-style-type: none"> • Additional policy objectives, including local development, equity, and affordability • Unit retirement and replacement studies

Exhibit A-5 Questions to Help Identify Solutions, continued

PUC Review Consideration	Questions to Ask Utilities	Key IRA-Affected Planning Elements
<p>Has the utility integrated federal policy provisions into its consideration of expanding electricity transmission?</p>	<ul style="list-style-type: none"> Describe the utility’s process for evaluating expansion of transmission, either from the construction of new lines or the upgrading of existing lines through reconductoring or grid-enhancing technologies (GETs) and provide any supporting analysis or workpapers. Describe specifically how this evaluation is integrated into portfolio modeling and which specific federal financing programs the utility incorporated into its cost assumptions for GETs in its economic modeling. 	<ul style="list-style-type: none"> Transmission and regional resources