11. Feasibility and cost evaluations of each compliance option, not to mention financing, engineering, design and construction of the gas-cofiring and CCS options, require years of planning. Additionally, Colstrip is co-owned by six companies, including many utilities subject to PUC regulation in multiple states. The selection of a future compliance option must be agreed upon by a majority of ownership. After the evaluation of compliance options is complete, approval of an option will be difficult and take more time due to the plant's ownership structure.

12. If the CCS and gas co-firing compliance options are impossible or near impossible to meet the Rule's deadlines, or prove prohibitively expensive to undertake, especially in light of future uncertainty, the Rule requires retiring Colstrip Units 3 and 4 by January 1, 2032.

Feasibility and Cost Issues are Compounded by EPA's New MATS Rule

13. Furthermore, the compliance decision for the Rule is intertwined with the EPA's also recently-issued final rule entitled *National Emission Standards for Hazardous Air Pollutants: Coal- and Oil-Fired Electric Utility Steam Generating Units Review of the Residual Risk and Technology Review*, 89 Fed. Reg. 38,503 (May 7, 2024) ("MATS Rule").

14. For Colstrip to operate beyond 2027, under the MATS rule, additional costly filterable particulate matter ("fPM") controls must be installed, commissioned, and operable on Units 3 and 4 by July 8, 2027.