

September 8, 2023

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

**Re: UM 1797(7)—PacifiCorp’s Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates**

PacifiCorp d/b/a Pacific Power encloses for filing in the above-referenced docket its Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates.

PacifiCorp respectfully requests that all communications related to this filing be addressed to:

Oregon Dockets  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
[oregondockets@pacificorp.com](mailto:oregondockets@pacificorp.com)

Carla Scarsella  
Deputy General Counsel  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
[carla.scarsella@pacificorp.com](mailto:carla.scarsella@pacificorp.com)

Additionally, PacifiCorp requests that all formal information requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah, Suite 2000  
Portland, OR 97232

Informal inquiries may be directed to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Matthew McVee  
Vice President, Regulatory Policy and Operations

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1797(7)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred  
Accounting for a Balancing Account Related to  
the Purchase of Renewable Energy Certificates.

**APPLICATION FOR  
REAUTHORIZATION OF  
DEFERRED ACCOUNTING**

**I. INTRODUCTION**

In accordance with Oregon Revised Statutes (ORS) 757.259(2)(e) and Oregon Administrative Rules (OAR) 860-027-0300, PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company) applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferred accounting for the balancing account used to record the costs related to contracts to purchase renewable energy certificates (RECs), the actual collections through PacifiCorp’s Schedule 203, and associated interest. PacifiCorp respectfully requests to continue the use of deferred accounting for this balancing account for the 12-month period beginning September 9, 2023.

**II. CONTACT INFORMATION**

Communications regarding this application should be addressed to:

Oregon Dockets  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Email: [oregondockets@pacificorp.com](mailto:oregondockets@pacificorp.com)

Carla Scarsella  
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825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Email: [carla.scarsella@pacificorp.com](mailto:carla.scarsella@pacificorp.com)

In addition, PacifiCorp requests that all data requests regarding this application be sent to the following:

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232

Informal questions may be directed to Jennifer Angell, Regulatory Project Manager, at (503) 331-4414.

### III. BACKGROUND

On September 9, 2016, PacifiCorp filed tariff advice 16-011, docketed as UE 313, to request approval to recover the costs associated with the purchase of RECs through the Renewable Resource Deferral Supply Service Adjustment, Schedule 203. After review, Commission Staff found PacifiCorp's purchase of RECs were prudently incurred.<sup>1</sup> The Commission approved PacifiCorp's filing to recover the costs associated with the REC purchases, which included the use of a balancing account to track over- and under-collections. Schedule 203 became effective on January 25, 2017.

On September 9, 2016, PacifiCorp also filed an application for deferred accounting for the balancing account related to the REC purchases. The Commission approved the deferral application on December 20, 2016, in Order No. 16-486,<sup>2</sup> to defer costs related to the purchase of RECs for the 12 months beginning September 9, 2016. The Commission approved PacifiCorp's requests for reauthorization of the deferred accounting on

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<sup>1</sup> *In the Matter of PacifiCorp d/b/a Pacific Power's Update to Schedule 203, Renewable Resource Deferral Supply Service Adjustment*, Docket No. UE 313, Order No. 17-019 at 6 (Jan. 24, 2017).

<sup>2</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797, Order No. 16-486 (Dec. 20, 2016).

November 7, 2017,<sup>3</sup> October 23, 2018,<sup>4</sup> October 10, 2019,<sup>5</sup> November 5, 2020,<sup>6</sup> and on October 6, 2021.<sup>7</sup> On September 7, 2022, PacifiCorp filed an application for reauthorization of deferred accounting for the balancing account related to the REC purchases. That request is still pending before the Commission.

In this application, PacifiCorp respectfully requests reauthorization of deferred accounting for the balancing account related to the Company's REC purchases for the 12-month period beginning September 9, 2023.

#### **IV. OAR 860-027-0300(3) REQUIREMENTS**

PacifiCorp respectfully requests reauthorization under ORS 757.259(2)(e) to continue the use of a balancing account to record the costs and Schedule 203 collections related to the Company's REC purchases, along with related interest consistent with the treatment of interest rates during accrual and amortization described in Order No. 08-263 as modified by Order No. 10-279.

As required by OAR 860-027-0300(3) and (4), PacifiCorp provides the following:

##### **A. Description of Utility Expense**

PacifiCorp proposes to continue to maintain a balancing account to record the costs

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<sup>3</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797(1), Order No. 17-449 (Nov. 8, 2017).

<sup>4</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797(2), Order No. 18-411 (Oct. 23, 2018).

<sup>5</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797(3), Order No. 19-337 (Oct. 10, 2019).

<sup>6</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797(4), Order No. 20-399 (Nov. 5, 2020).

<sup>7</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Reauthorization of Deferred Accounting for a Balancing Account Related to the Purchase of Renewable Energy Certificates*, Docket No. UM 1797(5), Order No. 21-326 (Oct. 6, 2021).

related to the purchase of RECs, the amortization of collections through Schedule 203 and related interest. The continued use of a balancing account will ensure that Schedule 203 will not under- or over-collect amounts related to the purchase of RECs.

**B. Reasons for Deferral**

ORS 757.259(2)(e) allows the deferral of identifiable utility expenses to minimize the frequency of rate changes or the fluctuation of rate levels or to match appropriately the costs borne and benefits received by customers. In this application PacifiCorp seeks reauthorization to use a balancing account to match the costs borne and benefits received by customers.

**C. Proposed Accounting**

If this application is approved, PacifiCorp will record deferred REC purchase cost amounts by crediting REC purchases in FERC Account 555, Purchased power, and debiting the REC balancing account, in FERC Account 182.3, Other regulatory assets. The deferral balance will be reduced monthly by the amount collected under proposed Schedule 203, Renewable Resource Deferral Supply Service Adjustment. A carrying charge calculated at the current Modified Blended Treasury (MBT) rate will be recorded each month on the deferral balance. If this application is denied, the cost of REC purchases will remain in Purchased power, FERC Account 555.

**D. Estimate of Amounts**

In Order No. 17-019, the Commission approved PacifiCorp's Advice 16-011 to recover the costs associated with REC purchases through Schedule 203, Renewable Resource Deferral Supply Service Adjustment. Effective on January 25, 2017, Schedule 203 rates

were designed to collect \$662,000 to recover the costs associated with REC purchases.<sup>8</sup> As mentioned above, deferred REC purchase cost amounts are recorded in the balancing account and are offset monthly by the amount collected under Schedule 203. Thus, the difference between REC purchase costs and Schedule 203 collections will be reflected in the proposed balancing account along with interest calculated at the MBT. Generally, it is expected that the balancing account will zero out over time.

**E. Notice**

A copy of the Notice of Application is included as Exhibit A. This notice will be served to the service list in dockets UE 399.

**V. OAR 860-027-0300(4) REQUIREMENTS**

**A. Description and Explanation of Entries in the Deferred Account to Date**

Exhibit B provides the current history of the PacifiCorp's REC balancing account that includes actual activity through August 2023.

**B. Reasons for Continuation of Deferred Accounting**

Reauthorization of deferred accounting for the REC balancing account will allow PacifiCorp to continue to match the costs borne and benefits received by customers.

**VI. CONCLUSION**

PacifiCorp respectfully requests that, in accordance with ORS 757.259(2)(e), the Commission approve the PacifiCorp's request for reauthorization of deferred accounting for the REC balancing account.

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<sup>8</sup> The current rates in Schedule 203 were adjusted in Advice No. 23-003 effective April 1, 2023, to collect additional amounts related to deferred renewable resource amounts. However, the previously approved collection rate in Schedule 203 related to REC purchases remains within the rate schedule and records to the balancing account.

Respectfully submitted this 8<sup>th</sup> day of September, 2023.

By: *Carla Scarsella*  
Carla Scarsella  
Deputy General Counsel  
PacifiCorp d/b/a Pacific Power

**EXHIBIT A**  
**NOTICE**



**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON  
UM 1797(7)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred  
Accounting for a Balancing Account Related to  
the Purchase of Renewable Energy Certificates.


**APPLICATION FOR  
REAUTHORIZATION OF  
DEFERRED ACCOUNTING**

On September 8, 2023, PacifiCorp d/b/a Pacific Power (PacifiCorp) filed an Application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferred accounting relating to PacifiCorp’s renewable energy certificate balancing account. Approval of PacifiCorp’s Application will not authorize a change in rates but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding. Persons who wish to obtain a copy of PacifiCorp’s filing should contact the following:

PacifiCorp Oregon Dockets  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Telephone: (503) 813-5934  
Email: [oregondockets@pacificorp.com](mailto:oregondockets@pacificorp.com)

Any person who wishes to submit written comments to the Commission must do so within 25 days of the date of PacifiCorp’s application.

DATED: September 8, 2023.

  
Carla Scarsella  
Deputy General Counsel

**EXHIBIT B**

**ENTRIES IN DEFERRED BALANCING ACCOUNT TO DATE**

<b>OR RPS Compliance</b>						
<b>Account # 187886</b>						
<b>Interest = 2.38% effective January 1, 2017 - On Going</b>						
<b>Acctg Pd</b>	<b>Begin Bal</b>	<b>Additions</b>	<b>Amortization</b>	<b>Interest</b>	<b>End Bal.</b>	<b>Rate</b>
Jan-20	(22,618.51)	137,285.22	(64,239.37)	(45.31)	50,382.03	0.0238
Feb-20	50,382.03	6,659.26	(61,219.57)	(24.42)	(4,202.70)	0.0238
Mar-20	(4,202.70)	4,659.18	(58,166.73)	(136.56)	(57,846.81)	0.0238
Apr-20	(57,846.81)	90,762.49	(54,432.34)	(168.17)	(21,684.83)	0.0238
May-20	(21,684.83)	14,958.35	(51,646.73)	(199.67)	(58,572.88)	0.0238
Jun-20	(58,572.88)	15,489.96	(45,435.95)	(296.34)	(88,815.21)	0.0238
Jul-20	(88,815.21)	95,305.26	(47,211.53)	(285.73)	(41,007.21)	0.0238
Aug-20	(41,007.21)	14,365.25	(51,869.23)	(281.48)	(78,792.67)	0.0238
Sep-20	(78,792.67)	12,718.83	(58,597.86)	(391.58)	(125,063.28)	0.0238
Oct-20	(125,063.28)	0.00	0.00	58.11	(125,005.17)	0.0238
Oct-20	(125,005.17)	145,871.73	(55,005.36)	(327.11)	(34,465.91)	0.0238
Nov-20	(34,465.91)	6,606.54	(48,156.54)	(252.14)	(76,268.05)	0.0238
Dec-20	(76,268.05)	3,700.32	(53,430.12)	(353.38)	(126,351.23)	0.0238
Jan-21	(126,351.23)	408,155.74	(64,055.78)	(294.56)	217,454.17	0.0238
Feb-21	217,454.17	6,661.39	(63,332.93)	(245.43)	160,537.20	0.0238
Mar-21	160,537.20	11,605.13	(60,208.53)	(368.43)	111,565.37	0.0238
Apr-21	111,565.37	82,686.45	(58,395.04)	(397.57)	135,459.21	0.0238
May-21	135,459.21	13,243.50	(53,600.93)	(420.21)	94,681.57	0.0238
Jun-21	94,681.57	(266,605.81)	(49,720.41)	(523.51)	(222,168.16)	0.0238
Jul-21	(222,168.16)	90,660.69	(52,948.51)	(528.79)	(184,984.77)	0.0238
Aug-21	(184,984.77)	12,675.34	(61,530.27)	(545.79)	(234,385.49)	0.0238
Sep-21	(234,385.49)	11,432.62	(61,027.76)	(668.41)	(284,649.04)	0.0238
Oct-21	(284,649.04)	143,149.22	(54,763.07)	(610.83)	(196,873.72)	0.0238
Nov-21	(196,873.72)	6,437.46	(49,384.10)	(541.60)	(240,361.96)	0.0238
Dec-21	(240,361.96)	7,200.52	(53,723.41)	(644.92)	(287,529.77)	0.0238
Jan-22	(287,529.77)	123,024.25	(62,629.96)	(594.52)	(227,730.00)	0.0238
Feb-22	(227,730.00)	6,626.18	(67,991.28)	(558.17)	(289,653.27)	0.0238
Mar-22	(289,653.27)	11,543.37	(61,947.85)	(688.13)	(340,745.88)	0.0238
Apr-22	(340,745.88)	78,549.63	(56,209.18)	(717.65)	(319,123.08)	0.0238
May-22	(319,123.08)	13,417.00	(52,939.96)	(738.30)	(359,384.33)	0.0238
Jun-22	(359,384.33)	11,982.78	(51,212.05)	(843.05)	(399,456.65)	0.0238
Jul-22	(399,456.65)	98,658.05	(50,218.34)	(848.25)	(351,865.20)	0.0238
Aug-22	(351,865.20)	11,187.36	(53,139.16)	(855.38)	(394,672.38)	0.0238
Sep-22	(394,672.38)	11,125.67	(63,352.52)	(972.60)	(447,871.83)	0.0238
Oct-22	(447,871.83)	141,800.78	(58,249.93)	(922.30)	(365,243.28)	0.0238
Nov-22	(365,243.28)	314,653.44	(49,993.02)	(858.66)	(101,441.52)	0.0238
Dec-22	(101,441.52)	4,623.18	(56,454.96)	(965.93)	(154,239.23)	0.0238
Jan-23	(154,239.23)	295,273.15	(68,292.21)	(919.64)	71,822.07	0.0238
Feb-23	71,822.07	25,460.78	(67,013.91)	(883.74)	29,385.20	0.0238
Mar-23	29,385.20	6,819.59	(63,633.42)	(1,015.05)	(28,443.68)	0.0238
Apr-23	(28,443.68)	(23,143.07)	(62,585.07)	(977.05)	(115,148.87)	0.0238
May-23	(115,148.87)	202,521.32	(27,437.03)	(903.08)	59,032.33	0.0238
Jun-23	59,032.33	109,770.92	(51,034.40)	(982.69)	116,786.16	0.0238
Jul-23	116,786.16	84,258.83	(52,746.50)	(999.56)	147,298.93	0.0238
Aug-23	147,298.93	11,050.92	(57,711.72)	(1,023.08)	99,615.05	0.0238

## CERTIFICATE OF SERVICE

I certify that a true and correct copy of **PacifiCorp's Notice of Application for Reauthorization of Deferred Accounting** was served on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

### Service List UE 399

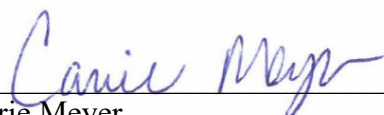
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PAUL S SIMMONS (C) OREGON FARM BUREAU FEDERATION 550 CAPITOL MALL STE 1000 SACREAMENTO, CA 95814 <a href="mailto:psimmons@somachlaw.com">psimmons@somachlaw.com</a>	
<b>SBUA</b>	
GRANT HART (C) SMALL BUSINESS UTILITY ADVOCATES <a href="mailto:grant@utilityadvocates.org">grant@utilityadvocates.org</a>	MARY ANNE COOPER (C) OREGON FARM BUREAU FEDERATION 1320 CAPITOL ST NE STE 200 SALEM, OR 97301 <a href="mailto:maryanne@oregonfb.org">maryanne@oregonfb.org</a>
WILLIAM STEELE (C) BILL STEELE AND ASSOCIATES, LLC PO BOX 631151 HIGHLANDS RANCH, CO 80164 <a href="mailto:w.steele1@icloud.com">w.steele1@icloud.com</a>	DIANE HENKELS (C) SMALL BUSINESS UTILITY ADVOCATES 621 SW MORRISON ST. STE 1025 PORTLAND, OR 97205 <a href="mailto:diane@utilityadvocates.org">diane@utilityadvocates.org</a>

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Dated this 8<sup>th</sup> day of September, 2023.

  
 \_\_\_\_\_  
 Carrie Meyer  
 Adviser, Regulatory Operations