

May 15, 2024

***VIA ELECTRONIC FILING***

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

**Re: UM 1693(10)—PacifiCorp’s Application for Reauthorization of Deferred Accounting of Net Power Cost Variances**

Enclosed for filing by PacifiCorp d/b/a Pacific Power is an Application for Reauthorization of Deferred Accounting of Net Power Cost Variances.

It is respectfully requested that all formal information requests regarding this filing be addressed 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

Please direct any informal inquiries 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 1693(10)**

In the Matter of  
PACIFICORP d/b/a PACIFIC POWER  
Application for Reauthorization of Deferred  
Accounting of Net Power Cost Variances.

**APPLICATION FOR  
REAUTHORIZATION OF  
DEFERRED ACCOUNTING**

**I. INTRODUCTION**

Under ORS 757.210, ORS 757.259, and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company) requests an order reauthorizing PacifiCorp to defer for later ratemaking treatment annual net power cost variances under Schedule 206, as authorized by Order No. 12-493. Reauthorization of this deferral is necessary to facilitate rate changes under PacifiCorp’s power cost adjustment mechanism (PCAM) if variances in cost elements of the Company’s transition adjustment mechanism in 2024 exceed the deadbands and other limitations in Order No. 12-493.<sup>1</sup> Previously, Order No. 23-029 authorized deferral of these net power cost variances for the 12-month period beginning May 16, 2022.<sup>2</sup> On May 10, 2023, PacifiCorp filed an application requesting reauthorization of this deferral for 12 months beginning May 16, 2023. That application is still pending before the Public Utility Commission of Oregon (Commission). In this application, PacifiCorp respectfully requests reauthorization for 12-month period beginning May 16, 2024.

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<sup>1</sup> *In the Matter of PacifiCorp, dba Pacific Power, Request for a General Rate Case*, Docket No. UE 246, Order No. 12-493 (Dec. 20, 2012). (Order No. 12-493).

<sup>2</sup> *In the Matter of PacifiCorp, dba Pacific Power, Application for Reauthorization to Defer Costs Associated with Net Power Cost Variances*, Docket No. UM 1693(8), Order No. 23-029 (Feb. 8, 2023).

## II. CONTACT INFORMATION

Communications regarding this application should be addressed to:

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

Carla Scarsella  
Deputy General Counsel  
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[carla.scarsella@pacificorp.com](mailto:carla.scarsella@pacificorp.com)

In addition, PacifiCorp requests that all information 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 Cathie Allen, Manager of Regulatory Affairs, at (503) 813-5934.

## III. DEFFERAL OF COSTS

PacifiCorp respectfully requests reauthorization under ORS 757.259(2)(e) to continue deferral of the annual net power cost variances for the 12 months beginning May 16, 2024, as authorized by Order No. 12-493 for later recovery through Schedule 206. As required by OAR 860-027-0300(3) and (4), PacifiCorp provides the following:

### A. Description of Utility Expense

PacifiCorp seeks reauthorization from the Commission to defer, for future amortization, the difference between actual annual net power costs and forecasted annual net power costs, in accordance with Order No. 12-493. The annual variance will be determined under the terms of Order No. 12-493, which includes a deadband, a sharing band, and an earnings test.

## **B. Reasons for Deferral**

In Order No. 12-493, the Commission ordered the adoption of a PCAM for PacifiCorp. The PCAM provides for recognition in rates of the difference, for a given year, between the actual annual net power costs incurred by PacifiCorp and forecast annual net power costs, subject to certain limitations. PacifiCorp's PCAM became effective in 2013 with the filing of Schedule 206. PacifiCorp is seeking authorization to defer net power cost variances in excess of the deadbands and other PCAM limitations for possible later inclusion in rates. This deferral is intended to capture the net annual power cost difference exceeding those limitations that will then be amortized in rates through the PCAM.

This deferral is filed in accordance with Order No. 12-493 and ORS 757.259(2)(e). This deferral will minimize the frequency of rate changes or the fluctuation of rate levels or match appropriately the costs borne by and benefits received by customers.

## **C. Proposed Accounting**

PacifiCorp records revenues and expenses that would be subject to the deferral order in accordance with the Code of Federal Regulations (CFR) to Federal Energy Regulatory Commission (FERC) Account 501 (Fuel), FERC Account 503 (Steam from Other Sources), FERC Account 547 (Fuel), FERC Account 447 (Sales for Resale), FERC 456 (Other Electric Revenues), FERC 565 (Transmission by Others), FERC 409.1 (Income Taxes, Utility Operating Income), and FERC 555 (Purchased Power). Upon receiving reauthorization to record deferrals, PacifiCorp proposes to record the deferred amount by debiting FERC Account 182.3 (Regulatory Assets) and crediting FERC Account 555 (Purchased Power) if there is an amount to collect from customers. If there is a refund to customers, PacifiCorp

would record the deferred amount by crediting FERC Account 254 (Regulatory Liabilities) and debiting FERC Account 555 (Purchased Power).

**D. Estimate of Amounts**

PacifiCorp is unable to provide an estimate of the deferred amount because it is a function of several unknown and unpredictable factors. PacifiCorp requests that, under Order No. 08-263 as modified by Order No. 10-279,<sup>3</sup> it be allowed to accrue interest on the unamortized balance, consistent with the treatment of interest rates during accrual and amortization described in those orders.

**E. Notice**

A copy of the Notice of Application for Deferred Accounting and a list of persons served with the notice are included with this filing as Attachment A.

**F. Description and explanation of the entries in the deferred account**

Please refer to Section C above for a description of the proposed accounting.

**G. Reason for Continuation of Deferred Accounting**

As discussed in this application, continuation of this deferral is necessary to defer the difference between actual annual net power costs and forecasted annual net power costs for future amortization.

**IV. CONCLUSION**


Continued authorization of deferred accounting treatment is an appropriate, just, and reasonable means of implementing Order No. 12-493. For the reasons stated above,

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<sup>3</sup> *In the Matter of Public Utility Commission of Oregon Staff Request to Open an Investigation Related to Deferred Accounting*, Docket No. UM 1147, Order No. 08-263 (May 22, 2008); *modified by In the Matter of Public Utility Commission of Oregon Staff Request to Open an Investigation Related to Deferred Accounting*, Docket No. UM 1147, Order No. 10-279 (Jul. 23, 2010).

PacifiCorp requests reauthorization to defer annual net power cost variances in accordance with Order No. 12-493 for the 12-month period beginning May 16, 2024.

Respectfully submitted this 15<sup>th</sup> day of May, 2024.

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

# **EXHIBIT A**

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON  
UM 1693(10)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred  
Accounting of Net Power Cost Variances

**NOTICE OF  
APPLICATION FOR  
REAUTHORIZATION OF  
DEFERRED ACCOUNTING**

On May 15, 2024, PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company) filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing PacifiCorp to defer for later ratemaking treatment annual net power cost variances under Schedule 206, as authorized by Order No. 12-493. PacifiCorp seeks reauthorization of this deferral to facilitate rate changes under its power cost adjustment mechanism if variances in cost elements of the Company's transition adjustment mechanism in 2024 exceed the deadbands and other limitations in Order No. 12-493. To obtain a copy the application, contact the following:

Oregon Dockets  
825 NE Multnomah, Suite 2000  
Portland, OR 97232  
Telephone: (503) 813-6642  
Email: [oregondockets@pacificorp.com](mailto:oregondockets@pacificorp.com)

Any person may submit to the Commission written comment on the Application, in accordance with the procedures prescribed by the Commission. The deadline for comments on the application is 25 days from the date of this application.

Respectfully submitted on May 15, 2024.

By:



Carla Scarsella

Deputy General Counsel  
PacifiCorp d/b/a Pacific Power



## 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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Dated this 15<sup>th</sup> day of May, 2024.



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Santiago Gutierrez  
Coordinator, Regulatory Operations

## 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 delivery in compliance with OAR 860-001-0180.

### Service List UE 433

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Dated this 15<sup>th</sup> day of March, 2024.



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Santiago Gutierrez  
Coordinator, Regulatory Operations