



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

December 22, 2017

***VIA ELECTRONIC FILING***

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

Attn: Filing Center

**RE: Docket UM 1682(4)—PacifiCorp's Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense**

PacifiCorp d/b/a Pacific Power submits for filing its Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense.

It is respectfully requested that all formal data requests to the company regarding this filing be addressed to the following:

By e-mail (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 me at (503) 813-6583.

Sincerely,

A handwritten signature in black ink, appearing to read "Natasha Siores".

Natasha Siores  
Manager, Regulatory Affairs

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1682(4)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred  
Accounting Related to a Reduction in  
Depreciation Expense

**APPLICATION FOR  
REAUTHORIZATION OF  
DEFERRED ACCOUNTING**

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**I. INTRODUCTION**

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In accordance with ORS 757.259(2)(e) and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of Oregon’s allocated share of the reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted in PacifiCorp’s other jurisdictions. In Order No. 16-097, the Commission granted the company’s request to defer the same for the 12 months beginning January 1, 2017. PacifiCorp respectfully requests reauthorization for 12 months beginning January 1, 2018.

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**II. CONTACT INFORMATION**

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Communications regarding this application should be addressed to:

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

Matt McVee  
Chief Regulatory Counsel  
PacifiCorp  
825 NE Multnomah St., Suite 2000  
Portland, OR 97232  
Phone: 503-813-5585  
Email: [matthew.mcvee@pacificorp.com](mailto:matthew.mcvee@pacificorp.com)

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

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

4 By regular mail: Data Request Response Center  
5 PacifiCorp  
6 825 NE Multnomah St., Suite 2000  
7 Portland, OR 97232

8 Informal questions may be directed to Natasha Siores, Manager, Regulatory Affairs,  
9 at 503-813-6583.

### 10 III. BACKGROUND

11 On January 31, 2013, PacifiCorp filed an application under ORS 757.140(1)  
12 requesting authorization to change depreciation rates applicable to PacifiCorp's depreciable  
13 electric plant effective January 1, 2014. The application was docketed as UM 1647.  
14 PacifiCorp also filed petitions in Idaho, Utah, Washington, and Wyoming requesting a  
15 revision of its existing depreciation rates in those states.

16 On March 1, 2013, PacifiCorp filed an application for a general rate revision,  
17 docketed as UE 263, requesting a rate effective date of January 1, 2014. PacifiCorp's filing  
18 in UE 263 reflected its proposed revised depreciation rates from UM 1647.<sup>1</sup> On June 12,  
19 2013, the parties in both UE 263 and UM 1647 convened a joint settlement conference and  
20 reached a settlement resolving all issues in both dockets. As outlined in Exhibit A of the  
21 stipulation in UM 1647, the settlement reflected an Oregon-allocated revenue requirement  
22 reduction of approximately \$1.6 million from PacifiCorp's initial filing. This reduction was  
23 included in the overall revenue requirement reflected in the settlement stipulation in UE 263.

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<sup>1</sup> Docket UE 263 Exhibit PAC/1002.

1 The stipulation in UM 1647 was approved in Order No. 13-437 on September 25, 2013. The  
2 stipulation in UE 263 was approved on December 18, 2013, in Order No. 13-474.

3 As described in the stipulation in UM 1647, the company agreed “to defer for future  
4 inclusion in customer rates any reductions to depreciation expense associated with additional  
5 adjustments to depreciation rates for system-allocated assets, except adjustments related to  
6 coal generation, adopted in any of those dockets in any other states in which PacifiCorp  
7 operates.”<sup>2</sup>

8 Since Commission approval of the stipulation, additional reductions to depreciation  
9 rates were made as a result of the depreciation filings in PacifiCorp’s other jurisdictions.  
10 These modifications reduced Oregon-allocated depreciation expense by approximately  
11 \$859,000 from the levels approved by the Commission in Order No. 13-347. PacifiCorp  
12 initially applied for deferral of this reduction to depreciation expense on December 31, 2013,  
13 docketed as UM 1682; in Order No. 14-039 issued February 4, 2014, the Commission  
14 authorized deferral of the reduction to depreciation for the period January 1, 2014 through  
15 December 31, 2014. The Commission has reauthorized the deferral annually since that time.<sup>3</sup>  
16 PacifiCorp respectfully requests reauthorization to defer the reduction to depreciation  
17 expense beginning January 1, 2018, and continuing through December 31, 2018.

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<sup>2</sup> *In the Matter of PacifiCorp d/b/a Pacific Power Application for Authority to Implement Revised Depreciation Rates*, Docket UM 1647, Order No. 13-347, Appendix A at ¶ 11 (Sept. 25, 2013).

<sup>3</sup>In Order No. 15-072, the Commission granted PacifiCorp’s request to defer the same for the 12 months beginning January 1, 2015. Order No. 16-097 authorized the same deferral for the 12 months beginning January 1, 2016. And in Order No. 17-104, the Commission authorized the company’s request to defer the same for the 12 months beginning January 1, 2017.

1 **IV. OAR 860-027-0300(4)**

2 Exhibit B provides the descriptions and explanations of the total annual amounts  
3 deferred from the beginning of the previous deferral period through the date of this  
4 application.

5 If this deferred accounting application is approved, PacifiCorp will account for  
6 reduced depreciation expense by debiting general business revenues (FERC Accounts 440—  
7 Residential Sales, 442—Commercial and Industrial Sales, and 444—Public Street and  
8 Highway Lighting) and crediting Account 254—Other Regulatory Liabilities. If this  
9 application is denied, the excess depreciation expense recovered in customer rates will  
10 remain in general business revenues (FERC Accounts 440—Residential Sales, 442-  
11 Commercial and Industrial Sales, and 444—Public Street and Highway Lighting).


12 **V. NOTICE**

13 A Notice of PacifiCorp’s Application for Reauthorization of Deferred Accounting  
14 Related to a Reduction in Depreciation Expense is included as Exhibit A. This notice will be  
15 served to the service list in docket UM 1682.

16 **VI. CONCLUSION**

17 PacifiCorp respectfully requests that the Commission authorize PacifiCorp to  
18 continue deferring the Oregon-allocated share of reductions in depreciation expense  
19 beginning January 1, 2018, and continuing through December 31, 2018.

Respectfully submitted this 22<sup>nd</sup> day of December, 2017.

By:   
Matthew McVee  
Chief Regulatory Counsel  
PacifiCorp d/b/a Pacific Power

**EXHIBIT A**

**NOTICE**

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1682(4)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred  
Accounting Related to a Reduction in Depreciation  
Expense.

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

On December 22, 2017, PacifiCorp d/b/a Pacific Power filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of the Oregon-allocated reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted by the company's other jurisdictions. PacifiCorp respectfully requests reauthorization for 12 months beginning January 1, 2018. To obtain a copy of the application, contact the following:

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

Any person may submit written comments to the Commission regarding the application by January 16, 2017.

Respectfully submitted on December 22, 2017.

By:



Matthew McVee  
Chief Regulatory Counsel  
PacifiCorp d/b/a Pacific Power

# Exhibit B

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR BASES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013 UM 1647 Filed, Settled, and Compared to Other Status Final Approved Rates

Table with columns for Account, Original Cost, Probable Retirement Date, Survivor Curve, Salvage Percent, Accrual Amount, Accrual Rate, Settlement Agreement UM 1647 (Net), Settlement Impacts (Idaho, Utah, Washington, and Wyoming), and Increase/Decrease. Rows are categorized by plant type (Steam Production, Carbon, Cholla, Colstrip, Craig, Dave Johnston, Gadsby, Hayden, Hunter, Huntington, James River, Jim Bridger, Naughton, Wyodak) and asset type (Land Rights, Structures and Improvements, Boiler Plant Equipment, Turbogenerator Units, Accessory Electric Equipment, Miscellaneous Power Plant Equipment).





PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR BASES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013

UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

Main data table with columns for Account, Original Cost, Retirement Date, Survivor Curve, Salvage Percent, Accrual Amount, Accrual Rate, Settlement Agreement UM 1647, and Settlement Impacts: Idaho, Utah, Washington, and Wyoming. Includes sub-sections like Klamath River, Lifting, Merwin, North Lompqua, OLMSTED, Paris, Pioneer, Prospect #1, 2 and 4, Santa Clara, Stairs, and Swift.







PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013  
UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)-(11)-(6)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (6)	SURVIVOR CURVE (7)	NET SALVAGE PERCENT (8)	CALCULATED ANNUAL			PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	CALCULATED ANNUAL		
					AMOUNT (10)	RATE (11)				AMOUNT (12)	RATE (13)					AMOUNT (14)	RATE (15)	
392.30 Aircraft	3,076,269		10-SQ	64	105,347	3.42	10-SQ	64	105,347	3.42	0	10-SQ	64	77,214	2.51	(28,133)		
392.05 Transportation Equipment - Medium Trucks	2,035,219		16-L2	10	1,145,987	5.59	16-L2	10	1,145,987	5.59	0	16-L2	10	935,694	4.56	(210,373)		
392.09 Transportation Equipment - Trailers	6,598,150		28-S1	25	171,582	2.60	28-S1	25	171,582	2.60	0	34-L2	25	126,025	1.91	(45,557)		
396.03 Light Power Operated Equipment	5,481,398		9-L3	10	540,516	9.86	9-L3	10	540,516	9.86	0	9-L3	10	443,993	8.10	(96,523)		
396.07 Heavy Power Operated Equipment	51,442,373		14-L0.5	15	3,139,793	6.10	14-L0.5	15	3,139,793	6.10	0	14-L0.5	15	2,737,343	5.36	(392,450)		
<b>TOTAL UTAH - GENERAL</b>	<b>189,292,777</b>				<b>7,884,851</b>	<b>4.17</b>			<b>7,884,851</b>	<b>4.17</b>	<b>0</b>			<b>6,390,134</b>	<b>3.38</b>	<b>(1,494,717)</b>		
<b>IDAHO - GENERAL*</b>																		
389.20 Land Rights	4,733		55-R3	0	81	1.71	55-R3	0	81	1.71	0	55-R3	0	55	1.17	(26)		
390.00 Structures and Improvements	12,569,630		55-R3	(5)	233,814	1.86	55-R3	(5)	233,814	1.86	0	58-R1	(5)	207,402	1.65	(26,412)		
392.01 Transportation Equipment - Light Trucks and Vans	2,237,568		12-S2	10	159,107	7.11	12-S2	10	159,107	7.11	0	12-S2	10	95,795	4.29	(63,322)		
392.05 Transportation Equipment - Medium Trucks	2,825,329		15-L2	15	161,962	5.73	15-L2	15	161,962	5.73	0	15-L2	15	122,619	4.34	(39,343)		
392.09 Transportation Equipment - Trailers	943,295		33-L2	10	25,712	2.73	33-L2	10	25,712	2.73	0	34-L2	10	21,507	2.29	(4,205)		
396.03 Light Power Operated Equipment	1,634,006		8-R2	10	198,713	12.94	8-R2	10	198,713	12.94	0	8-L3	10	125,328	7.67	(71,385)		
396.07 Heavy Power Operated Equipment	7,348,051		18-L0.5	25	286,623	3.90	18-L0.5	25	286,623	3.90	0	18-L0.5	25	274,082	3.73	(12,541)		
<b>TOTAL IDAHO - GENERAL</b>	<b>27,953,292</b>				<b>1,064,012</b>	<b>3.86</b>			<b>1,064,012</b>	<b>3.86</b>	<b>0</b>			<b>646,779</b>	<b>3.07</b>	<b>(217,233)</b>		
<b>AZ, CO, MT, ETC. - GENERAL</b>																		
390.00 Structures and Improvements	374,091		45-R2	0	5,647	1.51	45-R2	0	5,647	1.51	0	45-R2	0	5,647	1.51	0		
392.01 Transportation Equipment - Light Trucks and Vans	459,186		16-R2	0	11,598	2.53	16-R2	0	11,598	2.53	0	16-R2	0	11,598	2.53	0		
392.05 Transportation Equipment - Medium Trucks	255,349		19-R2.5	15	5,368	2.10	19-R2.5	15	5,368	2.10	0	19-R2.5	15	5,368	2.10	0		
392.09 Transportation Equipment - Trailers	7,844		25-R1.5	0	171	2.18	25-R1.5	0	171	2.18	0	25-R1.5	0	171	2.18	0		
396.07 Heavy Power Operated Equipment	2,250,062		25-R2	5	41,933	1.86	25-R2	5	41,933	1.86	0	25-R2	5	41,933	1.86	0		
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>	<b>3,346,532</b>				<b>64,717</b>	<b>1.93</b>			<b>64,717</b>	<b>1.93</b>	<b>0</b>			<b>64,717</b>	<b>1.93</b>	<b>0</b>		
<b>TOTAL GENERAL PLANT</b>	<b>449,572,820</b>				<b>18,358,651</b>	<b>4.08</b>			<b>18,219,744</b>	<b>4.05</b>	<b>(139,107)</b>			<b>16,237,133</b>	<b>3.61</b>	<b>(1,982,611)</b>		
<b>UTAH MINING</b>																		
399.30 Structures and Improvements	15,067,475	12-2019	40-S1	(1)	576,177	3.82	12-2019	40-S1	(1)	573,639	3.81	(2,538)	12-2019	40-S1	(1)	573,639	3.81	0
399.31 Structures and Improvements - Prep Plant	24,269,468	12-2042	60-S2	(7)	500,842	2.06	12-2042	60-S2	(7)	500,293	2.06	(549)	12-2042	60-S2	(7)	500,293	2.06	0
399.41 Surface Processing Equipment - Prep Plant	8,116,134	12-2042	60-S2	(7)	167,945	2.07	12-2042	60-S2	(6)	166,083	2.05	(1,862)	12-2042	60-S2	(6)	166,083	2.05	0
399.44 Surface Electric Power Facilities	3,415,836	12-2019	40-R3	0	214,230	6.30	12-2019	40-R3	0	214,916	6.29	(686)	12-2019	40-R3	0	214,916	6.29	0
399.45 Underground Equipment	108,511,643	12-2019	12-L1	5	12,935,325	11.91	12-2019	12-L1	5	12,919,564	11.91	(15,761)	12-2019	12-L1	5	12,919,564	11.91	0
399.46 Longwall Equipment	31,970,553	12-2019	10-L4	5	4,210,988	13.17	12-2019	10-L4	7	4,109,731	12.65	(101,257)	12-2019	10-L4	7	4,109,731	12.65	0
399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,688	6.98	12-2019	14-L2.5	5	70,495	6.96	(203)	12-2019	14-L2.5	5	70,495	6.96	0
399.52 Heavy Construction Equipment	5,412,077	12-2019	20-R2.5	5	441,252	8.15	12-2019	20-R2.5	5	440,548	8.14	(704)	12-2019	20-R2.5	5	440,548	8.14	0
399.60 Miscellaneous Equipment	1,916,706	12-2019	13-L1.5	1	177,291	9.25	12-2019	13-L1.5	1	176,913	9.23	(378)	12-2019	13-L1.5	1	176,913	9.23	0
399.61 Computer Equipment	178,216	12-2019	9-S2	0	20,395	11.44	12-2019	9-S2	0	20,224	11.35	(171)	12-2019	9-S2	0	20,224	11.35	0
399.70 Mine Development	38,414,877	12-2019	SQUARE	0	1,623,179	4.24	12-2019	SQUARE	0	1,623,086	4.23	(93)	12-2019	SQUARE	0	1,623,086	4.23	0
<b>TOTAL UTAH MINING</b>	<b>238,296,179</b>				<b>20,944,312</b>	<b>8.79</b>			<b>20,815,482</b>	<b>8.74</b>	<b>(128,836)</b>			<b>20,815,482</b>	<b>8.74</b>	<b>0</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>22,923,287,116</b>				<b>796,943,855</b>	<b>3.48</b>			<b>791,654,897</b>	<b>3.45</b>	<b>(5,288,958)</b>			<b>766,108,767</b>	<b>3.34</b>	<b>(25,646,130)</b>		

Oregon Allocated General Rate Case Impact \$ (1,608,461)

Oregon Allocated General Rate Case Impact \$ (658,791)

## CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of PacifiCorp's Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense on the parties listed below via electronic mail and/or US mail in compliance with OAR 860-001-0180.

### OPUC Docket UM 1682


Mitch Moore  
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Salem, OR 97308-1088  
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Michael T. Weirich  
Department of Justice  
1162 Court St. NE  
Salem, OR 97301-4096  
[Michael.weirich@state.or.us](mailto:Michael.weirich@state.or.us)

Dated this 22<sup>nd</sup> day of December 2017.

  
\_\_\_\_\_  
Kaley McNay  
Senior Coordinator, Regulatory Operations

## CERTIFICATE OF SERVICE

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

UE 263

OPUC Dockets (W)  
Citizens' Utility Board of Oregon  
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Portland, OR 97205  
[dockets@oregoncub.org](mailto:dockets@oregoncub.org)

Citizens' Utility Board of Oregon  
610 SW Broadway, Suite 400  
Portland, OR 97205  
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Etta Lockey (W) (C)  
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Marianne Gardner (W) (C)  
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[trutten@orcities.org](mailto:trutten@orcities.org)

Dated this 22<sup>nd</sup> of December, 2017.

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Steve W. Chriss (W) (C)  
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