

March 17, 2022

***VIA ELECTRONIC FILING***

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

**RE: UM 2063(2)—Application for Reauthorization of Deferred Accounting of Costs from COVID-19 Public Health Emergency**

PacifiCorp d/b/a Pacific Power (PacifiCorp) submits for filing its application for reauthorization to defer costs associated with responding to the COVID-19 public health emergency.

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, Manager, Regulatory Affairs, at (503) 813-5934.

Sincerely,



Shelley McCoy  
Director, Regulation

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2063(2)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Order Approving the Deferral  
of Costs Associated with Response to COVID-  
19 Public Health Emergency.

**APPLICATION FOR  
REAUTHORIZATION  
OF DEFERRED ACCOUNTING**

**I. INTRODUCTION**

Under 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 costs from the COVID-19 public health emergency. PacifiCorp seeks reauthorization to defer the recovery of costs incurred for the 12-month period beginning March 20, 2022. PacifiCorp will seek amortization of the deferred costs in a future Commission proceeding.

In support of this Application, PacifiCorp states:

**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

Carla Scarsella  
Deputy General Counsel  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
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. BACKGROUND**

On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency due to the COVID-19 outbreak. On March 22, 2020, PacifiCorp filed an application requesting approval of deferred accounting for the costs it would incur in its response to the COVID-19 public health emergency. The Public Utility Commission of Oregon (Commission) approved the deferral application for the 12 months beginning March 20, 2020, in Order No. 20-375 issued on October 27, 2020.

On March 19, 2021, the Company filed an application for reauthorization for deferred accounting for 12 months ending March 20, 2022. PacifiCorp's request is currently pending before the Commission.

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

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

PacifiCorp seeks reauthorization from the Public Utility Commission of Oregon (Commission) to defer, for future amortization, costs incurred to respond to the COVID-19 public health emergency. PacifiCorp has incurred costs related to its COVID-19 response, including providing additional safety equipment for employees, voluntarily suspending disconnections and assessment of late payment charges (which may significantly increase bad debt expense), implementing and supporting technology that enables employees to work from home, and implementing and funding of the Residential Bill Assistance Program as

outlined in Schedule 11.<sup>1</sup> In addition to costs the Company has already incurred, there may be additional costs that cannot currently be predicted given the unprecedented nature of this public health emergency.<sup>2</sup> Accordingly, PacifiCorp requests reauthorization to continue the deferral account to record the costs associated with its COVID-19 response.

**B. Reasons for Deferral**

PacifiCorp requests this deferral under ORS 757.259(2)(e). This deferral will match appropriately the costs borne by and benefits received by customers. PacifiCorp is also seeking reauthorization for the deferral because of the potential magnitude and unprecedented nature of the COVID-19 public health emergency. The associated risks of the COVID-19 public health emergency are well outside reasonable business risk for the Company.

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 proposes to record the deferral as a regulatory asset in FERC Account 182.3 (Other Regulatory Assets), and credit the appropriate FERC account associated with the expense, such as FERC Account 904 (Uncollectible Accounts). In the absence of a deferred accounting order, the costs would be debited to these accounts or, in the case of waived late fees, not recorded at all.

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<sup>1</sup> PacifiCorp reports its costs to the Commission in docket RE 185—PacifiCorp’s COVID-19 Costs, Savings, and Benefits Quarterly Report.

<sup>2</sup> In Order No. 20-401, docket UM 2114, the Commission approved the Stipulated Agreement on the Effects of COVID-19 Pandemic on Energy Utility Customers, which describes many of the costs Utilities may include in their deferral tracking mechanism.

**D. Estimate of Amounts**

PacifiCorp has realized approximately \$17 million in COVID-19 related costs (including the costs to fund the COVID-19 bill payment assistance program), waived late fees and benefits through the end of 2021.<sup>3</sup> Although it is difficult to determine the actual costs that will be incurred as a result of COVID-19, PacifiCorp estimates an additional \$7 million could be incurred in 2022.<sup>4</sup>

**E. Notice**

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

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

**A. Entries in the Deferred Account to Date**

As discussed above, this deferral includes the costs incurred to respond to the COVID-19 public health emergency, including costs to fund the COVID-19 bill payment assistance program, costs related to providing additional safety equipment for employees, voluntarily suspending disconnections and assessment of late payment charges (which may significantly increase bad debt expense), and implementing and supporting technology that enables employees to work from home. Information regarding these costs are reported quarterly in docket RE 185 and monthly in docket RE 189.

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

As discussed in this application, continuation of this deferral is necessary due to the ongoing COVID-19 public health emergency.

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<sup>3</sup> See e.g. RE 185—PacifiCorp’s COVID-19 Costs, Savings, and Benefits Quarterly Report—October 1, 2021 through December 31, 2021.

<sup>4</sup> In accordance with the Stipulation approved in Order No. 20-401, costs associated with the implementation of the COVID-19 bill payment assistance program outlined in paragraph 18 may be included in the deferral tracking specified in paragraph 25.

## VI. CONCLUSION

Reauthorization of deferred accounting treatment is an appropriate, just, and reasonable. For the reasons stated above, PacifiCorp requests reauthorization to defer costs associated with the COVID-19 public health emergency for the 12-month period beginning March 20, 2022.

Respectfully submitted this 17 day of March, 2022.

By: 

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

**EXHIBIT A**

**NOTICE**

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2063(2)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Order Approving the Deferral of  
Costs Associated with Response to COVID-19  
Public Health Emergency.


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

On March 17, 2022, PacifiCorp d/b/a Pacific Power filed an application with the Public Utility Commission of Oregon (Commission) for an order authorizing deferral of the costs associated with its response to the COVID-19 public health emergency. The granting of this 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. To obtain a copy of the application, contact the following:

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

Any person may submit written comments to the Commission regarding the application within 25 days of the date of this filing.

Respectfully submitted on March 17, 2022.

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

## CERTIFICATE OF SERVICE

I certify that I delivered a true and correct copy of PacifiCorp's **NOTICE OF APPLICATION FOR AUTHORIZATION OF DEFERRED ACCOUNTING** on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

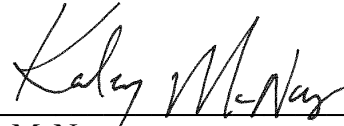
### Service List UM 2063

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Dated this 17<sup>th</sup> day of March, 2022.



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Kaley McNay  
Senior Coordinator, Regulatory Operations

## CERTIFICATE OF SERVICE

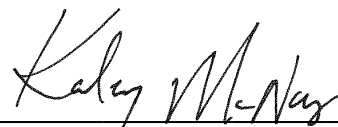
I certify that I delivered a true and correct copy of PacifiCorp's **NOTICE OF APPLICATION FOR AUTHORIZATION OF DEFERRED ACCOUNTING** on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

### Service List UE 399

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Dated this 17<sup>th</sup> day of March, 2022.




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Kaley McNay  
 Senior Coordinator, Regulatory Operations

## CERTIFICATE OF SERVICE

I certify that I delivered a true and correct copy of PacifiCorp's **NOTICE OF APPLICATION FOR AUTHORIZATION OF DEFERRED ACCOUNTING** on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

### Service List UE 374

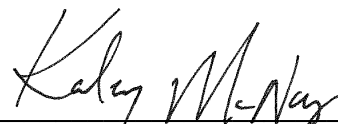
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Dated this 17<sup>th</sup> day of March, 2022.



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