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March 21, 2022

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
Salem, Oregon 97301

Re: Docket No. UM 2067(2)
In the Matter of Idaho Power Company's Application for an Order
Approving Deferred Accounting of Costs Associated with Response to
COVID-19 Public Health Emergency

Attention Filing Center:

Enclosed for filing is an electronic copy of Idaho Power Company's Application for an Order Approving Deferred Accounting of Costs Associated with Response to COVID-19 Public Health Emergency.

The Notice of Application for Authorization of Deferred Accounting is attached to the Application as Attachment A. The Application and Notice have been served on the parties in Docket No. UE 233, Idaho Power Company's last general rate case.

If you have any questions, please do not hesitate to contact me or Regulatory Consultant Courtney Waites at (208) 388-5612.

Very truly yours,

A handwritten signature in black ink that reads "Lisa D. Nordstrom".

Lisa D. Nordstrom
OSB No. 97352

LDN/sg

Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 2067(2)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of the
Costs Associated with Response to COVID-19
Public Health Emergency.

APPLICATION

I. INTRODUCTION

Pursuant to ORS 757.259 and OAR 860-027-0300, Idaho Power Company ("Idaho Power") hereby requests an accounting order reauthorizing the Company to defer for later ratemaking treatment costs from the COVID-19 public health emergency. Idaho Power seeks authorization for this deferral effective March 24, 2022. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").
2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.
3. Communications regarding this Application should be addressed to:

Lisa Nordstrom
Idaho Power Company
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com
dockets@idahopower.com

Courtney Waites
Idaho Power Company
P.O. Box 70
Boise, ID 83707
cwaites@idahopower.com

1 **II. OAR 860-027-0300(3) REQUIREMENTS**

2 **A. Description**

3 On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency over
4 the COVID-19 outbreak. Since that time, Idaho Power has incurred extraordinary costs in its
5 response to the public health emergency. While the majority of the cost categories previously
6 deferred have returned to pre-COVID-19 levels, the Company is still incurring funding costs
7 associated with the Arrearage Management Program, the COVID-19 bill payment assistance
8 program approved through Tariff Advice No. 21-02 and as described in paragraph 25 of the
9 Settlement Stipulation approved by the Commission in Order No. 20-401. Accordingly, the
10 Company requests reauthorization of the deferral, which will now only include costs
11 associated with the Arrearage Management Program.

12 **B. Reasons for Deferral**

13 The Commission initially authorized deferred accounting of Idaho Power's costs
14 related to COVID-19 for the 12-month period beginning March 24, 2020, in Order No. 20-
15 377. The Company's request for reauthorization of deferred accounting for the 12-month
16 period beginning March 24, 2021, was filed in Docket No. UM 2067(1) and is currently
17 pending. Idaho Power requests reauthorization to defer Arrearage Management Program
18 costs associated with the COVID-19 public health emergency, effective March 24, 2022. The
19 Company's deferral request in this case is filed pursuant to ORS 757.259(2)(e) and is
20 intended to minimize the frequency of rate changes or the fluctuation of rate levels.

21 **C. Proposed Accounting**

22 If approved, Idaho Power will continue to record amounts subject to the deferral order
23 in accordance with the Code of Federal Regulations to the Federal Energy Regulatory
24 Commission ("FERC") Account 182 – Regulatory Assets with the corresponding entry
25 recorded to an accounts receivable account. Absent approval, the costs would be debited
26 to FERC Account 904 – Uncollectible Accounts.

1 **D. Estimate of Amounts**

2 The Company has deferred net extraordinary COVID-19 costs of approximately
3 \$525,000 as of December 31, 2021, which includes approximately \$350,000 in Arrearage
4 Management Program costs. Idaho Power ceased deferring incremental expenses,
5 incremental bad debt expense, and reconnect fees, which were offset by employee travel,
6 training and vehicle savings, effective the second quarter of 2021 as the Company returned
7 to collection/disconnection activities for residential customers in July 2021. While Idaho
8 Power is requesting reauthorization to defer only those costs associated with the Arrearage
9 Management Program, the Company cannot precisely estimate deferred amounts beginning
10 March 24, 2022. However, the program is only in effect until October 1, 2022, or until it
11 reaches its funding cap of approximately \$520,000. In accordance with Order No. 05-1070,
12 Idaho Power will accrue interest on the unamortized balance at a rate equal to its authorized
13 weighted average cost of capital most recently approved by the Commission.

14 **E. Notice**

15 A copy of the Notice of Application for Deferred Accounting Costs Associated with
16 COVID-19 and a list of persons served with the Notice are attached to the Application as
17 Attachment A.

18 **III. OAR 860-027-0300(4) REQUIREMENTS**

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

20 Attached to the Application as Attachment B is a description and explanation of the
21 entries in this deferred account from January 1, 2021, through December 31, 2021.

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

23 As discussed in detail above, this deferral is intended to capture incremental costs and
24 benefits associated with the COVID-19 public health emergency.

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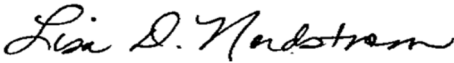
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IV. CONCLUSION

For the reasons stated above, Idaho Power respectfully requests that, consistent with ORS 757.259(2)(e), the Commission reauthorize the Company to defer incremental Oregon costs and savings associated with its COVID-19 response for the March 24, 2022, through March 23, 2023, time period.

Respectfully submitted this 21st day of March 2022.

IDAHO POWER COMPANY



LISA D. NORDSTROM
Attorney for Idaho Power Company

1 **CERTIFICATE OF SERVICE**

2 **UM 2067(2)**

3 I hereby certify that on March 21, 2022, I served a true and correct copy of Idaho
4 Power Company's Application for Deferred Accounting of Costs Associated with
5 Response to COVID-19 Public Health Emergency on the parties in Docket No. UE 233,
6 Idaho Power Company's last general rate case, by e-mail to said person(s) as indicated
7 below.

8 OPUC Dockets
Citizens' Utility Board of Oregon
9 dockets@oregoncub.org

Robert Jenks
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10 Lisa F. Rackner
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11 dockets@mrg-law.com

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Department of Justice
Business Activities Section
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12 Erik Colville
13 Judy Johnson
Public Utility Commission of Oregon
14 Erik.colville@puc.oregon.gov
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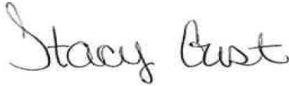
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Renewable Northwest Project
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1 Oregon Dockets
2 PacifiCorp, d/b/a Pacific Power
3 oregondockets@pacificcorp.com

4 DATED: March 21, 2022



5 _____
6 Stacy Gust, Regulatory Administrative Assistant

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Attachment A

BEFORE THE PUBLIC UTILITY COMMISSION

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OF OREGON

UM 2067(2)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of the
Costs Associated with Response to COVID-19
Public Health Emergency.

**NOTICE OF APPLICATION FOR
DEFERRED ACCOUNTING**

On March 21, 2022, Idaho Power Company ("Idaho Power") filed an application with the Public Utility Commission of Oregon ("Commission") for an order reauthorizing deferral of costs from the COVID-19 public health emergency.


Approval of Idaho Power's Application will not authorize a change in Idaho Power's rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Idaho Power's Application will be posted on the Commission website for persons who wish to obtain a copy or they may contact the following:

Lisa D. Nordstrom
Idaho Power Company
1221 West Idaho Street
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com

Any person who wishes to submit written comments to the Commission on Idaho Power's Application must do so by no later than April 21, 2022.

DATED: March 21, 2022.



Lisa D. Nordstrom
Attorney for Idaho Power Company

Attachment B

UM 2067(2) - COVID-19 Deferral Account Entries
Arrearage Management Program Funding Costs

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182304	12/31/2020	2020 OR COVID DEFERRAL	COVID-19 Deferral	276,472.68
182304	2/28/2021	TXFR TO 182305	Carrying Charges	(276,472.68)
182304	3/31/2021		REVENUE	2,298.50
182304	3/31/2021		REVENUE	5,022.21
182304	3/31/2021		REVENUE	2,076.95
182304	3/31/2021		REVENUE	1,060.78
182304	3/31/2021		REVENUE	3,863.78
182304	3/31/2021		REVENUE	3,805.29
182304	4/30/2021	COVID AMP OREGON 20-324	CARRYING CHARGES	16.92
182304	4/30/2021		REVENUE	862.97
182304	4/30/2021		REVENUE	2,379.87
182304	4/30/2021		REVENUE	811.69
182304	4/30/2021		REVENUE	4,013.25
182304	4/30/2021		REVENUE	2,367.06
182304	4/30/2021		REVENUE	2,592.53
182304	4/30/2021		REVENUE	2,252.54
182304	4/30/2021		REVENUE	2,277.47
182304	4/30/2021		REVENUE	1,611.56
182304	4/30/2021		REVENUE	2,277.98
182304	4/30/2021		REVENUE	3,557.56
182304	4/30/2021		REVENUE	5,860.13
182304	4/30/2021		REVENUE	3,030.28
182304	4/30/2021		REVENUE	4,849.62
182304	4/30/2021		REVENUE	2,817.57
182304	4/30/2021		REVENUE	2,219.97
182304	4/30/2021		REVENUE	5,195.28
182304	4/30/2021		REVENUE	3,770.83
182304	4/30/2021		REVENUE	4,845.97
182304	4/30/2021		REVENUE	4,326.59
182304	4/30/2021		REVENUE	3,546.62
182304	4/30/2021		REVENUE	8,165.16
182304	5/31/2021		REVENUE	2,520.65
182304	5/31/2021	COVID AMP OREGON 20-324	CARRYING CHARGES	102.58
182304	5/31/2021		REVENUE	360.34
182304	5/31/2021		REVENUE	1,114.10
182304	5/31/2021		REVENUE	1,907.45
182304	5/31/2021		REVENUE	2,194.02
182304	5/31/2021		REVENUE	4,144.22
182304	5/31/2021		REVENUE	2,613.85
182304	5/31/2021		REVENUE	1,176.45
182304	5/31/2021		REVENUE	1,194.08
182304	5/31/2021		REVENUE	3,148.17
182304	5/31/2021		REVENUE	4,296.49
182304	5/31/2021		REVENUE	206.27

182304	5/31/2021		REVENUE	2,299.25
182304	5/31/2021		REVENUE	6,087.87
182304	5/31/2021		REVENUE	1,234.08
182304	5/31/2021		REVENUE	3,720.24
182304	5/31/2021		REVENUE	(410.00)
182304	5/31/2021		REVENUE	2,916.21
182304	5/31/2021		REVENUE	1,927.94
182304	5/31/2021		REVENUE	533.93
182304	5/31/2021		REVENUE	3,072.27
182304	6/30/2021	COVID AMP OREGON 20-324	CARRYING CHARGES	214.59
182304	6/30/2021		REVENUE	1,753.61
182304	6/30/2021		REVENUE	2,396.28
182304	6/30/2021		REVENUE	3,573.28
182304	6/30/2021		REVENUE	867.36
182304	6/30/2021		REVENUE	2,543.25
182304	6/30/2021		REVENUE	3,012.21
182304	6/30/2021		REVENUE	1,863.03
182304	6/30/2021		REVENUE	6,567.03
182304	6/30/2021		REVENUE	1,076.67
182304	6/30/2021		REVENUE	1,614.24
182304	6/30/2021		REVENUE	1,734.69
182304	6/30/2021		REVENUE	903.16
182304	6/30/2021		REVENUE	2,643.91
182304	6/30/2021		REVENUE	147.68
182304	6/30/2021		REVENUE	1,391.43
182304	6/30/2021		REVENUE	2,838.02
182304	6/30/2021		REVENUE	3,523.65
182304	6/30/2021		REVENUE	911.87
182304	6/30/2021		REVENUE	1,199.86
182304	6/30/2021		REVENUE	417.86
182304	6/30/2021		REVENUE	796.94
182304	6/30/2021		CASH	3,619.40
182304	7/31/2021	COVID AMP OREGON 20-324	CARRYING CHARGES	300.43
182304	7/31/2021		REVENUE	921.02
182304	7/31/2021		REVENUE	1,036.01
182304	7/31/2021		REVENUE	1,071.66
182304	7/31/2021		REVENUE	679.21
182304	7/31/2021		REVENUE	3,351.05
182304	7/31/2021		REVENUE	144.52
182304	7/31/2021		REVENUE	1,000.08
182304	7/31/2021		REVENUE	696.81
182304	7/31/2021		REVENUE	1,880.37
182304	7/31/2021		REVENUE	1,260.33
182304	7/31/2021		REVENUE	560.87
182304	7/31/2021		REVENUE	1,733.29
182304	7/31/2021		REVENUE	119.33
182304	7/31/2021		REVENUE	2,313.97

182304	7/31/2021	REVENUE	(274.78)
182304	7/31/2021	REVENUE	3,736.76
182304	7/31/2021	REVENUE	2,937.93
182304	7/31/2021	REVENUE	550.19
182304	7/31/2021	REVENUE	2,576.60
182304	7/31/2021	REVENUE	1,135.15
182304	7/31/2021	REVENUE	453.35
182304	8/31/2021	REVENUE	5,945.83
182304	8/31/2021	COVID AMP OREGON 20-324 CARRYING CHARGES	369.30
182304	8/31/2021	REVENUE	1,154.83
182304	8/31/2021	REVENUE	2,003.21
182304	8/31/2021	REVENUE	1,500.11
182304	8/31/2021	REVENUE	2,850.97
182304	8/31/2021	REVENUE	1,909.16
182304	8/31/2021	REVENUE	1,323.23
182304	8/31/2021	REVENUE	3,425.42
182304	8/31/2021	REVENUE	831.89
182304	8/31/2021	REVENUE	2,125.49
182304	8/31/2021	REVENUE	4,442.55
182304	8/31/2021	REVENUE	5,373.75
182304	8/31/2021	REVENUE	1,785.55
182304	8/31/2021	REVENUE	2,179.47
182304	8/31/2021	REVENUE	3,230.36
182304	8/31/2021	REVENUE	3,748.95
182304	8/31/2021	REVENUE	1,434.89
182304	8/31/2021	REVENUE	930.18
182304	8/31/2021	REVENUE	534.26
182304	8/31/2021	REVENUE	216.51
182304	8/31/2021	REVENUE	250.00
182304	8/31/2021	REVENUE	72.00
182304	9/30/2021	REVENUE	1,375.28
182304	9/30/2021	COVID AMP OREGON 20-324 CARRYING CHARGES	440.07
182304	9/30/2021	REVENUE	638.01
182304	9/30/2021	REVENUE	2,367.29
182304	9/30/2021	REVENUE	192.44
182304	9/30/2021	REVENUE	1,539.33
182304	9/30/2021	REVENUE	2,812.69
182304	9/30/2021	REVENUE	1,163.89
182304	9/30/2021	REVENUE	646.44
182304	9/30/2021	REVENUE	1,656.46
182304	9/30/2021	REVENUE	1,216.74
182304	9/30/2021	REVENUE	2,273.04
182304	9/30/2021	REVENUE	2,589.62
182304	9/30/2021	REVENUE	1,528.92
182304	9/30/2021	REVENUE	1,765.43
182304	9/30/2021	REVENUE	2,515.55
182304	9/30/2021	REVENUE	110.54

182304	9/30/2021	REVENUE	750.00
182304	9/30/2021	REVENUE	1,095.31
182304	9/30/2021	REVENUE	751.69
182304	9/30/2021	REVENUE	2,976.15
182304	9/30/2021	REVENUE	829.46
182304	10/31/2021	COVID AMP OREGON 20-324 CARRYING CHARGES	513.68
182304	10/31/2021	REVENUE	543.99
182304	10/31/2021	REVENUE	236.30
182304	10/31/2021	REVENUE	2,084.38
182304	10/31/2021	REVENUE	555.46
182304	10/31/2021	REVENUE	784.45
182304	10/31/2021	REVENUE	1,041.04
182304	10/31/2021	REVENUE	817.60
182304	10/31/2021	REVENUE	427.29
182304	10/31/2021	REVENUE	480.14
182304	10/31/2021	REVENUE	531.36
182304	10/31/2021	REVENUE	2,061.02
182304	10/31/2021	REVENUE	879.14
182304	10/31/2021	REVENUE	665.43
182304	10/31/2021	REVENUE	579.82
182304	10/31/2021	REVENUE	1,102.40
182304	10/31/2021	REVENUE	409.34
182304	10/31/2021	REVENUE	500.00
182304	10/31/2021	REVENUE	35.61
182304	10/31/2021	REVENUE	750.00
182304	10/31/2021	REVENUE	2,480.80
182304	10/31/2021	REVENUE	2,220.68
182304	11/30/2021	COVID AMP OREGON 20-324 CARRYING CHARGES	561.22
182304	11/30/2021	REVENUE	1,019.27
182304	11/30/2021	REVENUE	400.71
182304	11/30/2021	REVENUE	332.52
182304	11/30/2021	REVENUE	384.10
182304	11/30/2021	REVENUE	1,250.74
182304	11/30/2021	REVENUE	57.16
182304	11/30/2021	REVENUE	696.09
182304	11/30/2021	REVENUE	1,156.12
182304	11/30/2021	REVENUE	645.58
182304	11/30/2021	REVENUE	1,347.07
182304	11/30/2021	REVENUE	511.76
182304	11/30/2021	REVENUE	1,921.74
182304	11/30/2021	REVENUE	3,569.70
182304	11/30/2021	REVENUE	1,301.30
182304	11/30/2021	REVENUE	298.16
182304	11/30/2021	REVENUE	1,109.31
182304	11/30/2021	REVENUE	1,740.95
182304	11/30/2021	REVENUE	765.87
182304	11/30/2021	REVENUE	420.32

182304	11/30/2021	REVENUE	1,669.45
182304	11/30/2021	REVENUE	500.00
182304	12/31/2021	REVENUE	1,275.57
182304	12/31/2021	COVID AMP OREGON 20-324 CARRYING CHARGES	599.82
182304	12/31/2021	REVENUE	284.18
182304	12/31/2021	REVENUE	(14.22)
182304	12/31/2021	REVENUE	495.77
182304	12/31/2021	REVENUE	448.26
182304	12/31/2021	REVENUE	341.30
182304	12/31/2021	REVENUE	330.91
182304	12/31/2021	REVENUE	1,591.11
182304	12/31/2021	REVENUE	485.87
182304	12/31/2021	REVENUE	1,126.99
182304	12/31/2021	REVENUE	468.27
182304	12/31/2021	REVENUE	862.74
182304	12/31/2021	REVENUE	1,102.65
182304	12/31/2021	REVENUE	1,826.80
182304	12/31/2021	REVENUE	1,465.64
182304	12/31/2021	REVENUE	782.90
182304	12/31/2021	REVENUE	346.78
182304	12/31/2021	REVENUE	354.17
182304	12/31/2021	REVENUE	1,520.25
182304	12/31/2021	REVENUE	220.81
182304	12/31/2021	REVENUE	368.70

UM 2067(2) - COVID-19 Deferral Account Entries
Extraordinary Costs related to COVID-19

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182305	2/28/2021	COVID DFRL OREGON 20-377	Carrying Charges	893.58
182305	2/28/2021	TXFR FROM 182304	Carrying Charges	276,472.68
182305	3/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	1,790.05
182305	3/31/2021	RVRSE Q4 ACCRUAL	COVID-19 Deferral	(276,472.68)
182305	3/31/2021	OR COVID DEFERRAL	COVID-19 Deferral	218,439.09
182305	4/30/2021	CORRECT INTEREST	CARRYING CHARGES	(1,231.66)
182305	4/30/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	464.15
182305	5/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	410.90
182305	6/30/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	411.71
182305	6/30/2021	RVRSE Q1 ACCRUAL	COVID-19 Deferral	(218,439.09)
182305	6/30/2021	OR COVID DEFERRAL	COVID-19 Deferral	516,313.02
182305	7/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	690.50
182305	7/31/2021	OR COVID DEFERRAL	COVID-19 Deferral Correction	(306,882.74)
182305	8/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	683.12
182305	9/30/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	397.98
182305	9/30/2021	RVRSE Q2 ACCRUAL	COVID-19 Deferral	(209,430.28)
182305	9/30/2021	OR COVID DEFERRAL	COVID-19 Deferral	191,773.59
182305	10/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	382.50
182305	11/30/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	366.75
182305	12/31/2021	COVID DFRL OREGON 20-377	CARRYING CHARGES	367.45
182305	12/31/2021	OR COVID DEFERRAL	COVID-19 Deferral	214,562.65
182305	12/31/2021	RVRSE OR COVID BAL	COVID-19 Deferral	(197,400.62)