



LISA D. NORDSTROM
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March 17, 2021

VIA ELECTRONIC FILING

PUC.FilingCenter@state.or.us

Re: Docket No. UM 2067(1)
In the Matter of Idaho Power Company's Application for a Deferred
Accounting of Costs Associated with Response to COVID-19 Public
Health Emergency

Attention Filing Center:

Enclosed for electronic filing, pursuant to Order No. 20-088, is Idaho Power Company's Application for Reauthorization of Deferred Accounting of Costs Associated with Response to COVID-19 Public Health Emergency.

The Notice of Application for Reauthorization 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

LDN:slb
Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UM 2067(1)

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, 2021. 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

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

A. Description

On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency over the COVID-19 outbreak. Since that time, Idaho Power has incurred extraordinary costs in its response to the public health emergency, including bad debt expense resulting from higher than average levels of write-offs of uncollectible accounts associated with the suspension of disconnects and late payment fees to assist customers facing unprecedented economic pressures. The Company has also experienced increased costs associated with required equipment for employees to work remotely and expenses to maintain the health and safety of those employees whose jobs do not allow for remote work. In addition to the extraordinary costs, the Company has experienced a reduction in employee travel and training expenses and a reduction in costs associated with Company vehicle usage. The benefits experienced to date have been applied as an offset to Idaho Power's deferred COVID-19 expenses. Accordingly, the Company requests reauthorization of the deferral to record the costs and savings associated with its COVID-19 response.

B. Reasons for Deferral

The Commission initially authorized deferred accounting of Idaho Power's costs related to COVID-19 for the 12-month period beginning March 24, 2020, in Order No. 20-377. The Company requests reauthorization to defer incremental costs and benefits associated with the COVID-19 public health emergency, effective March 24, 2021. Idaho Power's deferral request in this case is filed pursuant to ORS 757.259(2)(e) and is intended to minimize the frequency of rate changes or the fluctuation of rate levels.

C. Proposed Accounting

If approved, Idaho Power will continue to record amounts subject to the deferral order in accordance with the Code of Federal Regulations to the Federal Energy Regulatory Commission ("FERC") Account 182 – Regulatory Assets with the corresponding entry

recorded to the appropriate FERC account associated with the expense or fee waived, such as FERC Account 904 – Uncollectible Accounts and FERC Account 450 – Forfeited Discounts. Absent approval, the costs would be debited to the appropriate expense account.

D. Estimate of Amounts

Given the unprecedented nature of this public health emergency, Idaho Power cannot estimate the costs associated with its COVID-19 response, or the length of time in which the costs will be incurred. The Company has deferred net costs of approximately \$275,000 as of December 31, 2020. In accordance with Order No. 05-1070, Idaho Power will accrue interest on the unamortized balance at a rate equal to its authorized weighted average cost of capital most recently approved by the Commission.

E. Notice

A copy of the Notice of Application for Deferred Accounting of Oregon Annual Regulatory Fee Expenses and a list of persons served with the Notice are attached to the Application as Attachment A.

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

A. Entries in the Deferred Account to Date

Attached to the Application as Attachment B, is a description and explanation of the entries in this deferred account from March 24, 2020, through December 31, 2020.

B. Reason for Continuation of Deferred Accounting

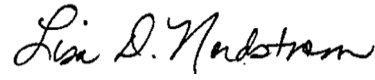
As discussed in detail above, this deferral is intended to capture incremental costs and benefits associated with the COVID-19 public health emergency.

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, 2021, through March 23, 2022, time period.

Respectfully submitted this 17th day of March 2021.

IDAHO POWER COMPANY



LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE

UM 2067(1)

I hereby certify that on March 17, 2021, I served a true and correct copy of Idaho Power Company's Application for Deferred Accounting of Costs Associated with Response to COVID-19 Public Health Emergency on the parties in Docket No. UE 233, Idaho Power Company's last general rate case, by e-mail to said person(s) as indicated below.

UE 233 Service List

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

Renewable Northwest Project
dockets@renewablenw.org

Dr. Don Reading
dreading@mindspring.com

Oregon Dockets
PacifiCorp, d/b/a Pacific Power
oregondockets@pacificcorp.com

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Wendy Gerlitz
NW Energy Coalition
wendy@nwenergy.org

Etta Lockey
Pacific Power
etta.lockey@pacificorp.com

DATED: March 17, 2021



Stephanie Buckner, Executive Assistant

UM 2067(1)

Attachment A

To

Application for Reauthorization of Deferred Accounting

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 2067(1)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of the
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**NOTICE OF APPLICATION FOR
DEFERRED ACCOUNTING**

On March 17, 2021, 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.

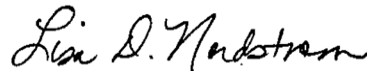
Approval of Idaho Power's Application will not authorize a change in Idaho Power's rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

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, 2021.

DATED: March 17, 2021.



Lisa D. Nordstrom
Attorney for Idaho Power Company

UM 2067(1)

Attachment B

To

Application for Reauthorization of Deferred Accounting

UM 2067(1) - Account Entries

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182304	12/31/2020	2020 OR COVID DEFERRAL	COVID-19 Deferral	276,472.68