

January 28, 2021

**UE-200234**
**VIA ELECTRONIC FILING**

 Amanda Maxwell  
 Executive Director and Secretary  
 Washington Utilities and Transportation Commission  
 621 Woodland Square Loop SE  
 Lacey, WA 98503

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 COMMISSION

**RE: Docket UE-200234—PacifiCorp’s Quarterly Report for Q4 2021**

PacifiCorp dba Pacific Power & Light Company (PacifiCorp or Company) submits its quarterly COVID-19 deferred accounting report in accordance with the Washington Utilities and Transportation Commission Staff’s Third Revised Term Sheet in Docket U-200281. The Company believes it is most meaningful to provide the information for the cumulative period of March 1, 2020, through December 31, 2021, rather than only the quarter ended December 31, 2021.

As of December 31, 2021, the Company has identified and/or deferred the following direct costs and benefits associated with the COVID-19 pandemic:

Category	Washington	Total Company
Bad Debt Expense	487,311	
Waived Late Fees	1,281,436	
Bill Payment Assistance Funds	3,006,060	
Other:		
Increased labor and facility costs to facilitate social distancing		2,234,464
Increased costs for PPE, cleaning supplies, contract tracing		2,182,826
Increased technology costs to enable work from home		503,870
Reduced employee expenses related to training and travel		(13,282,818)
CARES Act savings		(236,231)
<b>TOTAL</b>	<b>4,774,807</b>	<b>(8,597,889)</b>

**Bad Debt Expense**

The Company is tracking bad debt expense in FERC account 904. Consistent with the Term Sheet, PacifiCorp is calculating bad debt expense accrued above the baseline set in Docket UE-191024.

