



April 25, 2024

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Apr 25, 2024**VIA ELECTRONIC FILING**

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

**Re: Docket UE-200234—PacifiCorp's Quarterly Report for Q1 2024**

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 March 31, 2024, rather than only the quarter ended March 31, 2024.

As of March 31, 2024, 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	1,192,876	
Waived Late Fees	2,891,495	
Bill Payment Assistance Funds	3,101,325	
Other:		
Increased labor and facility costs to facilitate social distancing		2,234,464
Increased costs for PPE, cleaning supplies, contract tracing		2,344,426
Increased technology costs to enable work from home		503,870
Reduced employee expenses related to training and travel		(14,891,103)
CARES Act savings		(467,025)
<b>TOTAL</b>	<b>7,185,696</b>	<b>(10,275,368)</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 through December 31, 2022 accrued above the baseline set in Docket UE-191024.

**Waived Late Fees**

Waived late fees are calculated by taking an average annual amount of late payment fees collected from 2015-2019, prorated monthly beginning January 1, 2021. For calendar year 2020, waived late fees are calculated as the annual average amount for 2015-2019, less the actual amount collected from January 1, 2020, through March 1, 2020.

**Waived Reconnection Fees**

Waived reconnection fees are excluded from the report as any lost revenue is deemed offset by savings from not performing the reconnections.

**Bill Payment Assistance Funds**

Bill Payment Assistance Funds are the actual amounts spent to provide credits to customers as well as the associated administration costs.

**Additional Costs and Savings**

The Company has identified additional costs and savings directly related to the Company's actions to ensure safe working conditions for employees (amounts are through March 31, 2024, and are on a total-company basis, although PacifiCorp will only seek recovery of Washington-allocated costs and savings).

It is respectfully requested that all formal correspondence and data requests regarding this filing be addressed to:

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, Oregon, 97232

Please direct any informal inquiries regarding this filing to Ariel Son at (503) 813-5410.

Sincerely,

                  /s/                    
Matthew McVee  
Vice President, Regulatory Policy & Operations  
PacifiCorp  
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Portland, OR 97232  
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Enclosures  
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