

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFICORP dba PACIFIC POWER &
LIGHT COMPANY

Petition for an Order Approving Deferral of
Costs Related to the Participatory Funding
Agreements Pursuant to RCW 80.24.430.

DOCKET UE-220599

PACIFICORP'S SECOND AMENDED
PETITION FOR ACCOUNTING
ORDER

I. INTRODUCTION

1 In accordance with WAC 480-07-370(3), PacifiCorp dba Pacific Power & Light Company (PacifiCorp or Company) petitions the Washington Utilities and Transportation Commission (Commission) for an amended order authorizing the Company to defer the costs associated with the participatory funding agreements entered into under RCW 80.28.430 and approved by the Commission in Order 02 in Docket No. U-210595. PacifiCorp seeks deferral of these costs to track and preserve them for later ratemaking treatment and recovery.

II. BACKGROUND

2 PacifiCorp is an electric utility and public service company doing business in the state of Washington under RCW 80.04.010, and its public utility operations, retail rates, service, and accounting practices are subject to the Commission's jurisdiction. PacifiCorp also provides retail electricity service under the name Pacific Power in Oregon and California and under the name Rocky Mountain Power in Idaho, Utah, and Wyoming. The Company's principal place of business is 825 NE Multnomah Street, Suite 2000, Portland, Oregon, 97232.

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PacifiCorp's name and address:

Washington Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
washingtondockets@pacificorp.com

Ajay Kumar
Assistant General Counsel
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Phone: (503) 813-5161
Ajay.kumar@pacificorp.com

In addition, PacifiCorp respectfully requests that all data requests be addressed to:

By e-mail (preferred) datarequest@pacificorp.com

By regular mail Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Ariel Son, Regulatory Affairs Manager, at (503) 813-5410.

III. THE BASIS FOR REQUESTING DEFERRED ACCOUNTING

A. Description

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This petition requests deferred accounting treatment for the costs associated with the participatory funding agreements that are provided for under Washington law. RCW 80.28.430 provides for energy utilities to provide financial assistance to certain organizations participating in regulatory process before the Commission. On February 24, 2022, the Commission approved a new Interim Funding Agreement with certain modifications that had been reached by a number of parties including PacifiCorp.¹ The

¹ *In the Matter of the Petition of Puget Sound Energy, Avista Corporation d/b/a Avist Utilities, PacifiCorp d/b/a Pacific Power & Light Co., Cascade Natural Gas Corporation, Northwest Natural Gas Company d/b/a NW Natural, The Alliance of Western Energy Consumers, NW Energy Coalition, The Energy Project, Sierra Club, Front & Centered, and Spark Northwest, for an Order Approving an Interim Participatory Funding Agreement*, Docket U-210595, Order 01 (Feb. 24, 2022).

Commission had already previously set the initial level of funding for PacifiCorp at \$300,000 for 2022 and this was reflected in the Interim Funding Agreement.² On February 9, 2023, the Commission issued Order 02, and required a refiling of the modified agreement. On February 16, 2023, parties filed a revised Joint Petition for Approval of the Washington Extended Interim Participatory Funding Agreement for a two-year term, ending on December 31, 2024. The Commission issued an order approving this agreement under certain specified conditions on February 9, 2023. Through that order, the Commission clarified that “the current deferrals granted pertain only to funds distributed in 2022 and are not ongoing, so either new or amended petitions must be filed for funds distributed under the Revised Agreement.”³ As a result, PacifiCorp now files this amended petition for funds that are distributed under the Revised Agreement.

5 Approval of deferred accounting treatment would allow PacifiCorp to create a regulatory asset so that the costs from the Interim Funding Agreement may be recovered for ratemaking treatment through separate tariff with an annual true-up as required by the Commission.⁴

C. Proposed Accounting

6 PacifiCorp proposes to account for the costs by debiting Account 182.3 – Other Regulatory Assets. The Company requests that it be allowed to accrue interest on the

² *Id.* at ¶4.

³ *In the Matter of the Petition of Puget Sound Energy, Avista Corporation d/b/a Avist Utilities, PacifiCorp d/b/a Pacific Power & Light Co., Cascade Natural Gas Corporation, Northwest Natural Gas Company d/b/a NW Natural, The Alliance of Western Energy Consumers, NW Energy Coalition, The Energy Project, Sierra Club, Front & Centered, and Spark Northwest, for an Order Approving an Interim Participatory Funding Agreement*, Docket U-210595, Order 02 at ¶20 (Feb. 9, 2023).

⁴ Order 01 at ¶10.

unamortized balance at the quarterly rate published by the Federal Energy Regulatory Commission (FERC).

C. Estimate of Amounts

7 PacifiCorp estimates the costs from this program to be up to \$300,000 per year based the Commission-approved amounts.

IV. CONCLUSION

8 PacifiCorp respectfully requests that the Commission authorize the Company to defer the costs associated with the Interim Funding Agreement. The Company will address any ratemaking treatment of these costs in a future tariff filing.

Respectfully submitted this 18th day of December, 2023.

By: _____/s/_____
Ajay Kumar
Assistant General Counsel
OSB# 183903
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Phone: (503) 813-5161
Ajay.kumar@pacificorp.com
Attorney for PacifiCorp