

**Exh. AMT-13
Dockets UE-230172 and UE-210852
Witness: Alex M. Tellez**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP d/b/a PACIFIC POWER
AND LIGHT COMPANY,**

Respondent.

**DOCKETS UE-230172 and
UE-210852 (Consolidated)**

In the Matter of

**ALLIANCE OF WESTERN ENERGY
CONSUMERS'**

**Petition for Order Approving Deferral of
Increased Fly Ash Revenues**

EXHIBIT TO TESTIMONY OF

ALEX M. TELLEZ

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Pro Forma Pension Related Non-Service Expense, Adj. 4.4

September 14, 2023

PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense

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						a		b	a-b=c
		TOTAL				Staff		PAC	
		COMPANY	FACTOR	FACTOR %		WASHINGTON		original	Difference
	ACCOUNT	Type				ALLOCATED	REF#	WASHINGTON	
								ALLOCATED	
Adjustment to Expense:									
SERP Non-Service Expense	926	RES	(2,751,615)	SO	7.085%	(194,940)	4.4.1	(194,940)	-
Pension Non-Service Expense	926	PRO	(21,973,237)	SO	7.085%	(1,556,712)	4.4.1	(689,961)	(866,751)
Post-Retirement Non-Service Exp.	926	PRO	5,191,990	SO	7.085%	367,831	4.4.1	170,225	197,606
Pension Settlement Loss Amort.	926	PRO	1,484,979	SO	7.085%	105,205	4.4.2	105,205	-
						(1,278,617)	-	(609,472)	(669,145) Total

Description of Adjustment:

This adjustment removes the 12 months ended June 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the calendar year 2024 level. In Docket UE-181042, the Commission authorized the Company to defer a 2018 pension settlement loss and amortize the deferral amount over the average remaining life of the pension plan participants. In the 2019 Rate Case (UE-191024), the Company then included projected pension settlement loss amortization on a pro forma basis. Similarly, this adjustment adds into rates the pension settlement loss amortization expense on losses incurred between the end of the Test Period and calendar year 2024.

PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Pension Non-Service Expense	Post-Retirement			
		Non-Service Expense	SERP Non-Service Expense		
		Actual Twelve Months Ended June 2022	Actual Twelve Months Ended June 2022		
Jul-2021	(701,505)	(113,658)	229,730	926	SO
Aug-2021	8,981,732	(113,658)	229,730	926	SO
Sep-2021	34,689	(113,658)	229,730	926	SO
Oct-2021	34,689	(108,440)	229,730	926	SO
Nov-2021	34,689	(61,472)	229,730	926	SO
Dec-2021	7,090,311	(108,440)	229,730	926	SO
Jan-2022	(460,186)	(178,493)	228,873	926	SO
Feb-2022	(103,907)	(178,493)	228,873	926	SO
Mar-2022	(103,907)	(178,493)	228,873	926	SO
Apr-2022	(103,907)	(178,493)	228,873	926	SO
May-2022	(103,907)	(178,493)	228,873	926	SO
Jun-2022	(103,907)	(178,493)	228,873	926	SO
Total Actual	14,494,882	(1,690,283)	2,751,615		

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Pension Non-Service Expense	Post-Retirement			
		Non-Service Expense	SERP Non-Service Expense		
		Twelve Months Ending December 2024	Twelve Months Ending December 2024		
Jan-2024	(623,196)	291,809	-	926	SO
Feb-2024	(623,196)	291,809	-	926	SO
Mar-2024	(623,196)	291,809	-	926	SO
Apr-2024	(623,196)	291,809	-	926	SO
May-2024	(623,196)	291,809	-	926	SO
Jun-2024	(623,196)	291,809	-	926	SO
Jul-2024	(623,196)	291,809	-	926	SO
Aug-2024	(623,196)	291,809	-	926	SO
Sep-2024	(623,196)	291,809	-	926	SO
Oct-2024	(623,196)	291,809	-	926	SO
Nov-2024	(623,196)	291,809	-	926	SO
Dec-2024	(623,196)	291,809	-	926	SO
	(7,478,355)	3,501,707	-		
	(21,973,237)	5,191,990	(2,751,615)		
	Ref 4.4	Ref 4.4	Ref 4.4		

PacifiCorp
Washington 2023 General Rate Case
Pension Settlement Losses
GL Account 554012

Description	Actual	Current Period	FERC Acct	Factor
	12 Months Ended	Amortization		
	June 2022			
Pension Settlement Losses:				
Jul-2021	-	-	926	SO
Aug-2021	8,947,043	-	926	SO
Sep-2021	-	37,279	926	SO
Oct-2021	-	37,279	926	SO
Nov-2021	-	37,279	926	SO
Dec-2021	7,055,622	37,279	926	SO
Jan-2022	-	66,678	926	SO
Feb-2022	-	66,678	926	SO
Mar-2022	-	66,678	926	SO
Apr-2022	-	66,678	926	SO
May-2022	-	66,678	926	SO
Jun-2022	-	66,678	926	SO
Total Incurred	<u>16,002,665</u>	<u>549,184</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	July 2022 to	Amortization		
	December 2023	(over 20 Years):		
Pension Settlement Losses:				
Jul-2022	-	66,678	926	SO
Aug-2022	-	66,678	926	SO
Sep-2022	-	66,678	926	SO
Oct-2022	-	66,678	926	SO
Nov-2022	-	66,678	926	SO
Dec-2022	24,680,587	66,678	926	SO
Jan-2023	-	169,514	926	SO
Feb-2023	-	169,514	926	SO
Mar-2023	-	169,514	926	SO
Apr-2023	-	169,514	926	SO
May-2023	-	169,514	926	SO
Jun-2023	-	169,514	926	SO
Jul-2023	-	169,514	926	SO
Aug-2023	-	169,514	926	SO
Sep-2023	-	169,514	926	SO
Oct-2023	-	169,514	926	SO
Nov-2023	-	169,514	926	SO
Dec-2023	-	169,514	926	SO
Total Incurred	<u>24,680,587</u>	<u>2,434,229</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	12 Months Ended	Amortization		
	December 2024	(over 20 Years):		
Pension Settlement Losses:				
Jan-2024	-	169,514	926	SO
Feb-2024	-	169,514	926	SO
Mar-2024	-	169,514	926	SO
Apr-2024	-	169,514	926	SO
May-2024	-	169,514	926	SO
Jun-2024	-	169,514	926	SO
Jul-2024	-	169,514	926	SO
Aug-2024	-	169,514	926	SO
Sep-2024	-	169,514	926	SO
Oct-2024	-	169,514	926	SO
Nov-2024	-	169,514	926	SO
Dec-2024	-	169,514	926	SO
Total Incurred	<u>-</u>	<u>2,034,163</u>		

Pro Forma Adjustment 1,484,979 **Ref 4.4**