

**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 Associated with the COVID-19 Public
Health Emergency

DOCKET UE-20_____

PACIFICORP'S PETITION FOR
ACCOUNTING ORDER

I. INTRODUCTION

1 In accordance with WAC 480-07-370(b), PacifiCorp dba Pacific Power & Light Company (PacifiCorp or Company) petitions the Washington Utilities and Transportation Commission (Commission) for an order authorizing the Company to defer costs associated with COVID-19 public health emergency from the date of this petition until the emergency is declared over. PacifiCorp seeks deferral of these costs to track and preserve them for later ratemaking treatment.

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 provides retail electricity service under the trade name Pacific Power in Washington, Oregon, and California and under the trade 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:

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

III. THE BASIS FOR REQUESTING DEFERRED ACCOUNTING

A. Suspension of Service Disconnections and Late Fees

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On February 29, 2020, Governor Inslee declared a state of emergency in response to cases of COVID-19. In response to the rapidly changing environment and cascading societal impacts, PacifiCorp has suspended all service disconnections and late fees associated with nonpayment. PacifiCorp's decision will help limit the impact on PacifiCorp's Washington customers, many of which are vulnerable to the unexpected economic effects and societal limitations that are driven by this emergency.

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PacifiCorp expects that it will incur 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. PacifiCorp

also expects to incur additional costs that cannot currently be predicted given the unprecedented nature of this public health emergency. Accordingly, PacifiCorp requests authorization to defer the costs associated with its COVID-19 response.

B. Proposed Accounting

6 During the deferral period, PacifiCorp proposes to account for the costs associated to COVID-19 public health emergency in the following manner. PacifiCorp proposes to record the deferral as a regulatory asset in FERC Account 182.3 (Other Regulatory Assets), and credit the appropriate FERC Account associated with the expense or waived fee, such as FERC Account 904 (Uncollectible Accounts) and FERC Account 450 (Forfeited Discounts). In the absence of a deferred accounting order, the costs would be debited to these accounts. The Company requests that it be allowed to accrue interest on the unamortized balance at a rate equal to its authorized weighted average cost of capital most recently approved by the Commission in Docket UE-152253.

C. Estimate of Amounts

7 As the COVID-19 pandemic and associated impacts are developing on a daily basis, the Company is continuously evaluating its response. At this time, the length and magnitude of the COVID-19 emergency response is unknown and the nature of these circumstances are also unprecedented. As such, the Company is unable to provide a cost estimate at this time, but will address the incremental costs associated with this deferral at the time any ratemaking treatment is proposed.

IV. CONCLUSION

8 PacifiCorp respectfully requests that the Commission authorize the Company to defer the costs associated with its response to the COVID-19 public health emergency.

The Company will address any ratemaking treatment of these costs in a future filing or general rate case.

Respectfully submitted this 20th day of March, 2020.

By: /s/
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