

January 31, 2022

VIA ELECTRONIC FILING

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

UE-191024

 Received
 Records Management
 01/31/22 15:14:54
 State Of WASH.
 UTIL. AND TRANSP.
 COMMISSION

**Re: Docket UE-191024—Compliance Filing
 Annual Report of Excess Deferred Income Tax in Base Rates**

PacifiCorp dba Pacific Power & Light Company submits this report to the Washington Utilities and Transportation Commission in compliance with Order 09/07/12. The order required that the Company provide annual reporting related to the excess deferred income tax (EDIT) included in base rates until the deferred EDIT balances have fully amortized.

The amount of RSGM amortization included in base rates for Docket UE-191024 was \$6,310,779, as per Exhibit JT-2. The RSGM amortization recorded for financial and regulatory purposes for the year ended December 31, 2021, is also \$6,310,779.

Docket UE-191024 also included an amount of protected property-related ARAM amortization associated with PacifiCorp's ownership of Bridger Coal Company. The amount of ARAM amortization included in base rates was estimated at \$338,140. The ARAM amortization recorded for financial and regulatory purposes for the year ended December 31, 2021, is \$263,016, resulting in a difference of \$75,124.

Description	Protected EDIT Amortization		
	Base Rates UE-191024	Financial Rptg. 12/31/2021	Difference
PacifiCorp RSGM Amortization - WA	(6,310,779)	(6,310,779)	0
PMI ARAM Amortization - WA	(338,140)	(263,016)	(75,124)
Total Protected Property EDIT Amortization - WA	(6,648,919)	(6,573,795)	(75,124)

The allocation of EDIT amortization by customer class is provided below.

Washington Customer Class	Schedule	Allocation (%)	Allocation, \$	
			Base Rates	Actual 12/31/2021
Residential	16	44.882%	(2,984,168)	(2,950,451)
Small General Service	24	13.879%	(922,803)	(912,377)
Large General Service < 1,000 kW	36	20.876%	(1,388,028)	(1,372,345)
Large General Service > 1,000 kW	48	8.410%	(559,174)	(552,856)
Large General Dedicated Facilities	48	7.346%	(488,430)	(482,911)
Agricultural Pumping Schedule	40	4.269%	(283,842)	(280,635)
Street & Area Lighting	15, 51-54, 57	0.338%	(22,473)	(22,219)
Total		100.000%	(6,648,919)	(6,573,795)

The ending balance of protected property related EDIT as of January 1, 2022, consistent with the disclosure in UE-191024, Exhibit BE-5 is included below.

Protected EDIT Balance - Washington						
Account			Balance as of	2021	Balance as of	
FERC	SAP	Description	01/01/2021	Amortization	01/01/2022	
254	288934	Reg. Liability - PacifiCorp WA Protected EDIT	(93,560,553)	8,368,246	(85,192,307)	
190	287114	ADIT - Reg Liability - PacifiCorp WA Protected EDIT	23,003,359	(2,057,467)	20,945,892	
Subtotal: UE-191024, Exhibit BE-5			(70,557,194)	6,310,779	(64,246,415)	
282	287607	ADIT - PMI Protected EDIT	(650,603)	263,016	(387,587)	
Total			(71,207,797)	6,573,795	(64,634,002)	

Please direct all formal correspondence and data requests regarding this filing to:

By email (preferred): datarequest@pacificorp.com

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

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

Sincerely,

 /s/
Shelley McCoy
Director, Regulation
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Enclosures
191024-PAC-COS-1-31-22