

**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 under RCW 80.24.430.

DOCKET UE-220599

PACIFICORP'S AMENDED PETITION  
FOR ACCOUNTING ORDER

**I. INTRODUCTION**

1           In accordance with WAC 480-07-370(3), PacifiCorp dba Pacific Power & Light Company (PacifiCorp or the Company) petitions the Washington Utilities and Transportation Commission (Commission) for an order authorizing the Company to defer from the date of this petition forward the costs to provide financial assistance distributed under the Washington Interim Participatory Funding Agreement under RCW 80.28.430. 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.

3 PacifiCorp's name and address:

Washington Dockets  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
[washingtondockets@pacificorp.com](mailto:washingtondockets@pacificorp.com)

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In addition, PacifiCorp respectfully requests that all data requests 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, 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

4 This petition requests deferred accounting treatment for the costs to provide financial assistance distributed under the Washington Interim Participatory Funding Agreement. 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 Participatory Funding Agreement with certain modifications that had been reached by a number of parties including PacifiCorp.<sup>1</sup> The Commission had already previously set the initial level of

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<sup>1</sup> *In the Matter of the Petition of Puget Sound Energy, Avista Corporation d/b/a Avista 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,*

funding for PacifiCorp at \$300,000 for 2022 and this was reflected in the Interim Participatory Funding Agreement.<sup>2</sup> Approval of deferred accounting treatment would allow PacifiCorp to create a regulatory asset so that the costs from the Interim Participatory Funding Agreement may be recovered for ratemaking treatment through separate tariff with an annual true-up as required by the Commission.<sup>3</sup>

**B. Proposed Accounting**

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

**C. Estimate of Amounts**

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

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*Sierra Club, Front & Centered, and Spark Northwest, for an Order Approving an Interim Participatory Funding Agreement*, Docket U-210595, Order 01 (Feb. 24, 2022).

<sup>2</sup> *Id.* at ¶4.

<sup>3</sup> *Id.* at ¶10.

#### IV. CONCLUSION

7 PacifiCorp respectfully requests that the Commission authorize the Company to defer the costs to provide financial assistance distributed under the Washington Interim Participatory Funding Agreement under RCW 80.28.430. The Company will address any ratemaking treatment of these costs in a future tariff filing.

Respectfully submitted this 26<sup>th</sup> day of August 2022.

By:

  
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