March 24, 2020

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
Salem, Oregon 97301

Re: Docket No. UM______
    In the Matter of Idaho Power Company’s Application for an Order
    Approving Deferred Accounting of Costs Associated with Response to
    COVID-19 Public Health Emergency

Attention Filing Center:

Enclosed for filing is an electronic copy of Idaho Power Company’s Application
for an Order Approving Deferred Accounting of Costs Associated with Response to

The Notice of Application for Authorization of Deferred Accounting is attached to
the Application as Attachment A. The Application and Notice have been served on the
parties in Docket No. UE 233, Idaho Power Company’s last general rate case.

If you have any questions, please do not hesitate to contact me or Senior
Regulatory Analyst Courtney Waites at (208) 388-5612.

Very truly yours,

Lisa D. Nordstrom
OSB No. 97352

LDN/kkt

Enclosures
BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM _____


APPLICATION

I. INTRODUCTION

Under ORS 757.259 and OAR 860-027-0300, Idaho Power Company (“Idaho Power” or “Company”) requests an order authorizing it to defer for later ratemaking treatment costs from the COVID-19 public health emergency. Idaho Power seeks authorization to defer the costs incurred from the date of this application. Idaho Power will seek amortization of the deferred costs in a future Commission proceeding.

In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon (“Commission”).

2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.

3. Communications regarding this Application should be addressed to:

   Lisa Nordstrom
   Idaho Power Company
   P.O. Box 70
   Boise, ID 83707
   lnordstrom@idahopower.com

   Regulatory Dockets
   Idaho Power Company
   P.O. Box 70
   Boise, ID 83707
   dockets@idahopower.com

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Informal questions may be directed to Courtney Waites, Senior Regulatory Analyst, at (208) 388-5612.

II. OAR 860-027-0300(3) REQUIREMENTS

A. Description

Idaho Power seeks authorization from the Public Utility Commission of Oregon (“Commission”) to defer, for future amortization, costs incurred to respond to the 2019 novel coronavirus disease outbreak designated by the World Health Organization as COVID-19 (‘CO’ stands for ‘corona,’ ‘VI’ for ‘virus,’ and ‘D’ for disease). On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency over the COVID-19 outbreak. Idaho Power expects that it will incur significant 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. Idaho Power also expects to incur additional costs that cannot currently be predicted given the unprecedented nature of this public health emergency. Accordingly, Idaho Power requests authorization to establish a new deferral account to record the costs associated with its COVID-19 response.

B. Reasons for Deferral

Idaho Power requests this deferral under ORS 757.259(2)(e). This deferral will match appropriately the costs borne by and benefits received by customers. Idaho Power is also seeking authorization for the deferral because of the potential magnitude and unprecedented nature of the COVID-19 public health emergency. The associated risks of the COVID-19 public health emergency are well outside reasonable business risk for the Company.

This deferral will minimize the frequency of rate changes or the fluctuation of rate levels or match appropriately the costs borne by and benefits received by customers.
C. **Proposed Accounting**

Idaho Power proposes to record amounts that would be subject to the deferral in accordance with the Code of Federal Regulations to the Federal Energy Regulatory Commission (“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 the appropriate expense account.

D. **Estimate of Amounts**

Given the unprecedented nature of this public health emergency, Idaho Power cannot estimate the costs associated with its COVID-19 response, or the length of time in which the costs will be incurred. In accordance with Order No. 05-1070, Idaho Power will accrue interest on the unamortized balance at a rate equal to its authorized weighted average cost of capital most recently approved by the Commission.

E. **Notice**

A copy of the Notice of Application for an Order Approving Deferred Accounting of Costs Associated with Response to COVID-19 Public Health Emergency and a list of persons served with the Notice are included with this filing as Attachment A.

III. **CONCLUSION**

For the reasons stated above, Idaho Power requests authorization to defer costs associated with the COVID-19 public health emergency for the 12-month period beginning March 24, 2020.

DATED: March 24, 2020

IDAHO POWER COMPANY

[Signature]

Lisa D. Nordstrom
Attorney for Idaho Power Company
Attachment A
BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NOTICE OF APPLICATION FOR AUTHORIZATION OF DEFERRED ACCOUNTING


On March 24, 2020, Idaho Power Company (“Idaho Power”) filed an Application with the Public Utility Commission of Oregon (“Commission”) for an order authorizing deferral of the costs associated with its response to the COVID-19 public health emergency incurred from the date of this Application.

Approval of Idaho Power’s Application will not authorize a change in Idaho Power’s rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Idaho Power’s Application will be posted on the Commission website for persons who wish to obtain a copy or they may contact the following:

Lisa D. Nordstrom
Idaho Power Company
P.O. Box 70
Boise, Idaho 83707
lnordstrom@idahopower.com

Any person may submit written comments to the Commission regarding Idaho Power’s Application within 25 days of the date of this filing.


Lisa D. Nordstrom
Attorney for Idaho Power Company
CERTIFICATE OF SERVICE

I hereby certify that on March 24, 2020, I served a true and correct copy of Idaho Power Company's Application for Deferred Accounting of Costs Associated with Response to COVID-19 Public Health Emergency on the parties in Docket No. UE 233, Idaho Power Company's last general rate case, by e-mail to said person(s) as indicated below.

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