Portland General Electric Company
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portlandgeneral.com

November 10, 2026

Via Electronic Filing

Public Utility Commission of Oregon
201 High Street, Ste. 100
P.O. Box 1088
Salem, OR 97308-1088

Re: **UM 1977 – In the Matter of Portland General Electric Company, Application for Deferral of Start-up Costs Associated with the Community Solar Program Implementation**
PGE's Application for Reauthorization of Deferred Accounting

Dear Filing Center

Enclosed for filing is Portland General Electric Company's (PGE) Application for Reauthorization of Deferred Accounting Treatment of Certain Costs Associated with the Community Solar Program. PGE received the most recent reauthorization pursuant to OPUC Order No. 25-142.

PGE originally received permission for deferral of startup costs associated with the Community Solar Program through OPUC Order No. 18-477. A Notice regarding the filing of this application has been provided to the parties on the UE 473 and UM 1977 service lists.

Thank you for your assistance in this matter. If you have any questions or require further information, please email Stephen Leeb at stephen.leeb@pgn.com.

Please direct all formal correspondence, questions, or requests to the following e-mail address: pge.opuc.filings@pgn.com.

Sincerely,

/s/ *Greg Batzler*

Greg Batzler,
Manager, Revenue Requirement

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1977

In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Deferral of Start Up and Incremental Energy Costs Associated with the Community Solar Program Implementation.	**Application for Reauthorization of Deferral of Expenses Associated with PGE's Community Solar Program Implementation**

Pursuant to ORS 757.259 and OAR 860-027-0300, OAR 860-088-0160, and Commission Orders Nos. 15-019, 18-477, 18-177, and 19-392, Portland General Electric Company (PGE) hereby requests reauthorization to continue to defer incremental operation and maintenance (O&M) start-up costs associated with the development of the Community Solar Program (CSP), implemented in compliance with ORS 757.386. In addition, pursuant to OARs 860-088-0120 and 860-088-0140, and Commission Order No. 25-142, PGE requests reauthorization for deferral of incremental energy costs related to CSP bill credit payments to participants for subscribed CSP generation. PGE requests that this reauthorization be effective November 7, 2026, through November 6, 2027.

PGE's deferral reauthorization application continues to support the use of the automatic adjustment clause Rate Schedule 136, which will provide for changes in prices reflecting incremental O&M CSP start-up costs and incremental CSP costs associated with bill credit payments to participants.

In support of this application (Application) PGE states:

1. PGE is a public utility in the state of Oregon and its rates, service and accounting practices are subject to regulation by the Commission.

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

3. Written communications regarding this Application should be addressed to:

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Assistant General Counsel
Portland General Electric Company
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121 SW Salmon Street
Portland OR 97204
(503) 970-7156
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Stephen Leeb
Rates & Regulatory Affairs
Portland General Electric Company
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121 SW Salmon Street
Portland OR 97204
(503) 464-8172
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In addition to the names and addresses above, the following are to receive notices and communications via the e-mail service list as an interested party:

E-mail: pge.opuc.filings@pgn.com

I. Deferral History and Supplement

Pursuant to ORS 757.386, the Public Utility Commission of Oregon (Commission or OPUC) initiated Docket No. AR 603 (AR 603), during which multiple facilitated workshops, discussions, and rounds of comments from stakeholders on draft rules, to establish a program for procuring electricity from community solar projects, occurred. Commission Order No. 17-232 adopted rules to establish a framework for the CSP that the Commission acknowledged would be supplemented and further developed in future proceedings, including the development of a program implementation manual (PIM).[1] Additionally, the Commission opened a separate docket (i.e., Docket No. UM 1930) to address non-rulemaking matters related to the implementation of the CSP.

[1] The Commission adopted the program implementation manual through Commission Order No. 19-438.

The CSP framework established by the Commission provides for a start-up phase for program development and an on-going phase once the CSP is fully operational.[2] In accordance with ORS 757.386(7)(c) and OAR 860-088-0160 regarding CSP funding, electric utilities will recover start-up costs incurred during the development or modification of the CSP (i.e., the start-up phase) through electric utility prices. CSP costs related to on-going program administrator fees, CSP subscription fees, and utility administrative fees are to be collected from CSP participants and are not part of this application for deferred accounting.

OAR 860-088-0160(1) describes start-up costs as including:

1) Costs associated with the Program Administrator[3] and Low-Income Facilitator;[4] and
2) Each electric utility's prudently incurred start-up costs associated with implementing the CSP. These costs include, but are not limited to, costs associated with customer account information transfer and on-bill crediting and payment, but exclude any costs associated with the electric utility developing a community solar project. OPUC Order 26-437 was issued on 11/10/2026, and we expect to continue deferring start-up costs.

Furthermore, OAR 860-088-0120 provides that "an electric company must credit participants of a certified project with bill credits as provided in OAR 860-088-0170 (Bill Crediting)." In Docket No. UM 1930, the Commission issued Order No. 18-177 adopting the simple retail rate for an interim bill credit rate for the first 25% of PGE's initial CSP capacity tier (i.e., approximately 23.3 MW). Subsequently, the Commission issued Order No. 19-392 extending

[2] The Commission established the interim capacity tier at 50 percent of the initial capacity tier (i.e., 160 MW) through Commission Order No. 19-392.
[3] According to OAR 860-088-0010, Program Administrator means a third-party directed by the Commission to administer the Community Solar Program.
[4] Low-Income Facilitator's responsibilities are provided in OAR 860-088-0030.

the interim bill credit rate to be applied for the first 50% of PGE's initial capacity tier (i.e., approximately 46.6 MW).

PGE hereby requests reauthorization to continue to defer start-up costs and costs associated with CSP bill credit payments to participants for subscribed CSP generation.

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

The following is required pursuant to OAR 860-027-0300(3):

a. Description of Utility Expense for Which Deferred Accounting is Requested.

See Deferral History above. This deferral application includes the following CSP-related costs:

1) Incremental start-up costs associated with the Program Administrator selected by the Department of Administrative Services (DAS) and OPUC;
2) Incremental O&M costs related to the Low-Income Facilitator;
3) Incremental costs related to modifications to PGE's IT/billing systems, legal and other professional fees, costs related to regulatory compliance, any other O&M start-up costs associated with the implementation of the CSP that PGE may incur; and
4) Incremental Energy costs associated with bill credit payments to participants.

The approval of the Application will support the continued use of an automatic adjustment clause rate schedule, which will provide for recovery of the incremental start-up and energy costs associated with the CSP through PGE tariff Schedule 136.

b. Reasons for Deferral.

See also Deferral History, *supra*. Pursuant to ORS 757.259(2)(e) PGE seeks reauthorization of the deferred accounting treatment of the incremental O&M start-up costs associated with the Program Administrator, Low-Income Facilitator, and the implementation of the CSP, as well as incremental energy costs associated with bill credit payments to participants. The granting of this Application will minimize the frequency of rate changes and match appropriately the costs borne by and benefits received by customers. PGE expects to continue to incur CSP-related incremental costs into 2027.

c. Proposed Accounting for Recording Amounts Deferred.

PGE proposes to record the deferral as a regulatory asset in FERC Account 182.3 (Other Regulatory Assets) and credit the appropriate FERC expense accounts. When specific identification of the particular source of the regulatory asset cannot be reasonably made, then FERC account 407.4 (Regulatory Credits) will be credited. In the absence of a deferred accounting order, the costs would be debited to the appropriate cost accounts.

d. Estimate of Amounts.

As of July 31, 2026, PGE has a debit balance in its deferral account of approximately $1.8 million. Because the program is still in the start-up phase, PGE expects to incur additional start-up costs in the deferral period that are not included in the prior general rate case revenue requirement forecasts in Docket Nos. UE 416 and UE 435 respectively. Additionally, while PGE also expects to incur costs associated with payments to be made to the Program Administrator during the deferral period, PGE cannot accurately estimate what amount of these payments would be deemed as start-up costs by the Commission. Also, PGE currently has 30 CSP projects representing 66.4 megawatts that are operational in its service territory and is expecting as many

as 6 projects representing 11.2 megawatts to come online during the 12-month deferral period. PGE cannot estimate the incremental energy costs associated with bill credit payments because it can vary significantly due to project delays, limited information regarding the timing of when the projects will come online, capacity factors, how much CSP generation will be subscribed, and market power prices.

e. Notice.

A copy of the notice of application for reauthorization of deferred accounting treatment and a list of persons served with this Notice are attached to the Application as Attachment A. In compliance with the provisions of 860-027-033(6), PGE is serving the Notice of Application on the UE 473 Service List, PGE's current General Rate Case and the UM 1977 Service List.

III. The following is provided pursuant to OAR 860-027-0300(4):

a. Description of Deferred Account Entries.

Please see sections II(c) and II(d) above.

b. The Reason for Continuing Deferred Accounting.

PGE seeks approval to continue to defer incremental start-up costs associated with the Program Administrator selected by DAS and OPUC, incremental O&M costs related to the Low-Income Facilitator, modifications to PGE's Information Technology (IT)/billing systems, and any other incremental O&M start-up costs associated with the implementation of the CSP that PGE may incur and are not included in the recent general rate case revenue requirement forecasts in Docket Nos. UE 416 and UE 435, respectively. Furthermore, pursuant to OARs 860-088-0120 and 860-088-0140, PGE is requesting approval to defer incremental energy costs associated with bill credit payments to participants.

Without reauthorization this deferral will expire on November 6, 2026.

IV. Summary of Filing Conditions.

a. Earnings Review

Cost recovery associated with the CSP will not be subject to an earnings review since it would be subject to Schedule 136, which is an AAC with no earnings review provision.

b. Prudence Review

PGE will submit a report supporting CSP incurred start-up costs to the OPUC Staff (Staff) for review prior to the filing to adjust tariff prices. In addition, PGE will look to Staff for direction on start-up costs of the Program Administrator and Low-Income Facilitator, as these are third-party providers and the Program Administrator in particular, is a contractor to the Commission.

c. Sharing Percentages

All prudently incurred costs are to be recoverable by PGE with no sharing mechanism.

d. Rate Spread / Rate Design

Applicable costs will be allocated to Cost of Service and Direct Access customers as approved by the Commission on October 20, 2020, in Docket No. ADV 1170 (PGE Advice No. 20-22). PGE will use the applicable schedule's forecasted energy on the basis of an equal percent base revenue applied on a cents per kWh basis. Direct Access Customers will be priced at the equivalent cost of service rate.

e. Three Percent Test

The amortization of the deferred CSP costs will be subject to the three percent test in accordance with the ORS 757.259(7), which limits aggregated deferral amortizations during a 12-month period to no more than three percent of the utility's gross revenues for the preceding year.

V. Conclusion

For the reasons stated above, PGE requests permission to continue to defer the incremental CSP O&M start-up costs and the incremental costs associated with CSP bill credit payments for subscribed energy generation effective November 7, 2026 through November 6, 2027.

Dated this 10th of November, 2026.

/s/ *Greg Batzler*
Greg Batzler,
Manager, Revenue Requirement
121 SW Salmon St., 1WTC12
Portland, OR 97204
Telephone: 503.464.8644
E-Mail: greg.batzler@pgn.com

Attachment A

Notice of Application for
Reauthorization of Deferred of Expenses
Associated with the Community Solar Program

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1977

In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Deferral of Start Up and Incremental Energy Costs Associated with the Community Solar Program Implementation	**Notice of Application for Reauthorization of Deferral of Expenses Associated with PGE's Community Solar Program Implementation**

On November 10, 2026, Portland General Electric Company (PGE) filed an application with the Public Utility Commission of Oregon (Commission or OPUC) for an Order reauthorizing the deferral of operations and maintenance (O&M) start-up costs associated with the Community Solar Program (CSP), mandated through Senate Bill (SB) 1547. In addition, pursuant to OAR 860-088-0120, OAR 860-088-0140, and Commission Order No. 25-142, PGE requests authorization to defer the energy costs related to CSP bill credit payments to participants for subscribed CSP generation.

The granting of this application will not authorize a change in rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding. However, approval of PGE's reauthorization application will continue to support the use of an automatic adjustment clause,[5] which will provide for changes in prices reflecting incremental O&M CSP start-up costs and incremental CSP costs associated with bill credit payments to participants.

Persons who wish to obtain a copy of PGE's application will be able to access it on the OPUC website.

[5] Incremental O&M start-up costs and CSP energy costs are being amortized through Schedule 136, Oregon Community Solar Program Cost Recovery Mechanism.

Any person who wishes to submit written comments to the Commission on PGE's application must do so no later than December 5, 2026.

Dated this 10th of November, 2026.

/s/ Greg Batzler
Greg Batzler
Manager, Revenue Requirement
Portland General Electric Company
121 SW Salmon St., 1WTC12
Portland, OR 97204
Telephone: 503.464.8644
E-Mail: greg.batzler@pgn.com

CERTIFICATE OF SERVICE

I hereby certify that I have this day caused the Notice of Application for Reauthorization of Deferred Accounting Treatment of Certain Costs Associated with the Community Solar Program to be served by electronic mail to those parties whose email addresses appear in the attached service list OPUC Docket Nos. UE 473 and UM 1977.

DATED at Portland, Oregon, this 10th day of November, 2026.

/s/ Greg Batzler
Greg Batzler
Manager, Revenue Requirement
Portland General Electric Company
121 SW Salmon St., 1WTC12
Portland, OR 97204
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BEFORE THE PUBLIC UTILITY COMMISSION

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/s/ Greg Batzler
Greg Batzler
Manager, Revenue Requirement
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121 SW Salmon St., 1WTC12
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CERTIFICATE OF SERVICE

I hereby certify that I have this day caused the Notice of Application for Reauthorization of Deferred Accounting Treatment of Certain Costs Associated with the Community Solar Program to be served by electronic mail to those parties whose email addresses appear in the attached service list OPUC Docket Nos. UE 473 and UM 1977.

DATED at Portland, Oregon, this 10th day of November, 2026.

/s/ Greg Batzler
Greg Batzler
Manager, Revenue Requirement
Portland General Electric Company
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