

January 30, 2019

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3389

Attn: Filing Center

**RE: Advice 19-002/UM 1985—Compliance Tariff Sheets**

In compliance with ORS 757.205 and OAR 860-022-0025, PacifiCorp d/b/a Pacific Power encloses for filing proposed tariff pages associated with Tariff P.U.C. OR No. 36, which sets forth all rates, tolls, charges, rules, and regulations applicable to electric service in Oregon. This filing is made in compliance with Order No. 19-028 and includes a February 1, 2019 effective date.<sup>1</sup> An application for Less than Statutory Notice is included with this filing.

Twenty-First Revision of Sheet No. INDEX-3	Index	Table of Contents-Schedules
Twentieth Revision of Sheet No. 90-1	Schedule 90	Summary of Effective Rate Adjustments
Original Sheet No. 195	Schedule 195	Federal Tax Act Adjustment

The purpose of this filing is to establish the rates for Schedule 195 Federal Tax Act Adjustment, which amortizes deferred amounts associated with the current income tax expense impact of the Federal Tax Act.

In docket UM 1985 PacifiCorp proposed the amortization of current income tax expense benefits to customers beginning on February 1, 2019. Following a settlement conference with parties and follow-up discussions, PacifiCorp, Staff and all parties to UM 1985 reached an all-party settlement that was approved by the Commission at its January 29, 2019 public meeting. The settlement provides for the amortization of the 2018 deferral balance, plus interest, of the impact of the lower current tax expense due to the Federal Tax Act over a one-year time period beginning February 1, 2019.

To support this filing and meet the requirements of OAR 860-022-0025, PacifiCorp submits the tariff sheets listed above with the following supporting attachments:

- Attachment A—Schedule 195 Rate Spread and Rate Calculation
- Attachment B—Estimated Effect of Proposed Price Change

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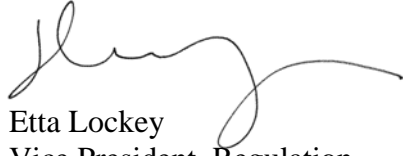
<sup>1</sup> *In the Matter of PacifiCorp dba Pacific Power Application for an Accounting Order and Request for Amortization Related to the Federal Tax Act*, Docket No. UM 1985, Order No. 19-028 (Jan. 29, 2019).

Public Utility Commission of Oregon  
Advice 19-002/UM 1985  
January 30, 2019  
Page 2

This proposed change will affect approximately 614,000 customers, and will result in an overall annual rate decrease of approximately \$48.2 million or 3.7 percent. The average residential customer using 900 kilowatt-hours per month would see a monthly bill decrease of \$4.12 as a result of this change.

If you have any questions please contact Natasha Siores at (503) 813-6583.

Sincerely,

A handwritten signature in black ink, appearing to read 'Etta Lockey', with a long, sweeping horizontal line extending to the right.

Etta Lockey  
Vice President, Regulation

Enclosures

# **Attachment A**

Schedule 195 Rate Spread and Rate Calculation

**PACIFIC POWER  
FEDERAL TAX ADJUSTMENT - SCHEDULE 195  
RATE SPREAD AND RATE CALCULATION  
FORECAST 12 MONTHS ENDING DECEMBER 31, 2019**

Line No.	Description	Sch No.	No. of Cust	MWh	Present Revenues (\$000)			Rate Spread	Proposed Schedule 195	
					Base Rates	Remove NPC	Base Excl. NPC		Rates ¢/kWh	Credit (\$000)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							(5) + (6)			
<b>Residential</b>										
1	Residential	4	506,345	5,401,764	\$623,235	(\$155,279)	\$467,956	49.82%	(0.445)	(\$24,038)
2	<b>Total Residential</b>		506,345	5,401,764	\$623,235	(\$155,279)	\$467,956			(\$24,038)
<b>Commercial &amp; Industrial</b>										
3	Gen. Svc. < 31 kW	23	80,663	1,139,223	\$126,505	(\$31,302)	\$95,203	10.13%	(0.429)	(\$4,887)
4	Gen. Svc. 31 - 200 kW	28	10,452	1,972,036	\$181,441	(\$55,572)	\$125,869	13.40%	(0.328)	(\$6,468)
5	Gen. Svc. 201 - 999 kW	30	866	1,328,571	\$108,451	(\$35,732)	\$72,719	7.74%	(0.281)	(\$3,733)
6	Large General Service >= 1,000 kW	48	195	3,221,037	\$226,897	(\$78,844)	\$148,053	16.24%	(0.239)	(\$7,698)
7	Partial Req. Svc. >= 1,000 kW	47	6	49,859	\$5,617	(\$1,148)	\$4,469		(0.239)	(\$119)
8	Agricultural Pumping Service	41	7,982	222,624	\$25,979	(\$6,193)	\$19,786	2.11%	(0.456)	(\$1,015)
9	<b>Total Commercial &amp; Industrial</b>		100,164	7,933,350	\$674,890	(\$208,792)	\$466,098			(\$23,921)
<b>Lighting</b>										
10	Outdoor Area Lighting Service	15	6,305	9,058	\$1,167	(\$198)	\$969	0.10%	(0.549)	(\$50)
11	Street Lighting Service	50	225	7,713	\$861	(\$139)	\$722	0.08%	(0.481)	(\$37)
12	Street Lighting Service HPS	51	815	19,940	\$3,514	(\$567)	\$2,947	0.31%	(0.759)	(\$151)
13	Street Lighting Service	52	35	404	\$53	(\$9)	\$44	0.00%	(0.562)	(\$2)
14	Street Lighting Service	53	273	9,678	\$611	(\$90)	\$521	0.06%	(0.277)	(\$27)
15	Recreational Field Lighting	54	104	1,345	\$112	(\$22)	\$90	0.01%	(0.345)	(\$5)
16	<b>Total Public Street Lighting</b>		7,757	48,138	\$6,318	(\$1,024)	\$5,294			(\$272)
17	<b>Total Sales before Emp. Disc.</b>		614,266	13,383,252	\$1,304,443	(\$365,095)	\$939,348			(\$48,231)
18	Employee Discount				(\$484)	\$124	(\$360)			\$19
19	AGA Revenue				\$2,439		\$2,439			
20	<b>Total Sales</b>		614,266	13,383,252	\$1,306,398	(\$364,971)	\$941,427	100.00%		(\$48,212)

## **Attachment B**

Estimated Effect of Proposed Price Change

Federal Tax Adjustment - Schedule 195

PACIFIC POWER  
 ESTIMATED EFFECT OF PROPOSED PRICE CHANGE  
 ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS  
 DISTRIBUTED BY RATE SCHEDULES IN OREGON  
 FORECAST 12 MONTHS ENDING DECEMBER 31, 2019

Line No.	Description	Sch No.	No. of Cust	MWh	Present Revenues (\$000)			Proposed Revenues (\$000)			Change				Line No.
					Base Rates	Adders <sup>1</sup>	Net Rates	Base Rates	Adders <sup>1</sup>	Net Rates	Base Rates (\$000)	% <sup>2</sup>	Net Rates (\$000)	% <sup>2</sup>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(8) - (5)	(11)/(5)	(10) - (7)	(13)/(7)	
							(5) + (6)			(8) + (9)					
<b>Residential</b>															
1	Residential	4	506,345	5,401,764	\$623,235	\$5,942	\$629,177	\$623,235	\$5,942	\$605,139	\$0	0.0%	(\$24,038)	-3.8%	1
2	<b>Total Residential</b>		506,345	5,401,764	\$623,235	\$5,942	\$629,177	\$623,235	\$5,942	\$605,139	\$0	0.0%	(\$24,038)	-3.8%	2
<b>Commercial &amp; Industrial</b>															
3	Gen. Svc. < 31 kW	23	80,663	1,139,223	\$126,505	\$5,296	\$131,801	\$126,505	\$5,296	\$126,914	\$0	0.0%	(\$4,887)	-3.7%	3
4	Gen. Svc. 31 - 200 kW	28	10,452	1,972,036	\$181,441	\$3,372	\$184,813	\$181,441	\$3,372	\$178,345	\$0	0.0%	(\$6,468)	-3.5%	4
5	Gen. Svc. 201 - 999 kW	30	866	1,328,571	\$108,451	\$1,276	\$109,727	\$108,451	\$1,276	\$105,994	\$0	0.0%	(\$3,733)	-3.4%	5
6	Large General Service >= 1,000 kW	48	195	3,221,037	\$226,897	(\$9,525)	\$217,372	\$226,897	(\$9,525)	\$209,674	\$0	0.0%	(\$7,698)	-3.5%	6
7	Partial Req. Svc. >= 1,000 kW	47	6	49,859	\$5,617	(\$152)	\$5,465	\$5,617	(\$152)	\$5,346	\$0	0.0%	(\$119)	-3.5%	7
8	Agricultural Pumping Service	41	7,982	222,624	\$25,979	(\$1,219)	\$24,760	\$25,979	(\$1,219)	\$23,745	\$0	0.0%	(\$1,015)	-4.1%	8
9	<b>Total Commercial &amp; Industrial</b>		100,164	7,933,350	\$674,890	(\$952)	\$673,938	\$674,890	(\$952)	\$650,017	\$0	0.0%	(\$23,921)	-3.6%	9
<b>Lighting</b>															
10	Outdoor Area Lighting Service	15	6,305	9,058	\$1,167	\$216	\$1,383	\$1,167	\$216	\$1,333	\$0	0.0%	(\$50)	-3.6%	10
11	Street Lighting Service	50	225	7,713	\$861	\$169	\$1,030	\$861	\$169	\$993	\$0	0.0%	(\$37)	-3.6%	11
12	Street Lighting Service HPS	51	815	19,940	\$3,514	\$723	\$4,237	\$3,514	\$723	\$4,086	\$0	0.0%	(\$151)	-3.6%	12
13	Street Lighting Service	52	35	404	\$53	\$9	\$62	\$53	\$9	\$60	\$0	0.0%	(\$2)	-3.7%	13
14	Street Lighting Service	53	273	9,678	\$611	\$121	\$732	\$611	\$121	\$705	\$0	0.0%	(\$27)	-3.7%	14
15	Recreational Field Lighting	54	104	1,345	\$112	\$21	\$133	\$112	\$21	\$128	\$0	0.0%	(\$5)	-3.5%	15
16	<b>Total Public Street Lighting</b>		7,757	48,138	\$6,318	\$1,259	\$7,577	\$6,318	\$1,259	\$7,305	\$0	0.0%	(\$272)	-3.6%	16
17	<b>Total Sales before Emp. Disc. &amp; AGA</b>		614,266	13,383,252	\$1,304,443	\$6,249	\$1,310,692	\$1,304,443	\$6,249	\$1,262,461	\$0	0.0%	(\$48,231)	-3.7%	17
18	Employee Discount				(\$484)	(\$4)	(\$488)	(\$484)	(\$4)	(\$469)	\$0		\$19		18
19	<b>Total Sales with Emp. Disc</b>		614,266	13,383,252	\$1,303,959	\$6,245	\$1,310,204	\$1,303,959	\$6,245	\$1,261,992	\$0	0.0%	(\$48,212)	-3.7%	19
20	AGA Revenue				\$2,439		\$2,439	\$2,439		\$2,439	\$0		\$0		20
21	<b>Total Sales</b>		614,266	13,383,252	\$1,306,398	\$6,245	\$1,312,643	\$1,306,398	\$6,245	\$1,264,431	\$0	0.0%	(\$48,212)	-3.7%	21

<sup>1</sup> Excludes effects of the Low Income Bill Payment Assistance Charge (Sch. 91), BPA Credit (Sch. 98), Klamath Dam Removal Surcharges (Sch. 199), Public Purpose Charge (Sch. 290) and Energy Conservation Charge (Sch. 297).

<sup>2</sup> Percentages shown for Schedules 48 and 47 reflect the combined rate change for both schedules

# **Proposed Tariffs**

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**Schedule No.**

	<b>SUPPLY SERVICE</b>	
200	Base Supply Service	
201	Net Power Costs – Cost-Based Supply Service	
210	Portfolio Time-of-Use Supply Service	
211	Portfolio Renewable Usage Supply Service	
212	Portfolio Fixed Renewable Energy– Supply Service	
213	Portfolio Habitat Supply Service	
215	Irrigation Time-of-Use Pilot Supply Service	
220	Standard Offer Supply Service	
230	Emergency Supply Service	
247	Partial Requirements Supply Service	
276R	Large General Service/Partial Requirements Service – Economic Replacement Power Rider Supply Service	
	<b>ADJUSTMENTS</b>	
80	Generation Investment Adjustment	
90	Summary of Effective Rate Adjustments	
91	Low Income Bill Payment Assistance Fund	
93	Independent Evaluator Cost Adjustment	
95	Pilot Program Cost Adjustment	
96	Property Sales Balancing Account Adjustment	
97	Intervenor Funding Adjustment	
98	Adjustment Associated with the Pacific Northwest Electric Power Planning and Conservation Act	
101	Municipal Exaction Adjustment	
103	Multnomah County Business Income Tax Recovery	
192	Deferred Accounting Adjustment	
195	Federal Tax Act Adjustment	(N)
196	Adjustment to Remove Deer Creek Mine Investment From Rate Base	
197	Deer Creek Mine Undepreciated Investment Adjustment	
199	Klamath Dam Removal Surcharges	
202	Renewable Adjustment Clause – Supply Service Adjustment	
203	Renewable Resource Deferral – Supply Service Adjustment	
204	Oregon Solar Incentive Program Deferral – Supply Service Adjustment	
205	TAM Adjustment for Other Revenues	
206	Power Cost Adjustment Mechanism – Adjustment	
270	Renewable Energy Rider – Optional	
271	Energy Profiler Online – Optional	
272	Renewable Energy Rider – Optional Bulk Purchase Option	
290	Public Purpose Charge (3%)	
294	Transition Adjustment	
295	Transition Adjustment – Three-Year Cost of Service Opt-Out	
296	Transition Adjustment – Five-Year Cost of Service Opt-Out	
297	Energy Conservation Charge	
299	Rate Mitigation Adjustment	



**SUMMARY OF EFFECTIVE RATE ADJUSTMENTS**

The following summarizes the applicability of the Company's adjustment schedules

**SUMMARY OF EFFECTIVE RATE ADJUSTMENTS**

Schedule	91	93	95	96	97	98*	192	195	196	197	199	202	203*	204	205	206	290	294*	295*	296*	297*	299	(N)	
4	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					X	X	
5	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					X	X	
15	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	
23	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
28	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
30	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
41	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
47	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
48	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
50	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
51	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
52	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
53	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
54	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	
60																	X							
723	X	X	X	X		X	X	X	X	X	X		X	X	X	X	X	X	X			X	X	
728	X	X	X	X		X	X	X	X	X	X		X	X	X	X	X	X	X			X	X	
730	X	X	X	X		X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	
741	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X			X	X	
747	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	
748	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	
751	X	X	X	X			X	X	X	X	X		X	X	X	X	X	X	X			X	X	
752	X	X	X	X			X	X	X	X	X		X	X	X	X	X	X	X			X	X	
753	X	X	X	X			X	X	X	X	X		X	X	X	X	X	X	X			X	X	
754	X	X	X	X			X	X	X	X	X		X	X	X	X	X	X	X			X	X	

\*Not applicable to all consumers. See Schedule for details.

**FEDERAL TAX ACT ADJUSTMENT**
**Purpose**

This schedule amortizes deferred amounts associated with the current income tax impact of the 2017 federal tax act as authorized by Commission order in Docket UM 1985.

**Monthly Billing**

All bills calculated in accordance with Schedules contained in presently effective Tariff Or. No.36 will have applied an amount equal to the product of all kWh multiplied by the following applicable rate as listed by Delivery Service schedule.

**Delivery Service Schedule**

Schedule 4, per kWh	-0.445¢
Schedule 5, per kWh	-0.445¢
Schedule 15, per kWh	-0.549¢
Schedule 23, 723, per kWh	-0.429¢
Schedule 28, 728, per kWh	-0.328¢
Schedule 30, 730, per kWh	-0.281¢
Schedule 41, 741, per kWh	-0.456¢
Schedule 47, 747, per kWh	-0.239¢
Schedule 48, 748, per kWh	-0.239¢
Schedule 50, per kWh	-0.481¢
Schedule 51, 751, per kWh	-0.759¢
Schedule 52, 752, per kWh	-0.562¢
Schedule 53, 753, per kWh	-0.277¢
Schedule 54, 754, per kWh	-0.345¢

(N)

(N)

# LESS THAN STATUTORY NOTICE APPLICATION

This document may be electronically filed by sending it as an attachment to an electronic mail message addressed to the Commission's Filing Center at [puc.filingcenter@state.or.us](mailto:puc.filingcenter@state.or.us).

## BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

IN THE MATTER OF THE APPLICATION OF  <u>PacifiCorp d/b/a Pacific Power</u> (UTILITY COMPANY)  TO WAIVE STATUTORY NOTICE.	) ) ) ) )	UTILITY L.S.N. APPLICATION  NO. _____ (LEAVE BLANK)
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**NOTE:** ATTACH EXHIBIT IF SPACE IS INSUFFICIENT.

1. GENERAL DESCRIPTION OF THE PROPOSED SCHEDULE(S) ADDITION, DELETION, OR CHANGE. (SCHEDULE INCLUDES ALL RATES, TOLLS AND CHARGES FOR SERVICE AND ALL RULES AND REGULATIONS AFFECTING THE SAME)  
 The purpose of this filing is to establish the rates for Schedule 195 Federal Tax Act Adjustment, which amortizes deferred amounts associated with the current income tax expense impact of the Federal Tax Act. This filing is made in compliance with the Commission's decision in UM 1985 at the January 29, 2019 public meeting.

Twenty-First Revision of Sheet No. INDEX-3    Index    Table of Contents-Schedules  
 Twentieth Revision of Sheet No. 90-1    Schedule 90    Summary of Effective Rate Adjustments  
 Original Sheet No. 195    Schedule 195    Federal Tax Act Adjustment

2. APPLICANT DESIRES TO CHANGE THE SCHEDULE(S) NOW ON FILE KNOWN AND DESIGNATED AS: (INSERT SCHEDULE REFERENCE BY NUMBER, PAGE, AND ITEM)

Twentieth Revision of Sheet No. INDEX-3    Index    Table of Contents-Schedules  
 Nineteenth Revision of Sheet No. 90-1    Schedule 90    Summary of Effective Rate Adjustments

3. THE PROPOSED SCHEDULE(S) SHALL BE AS FOLLOWS: (INSERT SCHEDULE REFERENCE BY NUMBER, PAGE AND ITEM)

Twenty-First Revision of Sheet No. INDEX-3    Index    Table of Contents-Schedules  
 Twentieth Revision of Sheet No. 90-1    Schedule 90    Summary of Effective Rate Adjustments  
 Original Sheet No. 195    Schedule 195    Federal Tax Act Adjustment

4. REASONS FOR REQUESTING A WAIVER OF STATUTORY NOTICE:

PacifiCorp reached an all-parties agreement to pass through to customers the benefits of the reduction in current income tax expense due to the Federal Tax Act beginning February 1, 2019. The Commission approved this agreement at its January 29, 2019 public meeting.

5. REQUESTED EFFECTIVE DATE OF THE NEW SCHEDULE(S) OR CHANGE(S):    February 1, 2019

. AUTHORIZED SIGNATURE 	TITLE Vice President, Regulation	DATE January 30, 2019
PUC USE ONLY		
<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	EFFECTIVE DATE OF APPROVED SCHEDULE(S) OR CHANGE	
AUTHORIZED SIGNATURE	DATE	