

Decision 16-12-012 December 1, 2016

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of
PacifiCorp (U901E) for Approval of its
2017 Energy Cost Adjustment Clause and
Greenhouse Gas-Related Forecast and
Reconciliation of Costs and Revenue.

Application 16-08-001
Filed August 1, 2016

**DECISION REGARDING PACIFICORP'S 2017 ENERGY COST ADJUSTMENT
CLAUSE RATES AND GREENHOUSE GAS COSTS AND ALLOWANCE
PROCEEDS**

Table

Title	Page
DECISION REGARDING PACIFICORP'S 2017 ENERGY COST ADJUSTMENT CLAUSE RATES AND GREENHOUSE GAS COSTS AND ALLOWANCE PROCEEDS	1
Summary	2
1. Background	3
1.1. Procedural History	5
2. Discussion	6
2.1. Energy Cost Adjustment Clause	7
2.1.1. Balancing Rate	8
2.1.2. Offset Rate	10
2.1.3. Reasonableness of ECAC	12
2.2. Greenhouse Gas	12
2.2.1. Recorded and Forecast GHG Allowance Proceeds	14
2.2.2. Recorded and Forecast Administrative and Outreach Expenses	16
2.2.3. Recorded and Forecast Expenses Approved for Incremental EE and Clean Energy Programs	19
2.2.4. Recorded and Forecast Emissions Intensive and Trade Exposed (EITE) Customer Return	20
2.2.5. Volumetric Small Business Return	21
2.2.6. Residential California Climate Credit	21
2.2.7. Recorded and Forecast GHG Costs	22
2.2.8. Summary Table	24
3. Motions to Admit Previously Served Testimony into the Record and for Confidential Treatment	24
4. Categorization and Need for Hearing	26
5. Waiver of Comment Period	26
6. Assignment of Proceeding	26
Findings of Fact	26
Conclusions of Law	29
ORDER	31

**DECISION REGARDING PACIFICORP'S 2017 ENERGY COST
ADJUSTMENT CLAUSE RATES AND GREENHOUSE GAS COSTS AND
ALLOWANCE PROCEEDS**

Summary

This decision authorizes PacifiCorp to modify its Energy Cost Adjustment Clause rates to allow for recovery of its: (1) adjusted actual net power costs (NPC) and fuel stock carrying charge for 2015; (2) adjusted actual/forecast NPC and fuel stock carrying charge for 2016; (3) forecast NPC and fuel stock carrying charge for 2017; (4) 2015 and 2016 adjusted actual California Air Resources Board (ARB) implementation fees and mandatory reporting verification costs; (5) payments for net metering surplus compensation made in 2015 through May 2016; (6) forecast 2017 ARB administrative costs; and (7) actual and forecast Renewable Energy Credit purchases for Renewable Portfolio Standard compliance.

This decision also authorizes PacifiCorp to incorporate: (1) forecast greenhouse gas (GHG) cap-and-trade-related costs and GHG allowance proceeds; and (2) reconciliation of recorded 2015 and 2016 GHG-related costs and allowance proceeds into 2017 customer rates. This decision authorizes the amounts of the California Climate Credit to be returned to eligible small business and residential customers in 2017. All GHG-related forecasts approved in this proceeding are subject to reconciliation of costs and proceeds in subsequent proceedings. In addition, outreach and administrative expenses are subject to further reasonableness review at the time of the reconciliation.

The modifications authorized in this decision will result in a rate decrease of approximately \$4.9 million, or 3.8 percent overall, for PacifiCorp's California retail customers and a California Climate Credit of \$106.94 for residential

customers paid twice during 2017 in April and October. Small business customers will receive a monthly kilowatt-hour based California Climate Credit that offsets 80 percent of the GHG costs in their rates. The new rates shall become effective on January 1, 2017 upon the filing of a Tier 1 Advice Letter, subject to the Energy Division determining that the rates are in compliance with this decision.

1. Background

PacifiCorp is a multi-jurisdictional utility providing electric retail service to customers in California, Idaho, Oregon, Utah, Washington, and Wyoming. PacifiCorp serves approximately 48,000 customers in Del Norte, Modoc, Shasta, and Siskiyou counties in Northern California.

On August 1, 2016, PacifiCorp filed Application (A.) 16-08-001 requesting approval to: (1) decrease the Balancing Rate under its Energy Cost Adjustment Clause (ECAC) through which PacifiCorp recovers its net power costs (NPC); (2) update its Schedule GHG-92, Surcharge to Recover Greenhouse Gas Carbon Pollution Permit Cost (GHG Surcharge) that recovers the costs for the procurement of GHG allowances under California's Cap-and-Trade Program; and (3) update the California Climate Credit that returns proceeds from the sale of GHG allowances to eligible customer classes.

In Commission Decision (D.) 06-12-011, issued in PacifiCorp's 2005 General Rate Case, A.05-11-022, the Commission authorized PacifiCorp to implement the ECAC mechanism to recover its NPC. On December 21, 2006, PacifiCorp filed revised tariff sheets implementing the ECAC by advice letter,

which became effective on January 1, 2007. In subsequent years, PacifiCorp has filed annual applications to adjust its ECAC rates.¹

Pursuant to the California Global Warming Solutions Act of 2006, Assembly Bill (AB) 32 (Stats. 2006, ch. 488), certain electric utilities, including PacifiCorp, must participate in a cap-and-trade program designed by the California Air Resources Board (ARB) to reduce GHG emissions. The state allocates GHG allowances to these electric utilities on behalf of ratepayers. The utilities are required to sell the allowances at ARB's quarterly auctions and return the allowance proceeds to customers pursuant to Public Utilities Code Section 748.5. The utilities also incur GHG costs both by purchasing allowances for their own compliance obligation under the Cap-and-Trade Program and, indirectly, through GHG costs embedded in the price of wholesale electricity.

Rulemaking (R.) 11-03-012 addressed GHG-related costs and allowance proceeds for all investor-owned electric utilities, including PacifiCorp. D.12-12-033 in R.11-03-012 required PacifiCorp to file an annual application for approval of forecast GHG costs and allowance proceeds, including administrative and outreach costs, in order to calculate GHG costs, the volumetric small business Climate Credit, and the residential Climate Credit for inclusion in rates.²

Pursuant to D.12-12-033, five utilities³ filed 2014 GHG forecast applications and the five applications were consolidated (Consolidated Proceeding,

¹ See Application (A.) 14-08-002, A.13-08-001, A.12-08-003, A.11-08-001, A.10-08-003, A.09-07-032 and A.08-08-003.

² D.12-12-033, Ordering Paragraph 23.

³ The five utilities are Southern California Edison Company, Pacific Gas and Electric Company, San Diego Gas & Electric Company, PacifiCorp, and Liberty Utilities (CalPeco Electric) LLC.

A.13-08-002 et al.). The Phase 1 decision in the Consolidated Proceeding, D.13-12-041, was limited to information and approvals necessary to incorporate GHG costs and allowance proceeds into 2014 rates and to issue the first California Climate Credit.

In Phase 2 of the Consolidated Proceeding, the Commission issued Decision (D.) 14-10-033, as corrected by D.14-10-055 and D.15-01-024, which adopted standard procedures for the five electric utilities to use in future applications forecasting GHG costs and allowance proceeds for inclusion in rates, and reconciling recorded GHG costs and allowance proceeds amounts with forecasts from prior years. D.14-10-033 requires PacifiCorp to file its GHG forecast and reconciliation application annually, and if applicable, as part of its ECAC application.

1.1. Procedural History

PacifiCorp filed its 2017 ECAC and GHG forecast and reconciliation application on August 1, 2016. On the same day, PacifiCorp served direct testimony and exhibits in support of its application. The Office of Ratepayer Advocates (ORA) filed a response on August 18, 2016 stating that it did not find any factual issues with PacifiCorp's application.

On September 28, 2016, the assigned Administrative Law Judge (ALJ) held a telephonic prehearing conference to discuss the schedule and scope of the proceeding. The Assigned Commissioner issued a Scoping Memo along with a joint ruling with the Assigned ALJ on October 6, 2016 stating, among other things, that the only evidence anticipated in this proceeding was PacifiCorp's offering of prepared testimony and supporting exhibits into evidence. The Scoping Memo also directed ORA to file a status update and both ORA and PacifiCorp to respond to a request for a waiver of the comment period, pursuant

to Rule 14.6(b) of the Commission's Rules of Practice and Procedure⁴, if the proposed decision granted the relief requested. ORA filed a compliance filing on October 12, 2016 stating that there were no updates to its position and it was willing to waive its right to comment on the proposed decision. PacifiCorp, on October 13, 2016, also filed a compliance filing waiving its right to comment on the proposed decision.

On October 4, 2016, PacifiCorp filed a motion to admit previously served direct testimony and exhibits into the evidentiary record. PacifiCorp concurrently filed a motion to file confidential information contained in its direct testimony and accompanying exhibits under seal.

2. Discussion

PacifiCorp's application proposes changes to its ECAC rates, GHG Surcharge, and California Climate Credit that would result in a rate decrease of approximately \$4.9 million, or 3.8 percent overall, for its California retail customers and a California Climate Credit of \$106.94 for residential customers paid twice during 2017 in April and October. Small business customers would receive a monthly kilowatt-hour based California Climate Credit that offsets 80% of the GHG costs in their rates.

PacifiCorp's requested rate decrease would result in the following price changes by customer class:

⁴ All subsequent rule references are to the Commission's Rules of Practice and Procedure.

Customer Class	Requested Price Change	Requested Price Percent Change
Residential	-\$2,499,000	-3.9%
Commercial/Industrial	-\$1,819,000	-3.8%
Irrigation	-\$560,000	-3.8%
Lighting	-\$36,000	-3.8%
Overall	-\$4,914,000	-3.8%

2.1. Energy Cost Adjustment Clause

PacifiCorp requests authority to update its ECAC rates to allow recovery of the following: (1) adjusted actual NPC and fuel stock carrying charge for 2015; (2) adjusted actual/forecast NPC and fuel stock carrying charge for 2016; (3) forecast NPC and fuel stock carrying charge for 2017; (4) 2015 and 2016 adjusted actual ARB implementation fees and mandatory reporting verification costs; (5) payments for net metering surplus compensation made in 2015 through May 2016; (6) forecast 2017 ARB administrative costs; and (7) existing and forecast Renewable Energy Credit (REC) purchases for Renewable Portfolio Standard compliance.

NPCs are the sum of the company's fuel expenses, wholesale purchase power expenses and wheeling expenses, less wholesale sales revenue. The ECAC provides PacifiCorp the opportunity to recover NPCs in a timely manner.

The inclusion of ARB implementation fees and mandatory reporting and verification costs required to implement AB 32 is consistent with D.12-03-022. In that decision, the Commission authorized PacifiCorp to establish a memorandum account for recording these costs and to seek recovery of these costs.

The ECAC includes two rate components, the Balancing Rate and the Offset Rate. Both include ARB implementation fees and mandatory reporting and verification costs. The Balancing Rate is updated each year if the new rate varies from the current rate by five percent or more. Similarly, a change in the Offset Rate can be made if the change in NPC for the upcoming 12 months exceeds five percent.⁵

PacifiCorp requests a reduced Balancing Rate of \$4.33 per megawatt-hour (MWh) and to retain the previously approved Offset Rate of \$31.34 per MWh,⁶ effective January 1, 2017. The current Balancing Rate is \$4.51 per MWh. The proposed changes to the Balancing Rate result in an overall rate decrease of approximately \$0.1 million, or 0.1 percent. PacifiCorp expects its NPC to increase by 0.7 percent in 2017, but it is not seeking a change to the Offset Rate. The adjustment to the Balancing Rate is not greater than five percent; however, PacifiCorp seeks the adjustment because it results in a rate decrease.

2.1.1. Balancing Rate

The Balancing Rate is the rate that returns to or recovers from customers the actual deferred NPC accumulated in the ECAC balancing account. The balancing account is intended to be recovered annually through the ECAC filing.

The 2017 Balancing Rate⁷ is calculated by:

- 1) Determining the amount in the ECAC balancing account by summing the following:

⁵ See D.06-12-011, Attachment A at 6.

⁶ See D.15-12-030.

⁷ Exhibit PAC/200 at 4-6.

- a. the unrecovered amount from previous ECAC filings remaining in the ECAC balancing account as of December 31, 2015;
 - b. the variance between the 2015 adjusted actual NPC and the amount projected in the 2015 ECAC filing;
 - c. the variance between 2016 adjusted actual/projected NPC and the NPC projected in the 2016 ECAC filing;
 - d. the fuel stock carrying charge, the ARB administrative costs, net metering surplus compensation and REC purchases; and
 - e. Interest accumulated on the balance of the ECAC balancing account.
- 2) Dividing the final balance of the ECAC balancing account by the California retail sales included in PacifiCorp's most recent general rate case, A.09-11-015 (2009 Rate Case); and
 - 3) Grossing-up the result for the ECAC Billing Factor to account for franchise fees and uncollectible accounts expense.

The result of the above calculation is a recovery request of \$3.5 million, which represents a \$0.1 million decrease compared to the rates currently in effect resulting in a proposed Balancing Rate of \$4.33 per MWh.⁸ Although the proposed change to the Balancing Rate does not exceed the five percent threshold, because the change results in a rate decrease, PacifiCorp requests the update to its Balancing Rate.

PacifiCorp's previous ECAC filing (2016 ECAC filing) was based on actual NPC from January to May 2015 and projected NPC for the remainder of 2015. The actual amount of NPC deferred for 2015 was an under-recovery of \$3.2 million, or a difference of \$2.0 million from projected levels. The adjusted

⁸ Exhibits PAC/100 at 5 (Table 1) and 6, and PAC/101 at 1.

actual NPC was lower than projected on a California-allocated basis and collections from customers through the Offset Rate in effect during 2015 were approximately \$3.3 million less than projected, causing the deferred balance to increase. Adjusted Actual NPC were lower than anticipated NPC due, in part, to a decrease in system load and a reduction of both coal and natural gas fuel costs.

Based on actual NPC data for January through May 2016 and forecast NPC for the remainder of 2016, PacifiCorp anticipates that it will defer approximately \$0.02 million to the ECAC balancing account during 2016. The residual balance of \$1.4 million in the balancing account at the end of 2015 is added to the expected 2016 deferral and the net result is approximately \$1.4 million to be recovered from customers.⁹

The total amount that PacifiCorp proposes to collect from customers through its Balancing Rate is slightly increased as a result of a true-up of actual fuel stock carrying charges, net metering surplus compensation costs, ARB administrative costs for 2015 and 2016 and REC purchases.¹⁰

2.1.2. Offset Rate

The Offset Rate is the amount of projected NPC, fuel stock carrying charges, net metering surplus costs, ARB administrative costs and REC purchases that will be recovered from customers.

The 2017 Offset Rate is calculated by:

1. Summing the following:
 - a. forecasted California-allocated 2017 NPC;
 - b. forecasted 2017 fuel stock carrying charges;

⁹ Exhibit PAC/100 at 7-8.

¹⁰ Exhibit PAC/100 at 13-14.

- c. forecasted 2017 net metering surplus compensation;
 - d. forecasted 2017 ARB administrative costs; and
 - e. forecasted 2017 REC purchases.
2. Dividing by the California retail sales; and
 3. Grossing up the amount by the ECAC Billing Factor to account for franchise fees and uncollectible accounts expense.

The resulting calculation for the 2017 results in an Offset Rate of \$31.61 per MWh.¹¹ The 2017 Offset rate calculation differs from rates currently in effect by less than five percent. As stated earlier, PacifiCorp does not request an adjustment to the Offset Rate at this time and seeks to retain the currently in effect rate of \$31.34 per MWh.

PacifiCorp calculated its projected NPC using the GRID model, which PacifiCorp has used in all previous ECAC filings.¹² On a California-allocated basis, the 2017 projected NPC is \$25.6 million, which is 0.1 million higher than the 2016 projected NPC.

The Offset Rate includes a forecast 2017 fuel stock carrying charge and a small fuel stock surcharge to true up fuel stock carrying charges to actual costs in 2015 and 2016. Actual fuel stock carrying charges for 2015 and 2016 were higher than projected due to differences in fuel stock balances and interest rates used to determine the carrying charges previously. The Offset Rate also includes ARB administrative costs of \$51,014 and forecast REC purchases of \$37,631. Forecast net metering surplus costs are not included in the 2017 Offset Rate because they represent an immaterial charge.

¹¹ Exhibits PAC/100 at 9-10 and PAC/101 at 1.

¹² Exhibit PAC/100 at 10.

2.1.3. Reasonableness of ECAC

PacifiCorp's requested adjustment to its ECAC rates is reasonable. The proposed ECAC rate spread and rate design are consistent with the methodology first implemented in PacifiCorp's 2005 general rate case and used in previous ECAC filings. As described above, the application is adequately supported by testimony and accompanying exhibits and is uncontested.

Therefore, PacifiCorp's requested Balancing Rate of \$4.33 per MWh is adopted. The Offset Rate will remain unadjusted at \$31.34 per MWh. The total ECAC rate decrease of approximately \$0.1 million, or 0.1 percent overall, is approved.

2.2. Greenhouse Gas

PacifiCorp's application requests authorization to update its GHG Surcharge based on: (1) a true-up of its recorded GHG costs and related interest for 2015 and 2016 (through May 31, 2016); and (2) a forecast of 2017 GHG costs. PacifiCorp also requests authorization to distribute the California Climate Credit to eligible customers. The amount of the proposed distribution is based on: (1) a true-up of recorded GHG allowance proceeds and related interest for 2015 and 2016 (through May 31, 2016); (2) a forecast of 2017 GHG allowance proceeds; (3) a true-up of recorded customer outreach and administrative costs for 2015 and 2016; and (4) a forecast of its customer outreach and administrative costs for 2017.

In decisions issued in Rulemaking (R.) 11-03-012 and in D.14-10-033, as corrected by D.14-10-055 and D.15-01-024, the Commission adopted methodologies and procedures to be used for: (1) determining forecast and recorded GHG costs and allowance proceeds, and (2) reconciling recorded GHG costs and allowance proceeds with forecasts from prior years. This decision uses

the standards adopted in those decisions to review PacifiCorp's current application to determine the reasonableness of both the recorded and forecasted variables that must be examined to determine rate changes and the California Climate Credit. The variables are:

1. **Recorded and Forecast Allowance Proceeds.** These are the proceeds received by a utility as a result of selling the allowances allocated to ratepayers by the state.
2. **Recorded and Forecast Administrative and Customer Outreach Expenses.** These are the expenses incurred by a utility for administrative and customer outreach activities that relate to the allowance proceeds return program.
3. **Recorded and Forecast Expenses for Approved Incremental Energy Efficiency (EE) and Clean Energy Programs.** D.12-12-033 allows utilities to use a portion of allowance proceeds to fund EE and clean energy programs that have been approved by the Commission in other proceedings.
4. **Recorded and Forecast Emissions-Intensive and Trade-Exposed (EITE) Customer Return.** Using methodologies developed in R.11-03-012, a portion of allowance proceeds are returned to customers who qualify as EITE.¹³
5. **Volumetric Small Businesses Return.** Using a methodology adopted in R.11-03-012, a portion of allowance proceeds are returned to customers who meet the definition of small business developed in R.11-03-012.¹⁴ The Forecast Small Business Return is volumetric; it is calculated using the Forecast GHG Cost (*see* Item 7 below),

¹³ D.14-12-037, as corrected by D.15-08-006, adopted GHG allowance proceeds allocation formulas and distribution methodologies for EITE customers.

¹⁴ D.13-12-002 adopted a methodology to determine the amount of GHG allowance proceeds each qualifying small business should receive.

- the small business assistance factor, and the volume of electricity used by the customer and is returned as a credit to the delivery component of the customer's monthly bill.
6. **Residential California Climate Credit.** The Climate Credit is distributed to residential households after all the above expenses and customer returns have been made. It appears as a credit on the customer's bill twice per year. The Climate Credit is not related to the volume of electricity used by the household: each household within a utility's territory receives the same Climate Credit.¹⁵
 7. **Recorded and Forecast GHG Costs.** These are the GHG emissions costs incurred directly or indirectly by a utility as a result of the GHG Cap-and-Trade Program. Direct costs include, generally, the costs incurred to purchase compliance instruments¹⁶ for plants run by the utility or the cost of providing physical or financial settlement specifically for GHG emissions from plants not owned or operated by the utility. Indirect costs generally reflect GHG costs embedded in the price of power purchased on the market or through contracts that do not include GHG settlement terms.

2.2.1. Recorded and Forecast GHG Allowance Proceeds

Each utility forecasts and records the total allowance proceeds it receives each year. To determine the amount of proceeds available to return to customers in the forecast year, the utility adjusts the forecast allowance proceeds to account

¹⁵ In D.12-12-033, the Commission also authorized a volumetric residential rate return, which only applies to electricity usage above Tier 2 for the three large electric utilities and does not apply to PacifiCorp.

¹⁶ A covered entity must surrender one compliance instrument for each metric ton of carbon dioxide equivalent of GHG emissions for its compliance obligations. Allowances and offsets are the two types of compliance instruments in the Cap-and-Trade Program. (Cal. Code Regs., tit. 17, § 95802, subd. (a)(53).) The regulation also limits the use of offsets to no more than 8 percent of compliance instruments in a compliance period. (Cal. Code of Regs., tit. 17, § 95854.)

for: (1) any variance between the forecast and recorded allowance proceeds in previous years that resulted in an over- or under-collection; (2) any applicable interest; (3) any applicable franchise fees and uncollectibles; (4) outreach and administrative expenses; and (5) allowance revenue approved for clean energy or EE programs.

PacifiCorp forecasts 2017 GHG allowance proceeds of \$9,730,393.¹⁷ PacifiCorp has a forecast undercollection of \$478,475 in its GHG allowance revenue balancing account as of December 31, 2016.¹⁸ Adjusting for the forecasted revenue undercollection, applicable interest, franchise fees and uncollectibles, outreach and administrative expenses and revenue approved for clean energy or EE program,¹⁹ PacifiCorp projects that the total GHG proceeds available for return to customers in 2017 is \$8,361,647.²⁰

PacifiCorp's forecast of allowance proceeds that it expects to return to customers in 2017 was calculated in a manner consistent with D.12-12-033 and D.14-10-033, as corrected by D.14-10-055 and D.15-01-024. Therefore, this decision authorizes PacifiCorp to return the allowance proceeds to small business customers and residential customers in the manner described below.

¹⁷ Exhibit PAC/505.

¹⁸ Exhibit PAC/207. In D.12-12-033, the Commission directed PacifiCorp to establish a balancing account to track GHG proceeds.

¹⁹ The reasonableness of the outreach and administrative expenses is discussed below.

²⁰ Exhibit PAC/505.

2.2.2. Recorded and Forecast Administrative and Outreach Expenses

2.2.2.1. Administrative Expenses

PacifiCorp forecasted 2015 administrative expenses of \$5,000 and recorded expenses of \$6,580.²¹ The recorded costs reflect PacifiCorp's costs to issue checks for the residential Climate Credit. In 2015, PacifiCorp issued 1,316 checks at a cost of \$5 per check.

PacifiCorp forecasted 2016 administrative expenses of \$7,500. From January 1, 2016 through May 31, 2016, PacifiCorp incurred \$2,045 in administrative costs for issuing checks to customers.²² The total amount of checks requested by customers in the first half of 2016 was less than in 2015. Assuming PacifiCorp issued a similar number of checks for the October 2016 disbursement of the California Climate Credit, costs for 2016 will be smaller than the 2016 approved budget. Any difference will be trued-up in PacifiCorp's 2017 GHG application.

PacifiCorp forecasts \$7,000 in administrative expenses for 2016.²³ PacifiCorp assumes a continued decrease in the issuance of checks for the California Climate Credit disbursement, thus requiring a smaller administrative budget.

PacifiCorp's administrative activities in 2015 and from January 1, 2016 through May 31, 2016 were reasonable to implement the Climate Credit. Pursuant to D.12-12-033, it is appropriate to allow PacifiCorp to recover these expenses through allowance proceeds.

²¹ Exhibit PAC/400 at 2.

²² Exhibit PAC/400 at 2.

²³ Exhibit PAC/400 at 3.

PacifiCorp's forecast 2017 administrative expenses are reasonable for the purpose of calculating proceeds available for the 2017 residential Climate Credit. The forecast is subject to reconciliation in subsequent proceedings and to further reasonableness review at the time of the reconciliation.

2.2.2.2.Outreach Expenses

PacifiCorp forecasted 2015 customer outreach expenses of \$110,000 but only recorded \$59,748 in outreach expenses for 2015,²⁴ which was \$50,252 less than the approved amount in A.15-08-004 (D.15-12-030). The costs were lower because the radio and print advertising PacifiCorp developed in 2014 had run only once, and PacifiCorp was able to use the same advertising campaign in 2015. Therefore, PacifiCorp did not incur any creative production costs. In addition, PacifiCorp stated that it was able to manage its customer outreach costs by utilizing specific outreach methods targeted to reach customers in the Company's unique service territory that were cost-effective and successful. PacifiCorp is not proposing to roll-over the unused funds stating that the approved customer outreach budget for 2016 is sufficient to cover planned outreach activities.²⁵

From January 1, 2016 through May 31, 2016, PacifiCorp has spent \$15,462 on customer outreach out of an authorized budget of \$80,000. PacifiCorp plans to undertake additional outreach to coincide with the second California Climate Credit distribution in October of 2016. The outreach will include a bill insert, bill message, email as well as paid radio, digital and newspaper advertising.

²⁴ Exhibit PAC/300 at 2.

²⁵ Exhibit PAC/30 at 2-3.

PacifiCorp forecasts \$85,000 in outreach expenses in 2016,²⁶ which is slightly higher than the previous year's budget of \$80,000. PacifiCorp states the increase is necessary to better align its proposed budgets with actual spending when budgeting for 2017. Similar to previous years, PacifiCorp's 2016 outreach plan is to actively engage with customers through an integrated, multi-channel campaign designed to build awareness of GHG proceeds returns and the California Climate Credit. PacifiCorp plans to provide customer outreach through bill inserts, e-mail, web-based communication platforms, social media, its customer contact center, mailing to local government officials, and paid radio, digital, and newspaper advertising.

PacifiCorp's customer outreach activities in 2015 and from January 1, 2016 through May 31, 2016 were reasonable to further customer understanding and awareness of the Climate Credit as required by Public Utilities Code Section 748.5(b). Pursuant to D.12-12-033, these outreach expenses are appropriately recovered through allowance proceeds.

It is also reasonable for PacifiCorp to return the unspent funds from 2015 to customers. The Commission previously directed that "Any remaining customer outreach and education funds at the end of a calendar year must be rolled over for use in subsequent years."²⁷ However, PacifiCorp does not anticipate a need for the funds from 2015 as its 2016 budget is sufficient for its planned customer outreach activities.

PacifiCorp's forecast 2017 customer outreach expenses are reasonable for the purpose of calculating proceeds available for the 2017 residential Climate

²⁶ Exhibit PAC/300 at 3.

²⁷ D.12-12-033 at 141.

Credit. PacifiCorp's forecast for its outreach activities from June through December of 2016 and its 2017 forecast are subject to reconciliation in subsequent proceedings and to further reasonableness review at the time of the reconciliation.

2.2.3. Recorded and Forecast Expenses Approved for Incremental EE and Clean Energy Programs

In previous years, PacifiCorp has not requested or received approval of clean energy and EE projects in accordance with D.12-12-033, so it has not forecast or recorded an amount for this variable. However, in Phase 2 of R.14-07-002,²⁸ the Commission is undertaking implementation of Assembly Bill 693,²⁹ which establishes the Multifamily Affordable Housing Solar Roofs Program (Multifamily Program) to provide financial incentives for installation of solar energy systems on multifamily affordable housing properties.

By written ruling dated March 18, 2016, the assigned ALJ in R.14-07-002 directed PacifiCorp (as well as the other investor-owned utilities) to estimate funds to be allocated to the Multifamily Program in 2017 in their ECAC forecast proceeding by calculating 10 percent of their forecast 2017 allowance proceeds and including that number in the 2017 "forecast" column of Line 14 of Template D-1 "Allowance Revenue Approved for Clean Energy or Energy Efficiency Programs."³⁰ That same ruling also required PacifiCorp to estimate funds for the period July 1, 2016 to December 31, 2016 by calculating five percent of their

²⁸ *Rulemaking to Develop a Successor to Existing Net Energy Metering Tariffs Pursuant to Public Utilities Code Section 2827.1, and to Address Other Issues Related to Net Energy Metering*

²⁹ Stats. 2015, Ch. 582.

³⁰ *Administrative Law Judge's Ruling (1) Adding Respondents and (2) Providing Interim Direction to California Electric Utilities on Accounting for Funds for Implementation of Assembly Bill 693*

forecast 2016 GHG allowance revenue and including that forecast in the 2016 “forecast” column of Line 14 of Template D-1. PacifiCorp has calculated that \$469,393 and \$973,039 will be used for the Multifamily Program in 2016 and 2017, respectively.³¹

As noted by the assigned ALJ in the March 18, 2016 ruling, the Commission has not approved a final decision in Phase 2 of R.14-07-002. To date, no funds have been allocated to the Multifamily Program. For the purposes of this decision, the amount of GHG allowance revenue that PacifiCorp forecast to be used for the Multifamily Program in 2016 and 2017 matches the direction of the March 18, 2016 ALJ Ruling in R.14-07-002 and is reasonable. The 2016 and 2017 forecasts can be trued-up in a future PacifiCorp ECAC proceeding based upon the actual amount approved in R.14-07-002.

2.2.4. Recorded and Forecast Emissions Intensive and Trade Exposed (EITE) Customer Return

PacifiCorp states that it is not aware of any EITE entities eligible to receive GHG allowance proceeds in its service territory, and therefore, estimates a return of \$0 to EITE customers.³²

Given the absence of EITE customers in PacifiCorp’s service territory, PacifiCorp appropriately forecasted that no proceeds would be distributed to EITEs in 2017. If EITEs are identified in PacifiCorp’s service territory in the future, future applications should account for this.

³¹ Exhibit PAC/505. PacifiCorp also recorded \$469,393 in 2016 costs based upon the direction in the March 18, 2016 ruling to set aside 5% of GHG allowance revenue for the period July 1, 2016-December 31, 2016. Actual amounts will be trued-up in PacifiCorp’s 2017 ECAC application filing.

³² Exhibit PAC/500 at 7.

2.2.5. Volumetric Small Business Return

In accordance with D.12-12-033 and D.13-12-002, PacifiCorp distributes its Small Business Return through monthly volumetric credits. Eligible small business customers receive a credit derived by multiplying the 2017 GHG Surcharge rate for their rate schedule by the Industry Assistance Factors determined in D.13-12-002. For 2017, the Industry Assistance Factor is 80 percent.³³ The credit is applied as a line-item, per kilowatt-hour credit on the delivery component of customers' monthly bills.

PacifiCorp's 2017 forecast for its Small Business Return is \$496,448.³⁴ PacifiCorp appropriately calculated its 2017 Small Business Return consistent with the methodology set forth in D.12-12-033 and D.13-12-002. Therefore, PacifiCorp's 2017 Small Business Return is approved.

2.2.6. Residential California Climate Credit

PacifiCorp calculated a semi-annual residential Climate Credit of \$106.94 per household to be distributed in April and October 2017.³⁵ PacifiCorp appropriately forecasted the total proceeds available for the residential Climate Credit as the net GHG proceeds for 2017 less the forecast return to small business customers. The resulting semi-annual Climate Credit is equal to half of the total proceeds available for the residential Climate Credit divided by the number of households eligible for the credit. Therefore, PacifiCorp's 2017 residential Climate Credit of \$106.94 per household is approved.

³³ D.13-12-002, Appendix 2, Table 2.

³⁴ Exhibit PAC/505.

³⁵ Exhibits PAC/503 and PAC/505.

2.2.7. Recorded and Forecast GHG Costs

PacifiCorp's GHG costs are included in customer rates through its GHG Surcharge. GHG costs include the costs to purchase compliance instruments for PacifiCorp's GHG emissions. PacifiCorp is a multi-jurisdictional retail provider (MJRP), and ARB's Mandatory Reporting Regulation specifies a formula for MJRPs to use to calculate the emissions associated with serving their retail load. The emissions calculated through the MJRP formula are PacifiCorp's only source of emissions for cost calculation purposes.

Because PacifiCorp has only direct costs of its MJRP obligation, and has no indirect GHG costs, its total GHG costs are reported confidentially in accordance with the reporting requirements established in D.14-10-033, as corrected by D.14-10-055 and D.15-01-024.

For the purpose of reporting recorded direct GHG costs, D.14-10-033 required each utility to multiply recorded direct GHG emissions by the weighted average cost (WAC) of eligible compliance instruments that it holds in inventory. At any period in time, the WAC is calculated as the total cost of all compliance instruments held in inventory, divided by the total quantity of compliance instruments.

PacifiCorp reported its recorded GHG costs confidentially in Exhibit PAC/202. Recorded costs in 2015 and 2016 (through May 31, 2016) represent the accrued total emissions multiplied by the WAC of compliance instruments in inventory. PacifiCorp calculated its 2015 and 2016 (through May 31, 2016) emissions quantity based on the MJRP formula. PacifiCorp reported its monthly WAC calculations confidentially in Exhibit PAC/201 in accordance with the WAC template developed in D.14-10-033, as corrected by D.14-10-055 and D.15-01-024.

PacifiCorp correctly calculated its 2015 and 2016 recorded costs, and these costs are approved. The 2015 GHG costs will be subject to a final true-up in PacifiCorp's next GHG application based on the 2015 Verified Emissions Report issued by ARB. The 2016 GHG costs will also be subject to further true-up in next year's GHG application as PacifiCorp's current application only included recorded 2016 GHG costs through May 31, 2016.

PacifiCorp forecasts its 2017 GHG costs confidentially in Exhibit PAC/202. PacifiCorp multiplied its MJRP compliance obligation by the forecast proxy price of \$13.05. The forecast proxy price is the forward Intercontinental Exchange settlement price of \$13.05 for GHG allowances with delivery in December 2017.³⁶ PacifiCorp developed its 2017 compliance obligation using data consistent with its system generation mix forecast and California load forecast assumptions in its 2017 ECAC.³⁷

Based on the forecast 2017 costs, reconciliation of costs from previous years, and adjustment for franchise fees and uncollectibles, the total revenue requirement associated with GHG costs to be included in 2017 rates is \$5,385,227.³⁸

PacifiCorp's forecast of 2017 GHG costs and calculation of its 2017 GHG revenue requirement follow the methodologies required by D.14-10-033, as corrected by D.14-10-055 and D.15-01-024. Therefore, PacifiCorp is authorized to modify its tariffs to recover its forecasted 2017 GHG costs, as reconciled to reflect recorded GHG costs in previous years and adjusted to account for franchise fees

³⁶ Exhibit PAC/204.

³⁷ Exhibit PAC/200 at 6-7.

³⁸ Exhibit PAC/502.

and uncollectibles, in rates beginning January 1, 2017. The resulting GHG surcharge for each rate schedule is set forth in Exhibit PAC/507.

2.2.8. Summary Table

Table 1 summarizes the approved calculation of the allowance proceeds return for 2017.

**Table 1: Summary of PacifiCorp's Approved
2017 Forecast GHG Allowance Proceeds Returns**

Allowance Proceeds Balance from Prior Years	\$478,475
Forecast Allowance Proceeds for 2017	(\$9,730,393)
Interest, Franchise Fees and Uncollectibles	(\$176,436)
Forecast Clean Energy or EE Revenue	973,039
Forecast Outreach and Administrative Expenses	\$93,668
Net GHG Proceeds Available for Customers in Forecast Year	(\$8,361,647)
Small Business Volumetric Return	\$496,448
Proceeds Available for Climate Credit	(\$7,865,198)
Number of Households Eligible for the California Climate Credit	36,774
Per-Household Semi-Annual Climate Credit	\$106.94

3. Motions to Admit Previously Served Testimony into the Record and for Confidential Treatment

On October 4, 2016, PacifiCorp filed a motion to admit into the record previously served testimony and accompanying exhibits. Pursuant to Rule 11.5 of the Commission's Rules of Practice and Procedure, PacifiCorp concurrently filed a motion to submit under seal confidential information contained in Exhibits PAC/106, PAC/200 through PAC/209, PAC/502, and PAC/505.

Rule 13.8(c) allows for prepared testimony to be offered into evidence by written motion when hearings are not held. We therefore identify and receive

into the record the public versions of Exhibits PAC/100 through PAC/106, PAC/200 through PAC/209, PAC/300 through PAC/304, PAC/400 through PAC/403, and PAC/500 through PAC/507. We also receive into the record confidential versions of Exhibits PAC/106, PAC/200 through PAC/209, PAC/502, and PAC/505. A complete exhibit list is included as Attachment A to this decision.

PacifiCorp asserts that Exhibits PAC/106, PAC/200 through PAC/209, PAC/502, and PAC/505 contain confidential and market-sensitive information relating to PacifiCorp's ARB verification and implementation costs, GHG emissions compliance obligations, GHG allowance costs, and GHG allowance proceeds. According to PacifiCorp, public disclosure of this market-sensitive information would compromise PacifiCorp's ongoing competitive procurement process as it complies with the Cap-and-Trade Program, place it at an unfair competitive disadvantage, and may potentially harm ratepayers with inflated prices.

Information related to GHG allowance trading is subject to the Commission's and to ARB's rules on confidential information.³⁹ D.14-10-033, as corrected by D.14-10-055 and D.15-01-024, set forth Confidentiality Protocols and a Confidentiality Matrix for GHG-related information for use in Commission proceedings.

The confidential versions of the exhibits contain commercially sensitive material and include information that falls under the "ARB Confidential" and "Confidential" categories in the Confidentiality Matrix. Therefore, the motion to

³⁹ Cal. Code of Regs., tit. 17, § 95914, subd. (c).

file under seal is hereby granted and the confidential treatment of the exhibits is affirmed on the terms set forth in the Confidentiality Matrix.

4. Categorization and Need for Hearing

In the October 6, 2016 Scoping Memo, the Commission upheld the preliminary designation of Resolution ALJ 176-3382 that hearings were required. This proceeding is uncontested and is resolved through analysis of written testimony and supplemental exhibits. Therefore, the preliminary determination is changed. Hearings are not required.

5. Waiver of Comment Period

Pursuant to Rule 14.6(b), the Commission may reduce or waive the comment period review and comment on proposed decisions where parties so stipulate. On October 12, 2016 and October 13, 2016, ORA and PacifiCorp, respectively, stipulated to a waiver of the comment period on a proposed decision that granted the requested relief. This decision grants the requested relief; therefore, the otherwise applicable 30-day comment period is waived.

6. Assignment of Proceeding

Carla J. Peterman is the assigned Commissioner and Melissa K. Semcer is the assigned Administrative Law Judge in this proceeding.

Findings of Fact

1. The Commission has previously authorized PacifiCorp to use the ECAC to recover its NPC and ARB implementation fees and mandatory reporting and verification costs.
2. The ECAC has two rate components, the Balancing Rate and the Offset Rate.
3. PacifiCorp's current 2016 Balancing Rate is \$4.51 per MWh.
4. PacifiCorp's requested Balancing Rate for 2017 is \$4.33 per MWh.

5. The difference between PacifiCorp's 2016 Balancing Rate and its requested 2017 Balancing Rate is less than five percent.

6. PacifiCorp's current 2016 Offset Rate is \$31.34 per MWh. PacifiCorp requests to continue to use the 2016 approved Offset Rate in 2017.

7. PacifiCorp's direct testimony and accompanying exhibits provide sufficient justification for the requested changes to the Offset and Balancing Rates.

8. In D.14-10-033, as corrected by D.14-10-055 and D.15-01-024, the Commission required PacifiCorp to file an annual application forecasting its GHG-related costs and allowance proceeds for inclusion in rates, and reconciling recorded GHG-related costs and allowance proceeds with forecasts from prior years.

9. The forecast of GHG allowance proceeds to be returned to customers in 2017 is \$8,361,647.

10. The recorded administrative expenses for 2015 are \$6,580.

11. The recorded administrative expenses from January 1, 2016 through May 31, 2016 are \$2,045.

12. The forecast administrative expenses for 2017 are \$7,000.

13. The recorded customer outreach expenses for 2015 are \$59,748, which is \$50,252 less than the approved 2015 budget of \$110,000.

14. The recorded customer outreach expenses from January 1, 2016 through May 31, 2016 are \$14,462.

15. The forecast customer outreach expenses for 2017 are \$85,000.

16. A March 18, 2016 ALJ Ruling in R.14-07-002 requires PacifiCorp to estimate funds to be allocated to the Multifamily Program in 2017 in their ECAC forecast proceeding by calculating 10 percent of their forecast 2017 allowance proceeds

and including that number in the 2017 “forecast” column of Line 14 of Template D-1 “Allowance Revenue Approved for Clean Energy or Energy Efficiency Programs.” That same ruling also requires PacifiCorp to include estimated expenses for the period July 1, 2016 through December 31, 2016 by calculating five percent of their recorded 2016 GHG allowance proceeds and including that forecast in the 2016 forecast portion of Line 14 of Template D-1.

17. The forecast Clean Energy or Energy Efficiency expenses for 2016 and 2017 are \$469,393 and \$973,039, respectively.

18. PacifiCorp does not have any known EITE customers as of the date of its application.

19. The 2017 forecast for the volumetric small business return is \$498,448.

20. PacifiCorp calculated a 2017 semi-annual residential California Climate Credit of \$106.94 per household.

21. The combined ECAC and GHG rate modifications result in a rate decrease of approximately \$4.9 million, or 3.8 percent overall, for PacifiCorp’s California retail customers.

22. PacifiCorp reported its recorded and forecast GHG costs confidentially in Exhibit PAC/202.

23. PacifiCorp served opening testimony and accompanying exhibits concurrent with its application on August 1, 2016.

24. In the October 6, 2016 Scoping Memo in this proceeding, the assigned commissioner upheld the Commission’s preliminary determination, adopted in Resolution ALJ 176-3382, that hearings were needed. The Commission did not convene hearings in this proceeding.

25. On October 12, 2016 and October 13, 2016, ORA and PacifiCorp, respectively, stipulated to waive their rights to a comment period on this decision, which grants the requested relief, pursuant to Rule 14.6(b).

Conclusions of Law

1. PacifiCorp's requested 2017 Balancing Rate of \$4.33 per MWh for retail customers is reasonable and should be approved.

2. PacifiCorp's requested retention of its 2016 Offset Rate of \$31.34 per MWh for retail customers is reasonable and should be approved.

3. PacifiCorp appropriately forecasted and reconciled its GHG-related costs, expenses, and allowance proceeds consistent with the methodologies set forth in D.14-10-033, as corrected by D.14-10-055 and D.15-01-024, and the other decisions issued in R.11-03-012 as of today's date.

4. The recorded and forecast customer outreach expenses are reasonable.

5. It is reasonable for PacifiCorp to return the unspent customer outreach expenses from 2015 to customers.

6. The recorded and forecast administrative expenses are reasonable.

7. PacifiCorp's calculation of its 2017 revenue requirement associated with GHG costs follows the methodology required by D.14-10-033, as corrected by D.14-10-055 and D.15-01-024, and should be approved.

8. PacifiCorp appropriately calculated the amounts of GHG allowance proceeds to be returned to customers in 2017 and these amounts should be approved as set forth in Table 1 of the decision.

9. PacifiCorp's motion to receive the public and confidential versions of Exhibits PAC/100 through PAC/106, PAC/200 through PAC/209, PAC/300 through PAC/304, PAC/400 through PAC/403, and PAC/500 through PAC/507 into the record should be granted.

10. Exhibits PAC/106, PAC/200 through PAC/209, PAC/502, and PAC/505 contain commercially sensitive material and trading information relating to the ARB's Cap-and-Trade Program that is entitled to confidential treatment under the Confidentiality Protocols and Confidentiality Matrix set forth in D.14-10-033, as corrected by D.14-10-055 and D.15-01-024.

11. PacifiCorp's motion for confidential treatment of select information contained in Exhibits PAC/106, PAC/200 through PAC/209, PAC/502, and PAC/505 should be granted.

12. The preliminary determination made in Resolution ALJ 176-3382 of the need for hearings should be changed to hearings are not necessary.

13. Pursuant to Rule 14.6(b), the otherwise applicable 30-day comment period should be waived because all parties so stipulate.

14. Application 16-08-001 should be closed.

O R D E R

IT IS ORDERED that:

1. The application of PacifiCorp for approval of its 2017 Energy Cost Adjustment Clause and Greenhouse Gas-Related Forecast and Reconciliation of Costs and Revenue, Application 16-08-001, is approved.
2. PacifiCorp shall file a Tier 1 Advice Letter with tariffs to implement the rates authorized by this decision and to issue the semi-annual residential Climate Credit of \$106.94 and monthly volumetric small business Climate Credit offsetting 80 percent of greenhouse gas costs in rates. The revised tariffs shall become effective on January 1, 2017.
3. All greenhouse gas-related forecasts approved in this proceeding are subject to reconciliation of costs and proceeds in subsequent proceedings. Outreach and administrative expenses are subject to further reasonableness review at the time of the reconciliation.
4. PacifiCorp's motion to receive the public and confidential versions of Exhibits PAC/100 through PAC/106, PAC/200 through PAC/209, PAC/300 through PAC/304, PAC/400 through PAC/403, and PAC/500 through PAC/507 into the record is granted.
5. PacifiCorp's motion to submit under seal confidential information contained in Exhibits PAC/106, PAC/200, PAC/201, PAC/202, PAC/203, PAC/204, PAC/205, PAC/206, PAC/207, PAC/208, PAC/209, PAC/502, and PAC/505 is granted. This information will remain under seal under the applicable terms set forth in the Confidentiality Matrix attached to Decision

(D.) 14-10-033, as corrected by D.14-10-055 and D.15-01-024, and shall not be made accessible or disclosed to persons other than the Commission and its staff except on further Commission order or Administrative Law Judge ruling.

6. The preliminary determination made in Resolution ALJ 176-3382 of the need for hearings is changed to hearings are not necessary.

7. Pursuant to Rule 14.6(b) of the Commission's Rules of Practice and Procedure, the 30-day comment period on this decision is waived.

8. Application 16-08-001 is closed.

This order is effective today.

Dated December 1, 2016, at San Francisco, California.

MICHAEL PICKER

President

MICHEL PETER FLORIO

CATHERINE J.K. SANDOVAL

CARLA J. PETERMAN

LIANE M. RANDOLPH

Commissioners

Appendix A

PacifiCorp Application 16-08-001 Exhibit List

Exhibit No.	Title	Party	Date Served	Witness
PAC/100	Direct Testimony of Michael G. Wilding	PacifiCorp	8/1/2016	M. Wilding
PAC/101	California ECAC Offset/Balancing Rate Calculation	PacifiCorp	8/1/2016	M. Wilding
PAC/102	Net Power Cost Analysis—Adjusted Actual 2015 Net Power Costs	PacifiCorp	8/1/2016	M. Wilding
PAC/103	Net Power Cost Analysis—Adjusted Actual/Forecast 2016 Net Power Costs	PacifiCorp	8/1/2016	M. Wilding
PAC/104	Net Power Cost Analysis—Forecast 2017 Net Power Costs	PacifiCorp	8/1/2016	M. Wilding
PAC/105	2017 California-allocated Net Power Costs	PacifiCorp	8/1/2016	M. Wilding
PAC/106	ARB Administrative Costs (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	M. Wilding
PAC/200	Direct Testimony of Bruce W. Griswold (Redacted and Confidential Versions)	PacifiCorp	8/1/2016	B. Griswold
PAC/201	Commission Template C—Weighted Average Costs of Compliance Instruments (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/202	Commission Template D-2 Annual GHG Emissions and Associated Compliance Obligations (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/203	Summary of the GHG Allowance Costs Sub-Balancing Account (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold

PAC/204	2017 Forecast Compliance Obligation and GHG Allowance Costs (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/205	2015 Recorded GHG Allowance Revenue (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/206	2016 Recorded/Forecast GHG Allowance Revenue (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/207	Summary of the GHG Allowance Revenue Balancing Account (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/208	2017 Forecast GHG Allowance Revenue (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/209	Commission Template D-5—History of Revenues, Costs, and Emissions Intensity (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	B. Griswold
PAC/300	Direct Testimony of Barbara Modey	PacifiCorp	8/1/2016	B. Modey
PAC/301	2013 – 2016 Recorded/Forecast Customer Outreach Costs	PacifiCorp	8/1/2016	B. Modey
PAC/302	2017 Customer Outreach Activities and Estimated Costs	PacifiCorp	8/1/2016	B. Modey
PAC/303	2017 Forecast Customer Outreach Costs	PacifiCorp	8/1/2016	B. Modey
PAC/304	Commission Template D-3—Detail of Outreach Costs	PacifiCorp	8/1/2016	B. Modey
PAC/400	Direct Testimony of Anthony B. Worthington	PacifiCorp	8/1/2016	A. Worthington
PAC/401	2013 – 2016 Recorded/Forecast Administrative Costs	PacifiCorp	8/1/2016	A. Worthington
PAC/402	2017 Forecast Administrative Costs	PacifiCorp	8/1/2016	A. Worthington
PAC/403	Commission Template D-3—Detail of Administrative Costs	PacifiCorp	8/1/2016	A. Worthington
PAC/500	Direct Testimony of Judith M. Ridenour	PacifiCorp	8/1/2016	J. Ridenour

PAC/501	Calculation of Proposed ECAC Adjustment Rates	PacifiCorp	8/1/2016	J. Ridenour
PAC/502	GHG Allowance Costs to be Recovered in Rates (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	J. Ridenour
PAC/503	GHG Allowance Revenue to be Distributed Through the California Climate Credit	PacifiCorp	8/1/2016	J. Ridenour
PAC/504	Calculation of Proposed GHG Allowance Costs Surcharge and California Climate Credit Rates	PacifiCorp	8/1/2016	J. Ridenour
PAC/505	Commission Template D-1—Annual Allowance Revenue Receipts and Customer Returns (Redacted Version and Confidential Version)	PacifiCorp	8/1/2016	J. Ridenour
PAC/506	Commission Template D-4—Forecast Revenue Requirement and Revenues by Rate Schedule	PacifiCorp	8/1/2016	J. Ridenour
PAC/507	Effects of Proposed Rate Change Distributed by Rate Schedule	PacifiCorp	8/1/2016	J. Ridenour

(END OF APPENDIX A)