

The CPUC is going to begin requesting reporting of more detailed cost information concurrent with both the filing and approval of Wildfire Mitigation Plans (WMP) and WMP Updates. A first step in the process is understanding accounts that exist to track costs. As such, we are providing the following data request.

**DATA REQUEST SPD\_WSPS\_PacifiCorp\_2024\_001**

**Origination Date:** 8/9/2024

**Responses Due:** 8/16/2024

**Subject: ELECTRICAL UTILITY BALANCING AND MEMORANDUM ACCOUNT DATA  
REQUEST**

Please provide responses to the items listed below.

1. Provide a list of balancing and memorandum accounts where the costs of wildfire mitigations are currently being recorded as of August 1, 2024. This should include accounts that were established before the current GRC time period where the costs of wildfire mitigations are still being recorded as of August 1, 2024. Additionally, this list should include what are considered both “cost” and “revenue” accounts, even if “revenue” accounts do not technically include “recorded” costs.
  - a. In this context, wildfire mitigations include any investments in assets, services or O&M that are used to reduce wildfire risk.
  - b. For each balancing and/or memorandum account listed, include which mitigation type from the WMP QDR Table 11 for which the account is used to record the costs:
    - i. Undergrounding (UG)
    - ii. Covered conductor (CC)
    - iii. Vegetation management (VM)
    - iv. Other (describe)
  - c. Please provide the current dollar value of wildfire mitigations costs recorded to each listed account, including both “cost” and “revenue” accounts. This should include costs booked to these accounts within the current GRC time period (Jan. 2023-Present) and any costs recorded before Jan. 2023 in an active balancing and/or memorandum account.

- i. Please provide a narrative explanation for how the current dollar value of wildfire mitigation costs is calculated for each account. This should include a breakdown of the kinds of costs that are included in the calculation.
- d. Were any of the listed memorandum accounts created to record costs that could not be recorded in a balancing account? Provide a mapping of the linkage between a memorandum account and its associated balancing account, including both “cost” and “revenue” accounts.
  - i. Are there any circumstances where a memorandum account can map to more than one balancing account, or to another memorandum account?
  - ii. Are there any circumstances where a balancing account can map to more than one memorandum account, or to another balancing account?
- e. The list of each balancing account should include information in the following tabular format:

<b>Balancing Account Name</b>	<b>CPUC Proceeding Number</b>	<b>CPUC Decision Number</b>	<b>PacifiCorp Accounting Number</b>	<b>Any Other ID Number</b>	<b>Type of Wildfire Mitigation Included in this Account</b>	<b>Current Dollar Value of Wildfire Mitigation Costs Recorded to this Balancing Account</b>

- f. The list of each memorandum account should include information in the following tabular format:

<b>Memo Account Name</b>	<b>CPUC Proceeding Number</b>	<b>CPUC Decision Number</b>	<b>PacifiCorp Accounting Number</b>	<b>Any Other ID Number</b>	<b>Type of Wildfire Mitigation Included in this Account</b>	<b>Current Dollar Value of Wildfire Mitigation Costs Recorded to this</b>

						Memo Account

- g. The list of each memorandum account and its associated balancing account should include information in the following tabular format:

Memo Account Name	Associated Balancing Account Name

- i. If the accounts listed here are not listed above in e. or f., please provide a narrative explanation for why they are not listed.
- h. Please provide all tabular data in pdf and excel spreadsheet format.
2. As of August 1, 2024, does PacifiCorp have any pending Applications for balancing and/or memorandum accounts where it intends to record the costs of wildfire mitigations?
- This response should include both “cost” and “revenue” accounts.
  - If so, provide a list of those Application and Decision numbers and the type of mitigation PacifiCorp intends to associate with these pending balancing and/or memorandum accounts.