



PRELIMINARY STATEMENT (Continued)  
PART C

CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA)

The purpose of the CEMA is to record all costs incurred by the Company associated with a Catastrophic Event for:

- (1) restoring utility service to the Company's Customers;
- (2) repairing, replacing, or restoring damaged utility facilities; and
- (3) complying with governmental agency orders.

Entries to the CEMA shall be made at the end of each month commencing with the month in which the Catastrophic Event occurs.

If a Catastrophic Event occurs, the Company shall, if possible, inform the Executive Director by letter within 30 days after the Catastrophic Event, if the Company has started booking costs into CEMA. Copies of the letter shall be mailed to the Director of the Commission Advisory & Compliance Division (CACD), and the Branch Chief of the CACD. The letter shall specify the Catastrophic Event, date, time, location, service areas affected, impact on the Company's facilities, and an estimate of the extraordinary costs expected to be incurred. Costs due to expense and capital items shall be shown separately.

Costs recorded in the CEMA may be recovered in rates only after a request by the Company, showing of reasonableness, and approval by the Commission. Such a request may be made by a formal application specifically for that purpose, by inclusion in a subsequent general rate case or other rate setting request.

POWERDALE DECOMMISSIONING COST MEMORANDUM ACCOUNT (PDCMA)

The purpose of this memorandum account is to record decommissioning costs associated with the 6-MW Powerdale generation facility, located in Hood River County, Oregon. Recovery in rates and allocation of recorded costs recorded in the PDCMA may occur only after PacifiCorp has made a formal request and showing of reasonableness, and approval by the Commission. PacifiCorp's request shall be made by formal application, specifically by the inclusion in a future general rate case or other rate setting application.

Entries made to the PDCMA at the end of the month shall be the total costs of the decommissioning project as allocated to the California jurisdiction.

Interest will accrue monthly to the PDCMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the PDCMA. The Interest Rate shall be the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release.

(Continued)

**Issued by**

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Decision No.	<u>                    </u>	<u>VP, Regulation</u>	Effective	<u>July 27, 2022</u>
		Title		

PRELIMINARY STATEMENT (Continued)

PART C

FIRE HAZARD PREVENTION MEMORANDUM ACCOUNT (FHPMA)

In compliance with Commission Decision 09-08-029, the purpose of this account is to record costs associated with fire hazard prevention measures adopted in Rulemaking 08-11-005 and its successor proceeding, Rulemaking 15-05-006 that have not been previously authorized for recovery in a general rate case or other regulatory proceeding. These costs may include expenses related to the implementation of fire hazard prevention measures governed by General Order (GO) 95, GO 165, and any other expenses incurred in implementing fire hazard prevention measures adopted in Rulemaking 08-11-005 and Rulemaking 15-05-006.

Entries made to the FHPMA at the end of the month shall be the total costs associated with complying with the measures described above. Interest will accrue monthly to the FHPMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the FHPMA. The interest rate shall be the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release.

(Continued)

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TF6 STMT-7.E			Resolution No.	<u>                    </u>

PRELIMINARY STATEMENT (Continued)  
PART C

ASSEMBLY BILL (AB) 32 IMPLEMENTATION COSTS MEMORANDUM ACCOUNT

In compliance with Commission Decision 12-03-022, the purpose of this account is to record the California Air Resources Board (CARB) implementation fees and AB 32 mandatory reporting and verification costs required to implement AB 32 that are included in PacifiCorp's 2012 Energy Cost Adjustment Clause Application 11-08-001 and costs that have been or will be incurred in calendar year 2011 and beyond.

The Company may seek to recover costs recorded in this memorandum account once the Commission makes its ultimate disposition of the appropriate mechanisms for the allocation and recovery of the AB 32 costs and revenues. Costs may be included in rates only after a request by the Company establishing that: the costs recorded in the memorandum account have not been recovered through otherwise authorized rates; recovery of the types of costs recorded in the account is reasonable; the utility acted prudently when it incurred these costs; and the level of costs is reasonable.

In addition, the Company shall show whether recovery of costs incurred before the creation of this account is consistent with the precedent stated in the Southern California Water Co. Headquarters case, D.92-03-094 (March 31, 1992) 43 Cal. PUC 2d 596, 600.

BRIDGE FUNDING MEMORANDUM ACCOUNT (BFMA)

The purpose of the BFMA is to record the difference between the adopted bridge funding revenue requirements for the California Alternate Rates for Energy Program and the Energy Savings Assistance (ESA) Program in Commission Decision No. D.12-06-023 and D.12-09-026 and the proposed revenue requirements request in Application No. 11-06-016 (consolidated) beginning January 1, 2012 until a final decision is issued in this consolidated proceeding.

Costs will be recovered from customers in the same manner as the Company's authorized CARE/ESA program revenue requirement. Costs recorded in the BFMA will be reconciled with the Company's expenses and revenues recorded in the Company's CARE and Low Income Energy Efficiency (LIEE) Program (now referred to as ESA) balancing accounts and will accrue interest as set forth in the Preliminary Statement Section D LIEE Balancing Account 3 (b). Once all authorized budget cycle program costs have been recorded, the balance in this account will be reported in a supplemental filing to A.11-06-016 for final disposition or as otherwise authorized by the Commission.

(Continued)

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PRELIMINARY STATEMENT (Continued)  
PART C

GREENHOUSE GAS ALLOWANCE REVENUE ADMINISTRATIVE COSTS MEMORANDUM ACCOUNT

The purpose of this memorandum account is to track initial and ongoing administrative costs necessary to implement the greenhouse gas revenue (GHG) allocation methodology adopted in Decision 12-12-033. These costs may include, but are not limited to, system and billing upgrades in order to track GHG costs and revenues as well as ongoing administrative costs to distribute revenues to the appropriate customer groups. As all necessary administrative costs will be recovered from GHG revenues, in order to ensure that adequate funding is available, the Company must set aside GHG allowance revenues to cover administrative costs before distributing remaining GHG revenues to eligible customers. Any unused administrative funds at the end of a calendar year shall be rolled over for use in subsequent years.

GREENHOUSE GAS ALLOWANCES CUSTOMER OUTREACH COSTS MEMORANDUM ACCOUNT

The purpose of this memorandum account is to track costs for customer outreach and education efforts associated with the distribution of GHG allowance revenue adopted in Decision 12-12-033. All Customer outreach and education efforts deployed pursuant to PUC Section 748.5(b) will be paid for out of GHG allowance revenues. In order to ensure that adequate funding is available, the Company must set aside GHG allowance revenues to cover customer outreach costs before distributing remaining GHG revenues to eligible customers. Any unused customer outreach and education funds at the end of a calendar year shall be rolled over for use in subsequent years.

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PRELIMINARY STATEMENT (Continued)

PART C

NET METERING AGGREGATION MEMORANDUM ACCOUNT (NEMA)

In compliance with Resolution E-4854, the purpose of this memo account is to track costs for net energy metering aggregation (NEMA) billing for one year from the effective date of the NEMA tariff changes filed for approval in PacifiCorp Advice Letter 554-E. Costs recorded may include the cost of automating the NEMA billing system if such automation is more cost effective for NEMA customers than manual billing.

After one year from the effective date of the NEMA tariff, PacifiCorp may file a Tier 3 advice letter, if necessary, proposing modifications to the billing service fees. The filing must include detailed justification for the proposed fees. Should the fee structure change, existing customers shall not be retroactively charged or debited and the new fees shall apply to all NEMA customers (new and existing) on a going forward basis. If the costs are significantly higher than the current fee structure recovers, PacifiCorp should consider spreading cost recovery of any fees over a reasonable period of time to ensure that customers do not face an upfront cost hurdle that acts as a barrier to participation in NEMA. In the event of over-collection, PacifiCorp may provide a refund to NEMA customers for the amount of over-collection.

Interest will accrue monthly to the NEMA memo account by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the NEMA memo account. The interest rate shall be the interest rate on the three-month commercial paper for the previous month, as reported in the Federal Reserve statistical release.

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PRELIMINARY STATEMENT (Continued)  
PART C

TAX REFORM MEMORANDUM ACCOUNT

I. Purpose

The Tax Reform Memorandum Account will track the expected income tax impacts associated with the Federal "To provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018", H.R. 1 (Tax Act) signed into law on December 22, 2017.

II. Applicability

The Tax Reform Memorandum Account shall apply to all customers unless otherwise specified by the Commission.

III. Accounting Procedures

The Tax Reform Memorandum Account will record the deferred amounts related to the reduction in federal corporate income tax rate recorded in FERC Account 254 - Other regulatory liabilities with the corresponding entry to FERC Accounts 440, 442 and 444 (Operating Revenues) and related income tax effects recorded in FERC 190 (Accumulated Deferred Income Taxes), FERC 236 (Taxes Accrued), FERC 409.1 - Income Taxes-Utility Operating Income and FERC 411.1 - Provision for Deferred Income Taxes - Credit, Utility Operating income. In addition, the Tax Reform Memorandum Account would include deferred amounts related to excess deferred income tax liabilities recorded in FERC Account 254 - Other Regulatory Liabilities and FERC Account FERC 182 - Other Regulatory Assets with offsetting amounts to FERC 190 - Accumulated Deferred Income Taxes, FERC 281 (Accumulated Deferred Income Taxes - Accelerated Amortization), FERC 282 - Accumulated Deferred Income Taxes - Other Property, and FERC 283 - Accumulated Deferred Income Taxes - Other in the Tax Reform Memorandum Account. Analysis of the impacts of the Tax Act is continuing and there may be other Tax Act-related impacts recorded in the Tax Reform Memorandum Account.

Interest will accrue monthly to the Tax Reform Memorandum Account by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the Tax Reform Memorandum Account. The Interest Rate shall be the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor publication.

IV. Disposition

Rate-making treatment of the amounts recorded in the Tax Reform Memorandum Account will be determined only after a request by the Company in a subsequent proceeding, a showing of the reasonableness of the tax impacts, and approval by the Commission. Such a request may be made by a formal application specifically for that purpose, by inclusion in a subsequent general rate case, or other rate-setting request.

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PRELIMINARY STATEMENT (Continued)  
PART C

FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA)

In compliance with Senate Bill 901 and Public Utilities Code Section 8386(j), the purpose of the Fire Risk Mitigation Memorandum Account (FRMMA) is to record incremental costs of fire risk mitigation work that is not otherwise recovered in PacifiCorp's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and vegetation management activities. Costs recorded to the FRMMA will not include costs approved for recovery in PacifiCorp's General Rate Cases (GRCs) or recovered through PacifiCorp's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA) or other cost recovery mechanisms. The FRMMA applies to all customer classes, except for those specifically excluded by the Commission.

Entries made to the FRMMA will be the costs associated with complying with the measures described above. Interest will accrue monthly to the FRMMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the FRMMA. The interest rate shall be the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release. Entries made to the FRMMA will only be authorized for recovery through a subsequent application or through other appropriate filings as authorized by the commission.

TAX MEMORANDUM ACCOUNT (TMA)

The purpose of this memorandum account is to track differences between tax expenses forecasted and tax expenses incurred, specifically resulting from 1) net revenue changes, 2) mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and 3) elective tax law changes, tax accounting changes, tax procedural changes, or any tax policy changes.

Interest will accrue monthly to the TMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the TMA. The interest rate shall be the interest rate on the three-month commercial paper for the previous month, as reported in the Federal Reserve statistical release.

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PRELIMINARY STATEMENT (Continued)  
PART C

ELECTRIC VEHICLE INFRASTRUCTURE MEMORANDUM ACCOUNT (EVIMA)

Pursuant to Assembly Bill (AB) 841 (Stats. 2020, Ch. 372), the EVIMA is established to track the incremental costs incurred by the Company related to all electrical distribution infrastructure on the utility side of the customer's meter for all customers installing separately metered infrastructure to support charging stations, other than those in single-family residences.

1. Purpose

This memorandum account applies to costs related to electric vehicle infrastructure installed under the provisions of Rule 24 between January 1, 2021 and the implementation of PacifiCorp's next general rate case. Per AB 841, electrical distribution infrastructure shall include poles, vaults, service drops, transformers, mounting pads, trenching, conduit, wire, cable, meters, other equipment as necessary, and associated engineering and civil construction work. Pursuant to Ordering Paragraph 5 of Resolution E-5168, the EVIMA will include the cost categories listed in the discussion section of the Resolution.

Costs that are eligible for recovery as part of the ratemaking approved in the Company's other Transportation Electrification Programs do not apply to this account.

2. Accounting Procedure

The EVIMA monthly entries should be as follows:

a. A debit entry equal to PacifiCorp's recorded Operations and Maintenance expenses incurred for PacifiCorp Electric Rule 24 and compliance with Public Utilities Code Section 740.19(c);

b. A debit entry equal to PacifiCorp's recorded incremental capital-related revenue requirement (including depreciation, applicable taxes, and an authorized rate of return on recorded rate base) incurred for PacifiCorp Electric Rule 24 and compliance with Public Utilities Code Section 740.19(c);

c. An entry to record interest by applying one-twelfth of the three month Commercial Paper rate (expressed as an annual rate) as reported in the Federal Reserve Statistical Release, or its successor publication to the EVIMA's average monthly balance.

3. Disposition

Costs tracked in the EVIMA shall be separately reviewed for reasonableness in PacifiCorp's general rate case or any other proceeding deemed appropriate by the Commission.

(continued)

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PRELIMINARY STATEMENT (Continued)  
PART C

25. SUBMETERING PROTOCOL IMPLEMENTATION MEMORANDUM ACCOUNT (SPIMA)

1. Purpose

Pursuant to Decision 22-08-024 (Decision), the purpose of the Submetering Protocol Implementation Memorandum Account (SPIMA) is to track and record the incremental costs associated with implementing the submetering protocol, pursuant to the Decision issued on August 5, 2022. This memorandum account applies to costs related to implementing the submetering protocol and requirements of the Decision not otherwise included in the company's revenue requirement.

The SPIMA applies to all residential and non-residential customer classes and rate schedules. Applicable customers are defined as customers that can access utility service under any of the residential or non-residential utility tariffs except for those specifically excluded by the Commission. Net Energy Metering (NEM) customers are excluded from participating at this time.

2. Accounting Procedure

The SPIMA monthly entries should be as follows:

a. A debit entry shall be made to PacifiCorp's SPIMA at the end of each month to record the incremental costs associated with the planning and implementation of the SPIMA.

c. An entry to record interest by applying one-twelfth of the three month Commercial Paper rate (expressed as an annual rate) as reported in the Federal Reserve Statistical Release, or its successor publication to the SPIMA's average monthly balance.

3. Disposition

Costs tracked in the SPIMA shall be separately reviewed for reasonableness in PacifiCorp's general rate case or any other proceeding deemed appropriate by the Commission.

4. Effective Date

SPIMA shall be effective on August 31, 2022

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		Title		

TF6 STMT-13g.E Resolution No. \_\_\_\_\_

PRELIMINARY STATEMENT (Continued)  
PART C

26. General Rate Case Revenue Requirement Memorandum Account (GRC RRMA)

The General Rate Case Revenue Requirement Memorandum Account (GRC RRMA) is established in compliance with Commission Decision (D.) 22-11-001 (Decision) in the Company's 2023 General Rate Case proceeding (Application 22-05-006). The GRC RRMA is effective January 1, 2023. The Decision ordered PacifiCorp d/b/a Pacific Power to establish a General Rate Case Revenue Requirement Memorandum Account for the purpose of recording the difference in revenue requirement that is effective since the beginning of the test year, January 1, 2023, and the final revenue requirement and corresponding rates adopted by the Commission in a decision for Application 22-05-006.

Interest will accrue monthly to the GRC RRMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the GTC RRMA. The Interest Rate shall be the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor publication.

Disposition of the GRC RRMA will be determined after the Commission adopts a final decision in A.22-05-006.

Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA)

1. Purpose

The IIJAMA is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Resolution E-5254, dated April 6, 2023, the California Public Utilities Commission (Commission) authorized the framework and procedures as to how the Electric and Gas Investor-Owned Utility (IOUs) should seek cost recovery for match funding and tax liabilities pursuant to any funds received from the federal Infrastructure Investment and Jobs Act (IIJA) Clean Energy Infrastructure Grants Programs administered by the US department of Energy (DOE), the federal Inflation Reduction Act (IRA), and the federal Creating Helpful Incentives to Produce Semiconductors and Science Act (CHIPS).

The purpose of the IIJAMA is to record incremental costs associated with match funding for any projects seeking and/or awarded federal funding, including incremental costs incurred during the development and preparation of applications for such funding. In addition, the IIJAMA will record the tax impacts of the federal grant awards, which should include not only the tax liabilities related to federal grand awards, but also related tax benefits such as the impact of depreciation. The IIJAMA is an interest-bearing account.

The IIJAMA shall consist of two subaccounts as follows:

- 1) IIJA Cost Subaccount - This Subaccount will record incremental costs associated with match funding for any projects seeking and/or awarded federal funding.
- 2) IIJA Tax Subaccount - This Subaccount will record the tax impacts of the federal grant awards funding and any related tax benefits such as the impacts of depreciation.

(continued)

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Decision No.	<u></u>		<u>VP, Regulation</u>	Effective	<u>April 6, 2023</u>
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TF6 STMT-13h.E				Resolution No.	<u>E-5254</u>



PRELIMINARY STATEMENT (Continued)

PART C

Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA) (continued)

2. Applicability

The IIJAMA applies to all residential and non-residential customer classes and rate schedules except those excluded by the Commission.

3. Accounting Procedures: The IIJAMA consists of the following subaccounts:

- The IIJA Cost Subaccount will track costs associated with application costs and match funding for any projects seeking and/or awarded federal funding.
- The IIJA Tax Subaccount will track the tax impacts of the federal grant awards funding, including the tracking of tax liabilities related to federal grant awards and any tax benefits such as the impact of depreciation.

A. IIJA Cost Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

1) A debit entry equal to costs associated with actual operation and maintenance (O&M) costs and capital-related costs (e.g. depreciation and non-income taxes) associated with match funding for any projects seeking and/or awarded federal funding, including incremental costs incurred for the development and preparation of applications for such funding;

2) An entry equal to reflect any transfers to other regulatory accounts for recovery in rates, as authorized by the Commission; and

3) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after the above entries, at a rate equal to on twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

B. IIJA Tax Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

1) A debit entry or credit entry equal to the tax impacts of the federal grant awards, including any related tax benefits;

2) An entry to amortize and/or transfer the balance in this subaccount in conformity with federal normalization requirements, and as authorized by the Commission; and

3) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after the above entries, at a rate equal to on twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(continued)

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Title

PRELIMINARY STATEMENT (Continued)

PART C

Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA) (continued)

4. Disposition

The disposition of the balance in the IIJAMA will be reviewed in PacifiCorp's General Rate Case or via a separate stand-alone application, if earlier cost recovery is needed.

Income Graduated Fixed Charge Memorandum Account (IGFCMA)

1. Purpose

This Income Graduated Fixed Charge Memorandum Account ("IGFCMA") is established in accordance with Assembly Bill 205, which was signed into law by the Governor of the State of California on June 30, 2022, Stats. 2022, ch. 61. The California Public Utilities Commission's Decision 24-05-028 issued on May 15, 2024, authorized the establishment of the IGFCMA.

The purpose of the Income Graduated Fixed Charge Memorandum Account is to track and record the incremental implementation and administrative costs of the income-graduated fixed charge program to be recovered in either a future general rate case (GRC) or other rate setting proceeding.

2. Applicability

The IGFCMA applies to all residential customer classes and rate schedules.

3. Accounting Procedures

Entries made to the IGFCMA will be the incremental costs associated with complying with the measures described above. Interest will accrue monthly to the IGFCMA by applying one-twelfth of the interest rate to the average of the beginning and ending balance in the IGFCMA. The interest rate shall be the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release.

4. Disposition

The disposition of the balance in the IGFCMA will be reviewed in PacifiCorp's General Rate Case or via a separate stand-alone application, if earlier cost recovery is needed.

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TF6 STMT-13j.E Resolution No. \_\_\_\_\_