

February 19, 2019

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

Attn: Filing Center

**RE: UP 370 – PacifiCorp’s Compliance Filing**

In compliance with Public Utility Commission of Oregon Order No. 18-255, PacifiCorp d/b/a Pacific Power provides the final journal entry recording the transaction to sell PacifiCorp property to Merit Energy Company (Merit). The purchase and sale agreement was executed on December 19, 2018.

When compiling the final journal entry recording this transaction, PacifiCorp identified that the transformer count in the original filing of eight transformers was incorrect. The inventory list of assets included with the original filing in Attachments A and B show a quantity of eight transformers. However, the asset description shows “3x” which was meant to represent three transformers, not one. Merit acquired a total of 22 transformers in the transaction. The final journal entry reflects the retirement of 22 transformers, not eight.

Please contact Jason Hoffman, Regulatory Affairs, with any questions regarding this filing at (503) 331-4474.

Sincerely,



Etta Lockey  
Vice President, Regulation

Enclosures

## PacifiCorp Sale of Assets to Merit Energy

Journal Entry to reflect the receipt of proceeds and asset retirement of Distribution Assets  
As of January 31, 2019

FERC Account	FERC Account Description	Debit Amount	Credit Amount	Description
131	Cash	\$115,918		Proceeds for Sale of Distribution Assets and Removal
101	Electric Plant in Service		\$107,452	Retirement of Distribution Assets Sold
108	Accumulated provision for deprecation of electric utility plant		\$8,466	Accumulated Deprecation Reserve for Depreciation
		\$115,918	\$115,918	