



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

January 28, 2016

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-1166

Attn: Filing Center

RE: UP 325 —Compliance Filing – Details of the Sale of Certain Assets to GP Camas

In accordance with the fifth condition set forth in Order No. 15-151, PacifiCorp d/b/a Pacific Power encloses for filing the final journal entry recording the transaction in the above-referenced docket.

Please direct informal inquiries with respect to this filing to Erin Apperson, Manager of Regulatory Affairs, at (503) 813-6642.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosure

Entry to Record the Sale of Camas Cogeneration and Transmission Facility

1. Record receipt of proceeds and closing costs from the sale of Camas Cogeneration assets

FERC Account	Description	Debit	Credit
131	Cash	\$ 485,968	
102	Electric Plant Purchased or Sold - Sales Price		\$ 485,968

2. Record the retirement of Camas Cogeneration and Transmission assets

FERC Account	Description	Debit	Credit
108	Accumulated Depreciation	\$ 34,873,290	
102	Electric Plant Purchased or Sold	\$ 1,228,619	
101	Electric Plant in Service		\$ 36,101,908

3. Proposed entry to FERC to clear account 102 - Electric plant purchased or sold to account 421.2 - Loss on disposition of property and record the Oregon Balancing Account Regulatory Liability Adjustment

FERC Account	Description	Debit	Credit
421.2	Loss on Disposition of Property	\$ 553,173	
254	Other Regulatory Liabilities - OR 25.5137%	\$ 189,478	
102	Electric Plant Purchased or Sold		\$ 742,651

4. Record current and deferred tax on the sale of Camas Cogeneration and Transmission assets and to record the deferred tax on the Oregon Balancing Account Regulatory Liability Adjustment

FERC Account	Description	Debit	Credit
146	Accounts Receivable from Associated Companies	\$ 2,078,843	
409.1	Income Taxes, Utility Operating Income		\$ 2,078,843
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ 1,796,999	
282	Accumulated Deferred Income Taxes - Other Property		\$ 1,796,999
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ 58,240	
283	Accumulated Deferred Income Taxes - Other	\$ 35,622	
182.3109	Regulatory Asset - FAS 109		\$ 93,862
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ 71,909	
190	Accumulated Deferred Income Taxes		\$ 71,909