



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

December 9, 2016

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3389

Attn: Filing Center

**RE: UP 342 — Compliance Filing – Accounting Details of Asset Exchange with Western Area Power Administration**

In accordance with the second condition set forth in Order No. 16-328, PacifiCorp d/b/a Pacific Power encloses for filing the final journal entry recording the transaction in the above-referenced docket.

Please direct inquiries with respect to this filing to Natasha Siores, Manager of Regulatory Affairs, at (503) 813-6583.

Sincerely,

R. Bryce Dalley  
Vice President, Regulation

Enclosure

**PACIFICORP  
FINAL JOURNAL ENTRIES**

Final journal entries to exchange undivided ownership interests in equipment between PacifiCorp and Western Area Power Administration (WAPA) to provide the parties with transmission capacity that better aligns with the current configuration of the parties respective transmission systems

| <u>#</u> | <u>FERC<br/>Account</u> | <u>Description</u>  | <u>Debit</u> | <u>Credit</u> |
|----------|-------------------------|---|--------------|---------------|
| 1.       | 108<br>101              | Accumulated provision for depreciation of electric plant<br>Electric plant in service<br><i>To retire PacifiCorp assets in the exchange of the undivided ownership interest in assets to WAPA.</i>  | 1,215,933    | 1,215,933     |
| 2.       | 101<br>108              | Electric plant in service<br>Accumulated provision for depreciation of electric plant<br><i>To clear account FERC account 108 - Accumulated provision for depreciation for the value of the undivided ownership interest in assets received from WAPA.</i>            | 1,215,933    | 1,215,933     |
| 3        | 282<br>411.2            | Accumulated deferred income taxes - Other property<br>Provision for deferred income taxes - Credit, other income and deductions<br><i>To record the reversal of the accumulated deferred income tax balance on the relinquished property method/life differences.</i> | 288,519      | 288,519       |
| 4.       | 410.2<br>282            | Provision for deferred income taxes, other income and deductions<br>Accumulated deferred income taxes - Other property<br><i>To establish the accumulated deferred income tax balance (non-rate base offsetting) on the replacement property basis difference.</i>    | 288,519      | 288,519       |
| 5.       | 408.2<br>236            | Taxes other than income taxes<br>Taxes accrued<br><i>To record Wyoming Use Tax for acquired assets from the Spence-Thermopolis Asset Exchange</i>   | 5,102        | 5,102         |
| 6.       | 108<br>131              | Accumulated provision for depreciation of electric plant<br>Cash<br><i>To record legal fees for mortgage release for assets given up in the Spence-Thermopolis Asset Exchange</i>   | 2,726        | 2,726         |