

January 23, 2014

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Public Utility Commission of Oregon
3930 Fairview Industrial Dr. S.E.
Salem, OR 97302-1166

Attn: Filing Center

**RE: Docket UE 263—2013 General Rate Case
Lake Side 2 Project Costs through December 31, 2013**

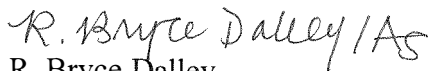
PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) submits the enclosed accounting data to facilitate the stipulating parties' audit and review of the costs associated with the Company's Lake Side 2 natural gas-fired generating plant and transmission interconnection project (Lake Side 2), as required by Order No. 13-474 and consistent with the terms of the all-party stipulation in this docket.

The Company requested a separate tariff rider for recovery of the Oregon-allocated costs of its investment in Lake Side 2 to become effective once the project is placed in service. Before filing for implementation of the tariff rider, the Company is providing actual cost data associated with the project based on accounting data through December 31, 2013. The Company anticipates making similar monthly filings with actual accounting data through the end of each previous month. The project remains on schedule to be placed in service in the second quarter of 2014.

The costs of Lake Side 2 are confidential under the protective order in this docket (Order No. 13-061). Due to the voluminous nature of the data, the line item detail from the Company's accounting system is provided in electronic form only on the enclosed confidential CD.

If you have any questions, please contact Ariel Son, Regulatory Projects Manager, at (503) 813-5410.

Sincerely,


R. Bryce Dalley
Vice President, Regulation

Enclosure

cc: UE 263 Service List

CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of PacifiCorp's Application on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

UE 263

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Dated this 23rd of January, 2014

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