

February 26, 2014

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

Attn: Filing Center

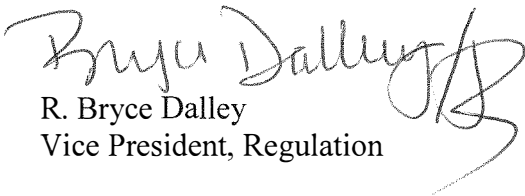
**RE: Docket UE 263—2013 General Rate Case
Lake Side 2 Project Costs through January 31, 2014**

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. Enclosed is the actual cost data associated with the project based on accounting data through January 31, 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 Gary Tawwater, Regulatory Affairs Manager, at (503) 813-6805.

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 26th of February, 2014

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