

October 10, 2018

VIA ELECTRONIC FILING

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

Attn: Filing Center

RE: UP 372—PacifiCorp's Compliance Filing

In compliance with Public Utility Commission of Oregon Order No. 18-270, PacifiCorp d/b/a Pacific Power provides the enclosed journal entry recording the transaction to lease PacifiCorp property to Dredge Management, LLC. The lease with Dredge Management, LLC is in effect through 2023. PacifiCorp is providing the attached journal entry for the initial pro-rated payment of the yearly lease to show the execution of the lease and demonstrate how PacifiCorp will account for the payments to be received by Dredge Management, LLC; journal entries identical to this will continue to be made throughout the lease term.

Please contact Natasha Siores, Regulatory Affairs Manager, with any questions regarding this filing at (503) 813-6583.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

Journal Entry for the Lease of Property to Dredge Management

FERC Acct	FERC Account Description	Debit	Credit
172	Accounts Receivable	8,641.00	
454	Rents-Common Other Revenue		8,641.00
131	Cash	8,641.00	
172	Accounts Receivable		8,641.00
		8,641.00	8,641.00