



825 NE Multnomah Street, Suite 2000
Portland, Oregon 97232

March 21, 2023

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attention: Filing Center
P.O. Box 1088
Salem, OR 97308-1088

Re: UP 420—Joint Application for the Sale by Portland General Electric Company and the Purchase by PacifiCorp, dba Pacific Power, of the Knott-St. Johns 57 kV Line and Associated Assets

In accordance with Commission Order No. 22-434, dated November 2, 2022, enclosed please find PacifiCorp's final book entries associated with the above-referenced transaction. If you have any questions, please contact me at either (503) 813-5620 or Matthew.Loftus@PacifiCorp.com.

Respectfully submitted,

Matthew Loftus
Assistant General Counsel

Account	Description	Debits	Credits
107	Construction work in progress – Electric	\$ 2,120,815	
131	Cash		\$ 2,029,983
Various	Miscellaneous Project Costs		90,832

To record to CWIP the purchase price of Knott-St Johns BPA 57kV line assets paid to PGE and other incurred project costs.

101	Electric plant in-service – Transmission Plant	\$ 2,120,815	
107	Construction work in progress – Electric		\$ 2,120,815

To record the Knott-St Johns BPA 57kV line assets as electric plant placed in service.