

Exhibit No. 9
Docket No. UE-06_____

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Application of

PACIFICORP,

For an Order Authorizing the Sale of Its
Interest in the Centralia Transmission Line

Docket No. UE-06_____

APPLICATION

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

PACIFICORP

APPLICATION EXHIBIT NO. 9

PacifiCorp's Pro Forma Accounting Entries

January 2006

**Summary Pro-Forma
For proposed Electric Plant-in-Service to be sold to TransAlta**

Sales Price		120,000	
Original Cost of Facilities	296,389		
Less: Accumulated Depreciation	<u>167,633</u>		
Net Book Value	128,756	<u>(128,756)</u>	

Loss on Disposition of Property (8,756)

Note: No journal entry will be booked to record the loss since the entire system is not being sold.
The loss is recorded to the depreciation reserve and recalculated among the other existing assets.

Proposed Entries to Record Sale of Centralia Facilities

Record proceeds from sale of facilities to TransAlta

FERC Account	Account Title	Debit	Credit
131	Cash	\$ 120,000	
108*	Accumulated Depreciation		\$ 120,000

* = FERC 102 would be used if entire system was being sold

Transfer of Plant in Service & Accumulated Depreciation to Electric Plant Purchased or Sold

FERC Account	Account Title	Debit	Credit
102	Electric Plant Purchased or Sold	\$ -	
108	Accumulated Depreciation	\$ 296,389	
101	Electric Plant in Service		\$ 296,389