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May 5, 2016

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

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

RE: UE-144136—Compliance Filing—Details of the Exchange of Certain Transmission Assets with Idaho Power Company

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, encloses for filing the closing journal entry recording the transaction in accordance with Order 01 in Docket UE-144136. The previous journal entry notification submitted on December 23, 2015, included the closing journal entries that were required to be submitted within 60 days of the closing of the transaction. This current notification includes the final journal entries for transaction that was filed with the Federal Energy Regulatory Commission on April 27, 2016.

Please direct informal inquiries to Ariel Son, Regulatory Projects Manager, at (503) 813-5410.

Sincerely,

R. Bryce Dalley VAS
R. Bryce Dalley
Vice President, Regulation

Enclosure

**PACIFICORP
FINAL JOURNAL ENTRIES**

Final journal entries to exchange undivided ownership interests in equipment between PacifiCorp and Idaho Power Company to provide the parties with transmission capacity that better aligns with the current configuration of the parties respective transmission systems

#	<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
1.	102	Electric plant purchased or sold	44,458,091	
	108	Accumulated provision for depreciation of electric plant	29,946,553	
	101	Electric plant in service		74,404,644
		<i>To classify the exchange of the undivided ownership interest in assets to Idaho Power Company from Electric plant in service to FERC account 102 - Electric plant purchased or sold in accordance with 18 CFR, Part 101, Electric Plant Instruction 5.</i>		
2.	102	Electric plant purchased or sold	160,908	
	131	Cash		160,908
		<i>To record cash payment to Idaho Power Company for the differing values resulting from the netting of the exchange prices.</i>		
3.	102	Electric plant purchased or sold	1,479,725	
	186.1	Sales of electric utility facility		1,477,416
	131	Cash - WA real estate excise tax		2,309
		<i>To record transaction costs as of March 31, 2016 incurred by PacifiCorp (e.g. legal costs and other miscellaneous deferred debits) to facilitate the exchange of undivided ownership interest in assets with Idaho Power Company.</i>		
4.	101	Electric plant in service	65,249,804	
	114	Electric plant acquisition adjustment	1,479,725	
	108	Accumulated provision for depreciation of electric plant		20,630,805
	102	Electric plant purchased or sold		46,098,724
		<i>To clear account FERC account 102 - Electric plant purchased or sold to Electric plant in service, Electric plant acquisition adjustment and Accumulated provision for depreciation for the value of the undivided ownership interest in assets received from Idaho Power Company.</i>		
5.	409.1	Income taxes, utility operating income	5,134,039	
	236	Taxes accrued		5,134,039
	282	Accumulated deferred income taxes - Other property	5,134,039	
	411.1	Provision for deferred income taxes		5,134,039
		<i>To record current and deferred tax of undivided ownership interest in assets exchanged with Idaho Power Company.</i>		
6.	282	Accumulated deferred income taxes - Other property	6,979,223	
	411.2	Provision for deferred income taxes - Credit, other income and deductions		6,979,223
		<i>To record the reversal of the accumulated deferred income tax balance on the relinquished property method/life differences.</i>		
7.	410.2	Provision for deferred income taxes, other income and deductions	6,979,223	
	282	Accumulated deferred income taxes - Other property		6,979,223
		<i>To establish the accumulated deferred income tax balance (non-rate base offsetting) on the replacement property basis difference.</i>		