

March 3, 2014

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

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Attention: Steven V. King
Executive Director and Secretary

RE: WAC 480-143-190 Property Disclosure Report

Dear Mr. King:

By March 1 of each year, public service companies are required to file a list of property transfers that occurred in the previous year without Washington Utilities and Transportation Commission (Commission) approval.¹

On October 23, 2013, Pacific Power & Light Company (Pacific Power or Company) finalized a sale of distribution electrical facilities in White Swan, Washington to the Yakama Nation, a federally recognized Indian tribe. The facilities in White Swan were located on the Yakama Indian Reservation and serve only certain tribally-owned residential, commercial and industrial customer accounts. The Company provides the accounting details of the transaction in Attachment A. Provided as Attachment B is the affidavit required per WAC 480-143-190.

The assets sold exceed the reporting threshold established in WAC 480-143-190 of 0.01 percent of the Company's rate base. Using rate base balances authorized by the Commission in Order 05 in Docket UE-130043,² this threshold equates to approximately \$82,000. Please note that only items allocated to Washington using the West Control Area inter-jurisdictional allocation methodology are considered in preparing this report.

If you have any questions or require further information, please contact Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

¹ WAC 480-143-190.

² See Washington Utils. & Transp. Comm'n v. PacifiCorp d/b/a Pacific Power & Light Company, Docket No. UE-130043, Exhibit No. ___ (SRM-7), page 1.1 (August 2, 2013).

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Sincerely,

A handwritten signature in cursive script that reads "R. Bryce Dalley" followed by a horizontal line and the letters "GWT".

R. Bryce Dalley

Vice President, Regulation

Enclosure

Pacific Power and Light Company
WAC 480-143-190
Transfers
Calendar Year Ended December 31, 2013

Below are all transfers applicable to the rate base described in WAC 480-143-190 and accounts they were recorded.

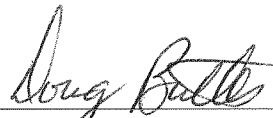
Month/Year	Transaction	Location	Location Description	Asset Class	Function	SAP Account	FERC Account	FERC Account Description	Debit	Credit	Comment
11/2013	White Swan Distribution asset sale to Yakama Indian Reservation	246000	Yakima District	131 / 143	Distribution	112999 / 116851	131 / 143.7	Cash / Other Receivable	\$ 218,107		Record sale of distribution assets to Yakama Indian Reservation
				108	Distribution	144162	108.2	Accumulated provision for depreciation of electric utility plant - Salvage		\$ 218,107	Proceeds recorded to Salvage
				108	Distribution	141161 / 145160	108.1	Accumulated provision for depreciation of electric utility plant	175,061		Retirement of distribution assets sold
				101	Distribution	140160	101	Distribution Assets		175,061	Retirement of distribution assets sold

AFFIDAVIT OF DOUGLAS BUTLER

I, Douglas Butler, am Vice President, Operations, Pacific Power, and am authorized to make this verification on its behalf. Based on my personal knowledge about the sale of certain distribution facilities located in White Swan, Washington to the Yakama Nation through a condemnation proceeding, I verify that none of the items disposed of through the condemnation proceeding was necessary or useful to perform the public service company's public duties and that the public service company received fair market value for each item.

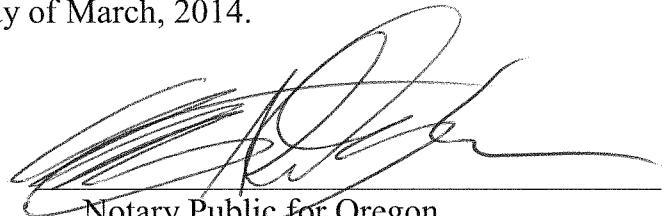
I declare upon the penalty of perjury, that the foregoing is true and correct.

Executed on March 3, 2014, at Portland, Oregon.



Douglas Butler
Vice President, Operations

Subscribed and sworn to me on this 3rd day of March, 2014.



Notary Public for Oregon

My Commission expires: 2 OCTOBER MMXIV

