

February 27, 2017

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: WAC 480-143-190 Property Disclosure Report

In accordance with WAC 480-143-190, Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, submits this report with the Washington Utilities and Transportation Commission (Commission) with a list of items transferred without commission approval during the previous calendar year, except items whose fair market value is less than the greater of 0.01 percent of the company's last rate base or two thousand dollars.

Using rate base balances authorized by the Commission in Order 08 in Docket UE-152253,¹ this threshold is \$80,496. Please note that only items allocated to Washington using the West Control Area inter-jurisdictional allocation methodology are considered in preparing this report.

On November 20, 2016, the Company reclassified a release pond at Lewis River from utility to non-utility. The Company provides the accounting details of the transaction in Attachment A. Provided as Attachment B is the affidavit required by WAC 480-143-190 demonstrating the item was not necessary or useful to perform Pacific Power's public duties and that Pacific Power received fair market value for the item.

Please direct any inquiries regarding this filing to Ariel Son, Regulatory Projects Manager, at (503) 813-5410.

Sincerely,

R. Bryce Dalley Vice President, Regulation

Enclosure

¹ See Wash Utils. & Transp. Comm'n v. Pacific Power & Light Company, Docket UE-152253 (November 25, 2015).

ATTACHMENT A

PacifiCorp WAC 480-143-190 Transfers > .01% of rate base without Commission Approval Calendar Year Ended December 31, 2016

Below are all sale/transfer described in WAC 480-143-190 and accounts recorded.

					Asset		SAP	FERC				
Ln#	Month/Year	Transaction	Location	ocation Location Description	Class	Function	Account	Account	Account Account FERC Account Description	Debit	Credit	Comment
-	11/2016	Transfer to	215300	215300 Lewis River General	12110 Nonutil	Nonutility	140920 121		Nonutility Property	\$ 97,950		Record the transfer of a Hydro asset to a
		Nonutility Asset				Property						Nonutility asset.
		Transfer from	215300	215300 Lewis River General	33010 Hydro	Hydro	140100 330	330	Land and Land Rights - Hydro		\$ 97,950	
		Hydro Asset				Production			Production			

*total-company

ATTACHMENT B

AFFIDAVIT

I, Nikki L. Kobliha, am an officer of PacifiCorp and am authorized to make this verification on its behalf. None of the items listed in the 2016 Property Transfer Report were necessary and useful for PacifiCorp's performance of its public duties.

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

Executed on February 27, 2017, at Portland, Oregon.

NIKKI L. KOBLIHA Vice President, CFO, and Treasurer

Subscribed and sworn to me on this 27th day of February, 2017.

Notary Public for Oregon

My Commission expires: March 12, 2019

