

PacifiCorp  
WAC 480-143-190  
Transfers > .01% of rate base without Commission Approval  
Calendar Year Ended December 31, 2018

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

Ln#	Month/Year	Transaction	Location	Location Description	Asset Class	Function	SAP Account	FERC Account	FERC Account Description	Debit	Credit	Comment
1.	01/2018	Transfer to Transmission Plant Asset	651011	Alturas Sub	35301	Transformers	140140	353	Station Equipment	\$ 136,247		Record the transfer of a Distribution Plant asset to a Transmission Plant asset.
		Transfer from Distribution Plant Asset	651011	Alturas Sub	36201	Transformers	140160	362	Station Equipment		\$ 136,247	
*2.	11/2018	Sale of Distribution Assets to Yakama Nation	246000	Yakima District			105002	131	Cash	\$ 786,000		Proceeds for sale of Distribution Assets and Removal
					364-373	Distribution Assets	140160	101	Electric plant in service		\$ 293,595	Retirement of Distribution Assets Sold
						Accumulated Depreciation	144162	108	Accumulated provision for depreciation of electric utility plant		\$ 492,405	Accumulated Depreciation Reserve for Distribution net of Removal Cost

\* Note in February 2019 overpayment of the removal cost was refunded to Yakama Nation in the amount of \$58,489.81. This is not reflected in entry #2 above.