

# **Attachment A**

PacifiCorp  
WAC 480-143-190  
Transfers > .01% of rate base without Commission Approval  
Calendar Year Ended December 31, 2021

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
<b>DISPOSITIONS</b>												
1.	6/17/21	Sale of Camp Williams-Spanish Fork 345 kv Line Land to Spanish Fork City	067004	Camp Williams-Spanish Fork 345 kV Transmission Line			105002	131	Cash	\$ 115,000		Proceeds for sale of Camp Williams-Spanish Fork 345 kV Line Land to Draper City
					35010	UT Transmission Land	140100	101	Electric plant in service		\$ 11,001	Retirement of Land asset
2	6/16/21	Sale of Camp Williams-90 s 345 kV Transmission Land to Draper City	067004	Camp Williams-90th South 345kV Line			105002	131	Cash	\$ 314,813		Proceeds for sale of Camp Williams-Spanish Fork 345 kV Line Land to Springville City
					35010	UT Transmission Land	140100	101	Electric plant in service		\$ 621	Retirement of Land asset
<b>CROSS-FUNCTION TRANSFERS</b>												
3	11/23/21	Transfer of Transformers from Albina Sub Transmission Plant to Kennedy Sub Distribution Plant	122057	Kennedy Sub	36201	OR Distribution Plant	140160	101	Electric plant in service	\$ 331,130		Transfer of Transformer from OR Transmission Plant in Albina Sub to Oregon Distribution Plant in Kennedy Sub
		Transfer of Transformers from Albina Sub Transmission Plant to Kennedy Sub Distribution Plant	067101	Albina Substation	35301	OR Transmission Plant	140140	101	Electric plant in service		\$ 331,130	Transfer of Transformer from OR Transmission Plant in Albina Sub to Oregon Distribution Plant in Kennedy Sub
4	12/16/21	Transfer of Hazelwood Sub Land from Plant Held for Future Use to Transmission	067037	Hazelwood Sub	35010	OR Transmission Land	140100	101	Electric plant in service	\$ 161,944		Transfer of Hazelwood Sub Land from Plant Held for Future Use to OR Transmission Land. This transfer is made when the substation was energized.
		Transfer of Hazelwood Sub Land from Plant Held for Future Use to Transmission	067037	Hazelwood Sub	10500	OR Plant Held for Future Use (Transmission Land)	140750	105	Plant Held for Future Use		\$ 161,944	Transfer of Hazelwood Sub Land from Plant Held for Future Use to OR Transmission Land. This transfer is made when the substation was energized.
5	12/21/21	Transfer of Wild Horse Ranch Wind Farm Land from Plant Held for Future Use to Non-Utility Land	507100	Wild Horse Ranch Wind Farm	12110	WY Non-Utility Land	140920	121	Non-Utility Plant	\$ 6,763,094		Transfer of Wild Horse Ranch Wind Farm Land from Plant Held for Future Use to Wyoming Non-Utility Land. This transfer was made when it was deemed that the intended construction of the new wind farm was too far in the future and becoming less certain that it would occur.
		Transfer of Wild Horse Ranch Wind Farm Land from Plant Held for Future Use to Non-Utility Land	507100	Wild Horse Ranch Wind Farm	10500	WY Plant Held for Future Use (Production Plant Land)	140750	105	Plant Held for Future Use		\$ 6,763,094	Transfer of Wild Horse Ranch Wind Farm Land from Plant Held for Future Use to Wyoming Non-Utility Land. This transfer was made when it was deemed that the intended construction of the new wind farm was too far in the future and becoming less certain that it would occur.
6	12/21/21	Transfer of Twelve Mile Ranch Wind Farm Land from Plant Held for Future Use Non-Utility Land	508100	Twelve Mile Ranch Wind Farm	12110	WY Non-Utility Land	140920	121	Non-Utility Plant	\$ 2,160,207		Transfer of Twelve Mile Ranch Wind Farm Land from Plant Held for Future Use to Wyoming Non-Utility Land. This transfer was made when it was deemed that the intended construction of the new wind farm was too far in the future and becoming less certain that it would occur.
		Transfer of Twelve Mile Ranch Wind Farm Land from Plant Held for Future Use Non-Utility Land	508100	Twelve Mile Ranch Wind Farm	10500	WY Plant Held for Future Use (Production Plant Land)	140750	105	Plant Held for Future Use		\$ 2,160,207	Transfer of Twelve Mile Ranch Wind Farm Land from Plant Held for Future Use to Wyoming Non-Utility Land. This transfer was made when it was deemed that the intended construction of the new wind farm was too far in the future and becoming less certain that it would occur.