

March 1, 2011

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

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

Attention: David W. Danner  
Executive Director and Secretary

**RE: WAC 480-143-190 Property Disclosure Report**

Dear Mr. Danner:

WAC 480-143-190 requires public service companies to file with the Washington Utilities and Transportation Commission ("Commission") by March 1 of each year a list of property transfers that occurred in the previous year without Commission approval. In 2010, PacifiCorp, d.b.a. Pacific Power, (the "Company") had one applicable transaction of transferred property that exceeded this rule's reporting threshold of 0.01% of Company's last rate base established by commission order in Docket UE-090205. This 0.01% reporting threshold is \$73,785. Please note that only items within the West Control Area allocation methodology are included.

In compliance with this requirement, please find enclosed Pacific Power's item detail transferred without commission approval in 2010. An affidavit is also attached, stating that this item was not necessary or useful to perform Pacific Power's public duties and that Pacific Power received fair market value for the item.

If you have any questions or require further information, please contact Jon Christensen, Regulatory Manager, at (503) 813-5269.

Sincerely,



Andrea L. Kelly  
Vice President, Regulation

Enclosures

PacifiCorp  
WAC 480-143-190  
Land & Plant Sales  
Calendar Year Ended December 31, 2010

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

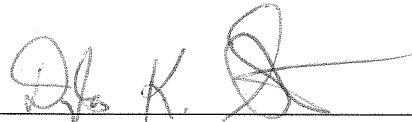
Month/Year	Transaction	Location	Location Description	Asset Class	Function	SAP Account	FERC Account	FERC Account Description	Debit	Credit	Comment
08/2010	Punchbowl Sale 027000	027000	POWERDALE HYDRO PLANT	121	Nonutility	364105	131/143.6	Cash or Receivable	770,000.00		Nonutility property - Moved to nonutility property in 4/2009. Previously recorded in 33010 - Production (Hydro)
						5xxxx	923	Closing Costs		2,266.44	
						140100	101	Plant in Service		5,757.42	
						288114	254	Regulatory Liability - OR		209,467.46	
						554000	421.1	Gain on Disposition of Property		552,508.68	
2010	Total								\$ 770,000.00	\$ 770,000.00	

**AFFIDAVIT**

I, Douglas Stuver, am an officer of PacifiCorp and am authorized to make this verification on its behalf. None of the items listed in the 2011 Property Transfer Report were necessary and useful for PacifiCorp's performance of its public duties. PacifiCorp received fair market value for each item.

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

Executed on March 1, 2011 at Portland, Oregon.



Douglas Stuver  
Senior Vice President & Chief Financial Officer

Subscribed and sworn to me on this 1<sup>st</sup> day of March, 2011.



My Commission expires: August 17, 2013

