

March 1, 2013

***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: Steven V. King  
Acting 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.<sup>1</sup>

As detailed in Attachment A, PacifiCorp d/b/a Pacific Power & Light Company (Company) made an accounting entry to transfer balances associated with the decommissioned Condit hydroelectric facilities from utility to nonutility accounts. In its Order Accepting Surrender of License, Authorizing Removal of Project Facilities, and Dismissing Application for New License (133 FERC ¶ 61,232), issued on December 16, 2010, the Federal Energy Regulatory Commission (FERC) authorized the Company to decommission the Condit Dam. Initial action to remove the dam began in late August 2011, and as a result of the decommissioning process, many of the Condit hydroelectric facilities are no longer used for utility service. Accordingly, in December 2012, the Company transferred the balances of assets no longer being used to provide electric service from FERC Account 101 to Nonutility Property, FERC Account 121. In the Company's 2011 general rate case (docket UE-111190), the Company removed costs and balances associated with the Condit hydroelectric facilities from customer rates.<sup>2</sup>

The balances transferred 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 No. 06 in Docket UE-100749, this threshold equates to approximately \$75,000. Please note that only items allocated to Washington using the West Control Area allocation methodology are considered in preparing this report.

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<sup>1</sup> WAC 480-143-190.

<sup>2</sup> See Washington Utils. & Transp. Comm'n v. PacifiCorp d/b/a Pacific Power & Light Company, Docket No. UE-111190, Exhibit No. \_\_\_ (RBD-3), page 8.10 (July 1, 2011).

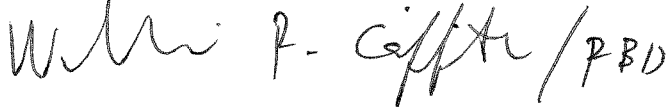
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If you have any questions or require further information, please contact Bryce Dalley, Director, Regulatory Affairs, at (503) 813-6389.

Sincerely,

Handwritten signature of William R. Griffith, with the initials "PBD" written at the end of the signature.

William R. Griffith  
Vice President, Regulation

Enclosure

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
1. 12/2012	Condit Hydroelectric Plant	213000	Condit Hydro Plant	121	Nonutility	140920	12110	Fee Land - Non Utility	150,429.11		Nonutility property - Moved to nonutility property in 2012. Previously recorded in 33010 - Production (Hydro)
				101	Utility	140130	33010	Fee Land - Hydro Generation		150,429.11	
2. 12/2012	Condit Hydroelectric Plant	213000	Condit Hydro Plant	121	Nonutility	140920	12131	Structures-Non Operating	703,657.14		Nonutility property - Moved to nonutility property in 2012. Previously recorded in 33010, 33130 and 33600 - Production (Hydro)
				101	Utility	140130	33110	Structures And Improvements - Production		625,381.38	
				101	Utility	140130	33130	Structures And Improve-Recreation		18,537.68	
				101	Utility	140130	33600	Roads- Railroads & Bridges		59,738.08	
2012 Total									\$ 854,086.25	\$ 854,086.25	