

Attachment A

PacifiCorp
WAC 480-143-190
Transfers > .01% of rate base without Commission Approval
Calendar Year Ended December 31, 2017

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	09/2017	Transfer to General Plant Asset	122092	Lloyd Tower - Office Structure	39120	Computer Equipment - Personal Computers	140190	391	Office Furniture & Equipment	\$ 97,643		Record the transfer of an Intangible asset to a General Plant asset.
		Transfer from Intangible Asset	122092	Lloyd Tower - Office Structure	30305	Misc Intangible Plant - Major Software	141140	303	Miscellaneous Intangible Plant		\$ 97,643	