January 28, 2015

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504‑7250

Attn: Steven V. King
Executive Director and Secretary

**RE: UE-140762—Final Joint Issues List**

Pacific Power & Light Company submits for filing the final joint issues list in the above-referenced proceeding. The issues list has been updated from the issues list filed on December 11, 2014, to reflect three items agreed to by Commission Staff after the list was filed.

Please direct any informal inquiries regarding this filing to Natasha Siores, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6583.

Sincerely,

R. Bryce Dalley

Vice President, Regulation

Enclosures

cc: Service List UE-140762