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December 23, 2015

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

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

RE: UE-144136—Compliance Filing—Details of the Exchange of Certain Transmission Assets with Idaho Power Company

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, encloses for filing the closing journal entry recording the transaction in accordance with Order 01 in Docket UE-144136.

Please direct informal inquiries to Ariel Son, Regulatory Projects Manager, at (503) 813-5410.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosure