April 29, 2014

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission

P.O. Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Attn: Steven V. King

Executive Director and Secretary

**RE: Pacific Power & Light Company’s Commission Basis Report for period ending December 2013**

In compliance with WAC 480-100-257, Pacific Power & Light Company submits three copies of the 2013 Commission Basis Report for the period ended December 2013. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2013, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Informal questions may be directed to Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

Sincerely,

R. Bryce Dalley

Vice President, Regulation

Enclosures