

April 30, 2015

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

P.O. Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

**Re: PacifiCorp’s Commission Basis Report for period ended December 2014**

Pacific Power & Light Company, a division of PacifiCorp (Pacific Power or Company), submits three copies of the 2014 Commission Basis Report for the period ended December 2014 under WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2014, 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.

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

Sincerely,

R. Bryce Dalley

Vice President, Regulation

Enclosures