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April 29, 2016

***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 2015

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, submits three copies of the 2015 Commission Basis Report for the period ended December 2015 in accordance with WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2015, 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