COMMISSION



December 28, 2017

VIA ELECTRONIC FILING

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: Pacific Power & Light Company's Petition for an Accounting Order

In accordance with WAC 480-07-370(b), Pacific Power & Light Company, a division of PacifiCorp, encloses for filing its petition for deferral of costs related to the Federal Tax Act enacted on December 22, 2017.

It is respectfully requested that all data requests be sent to the following, with copies to the Company's counsel:

By Email (preferred): datarequest@pacificorp.com

By Regular Mail: Data Request Response Center

PacifiCorp

825 NE Multnomah Street, Suite 2000

Portland, OR 97232

Please direct informal inquiries to me at (503) 813-5410.

Sincerely,

/<u>s/</u>

Ariel Son

Regulatory Affairs Manager Pacific Power & Light Company 825 NE Multnomah Street, Suite 2000 Portland, OR 97232 (503) 813-5410 ariel.son@pacificorp.com

Enclosures

NEW-PPL-Petition-for-Accounting-Order-12-28-17