

December 24, 2018

**VIA ELECTRONIC FILING**

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

Received  
Records Management  
12/24/18 11:00  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

**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 a petition for an accounting order allowing Pacific Power to; (1) defer the expected impacts associated with the occurrence of pension events; and (2) amortize the impact of pension events to expense over the same period used to amortize the underlying regulatory assets or liabilities, with the opportunity for rate recovery of the net periodic benefit costs.

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](mailto: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 Ariel Son, Regulatory Affairs Manager, at (503) 813-5410.

Sincerely,

\_\_\_\_\_/s/  
Etta Lockey  
Vice President, Regulation  
Pacific Power & Light Company  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
(503) 813-5701  
[etta.lockey@pacificorp.com](mailto:etta.lockey@pacificorp.com)

Enclosures  
NEW-PPL-Pet-Acct-12-24-18