May 5, 2016

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

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: UE-144136—Compliance Filing—Details of the Exchange of Certain Transmission Assets with Idaho Power Company**

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, encloses for filing the closing journal entry recording the transaction in accordance with Order 01 in Docket UE-144136. The previous journal entry notification submitted on December 23, 2015, included the closing journal entries that were required to be submitted within 60 days of the closing of the transaction. This current notification includes the final journal entries for transaction that was filed with the Federal Energy Regulatory Commission on April 27, 2016.

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

Sincerely,

R. Bryce Dalley

Vice President, Regulation

Enclosure