October 21, 2014

Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. SW

P. O. Box 47250

Olympia, Washington 98504-7250

RE: *Washington Utilities and Transportation Commission v. Pacific Power & Light Co., a division of PacifiCorp*

 Dockets UE-140762 and UE-140617 (*consolidated*)

Dear Mr. King:

Enclosed for filing are the original and 18 copies of an Issues Matrix, on behalf of the Parties, and Certificate of Service.

Sincerely,

BRETT P. SHEARER

Assistant Attorney General

BPS:klg

Enclosures

cc: Parties