



Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 2000
Portland, Oregon 97232

March 18, 2014

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

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attn: Steven V. King
Executive Director and Secretary

**Re: Report of First Mortgage Bond Offering in Aggregate Principal Amount of
\$425,000,000**

Dear Mr. King:

In accordance with WAC 480-100-242(6) and Pacific Power & Light Company's, (Pacific Power or Company), letter dated March 10, 2014, regarding the same matter, the Company submits the following documents relating to the Company's March 10, 2014 offering of \$425,000,000 aggregate principal amount of First Mortgage Bonds, (Bonds):

1. Prospectus Supplement dated March 10, 2014.
2. Underwriting Agreement between PacifiCorp and BNP Paribas Securities Corp., Mitsubishi UFJ Securities (USA) Inc. and RBC Capital Markets, LLC. dated March 10, 2014.
3. Report of Securities Issued.

With regard to the use of the proceeds from the issuance of the Bonds, please see "Use of Proceeds" on page S-7 of the enclosed Prospectus Supplement.

Under penalty of perjury, I declare that I know the contents of the enclosed documents, and they are true, correct, and complete.

Please contact myself or Bryce Dalley, Vice President, Regulation at 503-813-6389 if you have any questions about this letter or the enclosed documents.

Sincerely,

Bruce N. Williams
Vice President and Treasurer
Enclosures