November 14, 2014

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

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

Attention: Steven V. King

Executive Director and Secretary

**RE: Consolidated Dockets UE-140762, UE-140617, UE-140094, and**

**UE-131384—Pacific Power & Light Company’s Rebuttal Testimony and Exhibits**

Dear Mr. King:

Pacific Power & Light Company, a division of PacifiCorp, submits its rebuttal testimony and exhibits for filing in this proceeding.

Confidential material in support of the filing is being provided subject to the terms and conditions of Order 02 in Docket UE-140762.

Please direct any informal inquiries about this filing to Natasha Siores, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6583.

Sincerely,

R. Bryce Dalley

Vice President, Regulation

Enclosures

cc: UE-140762, UE-140617, UE-140094, and UE-131384 Service Lists