Public Service Commission THAD LeVAR

Chair



State of Utah

GARY R. HERBERT Governor

SPENCER J. COX Lieutenant Governor DAVID R. CLARK Commissioner

JORDAN A. WHITE Commissioner

November 24, 2015

Chris Parker Director, Division of Public Utilities Heber M. Wells Building, 4th Floor 160 East 300 South Salt Lake City, UT 84111

Re: Docket No. 15-035-51, In the Matter of PacifiCorp's Financial Reports

Dear Mr. Parker,

On April 30, 2015, PacifiCorp filed its Results of Operations Report ("Report") for the Utah Jurisdiction for the twelve months ended December 31, 2014. On May 1, 2015, the Commission issued an action request to the Division of Public Utilities ("Division") to review the Report and provide its analysis, evaluation results, and the basis for conclusions and recommendations by June 1, 2015. The Division requested and was granted an extension for filing its review to September 30, 2015.

On September 29, 2015, the Division filed its memorandum in response to the Commission's action request. The Division states it performed an analysis of the Report and found no material items warranting modifications to the Report. The Division recommends the Commission take no action at this time.

The Commission has reviewed the Division's memorandum and appreciates the detailed analysis it performed and the well written and comprehensive review it provided on the Report. The Commission supports the Division's efforts in examining and monitoring PacifiCorp's regulated earnings in Utah.

Sincerely,

/s/ Gary L. Widerburg Commission Secretary