



Salt Lake City, Utah 84116

1407 W. North Temple #310

October 12, 2015

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

Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Secretary

Re: Notice of IRS Application for Automatic Accounting Change

Dear Mr. Widerburg:

Rocky Mountain Power Company, a division of PacifiCorp (PacifiCorp or Company), submits this letter to notify the Public Service Commission of Utah (Commission) of its application for an automatic accounting method change (Form 3115) with the Internal Revenue Service (IRS) on September 12, 2015. Neither the IRS nor PacifiCorp require that the Commission take any action. The automatic accounting change was made final with the filing of Form 3115 with the Berkshire Hathaway Inc. 2014 federal consolidated tax return (which includes the PacifiCorp federal tax return) on September 12, 2015. This change is applicable for income tax purposes only and does not impact the methods of accounting used for FERC or U.S. GAAP financial reporting purposes.

The application for automatic accounting method change #207 was to change the Company's method of accounting and not treat as a tax asset retirement, assets that have been placed in a General Asset Account which are replaced by assets, for financial accounting purposes, that are treated as a taxable repair under the safe harbor provisions of Revenue Procedure 2013-24 and the final tangible personal property tax regulations under Internal Revenue Code sections 162 and 263(a).

The IRS requires PacifiCorp to submit a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application within 30 calendar days of filing the federal income tax return. In compliance with this requirement, a copy of the Form 3115 is enclosed. **No further action is requested or required on your part.**

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Rocky Mountain Power respectfully requests that all formal correspondence and requests for additional information be addressed to the following:

By e-mail (preferred): datarequest@pacificorp.com
 bob.lively@pacificorp.com

By regular mail: Data Request Response Center
 PacifiCorp
 825 NE Multnomah Street, Suite 2000
 Portland, Oregon 97232

Informal questions concerning this letter may be directed to Bob Lively at (801) 220-4052.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosures