



Salt Lake City, Utah 84111
October 8, 2014

201 South Main, Suite 2300

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

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

Attention: Gary Widerburg
Commission Secretary

RE: Change in Method of Accounting for Income Tax Purposes

Dear Mr. Widerburg:

Rocky Mountain Power, a division of PacifiCorp (PacifiCorp or Company), submits this letter to notify the Utah Public Service Commission (Commission) of its application for an automatic accounting method change (Form 3115) with the Internal Revenue Service (IRS) on December 19, 2013. 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. 2013 federal consolidated tax return (which includes the PacifiCorp federal tax return) on September 12, 2014. 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 accounting method change was to make a general asset account election for MACRS property used in the PacifiCorp's Electric Generation, Transmission and Distribution trade or business which was placed in service in taxable years beginning before January 1, 2012, with a net tax basis as of December 31, 2012. The request gives PacifiCorp permission to group certain generation, transmission and distribution assets into various general asset accounts by vintage (placed in service date) and tax class. PacifiCorp's tax class is a methodology of classifying assets into the appropriate (1) applicable depreciation method, (2) the applicable recovery period, and (3) the applicable convention per Internal Revenue Code Sections 168 and 167(a).

As noted above, in making the automatic accounting method change, PacifiCorp is required to submit, within 30 calendar days of filing the federal income tax return, a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application. In compliance with this term, a copy of the Form 3115 is enclosed. **No further action is requested or required on your part.**

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

By E-mail (preferred): datarequest@pacificorp.com
 dave.taylor@pacificorp.com

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

Informal inquiries may be directed to Dave Taylor at (801) 220-2923.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation and Government Affairs

Enclosures