



## State of Utah

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*Lieutenant Governor*

## Public Service Commission

RON ALLEN  
*Chairman*

DAVID R. CLARK  
*Commissioner*

THAD LeVAR  
*Commissioner*

October 9, 2014

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

Re: Docket No. 14-035-36, In the Matter of PacifiCorp's Financial Reports

Dear Mr. Parker,

On April 30, 2014, PacifiCorp filed its Results of Operations Report ("Report") for the Utah Jurisdiction for the twelve months ended December 31, 2013. On May 2, 2014, 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 2, 2014. The Division requested and was granted an extension for filing its review to September 30, 2014.

On September 30, 2014, the Division filed its memorandum in response to the Commission's action request. The Division recommends no additional action except to request that the Commission direct PacifiCorp to cease making adjustments in future Reports that in total or in part are based on rate case filings by PacifiCorp in Utah that have not been accepted by Commission order, stipulated agreement or accepted procedure.

On October 7, 2014, the Division filed a supplemental memorandum with a revised recommendation to permit broader leeway in preparing future Reports than recommended in its September 30 memorandum. The Division's revised recommendation is conditioned on PacifiCorp responding to regulator's requests for modifications or information allowing regulators to construct differing results using alternative assumptions, and PacifiCorp's assurance it will note any major change to previously filed adjustments, accounts or procedures, in future Reports.

The Commission has reviewed the Division's memoranda 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 to work with PacifiCorp to ensure the Report is valuable for examining and monitoring PacifiCorp's regulated earnings.

Sincerely,

/s/ Gary L. Widerburg  
Commission Secretary  
DW#261388