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January 29, 2018

via E-mail

Public Utility Commission of Oregon Attn: Filing Center 201 High Street SE, Suite 100 Salem, OR 97308-1088 <u>PUC.FilingCenter@state.or.us</u>

Re: UM 1925 - Staff's Application to Defer Changes in PacifiCorp's Federal Tax Obligations Resulting from H.R.1 - Tax Cuts and Jobs Act

On December 29, 2017, Oregon Public Utility Commission Staff (Staff) filed an application to defer the changes in PacifiCorp's (Company) federal tax obligations resulting from H.R.1 – Tax Cuts and Jobs Act (Application). Per OAR 860-027-0300(6)(d), Staff's Application set a date for comments to be filed by January 31, 2018.

Staff submits this letter to extend the date for comments set forth in its Application, with a new due date of March 30, 2018. Extending the deadline is intended to give Staff, the Company and stakeholders additional time to better understand the implications of H.R.1 prior to making a recommendation to the Commission on this Application.

Sincerely,

Sommer Moser Assistant Attorney General Business Activities Section

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