

December 31, 2009

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

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Attention: David W. Danner
Executive Director and Secretary

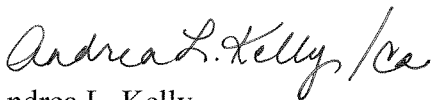
RE: UE-081997 PacifiCorp's Petition to for an Accounting Order Regarding Pension Curtailment

Dear Mr. Danner,

On November 8, 2008 PacifiCorp, d.b.a. Pacific Power, filed a Petition to for an Accounting Order Regarding Pension Curtailment ("Petition"). Section III.G of the stipulated settlement ("Stipulated Settlement") approved by the Washington Utilities and Transportation Commission in Order 09, Docket UE-090205 contains a resolution for all outstanding issues for the above-captioned docket. The Stipulated Settlement requires PacifiCorp to withdraw its Petition upon regulatory approval for pension curtailment. Accordingly, PacifiCorp hereby submits this request to withdraw its Petition for an Accounting Order Regarding Pension Curtailment.

Informal inquiries regarding this filing can be directed to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Andrea L. Kelly
Vice President, Regulation

cc: Don Trotter, Assistant Attorney General, Commission Staff
Sarah Shifley, Assistant Attorney General, Public Counsel Section
Irion Sanger, Industrial Customers of Northwest Utilities
Brad Purdy, The Energy Project