May 6, 2010

Andrea L. Kelly

Pacific Power & Light Company

825 NE Multnomah, Suite 2000

Portland, OR 97232

Re: Pacific Power & Light Company

UE-081997

Dear Ms. Kelly:

On November 4, 2008, Pacific Power & Light Company filed with the commission, in Docket UE-081997, a Petition for an Accounting Order regarding Pension Curtailment.

On December 31, 2009, the commission received a letter requesting withdrawal of this petition. The commission finds in the public interest to permit the withdrawal of the petition filing, without prejudice to the Company's right to refile the petition, and closes the above-captioned and docketed matter.

Sincerely,

David W. Danner

Executive Secretary