

March 4, 2008

***VIA ELECTRONIC FILING
& OVERNIGHT DELIVERY***

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

Attention: Carole Washburn
Executive Secretary

Re: **In the matter of WUTC v. PacifiCorp, Docket UE-080220**

Dear Ms. Washburn:

Enclosed please find the original and nineteen (19) paper copies of PacifiCorp's Motion for Leave to File Supplemental Direct Testimony and Exhibit together with Exhibit No. __ (RBD-3T), Supplemental Direct Testimony of R. Bryce Dalley, and Exhibit No. __ (RBD-4), which presents the Company's Washington Results of Operations Report in a format similar to that used in the Company's previous rate filings. Although Exhibit No. __ (RBD-4) comprises a complete Washington Results of Operation Report for ease and simplicity of review, the majority of the pages are identical to previously filed Exhibit No. __ (RBD-2), are organized in the same manner, and do not impact the Company's proposed revenue requirement.

The Company is making this filing at the request of and as an accommodation to Washington Utilities and Transportation Commission ("Commission") Staff in order to facilitate Staff's review of the Company's filing. Staff requested and the Company agreed to provide its Washington Results of Operation Report in a format similar to that used in previous PacifiCorp general rate cases. Accordingly, the Company is submitting Exhibit No. __ (RBD-4), which presents the Company's Washington Results of Operation Report in an alternative format to Exhibit No. __ (RBD-2). Both exhibits cover the same historical test period - the twelve months ended June 30, 2007- with known and measurable adjustments through the end of the pro forma period -the twelve months ended June 30, 2008. As explained in the accompanying supplemental direct testimony of Mr. R. Bryce Dalley (Exhibit No. __ (RBD-3T)), the reformatted results provided in Exhibit No. __ (RBD-4)'s do not impact the Company's revenue requirement increase proposed in this case.

At the request of Staff or a party to this proceeding, the Company will gladly participate in a technical conference with accounting advisors or other personnel to explain the format and content of Exhibit No. __ (RBD-4).

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Please do not hesitate to call me at (503) 813-6840 if you have any questions or concerns.
Thank you for your assistance.

Very truly yours,

Sarah Edmonds
Legal Counsel

Enclosures
cc: Service List