

September 18, 2008

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 Danner

Executive Director and Secretary

RE:

Docket UE-080624

Petition of PacifiCorp for an Accounting Order to Establish a Regulatory Asset

On April 11, 2008, PacifiCorp, d.b.a. Pacific Power, filed a petition for an accounting order to establish a regulatory asset in the above-referenced docket. PacifiCorp hereby requests to withdraw the petition and close the proceeding.

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

Sincerely,

Andrea Kelly

Vice President, Regulation

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cc: Tom Schooley