

April 23, 2010

VIA ELECTRONIC FILING

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

Attention: David W. Danner
Executive Director and Secretary

RE: Docket U-100522 Statement of Issues

Dear Mr. Danner:

PacifiCorp, d.b.a. Pacific Power (Company) submits its Statement of Issues as requested in the Washington Utilities and Transportation Commission's (Commission) Notice of Opportunity to File Statements of Issues and Written Comments (Notice) issued in Docket U-100522 on April 8, 2010. In its review of whether new regulations are needed to address conservation incentives, the Company encourages the Commission to include the following issues:

- The relationship between conservation incentives and conservation targets established under I-937.
- The different impacts conservation has on electric and gas utility operations and how to set appropriate incentives for each.
- What are the implications of using historical test year loads in rate cases to set future rates?
- What are the ramifications of fixed utility costs being recovered through volumetric energy charges? How can a proper balance be struck?

PacifiCorp looks forward to participating in the Commission's review. Please direct any questions to Cathie Allen, Regulatory Manager, (503) 813-5934.

Sincerely,



Andrea L. Kelly
Vice President, Regulation