

April 22, 2010

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities & 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-082252 Pacific Power Notice of Deferred Accounting for Chehalis Generating Plant – Quarterly Report on the Balance of Deferred Costs for Quarter Ending December 31, 2009 – Final Report**

Dear Mr. Danner:

In accordance with WAC 480-100-435(2)(b) PacifiCorp, d.b.a. Pacific Power, (“PacifiCorp” or “the Company”) hereby submits its quarterly report documenting the balance of deferred costs for the Chehalis Generating Plant for the quarter ended December 31, 2009. This report has been provided as Attachment A. Also included as Attachment B, the Company has quantified the impact of the Chehalis plant on its net power costs during third and fourth quarter 2009. This represents the final quarterly report of deferred costs associated with the Chehalis Generating Plant.

If you have any questions or require further information, please contact Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly

Vice President, Regulation

Enclosures

**Attachment A**

**Attachment B**