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February 5, 2010

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

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

Attention: David W. Danner,
Executive Director and Secretary

**RE: Report on Net Cost of Removing Customer's Facilities
As Ordered in Docket No. UE-001734**

Dear Mr. Danner:

Please find enclosed PacifiCorp's, d/b/a Pacific Power (the "Company"), report for the period January 1, 2009 through December 31, 2009, provided in accordance with the Washington Utilities and Transportation Commission's Order in Docket No. UE-001734. This report details the Company's net cost of removing facilities when a customer requests permanent disconnection of service and the Company's facilities are not likely to be re-used at that location. The removal of these facilities is necessary for safety and operational reasons.

If you have any questions or require further information, please contact Cathie Allen, Regulatory Manager, at (503) 834-5934.

Sincerely,

Andrea L. Kelly
Vice President, Regulation

Enclosure

WUTC Docket No. UE-001734
 Pacific Power
 Net Removal Cost Report
 January 1 - December 31, 2009

Date	Type of Customer	Type of Service	Nature of Request	Actual Removal Cost**	Actual Salvage Value*	Description of Facilities Removed	Accounts Used to Book Transactions
11/4/2009	Non-residential	OH Service drop	Removal to switch providers	\$200	\$0	Service wire and meter	43849891

* Actual salvage value is salvage less net book value. Items that can be re-used are returned to inventory. Those that can not be reused are sold for scrap.

** Costs before credits and salvage