

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