

February 17, 2011

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Attention: David Danner,

Executive Director and Secretary

**RE: Report on Net Cost of Removing Customer’s Facilities**

**As Ordered in Docket No. UE-001734**

Please find enclosed PacifiCorp’s d/b/a Pacific Power (the Company) report for the period January 1, 2010 through December 31, 2010, in accordance with the 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 to provide service 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 Jon Christensen, Regulatory Manager, at (503) 813-5269.

Sincerely,

Andrea L. Kelly

Vice President, Regulation

Enclosure