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***VIA ELECTRONIC FILING  
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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

WUTC Docket No. UE-001734  
 Pacific Power  
 Net Removal Cost Report  
 January 1 - December 31, 2010

Date	Type of Customer	Type of Service	Nature of Request	Actual Removal Cost <sup>1</sup>	Actual Salvage Value <sup>2</sup>	Description of Facilities Removed	Accounts Used to Book Transactions
6/14/2010	Irrigation	Overhead service to irrigation pump.	work order # 5433448. Customer request to remove line. He is being served by Benton REA at new location. Removal of line allows owner to farm property without interference from line and anchors	\$8,580	\$0	7 poles, 1547' overhead primary conductor, 6 guys and anchors, 3 37.5KVA transformers.	DSUN/2010/C/DRK/5433448
11/12/2010	Residential	Overhead service, Residential	req 5436878	\$692	\$0	120' overhead service conductor and meter. Cust paid \$200.	DYAK/2010/C/DM9/5436878
7/12/2010	Residential	Single Phase residential	req 5436989-remove xfmr, mtr, svc	\$1,064	\$0	15 kVA transformer, meter, 120' overhead service conductor.	DSUN/2010/C/DM9/5436989
11/3/2010	Commercial	3 Phase Delta	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$1,598	\$0	10 kVA transformer, 80' service, and meter	WO 5463864
3/29/2010	Commercial	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$1,794	\$31	195' underground service conductor, 3' riser and CT metering	WO 5393881
4/21/2010	Residential	Single Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$2,418	\$0	Secondary metering cabinet, 25 kVA transformer, transformer pad. Abandoned 1250' underground primary conductor, and 50' underground service conductor.	WO 5407744
4/20/2010	Commercial	Single Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$2,114	\$0	25 kVA transformer, 30' underground conductor and meter. Abandoned 675' underground primary conductor.	WO 5407765
4/20/2010	Irrigation	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$2,214	\$7	CT metering and 50' service conductor	WO 5403151
4/20/2010	Irrigation	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$3,241	\$13	CT metering, 3 - 50 kVA transformers and 100' service conductor.	WO 5403150

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4/23/2010	Irrigation	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$5,130	\$28	40' pole, 3 - 15 kVA transformers, 30' service conductor, guy and anchor.	WO 5403149
4/21/2010	Irrigation	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$4,572	\$0	150 kVA transformer, vault, riser, CT metering. Abandon 1200' underground primary conductor, 30' underground service conductor.	WO 5403148
4/30/2010	Irrigation	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$5,568	\$2,372	3 - 45' poles, 3-75 kVA transformers, 700' of three phase primary line with neutral (2100' of #6 CU, 700' #4ACSR), 85' service, and meter	WO 5390117
11/10/2010	Commercial	V Phase	Remove Pacific Power facilities from customers property, elected to go with Columbia REA.	\$4,497	\$86	480' of primary line (960' #2-AA, 480' neutral #2-AA), 40' dead end pole, 2 down guys and anchors, 4 cross arm pin insulators and armor ties. Install 2 primary dead end polymers, neutral dead end, and a down guy.	WO 5476490
12/27/2010	Commercial	3 Phase	Remove Pacific Power facilities, so that customer can convert to Columbia REA, per customer request.	\$12,867	\$0	330' of three phase primary line (1320' of 4/0 AL), 3 poles, guy, anchor, cross arms on foreign owned poles and primary metering. Replace fuses to smaller size.	WO 5479324

<sup>1</sup> Costs before credits and salvage

<sup>2</sup> 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.