

December 12, 2007

Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504-7250

Attention: Carole Washburn
Executive Secretary

Re: State Supplement to the FERC Form 1
WAC 480-90-208 & WAC 480-100-208

PacifiCorp respectfully request a thirty day extension from the Washington Utilities & Transportation Commission until May 31, 2008 of the filing of its State Supplement to the FERC Form 1 Report.

The State Supplement to the FERC Form 1 Report is based on information contained in the FERC Form 1, which has a filing deadline of May 1, 2008. Because much of the information contained in the FERC Form 1 is subject to independent audit review, the FERC Form 1 is not complete and is subject to change until just prior to the filing deadline. In addition to the Washington State Supplement to the FERC Form 1 Report, the Company must prepare similar reports for each of the other five states in which it does business.

It is for these reasons the Company is seeking a thirty day extension of for the filing of this report.

Respectfully,



Paul M. Wrigley
Director, Regulation