

825 NE Multnomah, Suite 2000 Portland, Oregon 97232

April 30, 2009

VIA OVERNIGHT DELIVERY

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

Attention:

David Danner

Executive Director and Secretary

(Kelly/ca

Re: PacifiCorp's Commission Basis Report for period ending December 2008

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp (d.b.a. Pacific Power) hereby submits three copies of the 2008 Commission Basis report. This annual report summarizes actual and normalized results of operations for the 12 months ended December 31, 2008, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly

Vice President, Regulation

Enclosures