

March 31, 2011

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

David W. Danner

Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Drive SW

P.O. Box 47250

Olympia, WA 98504-7250

**RE: Quarterly Report for the Quarter Ending December 31, 2010**

Dear Mr. Danner:

In accordance with WAC 480-100-275, enclosed for filing are an original and one (1) copy of PacifiCorp’s, dba Pacific Power, quarterly report for Washington operations, for the quarter ending December 31, 2010. The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations, or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area allocation methodology. PacifiCorp was granted a 30‑day extension of time to file these reports in UE‑072123, Order No. 02.

Also enclosed are an original and one (1) copy of PacifiCorp’s Average Customer Count and kWh data for its Washington jurisdiction for the quarter ending December 31, 2010.

Please direct any informal inquiries to Jon Christensen, Regulatory Manager, at (503) 813-5269.

Sincerely,

Andrea L. Kelly

Vice President, Regulation

Enclosures

**AVERAGE CUSTOMER COUNT**

**AND KWH**