

March 1, 2011

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive SW

P.O. Box 47250

Olympia, WA 98504-7250

Attention: David W. Danner

Executive Director and Secretary

**RE: WAC 480-143-190 Property Disclosure Report**

Dear Mr. Danner:

WAC 480-143-190 requires public service companies to file with the Washington Utilities and Transportation Commission (“Commission”) by March 1 of each year a list of property transfers that occurred in the previous year without Commission approval. In 2010, PacifiCorp, d.b.a. Pacific Power, (the “Company”) had one applicable transaction of transferred property that exceeded this rule’s reporting threshold of 0.01% of Company’s last rate base established by commission order in Docket UE-090205. This 0.01% reporting threshold is $73,785. Please note that only items within the West Control Area allocation methodology are included.

In compliance with this requirement, please find enclosed Pacific Power’s item detail transferred without commission approval in 2010. An affidavit is also attached, stating that this item was not necessary or useful to perform Pacific Power’s public duties and that Pacific Power received fair market value for the item.

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

Enclosures