



October 21, 2008

REDACTED VERSION
Per WAC 480-07-160

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

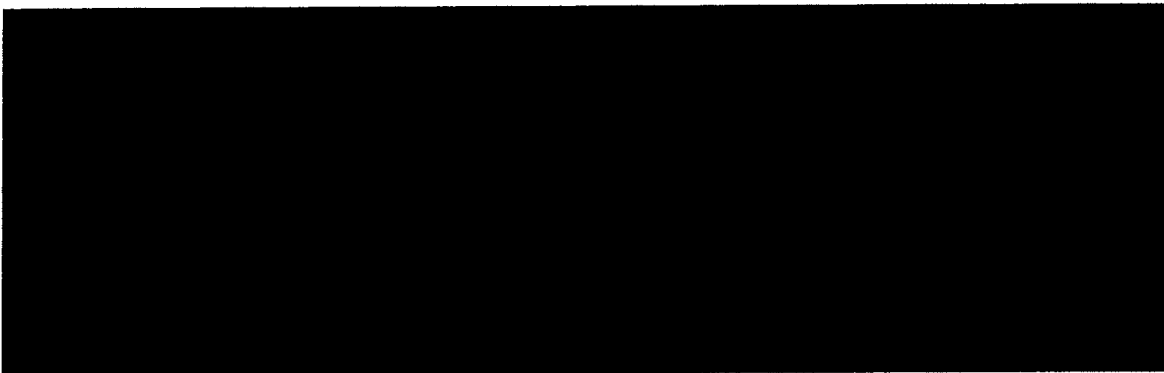
Attention: Mike Parvinen
Assistant Director

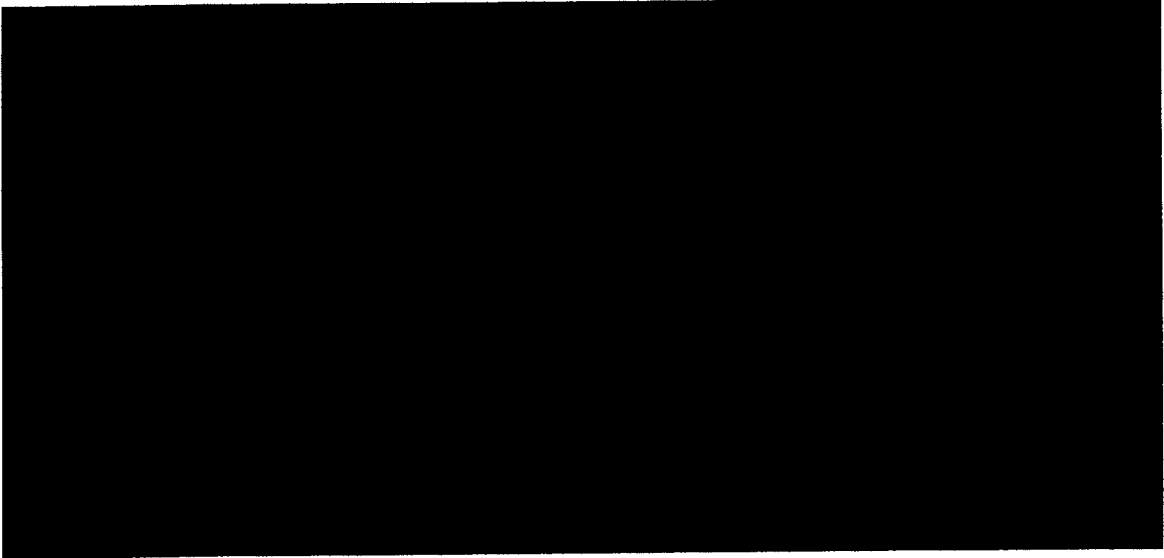
RE: UE-081838
Internal Revenue Service Ruling Request by PacifiCorp

Dear Mr. Parvinen,

Enclosed for your information and review is PacifiCorp's (d.b.a. Pacific Power) request to the Internal Revenue Service ("IRS") for a Private Letter Ruling ("PLR") ("Ruling Request"), which we discussed with the Washington Utilities and Transportation Commission ("Commission") Staff on September 17, 2008. We have also enclosed for your signature a letter from you to our tax counsel acknowledging further to the IRS that you, i) have reviewed the Ruling Request; ii) believe the Ruling Request is adequate and complete; and iii) PacifiCorp has invited you to participate in any IRS Associate Office conference concerning the Ruling Request. This acknowledgement, which is required under Revenue Procedure 2008-1, can be copied onto the Commission's own letterhead, if desired, prior to signing. We have also provided this acknowledgement on a compact disc for your convenience.

This letter and the draft Ruling Request are confidential pursuant to IRS Code Section 6103, as it relates to tax return information. Therefore, PacifiCorp requests confidential treatment for the letter and draft Ruling Request in their entirety pursuant to WAC 480-07-160(2)(c). The confidential version is on yellow paper with the heading "**Confidential per WAC 480-07-160**" on each page in accordance with WAC 480-07-160(3)(b)(i).





We would like to have the signed letter returned by October 31, 2008 to ensure we are able to file the PLR no later than November 10.

Please contact me at 503-813-5934 if you have any questions or comments.

Thank you for your assistance.



Cathie A. Allen
Regulatory Affairs Manager

Enclosure

**The Entire Attachment is REDACTED
Pursuant to WAC 480-07-160**