

July 13, 2010

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

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

Attention: David W. Danner  
 Executive Director and Secretary

**RE: Docket UE-001457 Joint Motion to Amend Accounting Order**

Dear Mr. Danner:

PacifiCorp, d.b.a. Pacific Power (“PacifiCorp” or “Company”), and the Washington Utilities and Transportation Commission Staff (“Commission Staff”), submit for filing this joint motion for an order amending the accounting order previously entered in Docket UE-001457 on October 25, 2000. Also included with this filing is a proposed second supplemental order modifying the accounting order.

If you have any questions regarding these comments, please contact Cathie Allen, Regulatory Manager, (503) 813-5934.

Sincerely,

Andrea L. Kelly

Vice President, Regulation