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***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

April 29, 2008

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City UT 84114

Attention: Julie P. Orchard  
Commission Secretary

RE: Docket No. 00-035-T07  
Reporting for the Low Income Lifeline Program

In compliance with the Commission's order issued August 30, 2000, enclosed is the quarterly report of the Low Income Lifeline Program for the quarter ended March 31, 2008. The report responds to the PacifiCorp Accounting and Reporting requirements referred to in Section 5 of Appendix A of the Order.

Please direct questions regarding this report to me at (503) 813-6056.

Sincerely,

Michael J. Zimmerman  
Regulatory Consultant

Cc: Abdinasar Abdulle  
Jeff Fox  
Betsy Wolf  
Light and Truth  
Kelly Francone  
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