



201 South Main, Suite 2300
Salt Lake City, Utah 84111

May 3, 2010

UTAH PUBLIC
SERVICE COMMISSION

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Chairman Ted Boyer
PUBLIC SERVICE COMMISSION OF UTAH
160 East 300 South
Salt Lake City, Utah 84145

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Dear Chairman Boyer:

Transmitted herewith, please find PacifiCorp's electronic filing on CD and three hard copies of the Company's Variance Report comparing actual results for calendar 2009 with the forecasted results for that same time period as directed in the Commission's order in Docket 08-035-38.

If there are any questions related to this report, or other additional matters that the Commission or other parties wish to discuss, we are available at your convenience. Please don't hesitate to contact me at 801-220-4743 or Dave Taylor at 801-220-2923.

Sincerely,

Steven R. McDougal
Director, Revenue Requirement

Enclosures

cc: Division of Public Utilities
Committee of Consumer Services