

McDowell & Rackner PC



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December 5, 2007

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
Salem, OR 97308-2148

Re: Docket AR 517

This letter serves as notice that PacifiCorp submitted its final request for a Private Letter Ruling to the Internal Revenue Service on November 28, 2007, as required by Order 07-401. Copies of the request may be obtained by contacting John Ryan of PacifiCorp at (503) 813-5601.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Katherine A. McDowell', with a long horizontal flourish extending to the right.

Katherine A. McDowell

cc: AR 517 Service List

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CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in Docket AR 517 on the following named person(s) on the date indicated below by email and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

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DATED: December 5, 2007.


Amie Jamieson

Of Attorneys for PacifiCorp