

April 29, 2011

VIA OVERNIGHT DELIVERY

Oregon Public Utility Commission
550 Capitol Street NE, Ste 215
Salem, OR 97301-2551

Attn: Filing Center

Re: Results of Operations for period ending December 2010

Enclosed are three copies of the December 31, 2010 annual report, filed in compliance with OAR 860-027-0070(1). This report summarizes the actual and normalized results of operations for the 12-months ended December 31, 2010, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the Revised Protocol methodology.

Additionally, attached is the confidential wind availability report. This report is provided pursuant to the Stipulation in UM 1355, adopted by Order No. 10-414, in which the parties agreed that the report would be provided concurrent with the annual results of operations report.

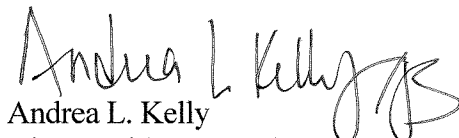
It is respectfully requested that all data requests regarding this matter be addressed to:

By E-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

For informal inquiries, please contact Joelle Steward, Regulatory Manager, at (503) 813-5542.

Very truly yours,


Andrea L. Kelly
Vice President, Regulation

Enclosures

cc: ICNU
CUB