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IDAHO PUBLIC
UTILITIES COMMISSION



March 22, 2005

VIA OVERNIGHT MAIL

Idaho Public Utility Commission
Statehouse
472 West Washington Street
Boise, Idaho 83720
Attn: Ms. Jean Jewell
Commission Secretary

**Re: Case No. PAC-S-92-4; Order No. 24479
Case No. PAC-E-03-1; Order No. 29201
Report of Second Supplemental Indentures, dated as of March 1, 2005 (the
"Second Supplemental Indentures"), to each of the Trust Indentures, dated
as of September 1, 1992 (as amended and supplemented through to the date
hereof), by and between each of Converse County, Wyoming and Sweetwater
County, Wyoming and J.P. Morgan Trust Company, N.A., as successor
trustee**

Dear Commissioners:

Pursuant to the referenced Orders, PacifiCorp submits to the Commission one set of verified copies of each of the following documents relating to the referenced Second Supplemental Indentures:

1. Reoffering Circular dated March 9, 2005
2. Second Supplemental Indenture for the following Bond issues:
 - (a) \$22,485,000 Converse County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1992
 - (b) \$9,335,000 and \$6,305,000 Sweetwater County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1992A and Series 1992B

As generally described in the Company's letter to the Commission dated February 14, 2005, the maturities of the three series of Bonds has been extended to December 1, 2020.

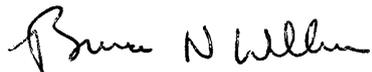
Because PacifiCorp has not issued any new security in connection with the referenced reoffering,

no Report of Securities Issued is enclosed.

Under penalty of perjury, I declare that I know the contents of the enclosed documents, and they are true, correct, and complete.

Please contact me if you have any questions about this letter or the enclosed documents.

Sincerely,

A handwritten signature in cursive script that reads "Bruce N. Williams".

Bruce N. Williams
Treasurer

Enclosures

CC: Terri Carlock