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IDAHO PUBLIC
UTILITIES COMMISSION



August 25, 2004

VIA OVERNIGHT MAIL

Idaho Public Utilities Commission
Statehouse
472 West Washington Street
Boise, Idaho 83720
Attn: Ms. Myrna J. Walters
Commission Secretary

**Re: Case No. PAC-E-03-6
Order No. 29238
Report of First Mortgage Bond Offering in
Aggregate Principal Amount of \$400,000,000**

Dear Commissioners:

Pursuant to the referenced Order, PacifiCorp submits to the Commission 3 copies of each of the following documents relating to PacifiCorp's August 24, 2004 offering of \$400,000,000 aggregate principal amount of First Mortgage Bonds, consisting of \$200,000,000 aggregate principal amount of First Mortgage Bonds, 4.95% Series due 2014, and \$200,000,000 aggregate principal amount of First Mortgage Bonds, 5.90% Series due 2034 (collectively, the "Bonds"):

1. Prospectus Supplement dated August 19, 2004
2. Underwriting Agreement between PacifiCorp and Citigroup Global Markets Inc. and Deutsche Bank Securities Inc., as Representatives of the several Underwriters, dated August 19, 2004.
3. Report of Securities Issued

With regard to the use of the proceeds from the issuance of the Bonds, please see "Use of Proceeds" on page S-8 of the enclosed Prospectus Supplement.

Idaho Public Utilities Commission

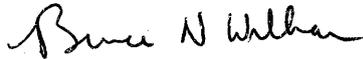
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Under penalty of perjury, I declare that I know the contents of the enclosed documents, and they are true, correct, and complete.

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

cc: Terri Carlock (Idaho Commission)
Ellen Theodorson (w/o enclosures)

Enclosures

SEE CASE FILE FOR

REPORTS LISTED IN COVER LETTER