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IDAHO PUBLIC
UTILITIES COMMISSION

Pacific Power |
Rocky Mountain Power |
PacifiCorp Energy
825 NE Multnomah, Suite 1900 LCT
Portland, Oregon 97232

August 11, 2006

VIA OVERNIGHT DELIVERY

Idaho Public Utilities Commission
Statehouse
472 West Washington Street
Boise, Idaho 83702
Attn: Ms. Jean D. Jewell
Commission Secretary

**Re: Case No. PAC-E-05-5
Order No. 29787
Report of First Mortgage Bond Offering in
Aggregate Principal Amount of \$350,000,000**

Dear Commissioners:

Pursuant to the referenced Order, PacifiCorp submits to the Commission three copies of each of the following documents relating to PacifiCorp's August 10, 2006 offering of \$350,000,000 aggregate principal amount of First Mortgage Bonds, 6.10% Series due 2036 (the "Bonds"):

1. Offering Memorandum dated August 7, 2006
2. Purchase Agreement between PacifiCorp and Lehman Brothers, Inc. and Greenwich Capital Markets, Inc., as Representatives of several Initial Purchasers, dated August 7, 2006
3. Registration Rights Agreement between PacifiCorp and Lehman Brothers, Inc. and Greenwich Capital Markets Inc., as Representatives of several Initial Purchasers
4. Report of Securities Issued

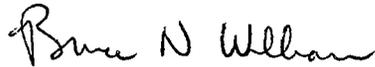
With regard to the use of the proceeds from the issuance of the Bonds, please see "Use of Proceeds" on page 6 of the enclosed Offering Memorandum.

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

Enclosures

cc: Terri Carlock (Idaho Commission)

**ALL THE ATTACHMENTS
ARE CONFIDENTIAL**