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IDaho PUBLIC UTILITIES COMMISSION

April 18, 2006

Ms. Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

PAC-E-05-08/PAC-E-06-04

Re: PacifiCorp – Notice of Change to Assumed Business Name

Dear Ms. Jewell:

The purpose of this letter is to inform the Commission that in the future, PacifiCorp will do business in Idaho under the assumed business names “Rocky Mountain Power”, and “Rocky Mountain Power, a Division of PacifiCorp.” Future filings will be made under the caption “PacifiCorp, dba Rocky Mountain Power.”

In Order Nos. 29973 and 29998 of Docket PAC-E-05-8, the Commission approved the sale of PacifiCorp by Scottish Power plc to MidAmerican Energy Holdings Company (the “Transaction”). Concurrent with the closing of the Transaction on March 21, 2006, certain organizational and leadership changes were announced. Those changes include changes to the names of certain PacifiCorp business units, or divisions. Beginning March 21, 2006, PacifiCorp will provide electric utility service: in Idaho and Wyoming under the name “Rocky Mountain Power”; in Utah under the name “Utah Power”; and in Washington, Oregon and California under the name “Pacific Power”. In each case, these new names may be followed by the clause “a Division of PacifiCorp.”

The use of the Rocky Mountain Power name in Idaho will be a transitional event that will take several months to complete, and the process began with the appropriate Assumed Business Name registration filed with the Idaho Secretary of State (File Number D98304, Authorized April 4, 2006).

PacifiCorp believes the change will enhance its identity in Idaho and will eventually include letterhead, operating equipment insignia, and other visible forms of identification. The proposed name change will not affect the Commission’s ability to regulate PacifiCorp, the manner in which utility costs are recovered, or PacifiCorp’s borrowing authority.

As part of the transition to the name Rocky Mountain Power, PacifiCorp will also file revised tariff sheets reflecting the new name and logo of Rocky Mountain Power. This filing is anticipated by July 2006 to coincide with the roll out of the new name on customer bills.

It is respectfully requested that all communications regarding this Notice be addressed to:

Brian Dickman
Manager, Idaho Regulatory Affairs
PacifiCorp
One Utah Center, Suite 2300
201 South Main
Salt Lake City, UT 84111
Telephone: (801) 220-4975
e-mail: brian.dickman@PacifiCorp.com

Sincerely,

D. Douglas Larson /p.r.

D. Douglas Larson
Vice President, Regulation