



RECEIVED
JUN 15 2006 10:58
PUBLIC UTILITIES COMMISSION

One Utah Center
201 South Main, Suite 2200
Salt Lake City, UT 84111

Please Reply To:

Dean S. Brockbank, Senior Counsel
Direct Dial (801) 220- 4568
Fax (801) 220-3299
email: dean.brockbank@pacificorp.com

June 15, 2006

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

Re: Docket No. PAC-E-05-8 – Compliance Filing MidAmerican Energy Holdings Company and PacifiCorp

Dear Ms. Jewell:

PacifiCorp hereby submits for filing an original and seven copies of the enclosed Transaction Costs Preliminary Accounting Report. MidAmerican Energy Holdings Company (“MEHC”) acquired PacifiCorp on March 21, 2006.

In its Order No. 29973 issued February 13, 2006, as supplemented by Order No. 29998 dated March 14, 2006, in the above-referenced proceeding, the Commission approved the acquisition of PacifiCorp by MEHC subject to a Consolidated List of Commitments specified in the Stipulation supported by most of the parties to the proceeding. Included in this Consolidated List is MEHC’s and PacifiCorp’s commitment regarding the filing of the enclosed report. Specifically, Commitment 16 provides that:

- 16) MEHC and PacifiCorp will exclude all costs of the transaction from PacifiCorp’s utility accounts. Within 90 days following completion of the transaction, MEHC will provide a preliminary accounting of these costs. Further, MEHC will provide the Commission with a final accounting of these costs within 30 days of the accounting close.

Informal inquiries may be directed to me or to Brian Dickman at (801) 220-4975.

Sincerely,

A handwritten signature in cursive script that reads "Dean S. Brockbank / sm".

Dean S. Brockbank
Sr. Counsel, Rocky Mountain Power

Enclosure

Preliminary Summary of Transaction Related Costs - PacifiCorp Acquisition
(in thousands)

<u>Description</u>	<u>Accounting</u>	<u>Cumulative through 4/30/2006</u>
MidAmerican Energy Holdings Company	Note (1)	
Investment banking fees	MidAmerican Energy Holdings Company	\$ 5,102.9
Legal fees	MidAmerican Energy Holdings Company	4,158.8
Employee labor (loaded)	MidAmerican Energy Holdings Company	5,596.2
Employee travel expenses	MidAmerican Energy Holdings Company	2,961.4
Management consulting	MidAmerican Energy Holdings Company	378.0
Filing fees	MidAmerican Energy Holdings Company	280.0
Communications	MidAmerican Energy Holdings Company	79.1
OATT Application Processing Fee	MidAmerican Energy Holdings Company	42.0
Electronic Data room	MidAmerican Energy Holdings Company	28.0
Consulting	MidAmerican Energy Holdings Company	25.3
Other costs	MidAmerican Energy Holdings Company	528.2
Total MidAmerican Energy Holdings Company Expenditures		\$ 19,180.0
PacifiCorp		
Legal fees	PacifiCorp Below-the-Line Expense	\$ 1,310.3
Employee travel expenses	PacifiCorp Below-the-Line Expense	189.5
Filing fees	PacifiCorp Below-the-Line Expense	39.7
Other legal fees and costs	PacifiCorp Below-the-Line Expense	33.8
Political & Related	PacifiCorp Below-the-Line Expense	58.3
Total PacifiCorp Expenditures		\$ 1,631.6
Total Expenditures		\$ 20,811.5

Note (1) MidAmerican Energy Holdings Company expenditures will not be billed or allocated to PacifiCorp.