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UTILITIES COMMISSION

201 South Main, Suite 2300
Salt Lake City, Utah 84111

January 30, 2007

VIA OVERNIGHT DELIVERY

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 Pursuant to Commitment 16: MidAmerican Energy Holdings Company and PacifiCorp's Transaction Costs Final Accounting Report

Rocky Mountain Power (the "Company") hereby submits for filing an original and seven copies of the enclosed Transaction Costs 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 14th, 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.

PacifiCorp filed with the Commission a transaction Costs Preliminary Accounting report on June 15, 2006. The attached report fulfills the second part of the commitment to provide a final accounting report of the costs within 30 days of the accounting close, which was December 31, 2006.

It is respectfully requested that all formal correspondence and Staff requests regarding this filing be addressed to the following:

By E-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center

PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Brian Dickman, Regulatory Manager at (801) 220-4975.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Larsen" with a stylized flourish at the end.

Jeffrey K. Larsen
Vice President, Regulation

Enclosure

cc: Service List (w/o enc.)

I hereby certify that on this 30th day of January, 2007, I caused to be served, via E-mail, if address available or U.S mail, a true and correct copy of the Cover Letter regarding Rocky Mountain Power's Compliance Filing pursuant to Commitment #16 in Case No. PAC-E-05-8.

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Debbie DePetris
Regulatory Analyst

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

<u>Description</u>	<u>Accounting</u>	<u>Cumulative through 12/31/2006</u>
MidAmerican Energy Holdings Company	Note (1)	
Investment banking fees	MidAmerican Energy Holdings Company	\$ 5,102.9
Legal fees	MidAmerican Energy Holdings Company	3,673.6
Employee labor (loaded)	MidAmerican Energy Holdings Company	5,605.1
Employee travel expenses	MidAmerican Energy Holdings Company	2,980.9
Management consulting	MidAmerican Energy Holdings Company	378.0
Filing fees	MidAmerican Energy Holdings Company	560.0
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	546.9
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Total MidAmerican Energy Holdings Company Expenditures		\$ 19,021.8
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PacifiCorp		
Legal fees	PacifiCorp Below-the-Line Expense	\$ 1,488.5
Employee travel expenses	PacifiCorp Below-the-Line Expense	191.4
Filing fees	PacifiCorp Below-the-Line Expense	39.7
Other legal fees and costs	PacifiCorp Below-the-Line Expense	34.9
Political & Related	PacifiCorp Below-the-Line Expense	60.2
Intervenor Funding	PacifiCorp Below-the-Line Expense	119.5
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Total PacifiCorp Expenditures		\$ 1,934.2
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Total Expenditures		\$ 20,956.0
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Note (1) MidAmerican Energy Holdings Company expenditures have not, and will not be billed or allocated to PacifiCorp.