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June 15, 2006

Julie P. Orchard
Commission Secretary
Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, Utah 84111

Re: Docket No. 05-035-54 – Compliance Filing MidAmerican Energy Holdings Company
and
PacifiCorp

Dear Ms. Orchard:

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

In its Report and Order issued January 27, 2006, as supplemented by the Report and Order 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.

An electronic version of this filing was submitted to m.livingston@utah.gov.

Sincerely,

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

Dean S. Brockbank
Sr. Counsel, Rocky Mountain Power

Enclosure

cc: Artie Powell, Division of Public Utilities
cc: Cheryl Murray, Committee of Consumer Services

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
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Total MidAmerican Energy Holdings Company Expenditures		\$ 19,180.0
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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
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Total PacifiCorp Expenditures		\$ 1,631.6
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Total Expenditures		\$ 20,811.5
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Note (1) MidAmerican Energy Holdings Company expenditures will not be billed or allocated to PacifiCorp.