REGULATION Utah Division



One Utah Center, Suite 2300 Salt Lake City, Utah 84111 FAX (801) 220-2798

January 31, 2006

Utah Public Service Commission Heber M. Wells Building, 4th Floor 160 East 300 South Salt Lake City UT 84114

Attention: Julie P. Orchard Commission Secretary

Re: Docket No. 04-035-42

Please find enclosed, PacifiCorp's comparison of revenue, load, and cost information for FY 2006, to the last settled Utah Rate Case, as agreed to in Docket 04-035-42. Annual and normalized costs for the first six months will be included with the semi-annual filing, as of March 31, 2006. Also, as agreed, we will provide a description of variances by February 14, 2006.

If there are any questions related to this report, or other additional matters that the Commission or other parties wish to discuss, we are available at your convenience. Please don't hesitate to contact me at (801) 220-2923.

Sincerely,

David L. Taylor Utah State Manager, Regulation

Enclosures