

April 19, 2006

EDWARD A. HUNTER  
Direct (801) 578-6936  
eahunter@stoel.com

Julie Orchard  
Executive Secretary  
Public Service Commission  
160 E 300 S Ste 400  
Salt Lake City, UT 84111

Re: **Docket No. 035-35-54**

**Joint Application of MidAmerican Energy Holdings Company and PacifiCorp d/b/a Utah Power & Light Company for an Order Authorizing Proposed Transaction**

Dear Ms. Orchard:

Under the terms of Commitment U 39 in the commitments attached to and incorporated in the Commission's March 14, 2006 Order in this proceeding, PacifiCorp committed to provide a written list of changes that were made to employee benefit plans between the announcement of the transaction and the close of the transaction. In compliance with Commitment U 39, enclosed is a list of changes that were made to employee benefit plans between the announcement of the transaction and the close of the transaction.

Please contact us if you have any questions. Thank you for your assistance.

Very truly yours,

Edward A. Hunter

Joint Counsel for MidAmerican Energy Holdings Company and PacifiCorp

Julie Orchard  
April 18, 2006  
Page 2

Enclosures

cc: Constance White  
William Powell  
Dan Gimble