



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

January 30, 2007

***VIA ELECTRONIC
AND OVERNIGHT DELIVERY***

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:

Rocky Mountain Power (the “Company”) hereby hereby submits for filing an original and five copies of the enclosed Transaction Costs Final 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.

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.

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

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 Dave Taylor, Regulatory Manager at (801) 220-2923.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosure

cc: Service List (w/o enc.)
cc: Artie Powell, Division of Public Utilities
cc: Cheryl Murray, Committee of Consumer Services