

May 27, 2008

Jeffrey K. Larsen  
Vice President, Regulation  
Rocky Mountain Power  
201 South Main, Suite 2300  
Salt Lake City, Utah 84111

**Re: MidAmerican Energy Holding Company Transaction Commitment U26,  
Docket Nos. 05-035-54 and 07-2035-02**

Dear Mr. Larsen,

The Public Service Commission of Utah is in receipt of PacifiCorp's Low-Income Arrearage Study report, filed on March 20, 2007; Low-Income Arrearage Addendum, filed February 1, 2008; and Low Income Arrearage Study: Recommendations and Future Direction, provided to the Utah Division of Public Utilities ("Division") on April 28, 2008.

On May 15, 2008, the Division filed a memorandum detailing its review of the aforementioned documents and recommending the Commission acknowledge their receipt. The Division concludes its analysis by indicating its belief that the documents taken together satisfy Acquisition Commitment U26 undertaken by MidAmerican Energy Holding Company in Docket No. 05-035-54.

By this letter, the Commission acknowledges receipt of the above-referenced filings and submissions, as well as the Division's recommendation. The Commission contemplates no further action on this issue at this time.

If you have further questions or comments, I can be reached by phone at (801) 530-6716 or email at [jorchard@utah.gov](mailto:jorchard@utah.gov).

Sincerely,

/s/ Julie Orchard  
Commission Secretary