

October 16, 2006

VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY

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. 06-035-21

PacifiCorp's Rebuttal Testimony

PacifiCorp (d.b.a. Utah Power & Light Company) hereby submits for filing, an original and fifteen copies of the Rebuttal Testimony in Docket No. 06-035-21. Enclosed is a CD containing an electronic copy of the testimony in the file formats in which they were created.

Very truly yours,

D. Douglas Larson Vice President, Regulation

Enclosures

cc: Service List 06-035-21