



February 14, 2006

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> 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 operation and maintenance expense for FY 2006 to the last settled Utah Rate Case with an explanation of any variances that exceed 10%, 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.

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

Enclosure