



March 7, 2006

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: PacifiCorp Semi Annual Filing

In a letter to the Commission dated January 23, 2006, PacifiCorp confirmed the agreement reached with the Utah Commission Staff on the timing of the Company's Semi-Annual Report for the period ending September 30, 2005. Under the terms of that agreement the Semi-Annual Report was to be filed as part of PacifiCorp's general rate case filing. This letter is to confirm that PacifiCorp's Semi-Annual Report for the period ending September 30, 2005 is included in the general rate case filed by the Company on March 7, 2006. Specifically, the Semi-Annual Report is provided as Exhibit UP&L ___ (JTW-2) in the testimony of J. Ted Weston.

If you have any questions please contact Dave Taylor at 801-220-2923.

Sincerely,

A handwritten signature in cursive script that reads "Doug Larson".

D. Douglas Larson
Vice President, Regulation

Cc: Division of Public Utilities
Committee of Consumer Services