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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
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August 25, 2004

VIA OVERNIGHT MAIL

Washington Utilities and Transportation Commission
Chandler Plaza Building
1300 S. Evergreen Park Drive Southwest
Olympia, WA 98504-8002
Attn: Carole Washburn
Secretary

**Re: Order No. UE-991745
Report of First Mortgage Bond Offering in
Aggregate Principal Amount of \$400,000,000**

Dear Commissioners:

Pursuant to the referenced Order, PacifiCorp submits to the Commission 3 copies of each of the following documents relating to PacifiCorp's August 24, 2004 offering of \$400,000,000 aggregate principal amount of First Mortgage Bonds, consisting of \$200,000,000 aggregate principal amount of First Mortgage Bonds, 4.95% Series due 2014, and \$200,000,000 aggregate principal amount of First Mortgage Bonds, 5.90% Series due 2034 (collectively, the "Bonds"):

1. Prospectus Supplement dated September 3, 2003
2. Underwriting Agreement between PacifiCorp and Citigroup Global Markets Inc. and Deutsche Bank Securities Inc., as Representatives of the several Underwriters, dated August 19, 2004
3. Report of Securities Issued

With regard to the use of the proceeds from the issuance of the Bonds, please see "Use of Proceeds" on page S-8 of the enclosed Prospectus Supplement.

Washington Utilities and Transportation Commission

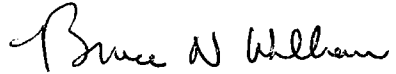
August 25, 2004

Page 2 of 2

Under penalty of perjury, I declare that I know the contents of the enclosed documents, and they are true, correct, and complete.

Please contact me if you have any questions about this letter or the enclosed documents.

Sincerely,

A handwritten signature in black ink that reads "Bruce N. Williams". The signature is written in a cursive style with a large initial "B".

Bruce N. Williams

Treasurer

Enclosures

cc: Ellen Theodorson (w/o enclosures)