

May 31, 2006

VIA ELECTRONIC FILING AND HAND DELIVERY

Ms. Carol J. Washburn
Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: Quarterly Reports for First Quarter ending March 31, 2006

Dear Ms. Washburn:

In accordance with WAC 480-100-275, enclosed for filing are an original and one (1) copy of PacifiCorp's Quarterly Reports for Washington for each of the following: (1) Results of Operations, (2) Financial and Operating Report, and (3) Average Customer Count and KWH data for the quarter ending March 31, 2006.

Also included are an original and one (1) copy of PacifiCorp's Semi-Annual Environmental Remediation Report submitted in compliance with Docket No. UE-031658, Order No. 01. The report includes environmental remediation expenditures for non-major and major projects pursuant to the order.

The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations or other standard ratemaking adjustments.

Informal inquiries may be directed to Melissa Seymour, Regulatory Manager at (503) 813-6711.

Sincerely,

Andrea L. Kelly

Vice President, Regulation

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Enclosures