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STATE OF WASH.  
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COMMISSION

January 30, 2007

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Ms. Carole J. Washburn  
Executive Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
Olympia, WA 98504-7250

RE: Compliance Filing Pursuant to Commitment 16: MidAmerican Energy Holdings Company and PacifiCorp's Transaction Costs Final Accounting Report in Docket No. UE-051090

Dear Ms. Washburn,

Pursuant to Commitment 16 in Order No. 08, PacifiCorp (dba Pacific Power & Light Company) submits for filing, an original and two copies of the enclosed Transaction Costs Accounting Report. Following the acquisition of PacifiCorp by MidAmerican Energy Holdings Company ("MEHC") – a transaction that closed on March 21, 2006 following commission approval in UE-0501090 – PacifiCorp became a subsidiary of MEHC.

The Commission approved the acquisition of PacifiCorp by MidAmerican Energy Holdings Company (MEHC), subject to a Consolidated List of Commitments specified in a stipulation supported by all parties to the proceeding. Included in this Consolidated List is MEHC's and PacifiCorp's commitment regarding the filing of the enclosed report. Specifically, Commitment 16 provides that:

- 16) MEHC and PacifiCorp will exclude all costs of the transaction from PacifiCorp's utility accounts. Within 90 days following completion of the transaction, MEHC will provide a preliminary accounting of these costs. Further, MEHC will provide the Commission with a final accounting of these costs within 30 days of the accounting close.

PacifiCorp filed with the Commission a Transaction costs Preliminary Accounting Report on June 16, 2006. The attached report fulfills the second part of the commitment to provide a final accounting report of the costs within 30 days of the accounting close, which was December 31, 2006.

It is respectfully requested that all formal correspondence and Staff requests regarding this filing be addressed to the following:

By E-mail (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah, Suite 2000  
Portland, OR 97232

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

Sincerely,

Handwritten signature of Andrea L. Kelly in cursive script, followed by the initials "MAS" in a similar style.

Andrea L. Kelly  
Vice President, Regulation

Enclosures

cc: Parties (w/o enc.)

CERTIFICATE OF SERVICE

I hereby certify that on this 30<sup>th</sup> day of January, 2007, I caused to be served, via E-mail, if address available or U.S. Mail a true and correct copy of the Cover Letter regarding Compliance Filing Pursuant to Commitment 16:, Mid-American Energy Holdings Company and PacifiCorp's Transaction Costs Final Accounting Report in docket No. UE-051090.

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<p>Robert D. Cedarbaum Assistant Attorney General WUTC Attorney General Office 1300 S. Evergreen Park Drive SW Mail Stop: 40128 Olympia, WA 98504-7250 E-Mail: <a href="mailto:bcedarba@wutc.wa.gov">bcedarba@wutc.wa.gov</a></p>	<p>Simon ffitch AAG Office of the Attorney General Public Counsel 900 4<sup>th</sup> Avenue Ste 2000 Seattle, WA 98164 E-Mail: <a href="mailto:simonf@atg.wa.gov">simonf@atg.wa.gov</a></p>
<p>Victor E. Robert 9 S 55<sup>th</sup> Avenue Yakima, WA 98908</p>	



Debbie DePetris  
Regulatory Analyst

**Final Summary of Transaction Related Costs - PacifiCorp Acquisition  
(in thousands)**

<u>Description</u>	<u>Accounting</u>	<u>Cumulative through 12/31/2006</u>
<b>MidAmerican Energy Holdings Company</b>	Note (1)	
Investment banking fees	MidAmerican Energy Holdings Company	\$ 5,102.9
Legal fees	MidAmerican Energy Holdings Company	3,673.6
Employee labor (loaded)	MidAmerican Energy Holdings Company	5,605.1
Employee travel expenses	MidAmerican Energy Holdings Company	2,980.9
Management consulting	MidAmerican Energy Holdings Company	378.0
Filing fees	MidAmerican Energy Holdings Company	560.0
Communications	MidAmerican Energy Holdings Company	79.1
OATT Application Processing Fee	MidAmerican Energy Holdings Company	42.0
Electronic Data room	MidAmerican Energy Holdings Company	28.0
Consulting	MidAmerican Energy Holdings Company	25.3
Other costs	MidAmerican Energy Holdings Company	546.9
<b>Total MidAmerican Energy Holdings Company Expenditures</b>		<u>\$ 19,021.8</u>
<b>PacifiCorp</b>		
Legal fees	PacifiCorp Below-the-Line Expense	\$ 1,488.5
Employee travel expenses	PacifiCorp Below-the-Line Expense	191.4
Filing fees	PacifiCorp Below-the-Line Expense	39.7
Other legal fees and costs	PacifiCorp Below-the-Line Expense	34.9
Political & Related	PacifiCorp Below-the-Line Expense	60.2
Intervenor Funding	PacifiCorp Below-the-Line Expense	119.5
<b>Total PacifiCorp Expenditures</b>		<u>\$ 1,934.2</u>
<b>Total Expenditures</b>		<u><u>\$ 20,956.0</u></u>

Note (1) MidAmerican Energy Holdings Company expenditures have not, and will not be billed or allocated to PacifiCorp.