

March 12, 2012

***VIA ELECTRONIC FILING***

***AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission

P.O. Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Attention: David Danner

 Executive Director and Secretary

**Re: Docket No. UE-120263**

**Report of First Mortgage Bond Offering in Aggregate Principal Amount of $100 million.**

Dear Mr. Danner:

In accordance with WAC 480-100-242(6) and PacifiCorp’s letter dated February 28, 2012 regarding the same matter, PacifiCorp, d.b.a. Pacific Power, submits to the Washington Utilities and Transportation Commission (“Commission”) the following documents relating to PacifiCorp’s February 28, 2012 offering of $100,000,000 aggregate principal amount of First Mortgage Bonds (the “Bonds”):

1. Prospectus Supplement dated February 28, 2012.

2. Underwriting Agreement between PacifiCorp and J.P. Morgan Securities LLC, dated February 28, 2012.

3. Report of Securities Issued.

With regard to the use of the proceeds from the issuance of the Bonds, PacifiCorp intends to use the proceeds to redeem $84 million of tax exempt debt, repay short term debt and for general corporate purposes.

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 at (503) 813-5662 or Carla Bird, Manager, Regulation at

(503) 813-5629 if you have any questions about this letter or the enclosed documents.

Sincerely,

Bruce N. Williams

Vice President and Treasurer

Enclosures

Cc: Carla Bird