



August 13, 2004

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

ATTN: Ms. Carole J. Washburn
Commission Secretary

Re: Order No. UE-991745

In the matter of the Application of
PACIFICORP for an order establishing
compliance with RCW 80.08.040 with respect
to its proposal to (1) issue and sell or
exchange not more than \$1,600,000 of
Debt, (2) enter into credit support
arrangements, (3) enter into currency
exchanges, and (4) contribute or sell
additional Debt to special purpose entities.

Dear Commissioners:

PacificCorp is hereby providing notice to the Commission of the proposed issuance of approximately \$400 million of the Company's First Mortgage Bonds. We anticipate the transaction will close within the next two weeks. Pursuant to Order No. UE-991745, we intend to provide the Commission a post-closing notice, including all other information required pursuant to the referenced order, in a timely manner.

Please contact me if you have any questions about this matter.

Sincerely,

A handwritten signature in cursive script that reads "Bruce N. Williams".

Bruce N. Williams

cc: Ellen Theodorson (Stoel Rives)