

January 30, 2007

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

Oregon Public Utility Commission
550 Capitol Street NE, Ste 215
Salem, OR 97301-2551

RE: Compliance Filing Pursuant to Commitment 16: MidAmerican Energy Holdings Company and PacifiCorp's Transaction Costs Final Accounting Report in UM-1209

Pursuant to Commitment 16 of the Oregon Public Utility Commission Order No. 06-121, PacifiCorp (dba Pacific Power & Light Company) submits for filing an original and five 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 UM-1209 – PacifiCorp became a subsidiary of MEHC.

In Order No. 06-121, issued March 14, 2006 in UM-1209, the Commission approved the acquisition of PacifiCorp by MEHC, subject to a Consolidated List of Commitments specified in a settlement agreement 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 12, 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

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

Informal inquiries may be directed to Laura Beane, Regulatory Manager at (503) 813-5542.

Sincerely,

Handwritten signature of Andrea L. Kelly in black ink, including a stylized initial 'LB' at the end.

Andrea L. Kelly
Vice President, Regulation

Enclosure

cc: Service List UM-1209 (w/o enc.)

CERTIFICATE OF SERVICE

I hereby certify that on this 30th 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 UM-1209.

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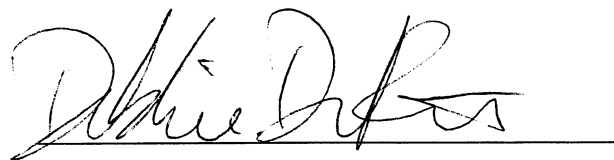
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Debbie DePetris
Regulatory Analyst

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

<u>Description</u>	<u>Accounting</u>	<u>Cumulative through 12/31/2006</u>
MidAmerican Energy Holdings Company	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
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Total MidAmerican Energy Holdings Company Expenditures		\$ 19,021.8
PacifiCorp		
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
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Total PacifiCorp Expenditures		\$ 1,934.2
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Total Expenditures		\$ 20,956.0
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Note (1) MidAmerican Energy Holdings Company expenditures have not, and will not be billed or allocated to PacifiCorp.