

November 26, 2007

***VIA ELECTRONIC FILING  
AND OVERNIGHT MAIL***

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

Attn: Ms. Vikie Bailey-Goggins  
Administrator Regulatory Operations Division

**Re: Docket No. UF 4237, Order No. 07-085**  
Report of First Mortgage Bond Offering in Aggregate Principal Amount of \$600,000,000

Pursuant to Order No. 07-085, PacifiCorp submits to the Commission three (3) copies of confidential analyses relating to the competitiveness of PacifiCorp's October 3, 2007 offering of \$600,000,000 aggregate principal amount of First Mortgage Bonds, 6.25% series due 2037 (the "Bonds").

These analyses are considered confidential pursuant to ORS 192.501(2). Therefore, PacifiCorp requests confidential treatment for the attachments in accordance with OAR 860-011-0080(2). PacifiCorp submits these printed on yellow paper, separately bound and placed in an envelope bearing a mark of "Confidential" in accordance with OAR 860-011-0080(4).

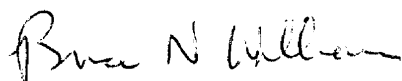
The reports by RBS Greenwich Capital, Lehman Brothers and JP Morgan provide in-depth analysis and examination of the pricing obtained by PacifiCorp. The key findings of their analyses are summarized in an attached memo.

These materials, in conjunction with the documents transmitted on October 8, 2007, now complete the reporting requirements related to the issuance of the bonds.

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 if you have any questions about this letter or the enclosed documents.

Sincerely,



Bruce N. Williams  
Vice President and Treasurer

Enclosures (3)