



June 12, 2006

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

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

**RE: Compliance Filing – Commitment 16
Docket No. UM 1209**

Please find enclosed for filing the Transaction Costs Preliminary Accounting Report provided in compliance with Commitment 16, pursuant to the Oregon Public Utility Commission Order No. 06-121 granting approval of the acquisition of PacifiCorp by MidAmerican Energy Holdings Company, issued March 14, 2006, in the referenced proceeding.

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.

By copy of this letter, other parties to the proceeding are being provided notice of this filing.

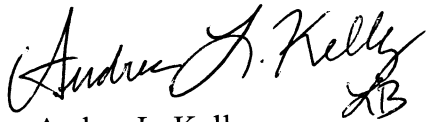
It is respectfully requested that all formal correspondence and Staff requests regarding this filing be addressed to the following:

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

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 300
Portland, OR 97232

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

Sincerely,

A handwritten signature in black ink that reads "Andrea L. Kelly" in a cursive style. To the right of the signature, the initials "AB" are written in a similar cursive hand.

Andrea L. Kelly
Vice President, Regulation

Enclosure

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

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

<u>Description</u>	<u>Accounting</u>	<u>Cumulative through 4/30/2006</u>
MidAmerican Energy Holdings Company	Note (1)	
Investment banking fees	MidAmerican Energy Holdings Company	\$ 5,102.9
Legal fees	MidAmerican Energy Holdings Company	4,158.8
Employee labor (loaded)	MidAmerican Energy Holdings Company	5,596.2
Employee travel expenses	MidAmerican Energy Holdings Company	2,961.4
Management consulting	MidAmerican Energy Holdings Company	378.0
Filing fees	MidAmerican Energy Holdings Company	280.0
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	528.2
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Total MidAmerican Energy Holdings Company Expenditures		\$ 19,180.0
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PacifiCorp		
Legal fees	PacifiCorp Below-the-Line Expense	\$ 1,310.3
Employee travel expenses	PacifiCorp Below-the-Line Expense	189.5
Filing fees	PacifiCorp Below-the-Line Expense	39.7
Other legal fees and costs	PacifiCorp Below-the-Line Expense	33.8
Political & Related	PacifiCorp Below-the-Line Expense	58.3
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Total PacifiCorp Expenditures		\$ 1,631.6
		<hr/>
Total Expenditures		\$ 20,811.5
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Note (1) MidAmerican Energy Holdings Company expenditures will not be billed or allocated to PacifiCorp.

CERTIFICATE OF SERVICE

I hereby certify that on this 12th day of June, 2006, I caused to be served, via E-Mail, if address available or U.S. Mail, a true and correct copy of PacifiCorp's Compliance Filing (Commitment O16) in Docket UM 1209.

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Peggy Ryan
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