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Salt Lake City, Utah 84111

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IDAHO PUBLIC  
UTILITIES COMMISSION

March 19, 2014

**VIA OVERNIGHT DELIVERY**

Idaho Public Utilities Commission  
472 West Washington Street  
Boise, Idaho 83702

Attn: Ms. Jean Jewell  
Commission Secretary

**Re: Case No. PAC-E-10-02 Order No. 31018  
Report of First Mortgage Bond Offering in  
Aggregate Principal Amount of \$425,000,000**

Dear Commissioners:

Pursuant to the referenced Order, PacifiCorp submits to the Commission an original and seven (7) copies of the following documents relating to PacifiCorp's March 10, 2014 offering of \$425,000,000 aggregate principal amount of First Mortgage Bonds, (Bonds):

1. Prospectus Supplement dated March 10, 2014.
2. Underwriting Agreement between PacifiCorp and BNP Paribas Securities Corp., Mitsubishi UFJ Securities (USA) Inc. and RBC Capital Markets, LLC. dated March 10, 2014.
3. Report of Securities Issued.

With regard to the use of the proceeds from the issuance of the Bonds, please see "Use of Proceeds" on page S-7 of the enclosed Prospectus Supplement.

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

Cc: Terri Carlock (Idaho Commission) and Ted Weston (PacifiCorp)

# Prospectus Supplement

March 10, 2014