

Mail Stop 3561

July 08, 2008

Mr. Gregory E. Abel  
Chief Executive Officer  
PacifiCorp  
825 N.E. Multnomah Street  
Portland, Oregon 97232

**RE: PacifiCorp  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 1-5152**

Dear Mr. Abel:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief