



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 17, 2010

**Via U.S. Mail and Fax (503) 813-5625**

Mr. Douglas K. Stuver  
Chief Financial Officer  
PacifiCorp  
825 N.E. Multnomah Street  
Portland, Oregon 97232

**Re: PacifiCorp  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 1, 2010  
File No. 001-05152**

Dear Mr. Stuver:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director