

Certificate of Service

I hereby certify that, pursuant to the Commission's Rules of Practice and Procedure, I have provided a hard copy via overnight delivery, a true and correct copy of the **PacifiCorp's (U 901-E) Opening Comments on Proposed Decision Adopting a New Financing Rule and General Order 24-C** to the Assigned Commissioner and ALJ, and a copy via electronic mail, or U.S. Mail if an e-mail address has not been provided, to the following parties (List last updated May 17th, 2012):

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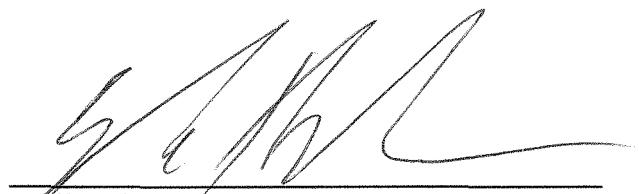
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