



Pacific Power | Utah Power  
Rocky Mountain Power  
825 NE Multnomah  
Portland, Oregon 97232

RECEIVED  
MAY 16 11 54 15

IDAHO PUBLIC UTILITIES COMMISSION

May 12, 2006

Idaho Public Utilities Commission  
472 West Washington  
Boise, ID 83702-5983

Attention: Jean D. Jewell  
Commission Secretary

Re: FERC Form 1  
Annual Report-Idaho Supplement to FERC Form 1

PacifiCorp (d.b.a. Utah Power & Light Company) hereby submits for filing an original and seven (7) conformed copies of its 2005 FERC Form 1 and Annual Report - Supplement.

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

By e-mail (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

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

By fax: (503) 813-6060

Informal questions should be directed to Brian Dickman at (801) 220-4052.

Sincerely,

D. Douglas Larson  
Vice President, Regulation

Enclosures

THIS FILING IS

Item 1:  An Initial (Original) Submission

OR  Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No. 1902-0021  
(Expires 7/31/2008)  
Form 1-F Approved  
OMB No. 1902-0029  
(Expires 6/30/2007)  
Form 3-Q Approved  
OMB No. 1902-0205  
(Expires 6/30/2007)



RECEIVED  
MAY 15 11 9:15  
UTILITIES COMMISSION

# FERC FINANCIAL REPORT

## FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature.

Exact Legal Name of Respondent (Company)

PacifiCorp

Year/Period of Report

End of 2005/Q4

**INSTRUCTIONS FOR FILING FERC FORMS 1, 1-F and 3-Q**

**GENERAL INFORMATION**

**I Purpose**

Form 1 is an annual regulatory support requirement under 18 CFR 141.1 for Major public utilities, licensees and others. Form 1-F is an annual regulatory support requirement under 18 CFR 141.2 for Nonmajor public utilities, licensees and others. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 1 and 1-F under 18 CFR 141.400. The reports are designed to collect financial and operational information from major and nonmajor electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

**II. Who Must Submit**

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101), must submit Form 1 as prescribed in 18 CFR Part 141.1. Each Nonmajor electric utility, licensee or other must submit Form 1-F as prescribed in 18 CFR Part 141.2. Each Major and Nonmajor electric utility licensee or other, must submit Form 3-Q as prescribed in 18 CFR Part 141.400.

**Note:** Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

Nonmajor means having in each of the three previous calendar years, total annual sales of 10,000 megawatt hours or more

**III. What and Where to Submit**

- (a) Submit Forms 1, 1-F and 3-Q electronically through the Form 1/3-Q Submission Software. Retain one copy of each report for your files.
- (b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

Chief Accountant  
 Federal Energy Regulatory Commission  
 888 First Street, NE  
 Washington, DC 20426

(c) Submit, immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 1, Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to the address in III(c) above.

(d) For the Annual CPA certification, submit with the original submission, or within 30 days after the filing date for Form 1, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference	Reference Schedules Pages
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Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the address indicated at III (b). Use the following form for the letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied. insert parenthetical phrases only when exceptions are reported.

GENERAL INFORMATION (continued)

In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_ We have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph \_\_\_\_\_ (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist \_\_\_\_\_

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from: Public Reference and Files Maintenance Branch Federal Energy Regulatory Commission 888 First Street, NE, Room 2A ED-12.2 Washington, DC 20426 (202).502-8371

IV. When to Submit:

Submit Form 1 according to the filing dates contained in section 18 CFR 141.1 of the Commission's regulations. Submit Form 1-F according to the filing dates contained in section 18 CFR 141.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 141.400 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. public reporting burden for the Form 1-F collection of information is estimated to average 112 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII For any resubmissions, submit the electronic filing using the Form 1/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

### DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

Federal Power Act, 16 U.S.C. 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit: ... (3) . corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry an the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning ;he utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission my prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the \*form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

#### GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act .... shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing .... "

**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent PacifiCorp	02 Year/Period of Report End of <u>2005/Q4</u>	
03 Previous Name and Date of Change (if name changed during year)  / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 825 N.E. Multnomah, Suite 2000 Portland, OR 97232		
05 Name of Contact Person Henry Lay	06 Title of Contact Person Corp Accounting Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 825 N.E. Multnomah, Suite 1900 Portland, OR 97232		
08 Telephone of Contact Person, Including Area Code (503) 813-6179	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/20/2006

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Richard D. Peach	03 Signature  Richard D. Peach	04 Date Signed (Mo, Da, Yr) 03/20/2006
02 Title Chief Financial Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	NA
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	NA
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	NA
24	Unrecovered Plant and Regulatory Study Costs	230	
25	Other Regulatory Assets	232	
26	Miscellaneous Deferred Debits	233	
27	Accumulated Deferred Income Taxes	234	
28	Capital Stock	250-251	
29	Other Paid-in Capital	253	
30	Capital Stock Expense	254	
31	Long-Term Debit	256-257	
32	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
33	Taxes Accrued, Prepaid and Charged During the Year	262-263	
34	Accumulated Deferred Investment Tax Credits	266-267	
35	Other Deferred Credits	269	
36	Long-Term Debt	272-273	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Accumulated Deferred Income Taxes-Other Property	274-275	
38	Accumulated Deferred Income Taxes-Other	276-277	
39	Other Regulatory Liabilities	278	
40	Electric Operating Revenues	300-301	
41	Sales of Electricity by Rate Schedules	304	
42	Sales for Resale	310-311	
43	Electric Operation and Maintenance Expenses	320-323	
44	Purchased Power	326-327	
45	Transmission of Electricity for Others	328-330	
46	Transmission of Electricity by Others	332	
47	Miscellaneous General Expenses-Electric	335	
48	Depreciation and Amortization of Electric Plant	336-337	
49	Regulatory Commission Expenses	350-351	
50	Research, Development and Demonstration Activities	352-353	
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	NA
53	Purchase and Sale of Ancillary Services	398	
54	Monthly Transmission System Peak Load	400	
55	Electric Energy Account	401	
56	Monthly Peaks and Output	401	
57	Steam Electric Generating Plant Statistics	402-403	
58	Hydroelectric Generating Plant Statistics	406-407	
59	Pumped Storage Generating Plant Statistics	408-409	NA
60	Generating Plant Statistics Pages	410-411	
61	Transmission Line Statistics Pages	422-423	
62	Transmission Lines Added During the Year	424-425	
63	Substations	426-427	
64	Footnote Data	450	

Stockholders' Reports Check appropriate box:

- Four copies will be submitted
- No annual report to stockholders is prepared

<b>Name of Respondent</b> PacifiCorp	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 03/20/2006	<b>Year/Period of Report</b> End of <u>2005/Q4</u>
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Richard D. Peach, Chief Financial Officer  
825 N.E. Multnomah, Suite 2000  
Portland, OR 97232-4116

Corporate books are kept at:  
825 N.E. Multnomah  
Portland, OR 97232-4116

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated on August 11, 1987 in the State of Oregon.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable.

Not applicable.

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

The Company is a regulated electric company operating in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. The Company conducts its retail electric utility business as Pacific Power and Utah Power, and engages in electricity production and sales on a wholesale basis under the name PacifiCorp.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1)  Yes...Enter the date when such independent accountant was initially engaged:  
(2)  No

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

ScottishPower plc

ScottishPower NA 1 Limited (10% controlled) Equity Investment  
ScottishPower NA 2 Limited (90% controlled) Equity Investment

PacifiCorp Holdings, Inc. (100% controlled) Equity Investment

PacifiCorp (99.75% controlled) Equity Investment

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

**Definitions**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Centralia Mining Company	Mining	100	
2	Energy West Mining Company	Mining	100	
3	Glenrock Coal Company	Mining	100	
4	Interwest Mining Company	Mining	100	
5	Pacific Minerals, Inc	Mining	100	
6	Bridger Coal Company	Mining	66.66	
7	PacifiCorp Environmental Remediation Co	Environmental Services	89.90	
8	PacifiCorp Future Generations, Inc	Rain Forest Carbon Credits	100	
9	PacifiCorp Investment Management, Inc	Management Services for PERCO	100	
10	Trapper Mining, Inc.	Mining	21.40	
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Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 1 Column: a**

On May 4, 2000, the assets of Centralia Mining Company were sold to TransAlta.

**Schedule Page: 103 Line No.: 6 Column: a**

Idaho Power holds a 33.34% ownership interest in Bridger Coal Company. PacifiCorp's interest is held through Pacific Minerals, Inc.

**Schedule Page: 103 Line No.: 7 Column: a**

CH2MHill holds a 10.10% ownership interest in PacifiCorp Environmental Remediation Company.

**Schedule Page: 103 Line No.: 8 Column: a**

PacifiCorp Future Generations owns an interest in Canopy Botanicals, Inc., which holds an interest in Canopy Botanicals, SRL relating to rain forest carbon emissions credits.

**Schedule Page: 103 Line No.: 10 Column: a**

The other joint owners of Trapper Mining, Inc. are Salt River Project (32.10%), Tri-State Generation and Transmission Association, Inc. (26.57%) and Platte River Power Authority (19.93%).

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2	President and Chief Executive Officer	Judith A. Johansen	776,667
3			
4	Senior Vice President, General Counsel and Corporate	Andrew P. Haller	344,035
5	Secretary		
6			
7	Executive Vice President and President of Utah Power	A. Richard Walje	326,570
8			
9	Chief Financial Officer	Richard D. Peach	320,528
10			
11	Executive Vice President	Matthew R. Wright	301,378
12			
13	Executive Vice President	Andrew N. MacRitchie	
14			
15	Senior Vice President	Barry G. Cunningham	
16			
17	Senior Vice President	Donald N. Furman	
18			
19	Senior Vice President	Robert Klein	
20			
21	Senior Vice President	Michael J. Pittman	
22			
23	Senior Vice President	Stan K. Watters	
24			
25	Vice President	Donald D. Larson	
26			
27	Vice President	Ernest E. Wessman	
28			
29	Vice President & Treasurer	Bruce N. Williams	
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Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 104 Line No.: 2 Column: b**

For additional information regarding Ms. Johansen please refer to page 108, *Important Changes During the Year*, Section 10, of this Form 1.

**Schedule Page: 104 Line No.: 2 Column: c**

PacifiCorp sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2005, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information of other officers will be provided to the Commission upon request, but the company considers such information personal and confidential to such officers. See 18 CFR 388.107(d), (f).

**Schedule Page: 104 Line No.: 4 Column: c**

See footnote for page 104 line 2, column C.

**Schedule Page: 104 Line No.: 7 Column: b**

A. Richard Walje is presently an elected Executive Vice President of PacifiCorp and was appointed President of Utah Power effective June 16, 2005.

**Schedule Page: 104 Line No.: 7 Column: c**

See footnote for page 104 line 2, column C.

**Schedule Page: 104 Line No.: 9 Column: c**

See footnote for page 104 line 2, column C.

**Schedule Page: 104 Line No.: 11 Column: c**

See footnote for page 104 line 2, column C.

**Schedule Page: 104 Line No.: 17 Column: b**

Donald N. Furman resigned as Senior Vice President of PacifiCorp, effective June 3, 2005.

**Schedule Page: 104 Line No.: 21 Column: b**

Michael J. Pittman resigned as a member of the Board of Directors and Senior Vice President of PacifiCorp, effective September 7, 2005. For additional information regarding Mr. Pittman please refer to page 108, *Important Changes During the Year*, Section 13, of this Form 1.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	PacifiCorp Board of Directors:	
2		
3	<b>Ian M. Russell, Chairman of the Board</b>	1 Atlantic Quay
4		Glasgow, Scotland G2 8SP UK
5		
6	<b>**Judith A. Johansen (President &amp; CEO)</b>	825 NE Multnomah, Suite 2000
7		Portland, Oregon 97232
8		
9	<b>***Andrew N. MacRitchie (Executive Vice President)</b>	825 NE Multnomah, Suite 2000
10		Portland, Oregon 97232
11		
12	<b>***Matthew R. Wright (Executive Vice President)</b>	825 NE Multnomah, Suite 2000
13		Portland, Oregon 97232
14		
15	<b>***Barry G. Cunningham (Senior Vice President)</b>	201 South Main, Suite 2300
16		Salt Lake City, Utah 84140
17		
18	<b>***Michael J. Pittman (Senior Vice President)</b>	825 NE Multnomah, Suite 2000
19		Portland, Oregon 97232
20		
21	<b>***A. Richard Waije (Executive Vice President)</b>	201 South Main, Suite 2300
22		Salt Lake City, Utah 84140
23		
24	Nolan E. Karras	4695 South 1900 West #3
25		Roy, Utah 84067
26		
27	<b>***Andrew P. Haller (Senior Vice President)</b>	825 NE Multnomah, Suite 2000
28		Portland, Oregon 97232
29		
30	<b>***Richard D. Peach (Chief Financial Officer)</b>	825 NE Multnomah, Suite 2000
31		Portland, Oregon 97232
32		
33	<b>Stephen Dunn</b>	1 Atlantic Quay - Robertson St.
34		Glasgow, Scotland G2 8SP UK
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FOOTNOTE DATA			

**Schedule Page: 105 Line No.: 3 Column: a**

For additional information regarding Mr. Russell please refer to page 108, *Important Changes During the Year*, Section 13, of this Form 1.

**Schedule Page: 105 Line No.: 6 Column: a**

For additional information regarding Ms. Johansen please refer to Page 108, *Important Changes During the Year*, Section 10, of this Form 1.

**Schedule Page: 105 Line No.: 18 Column: a**

Michael J. Pittman resigned as a member of the Board of Directors and Senior Vice President of PacifiCorp, effective September 7, 2005.

**Schedule Page: 105 Line No.: 21 Column: a**

A. Richard Walje is presently an elected Executive Vice President of PacifiCorp and was appointed President of Utah Power effective June 16, 2005.

**Schedule Page: 105 Line No.: 33 Column: a**

Effective November 29, 2005, Stephen Dunn was elected to the Board of Directors of PacifiCorp. For additional information please refer to Page 108, *Important Changes During the Year*, Section 13, of this Form 1.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/20/2006	Year/Period of Report End of 2005/Q4
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 1.**

<u>State</u>	<u>Effective Date</u>	<u>Expiration Date</u>	<u>Fee %</u>
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(Fee attached to franchise agreement)

**California (a)**  
None

**Idaho (b)**  
Preston                      08/18/2005                      08/18/2030

**Oregon (c)**

North Bend	02/01/2005	02/01/2015	7.0%
Prineville	05/24/2005	05/24/2010	5.0%
Wasco	07/20/2005	07/20/2010	3.5%
Sweet Home	09/12/2005	09/12/2015	5.0%
Lincoln City	09/27/2005	09/27/2015	5.0%

**Utah (b)**

Apple Valley	03/30/2005	03/30/2015	
Orangeville	04/27/2005	04/27/2025	
Central Valley	06/08/2005	06/08/2025	
Fairfield	06/29/2005	06/29/2025	
Ivins	08/16/2005	08/16/2015	
Scipio	09/20/2005	09/20/2025	
Layton	10/12/2005	10/12/2010	
Monticello	10/21/2005	10/21/2025	

**Washington (b)**

Prescott	10/14/2005	10/14/2025	
Sunnyside	11/07/2005	11/07/2015	

**Wyoming (d)**  
Douglas                      07/11/2005                      02/23/2015                      4.0%

- (a) In the State of California, franchise fees are an expense to PacifiCorp and are embedded in rates.
- (b) In the States of Idaho, Utah and Washington, franchise fees are an expense to PacifiCorp and are passed through to customers.
- (c) In the State of Oregon, the first 3.5% of the franchise fees are an expense to PacifiCorp and are embedded in rates. Any amount above the 3.5% is passed through to the customers within that municipality that the franchise agreement serves.
- (d) In the State of Wyoming, the first 1.0% of the franchise fees are an expense to PacifiCorp and are embedded in rates. Any amount above the 1.0% is passed through to the customers within that municipality that the franchise agreement serves.

**ITEM 2.**

None

**ITEM 3.**

PacifiCorp and six other minority owners sold their interest in the 1 MW Skookumchuck Hydroelectric project to a subsidiary of Alberta Canada based TransAlta for \$7.4 million. PacifiCorp's share was \$3.5 million. The sale was completed on October 5, 2004, with the proceeds, net book value, and selling costs transferred to account 102, Electric plant purchased or sold. Additional closing

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

costs were booked in December 2004 and cleared to account 102. A letter to the Federal Energy Regulatory Commission (the "FERC") for permission to clear account 102, Electric plant purchased or sold, was approved on May 10, 2005, Docket No. AC05-43-000.

**ITEM 4.**

In December 2003, PacifiCorp entered into a Precedent Agreement For Firm Transportation Service on Questar Pipeline Company's ("QPC") Currant Creek Lateral (Precedent Agreement) which outlined the terms of a requested Transportation Service Agreement (TSA) and construction of a natural gas pipeline and facilities necessary to connect the Currant Creek Power Project to QPC's Kern River Goshen interconnect receipt point. Upon completion of the pipeline construction, PacifiCorp and QPC entered into a 30-year TSA, with a term which began April 1, 2005. The TSA utilizes an Initial Monthly Reservation (IMR) charge of \$0.80977/decatherm based on usage of a minimum 190,000 decatherms per month. The reservation charges decrease to 90% of the IMR for years six through ten, 80% of the IMR for years eleven through fifteen and 70% of the IMR for years sixteen through thirty. The estimated monthly charge includes reimbursement for the construction costs of the pipeline and facilities totaling \$11.4 million and other executory fees such as monthly operation and maintenance costs and property taxes. The TSA is considered a capital lease of the facilities and PacifiCorp is committed to future minimum lease payments, including executory costs, of approximately \$1.8 million per year for PacifiCorp's fiscal years ending March 31, 2006 through 2010; \$1.7 million per year for fiscal years ending March 31, 2011 – 2015; \$1.5 million per year for fiscal years ending March 31, 2016 – 2020; and, \$1.3 million per year for fiscal years ending March 31, 2021 – 2035.

State regulatory commission authorization was not required.

**ITEM 5.**

Please refer to pages 424-425 of this Form 1, *Transmission Lines Added During the Year*.

**ITEM 6.**

For further discussion of other financing arrangements, see *Notes to the Financial Statements - Note 5 – Financing Arrangements* of this Form 1. For further discussion of the proposed sale of PacifiCorp, see Item 12 below.

**Short-Term Debt**

At March 16, 2006, PacifiCorp had \$155.0 million of commercial paper obligations outstanding, with maturities of less than one year. Authorizations for up to \$1.5 billion outstanding at any one time in commercial paper and other unsecured short-term debt are as follows:

Oregon Public Utility Commission, Docket No. UF-4120, Order No. 98-158, dated April 16, 1998.

Washington Utilities and Transportation Commission, Docket No. UE-980404, dated April 8, 1998.

Idaho Public Utility Commission, Case No. PAC-E-06-1, Order No. 29999, dated March 14, 2006.

Securities and Exchange Commission, Release No. 35-27851, dated May 28, 2004 and filed with the FERC on February 6, 2006 pursuant to 18 CFR 366.6(b).

PacifiCorp's short-term borrowings and certain other financing arrangements are supported by an \$800.0 million committed bank revolving credit agreement which was amended and restated in August 2005. Changes included an increase to 65.0% in the covenant not to exceed a specific debt-to-capitalization percentage, extension of the termination date to August 29, 2010 and an exclusion of the acquisition of PacifiCorp by MidAmerican as an event of default under the agreement. The interest rate on advances under this facility is generally based on the London Interbank Offered Rate (LIBOR) plus a margin that varies based on PacifiCorp's credit ratings. As of March 16, 2006, this facility was fully available and there were no borrowings outstanding.

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

### Long-Term Debt

For further discussion of long-term debt, see *Notes to the Financial Statements - Note 6 - Long-Term Debt* of this Form 1.

In June 2005, PacifiCorp issued \$300.0 million of its 5.25% Series of First Mortgage Bonds due June 15, 2035. PacifiCorp used the proceeds for the reduction of short-term debt, including the short-term debt used in December 2004 to redeem its 8.625% Series of First Mortgage Bonds due December 13, 2024 totaling \$20.0 million. State Commission authorizations for this issuance were as follows:

Oregon Public Utility Commission, Docket No. UF-4215, Order No. 05-258, dated May 9, 2005.

Washington Utilities and Transportation Commission, Docket No. UE-050556, Order No. 1, dated May 11, 2005.

Idaho Public Utilities Commission, Case No. PAC-E-05-5, Order No. 29787, dated May 17, 2005.

### Preferred Stock

On June 15, 2005, PacifiCorp redeemed \$7.5 million of its \$7.48 No Par Serial Preferred Stock subject to the mandatory and optional redemption terms for this series.

### Common Stock

On December 30, 2005, PacifiCorp issued 11,627,907 shares of its common stock to its parent company, PacifiCorp Holdings, Inc. ("PHI"), at a total price of \$125.0 million.

On September 30, 2005, PacifiCorp issued 11,617,101 shares of its common stock to PHI at a total price of \$125.0 million.

On July 21, 2005, PacifiCorp issued 11,737,090 shares of common stock to PHI in consideration of the capital contribution of \$125.0 million in cash made by PHI on June 30, 2005. State Commission authorizations for the issuances were as follows:

Oregon Public Utility Commission, Docket No. UF-4193 (1), Order No. 05-729, dated June 7, 2005.

Washington Utilities and Transportation Commission, Docket No. UE-050555, Order No. 1, dated May 11, 2005.

Idaho Public Utilities Commission, Case No. PAC-E-05-4, Order No. 29786, dated May 17, 2005.

### Other Financing Arrangements

For the year ending December 31, 2005, PacifiCorp entered into three new standby letters of credit totaling \$56.7 million at December 31, 2005.

At December 31, 2005, PacifiCorp had \$517.8 million of standby letters of credit and stand by bond purchase agreements available to provide credit enhancement and liquidity support for variable-rate pollution-control revenue bond obligations. These committed bank arrangements expire periodically through the year ending March 31, 2011. As of March 1, 2006, PacifiCorp had amended all of these bank arrangements to allow for the acquisition of PacifiCorp by MidAmerican.

PacifiCorp's revolving credit agreement contains customary covenants and default provisions. PacifiCorp monitors these covenants on a regular basis to ensure that events of default will not occur, and as of December 31, 2005, PacifiCorp was in compliance with the covenants of its revolving credit agreement. PacifiCorp's other financing arrangements generally contain similar covenants, although the maximum permitted debt-to-capitalization ratio for some of the arrangements is 60.0%. PacifiCorp was also in compliance with these agreements at December 31, 2005. PacifiCorp anticipates seeking amendments to the covenants in these other financing agreements to conform them to the amended covenants in its revolving credit agreement.

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**ITEM 7.**

None

**ITEM 8.**

The following table represents the estimated financial impact of the wage scale increases for the twelve months ended December 31, 2005:

Unions Represented	% Increase (a)	Effective Date(s)	Estimated Annual Financial Impact (c)(d)
IBEW 57 Generation	3.41%	1/26/2005 & 7/26/2005	\$ 1,080,521
IBEW 57 Power Delivery	3.45%	1/26/2005	2,281,187
IBEW 127 (WY) (b)	8.46%	3/26/2005 & 9/26/2005	2,924,532
UWUA 197 (Coos Bay, OR)	3.45%	1/26/2005 & 7/26/2005	44,127
IBEW 57 West Valley	1.80%	5/26/2005	27,855
IBEW 57 (Laramie, WY)	2.01%	6/26/2005	9,472
IBEW 125 (WA & OR)	4.28%	1/26/2005 & 9/26/2005	1,010,942
IBEW 659 (OR & CA)	3.58%	1/26/2005 & 7/26/2005	959,412
Total			<u>\$ 8,338,048</u>

- (a) This percentage increase represents the increase of wages for all effective dates during the calendar year as compared to the wage scale of the prior effective period.
- (b) Includes a 5.1% retroactive pay adjustment that was due at contract ratification.
- (c) Some amounts may be reimbursed by joint owners of steam generating facilities.
- (d) The estimated annual impact is based on the time period from the effective date of the increase to the end of the calendar year.

**ITEM 9.**

For a discussion of other legal proceedings not described in this item, see *Notes to the Financial Statements – Note 8 – Commitments and Contingencies* of this Form 1, which is incorporated by reference herein.

**INFORMATION REGARDING RECENT REGULATORY DEVELOPMENTS**

**Hydroelectric Relicensing and Decommissioning Actions**

Several of PacifiCorp’s hydroelectric plants are in some stage of the relicensing or decommissioning process with the FERC. The following summarizes the status of these projects.

**Bear River hydroelectric project** – (Bear River, Utah and Idaho)

The license issued by the FERC that was final in May 2004 included a requirement to evaluate decommissioning the 7.5 MW Cove Plant and associated project features (the “Cove Development”). In July 2005, a settlement agreement to remove the Cove Development was signed by PacifiCorp, state and federal agencies, and non-governmental agencies. Decommissioning of the Cove Development is contingent upon receiving an amended FERC license and removal order that is not materially inconsistent with the settlement agreement and other regulatory approvals. The settlement agreement was filed with the FERC in August 2005 as part of an application to amend the Bear River project license to provide for the removal of the Cove Development while continuing the operation of the other Bear River project plants. Decommissioning of the Cove Development is expected to be completed by the end of calendar 2006 for a total cost not to exceed \$3.9 million, excluding inflation.

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**Klamath hydroelectric project** – (Klamath River, Oregon and California)

In February 2004, PacifiCorp filed with the FERC a final application for a new license to operate the 161.4 MW Klamath hydroelectric project. The FERC is scheduled to complete its required analysis by February 2007. PacifiCorp continues to participate in the mediated settlement discussions with state and federal agencies, Native American tribes and other stakeholders in an effort to reach a comprehensive agreement on project relicensing.

**Condit hydroelectric project** – (White Salmon River, Washington)

In September 1999, a settlement agreement to remove the 9.6 MW Condit hydroelectric project was signed by PacifiCorp, state and federal agencies, and non-governmental agencies. Under the original settlement agreement, removal was expected to begin in October 2006, for a total cost to decommission not to exceed \$17.2 million, excluding inflation. In early February 2005, the parties agreed to modify the settlement agreement so that removal will not begin until October 2008, for a total cost to decommission not to exceed \$20.5 million, excluding inflation. The settlement agreement is contingent upon receiving an amended FERC license and removal order that is not materially inconsistent with the amended settlement agreement and other regulatory approvals. PacifiCorp is in the process of acquiring all necessary permits in accordance with the terms and conditions of the amended settlement agreement.

**Lewis River hydroelectric projects** – (Lewis River, Washington)

PacifiCorp filed new license applications for the 136.0 MW Merwin and 240.0 MW Swift No. 1 hydroelectric projects in April 2004. An application for a new license for the 134.0 MW Yale hydroelectric project was filed with the FERC in April 1999. However, consideration of the Yale application was delayed pending filing of the Merwin and Swift No. 1 applications so that the FERC could complete a comprehensive environmental analysis.

On November 30, 2004, PacifiCorp executed a comprehensive settlement agreement with 25 other parties including state and federal agencies, Native American tribes, conservation groups, and local government and citizen groups to resolve among the parties issues related to the pending applications for new licenses for PacifiCorp's Merwin, Swift No. 1 and Yale hydroelectric projects. As part of this settlement agreement, PacifiCorp has agreed to implement certain protection, mitigation and enhancement measures prior to and during a proposed 50-year license period. However, these commitments are contingent on ultimately receiving a license from the FERC that is consistent with the settlement agreement and other required permits. The FERC is scheduled to complete its process and required analysis in order to be ready for a decision in July 2006.

**Prospect hydroelectric project** – (Rogue River, Oregon)

In June 2003, PacifiCorp submitted a final license application to the FERC for the Prospect Nos. 1, 2 and 4 hydroelectric projects, which total 36.8 MW. The FERC is expected to complete its required analysis and issue a new license before July 2006.

**American Fork hydroelectric project** – (American Fork River, Utah)

The FERC issued a surrender order for American Fork on August 4, 2004, which calls for project removal to be completed by December 2007. Removal costs for this 1.0 MW project are estimated to be approximately \$1.2 million, including process and permitting costs (adjusted for inflation). The parties have agreed that project removal will begin in September 2006, subject to the FERC and other regulatory approvals.

**Powerdale hydroelectric project** – (Hood River, Oregon)

In June 2003, PacifiCorp entered into a settlement agreement to remove the 6.0 MW Powerdale plant rather than pursue a new license, based on an analysis of the costs and benefits of relicensing versus decommissioning. Removal of the Powerdale plant and associated project features, which is subject to the FERC and other regulatory approvals, is projected to cost \$5.9 million (adjusted for inflation). The plant will continue to operate until its removal, which is scheduled to commence in 2010.

**State Regulatory Actions**

PacifiCorp pursues a regulatory program in all states that it serves, with the objective of keeping rates closely aligned to ongoing costs. The following discussion provides a state-by-state update, but does not address the possible effect of the proposed sale of ScottishPower's indirect interest in PacifiCorp to MidAmerican. In each state, the sale of PacifiCorp will require regulatory notification and/or approval. Although, PacifiCorp intends to pursue general rate increase requests as currently planned, management is unable to predict the impact, if any, of the proposed sale and the process of obtaining such approvals on the pending matters described below.

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**Utah**

In March 2006, PacifiCorp filed a general rate case with the Utah Public Service Commission (the "UPSC") for an increase of \$197 million annually, or an average increase of 17%, relating to continuing investments to serve Utah load and general inflation impacts.

In February 2005, the UPSC approved a stipulation settling the general rate case filed by PacifiCorp in August 2004. Under the stipulation, PacifiCorp was awarded an increase in prices of \$51.0 million annually, resulting in an average price increase of 4.7% and an allowed return on equity of 10.5%. The stipulation also included an effective date of March 1, 2005, which was a month earlier than the April 1, 2005 date required by Utah statute, resulting in a onetime benefit of \$4.3 million of additional revenues.

In November 2005, PacifiCorp filed a Power Cost Adjustment Mechanism ("PCAM") application. The PCAM provides for 90.0% recovery of actual power costs that exceed the amount in rates and a 100.0% refund of any over-collection of power costs. If approved, the PCAM will become effective after base rates are determined in PacifiCorp's next Utah general rate case.

Senate Bill 26 was signed into law in February 2005. This bill establishes rules and a mandatory process for the solicitation and evaluation of bids to procure significant energy resources. It also provides PacifiCorp with the opportunity to obtain advance approval from the UPSC of a resource decision and an assurance of the recovery of costs associated with the resource. Senate Bill 26 also establishes a voluntary process for utilities to obtain advance approval of certain other resource commitments and investment decisions.

**Oregon**

In February 2006, PacifiCorp filed a general rate case with the Oregon Public Utility Commission (the "OPUC") for an increase of \$112 million annually, or an average increase of 13.2%, relating to cost increases in fuel, investments in generation, transmission and distribution infrastructure, and general operating expenses.

In September 2005, Oregon's Governor signed into law Senate Bill 408. This legislation is intended to address differences between income taxes collected by Oregon public utilities in retail rates and actual taxes paid by the utilities or consolidated groups in which utilities are included for income tax reporting purposes. This legislation authorizes an automatic adjustment to rates based on the taxes paid to governmental entities on or after January 1, 2006. The OPUC adopted a temporary rule in September 2005 to establish filing requirements for an annual tax report mandated by Senate Bill 408. The definitions adopted in the temporary rule would allocate a share of individual taxable losses of affiliate companies to the utility even when the consolidated tax group pays more taxes than the utility collects in retail rates. In October 2005, PacifiCorp filed a petition requesting the OPUC to repeal its temporary rule. PacifiCorp is actively participating in the rulemaking process for adopting permanent rules required by Senate Bill 408. PacifiCorp expects that the permanent rules will be issued during the fiscal quarter ending September 30, 2006.

In September 2005, the OPUC issued an order granting a general rate increase of \$25.9 million, or an average increase of 3.2%, effective October 2005. PacifiCorp filed its general rate case in November 2004, and following four partial stipulations with participating parties, PacifiCorp's requested revenue requirement increase was \$52.5 million. The OPUC's order reduced PacifiCorp's revenue requirement by \$26.6 million based on the OPUC's interpretation of Senate Bill 408. In October 2005, PacifiCorp filed with the OPUC a motion for reconsideration and rehearing of the rate order generally on the basis that the tax adjustment was not made in compliance with applicable law. With the motion, PacifiCorp also filed a deferred accounting application with the OPUC to track revenues related to the disallowed tax expenses. The OPUC granted PacifiCorp's motion for reconsideration and rehearing in December 2005 and will reconsider whether Oregon Senate Bill 408 applies to the general rate case and, if it does, whether the tax adjustment ordered by the OPUC results in rates that are unconstitutional. A hearing and submissions of written briefs are scheduled to occur through May 2006.

In April 2006, long-term special contracts for PacifiCorp's Klamath basin irrigation customers will expire. Under the existing contracts, customers receive power at rates equaling less than one-tenth of PacifiCorp's average retail rates charged to other customers on general irrigation tariffs. The rates that these Klamath basin customers will pay after the expiration of their special contract were a contested issue in PacifiCorp's last general rate proceeding. The OPUC separated the rate-standard and rate-setting issues from the general rate proceeding and required parties to file legal briefs on the appropriate rate standard to apply to these customers. In November 2005, the OPUC issued an order stating that the same "just and reasonable" standard that applies to all of PacifiCorp's retail customers also applies to irrigation customers in the Klamath basin. A procedural schedule for the evidentiary rate-setting portion of

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

the proceeding has been established. An order is expected in April 2006. Legislation enacted in 2005 by the Oregon Legislative Assembly and Governor Kulongoski limits increases in rates for the Klamath Basin customers to 50.0% per year. The legislation states that the full cost of providing the rate credits will be spread among other PacifiCorp customers.

In February 2005, PacifiCorp filed an application for deferral of higher power costs in calendar 2005 due to continuing poor hydroelectric conditions. PacifiCorp sought deferral of these costs to track for future recovery in rates. In May 2005, this deferral application was suspended to allow parties to focus on the power cost adjustment mechanism filed by PacifiCorp in April 2005. If approved, the proposed power cost adjustment mechanism will address recovery lag on Oregon's share of PacifiCorp's total net power cost and the associated volatility resulting from such factors as hydroelectric, natural gas and load variability. The proposed power cost adjustment mechanism is designed to be an enduring mechanism that more fairly balances risk between customers and shareholders. Any approved power cost adjustment mechanism could result in the creation of related regulatory assets and liabilities that will capture under- and over-recoveries, respectively. A full procedural schedule including testimony, a hearing, and legal briefs has been completed and awaiting the Commission's order.

#### Wyoming

In February 2006, the Wyoming Public Service Commission ("the WPSC") orally approved an agreement settling the general rate case filed by PacifiCorp in October 2005 and a separate December 2005 request by PacifiCorp to recover increased costs of net wholesale purchased power used to serve Wyoming customers. The settlement provides for a \$15.0 million revenue increase effective March 1, 2006, an additional \$10.0 million revenue increase effective July 1, 2006, a PCAM and an agreement by the parties to support a forecast test year in the next general rate case application.

#### Washington

In May 2005, PacifiCorp filed a general rate case request with the Washington Utilities and Transportation Commission (the "WUTC") for approximately \$39.2 million. PacifiCorp filed rebuttal testimony in December 2005 that decreased the originally filed amount by \$6.6 million, for an updated request of \$32.6 million. Hearings on the updated request took place in January and February 2006. If approved by the WUTC, customer rates would increase by 14.9% in April 2006. As part of that proceeding, PacifiCorp is also requesting to recover \$8.3 million in hydroelectric costs deferred through the period ending December 31, 2005. PacifiCorp is proposing that the rate treatment of the current low hydroelectric trend and power cost volatility be recovered following the general rate case proceedings through a proposed PCAM.

#### Idaho

In July 2005, the Idaho Public Utility Commission (the "IPUC") issued an order approving a settlement of PacifiCorp's general rate case filed in January 2005 and granting a stipulated rate increase of \$5.75 million, or an average increase of 4.8%, effective September 16, 2005. On that date, unrelated pre-existing surcharges expired, so the net effect to customers of the \$5.75 million base increase was an increase in rates of \$2.1 million annually, or an average increase of 1.7%.

#### California

In November 2005, PacifiCorp filed a general rate case with the California Public Utilities Commission (the "CPUC") for an increase of \$11.0 million annually, or an average increase of 15.6% related to increasing costs, including power costs and operating expenses, as well as significant needed capital investments.

PacifiCorp's application also requests the implementation of an Energy Cost Adjustment Clause ("ECAC"), which would allow for annual rate adjustments for changes in the level of net power costs, and a Post Test-Year Adjustment Mechanism ("PTAM"), which would allow annual rate adjustments for changes in operating costs and plant additions. The proposed ECAC and PTAM would operate outside the context of traditional general rate cases.

PacifiCorp also serves customers in California that fall under long-term special contracts for Klamath basin irrigation customers described above. In January 2006, PacifiCorp served notice to the CPUC of its intent to reset the rates for these customers to standard irrigation rates upon expiration of the special contracts in April 2006. After a formal protest by the irrigation customers, PacifiCorp and the irrigation customers agreed upon and presented a joint proposal for a 4-year transition to standard irrigation rates to the CPUC, which is scheduled to rule on the proposal prior to the expiration of the special contracts.

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### Multi-State Process

The Multi-State Process commenced in April 2002 and was a collaborative process with stakeholders from five of the six states PacifiCorp serves. The project's focus was to design, develop and implement a cost allocation methodology that would achieve a more permanent consensus on each state's responsibility for the costs and benefits of PacifiCorp's existing assets, enabling PacifiCorp to recover the cost of future investments and providing states with the ability to independently implement state energy policy objectives.

A number of collaborative meetings and conferences occurred during 2002 and 2003, which concluded in the development of a cost allocation methodology proposal, referred to as the "Protocol." The Protocol was filed with each of the state commissions in Utah, Oregon, Wyoming and Idaho in September 2003. Following discussions with all parties, the proposal was further refined and re-submitted to each of the state commissions as the "Revised Protocol."

During June 2004 through November 2004, settlement discussions occurred in each of the above mentioned states, agreements were reached with parties and hearings or oral arguments took place. Final ratification of the Revised Protocol was achieved in March 2005, and each of the state commissions in Utah, Oregon, Wyoming and Idaho issued orders approving and accepting the use of the Revised Protocol cost allocation methodology for future rate setting in those states. The Revised Protocol cost allocation methodology forms the basis of the Washington general rate case filed in May 2005 and the California general rate case filed in November 2005. These proceedings are ongoing, with Orders anticipated in 2006.

### ITEM 10.

#### Related-Party Transactions

For further discussion of related party transactions, see *Notes to the Financial Statements - Note 4 - Related-Party Transactions* of this Form 1.

On May 16, 2005, the SEC approved PacifiCorp's participation in a captive insurance program recently established by ScottishPower for its group companies. The captive insurance company, Dornoch International Insurance Limited ("DIIL"), is an indirect wholly owned consolidated subsidiary of ScottishPower. DIIL covers all or significant portions of the property damage and liability insurance deductibles in many of PacifiCorp's current policies, as well as activities that commercial insurance industry carriers will no longer cover, such as overhead distribution and transmission line property damage. PacifiCorp has no equity interest in DIIL and has no obligation to contribute equity or loan funds to DIIL. Premium amounts are established to cover loss claims, administrative expenses and appropriate reserves, but otherwise DIIL is not operated to generate profits.

According to the terms of PacifiCorp's offer letter to its Senior Vice President, General Counsel and Corporate Secretary, Andrew Haller, PacifiCorp made a \$200,000 loan to Mr. Haller on May 21, 2001 for the repayment of obligations to his former employer. At December 31, 2005, the outstanding loan balance was \$54,394.96, including accrued interest. To repay the loan, Mr. Haller is required to make two remaining annual payments of principal and interest (accruing the annual rate of 4.74%) in year 2006 and 2007.

#### Employment Agreements

On December 20, 2005, PacifiCorp's President and Chief Executive Officer, Judith A. Johansen, signed an amendment to her existing employment agreement with PacifiCorp and Scottish Power plc ("ScottishPower"), PacifiCorp's ultimate parent company. The amendment:

- states that Ms. Johansen will terminate her employment with PacifiCorp and resign as an officer and director of PacifiCorp and all affiliates, including ScottishPower, effective immediately following the closing of the sale of PacifiCorp to MidAmerican Energy Holdings Company;
- restates her waiver of participation in the PacifiCorp Executive Severance Plan;
- provides for the cash retention award associated with PacifiCorp's sale to MidAmerican previously approved by ScottishPower's Remuneration Committee, as described below;

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- modifies her Annual Incentive Plan ("AIP") terms consistent with recent changes to the AIP terms of other PacifiCorp named executive officers, as described below;
- clarifies the respective obligations of PacifiCorp and ScottishPower to her after the termination of her employment;
- provides that upon termination and assuming compliance by her with the terms of the Employment Agreement, she will receive severance benefits equal to 12 months of salary, bonus and vehicle allowance, plus enhanced change in control benefits under the PacifiCorp Supplemental Executive Retirement Plan;
- provides for a gross-up payment by PacifiCorp to Ms. Johansen to cover any excise tax payable in connection with separation payments, as well as certain health insurance and other benefits following her employment termination; and
- adds certain customary obligations relating to non-disparagement and conflicts of interest.

On May 22, 2005 the ScottishPower Remuneration Committee, in light of the expected timetable for obtaining regulatory approvals of PacifiCorp's sale to MidAmerican, approved a cash retention award for PacifiCorp's Chief Executive Officer, Judith Johansen, equal to one times base salary, which is contingent on the closing of PacifiCorp's sale to MidAmerican and also on Ms. Johansen's continued employment and her satisfactory performance of duties in the period through the sale's closing. Ms. Johansen will receive 80.0% of the retention award upon the closing of the sale and the remaining 20.0% of the award 365 days from the date of the closing, provided there have been no breach of warranty claims against ScottishPower or PHI under the Stock Purchase Agreement.

On October 4, 2005, PacifiCorp entered into a Compromise Agreement with its parent company, PHI, and its former Senior Vice President and Director, Michael J. Pittman, that supersedes Mr. Pittman's employment agreement with PacifiCorp and ScottishPower and documents the terms of his separation from the companies following a recent ScottishPower corporate restructuring that eliminated his position. Under his employment agreement, Mr. Pittman was entitled to severance benefits equal to 12 months of salary, bonus and vehicle allowance and 6 months of continued health insurance coverage. The Compromise Agreement supplements these benefits with enhancements generally comparable to those payable under the PacifiCorp Executive Severance Plan for a termination following a change in control of PacifiCorp, including an additional 12 months of salary, bonus and vehicle allowance and health insurance coverage for an additional 18 months. ScottishPower has agreed to reimburse PacifiCorp for the cost of the supplemental benefits provided by the Compromise Agreement.

On May 23, 2005, PacifiCorp's Compensation Committee approved a \$6.0 million pool to be used for retention incentives during the period prior to completion of the sale of PacifiCorp to MidAmerican. PacifiCorp's Chief Executive Officer selected participants, consisting of PacifiCorp senior management and other employees determined to be critical to PacifiCorp prior to completion of the sale, and determined the amounts and terms of retention awards, with Compensation Committee approval. Each participant was required to sign a confidentiality and retention agreement. On August 29, 2005, certain of PacifiCorp's named executive officers entered into agreements with ScottishPower for awards under the Transaction Incentive Program. The agreement signed by each participating named executive officer has two principal components:

- A modification of the executive officer's eligibility under PacifiCorp's Annual Incentive Plan ("AIP") for the fiscal year ending March 31, 2006. Participating executive officers have agreed that their AIP awards, as funded by PacifiCorp, will no longer be based on multiple measurement criteria (some of which provided for a pro rata payout), but instead will be based on a single measurement, PacifiCorp's performance against its budget (which will not be subject to a pro rata payout). However, ScottishPower's Chief Executive Officer retains the discretion to approve or modify any AIP payout to these officers, subject to review by ScottishPower's Remuneration Committee.
- Terms of Transaction Incentive Program Award. Each participating executive officer is eligible for a transaction incentive award in an amount equal to the executive officer's base salary (as adjusted for any existing retention agreement), payable as follows:
  1. 25% of the award was payable within one month of execution and delivery of the award agreement;
  2. 50% of the award is payable three months after the closing of PacifiCorp's sale to MidAmerican at \$5.1 billion as set

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- forth in the Stock Purchase Agreement governing the transaction, provided there are no claims by MidAmerican against ScottishPower; and
3. 25% of the award is payable 12 months after the closing, again as long as there are no claims by MidAmerican against ScottishPower.

Continued employment by PacifiCorp, observance of confidentiality obligations and satisfactory performance in support of the transaction until the sale's completion are conditions to the executive officer's receipt of these payments. Ultimate determinations of award eligibility will be made by ScottishPower's Chief Executive Officer, subject to review by the Remuneration Committee.

PacifiCorp and ScottishPower also finalized the terms of Transaction Incentive Program awards to other participants. The terms and conditions of these awards are generally similar to those of the named executive officer awards, but in some cases include satisfactory achievement of specified employment objectives.

The summary of the Transaction Incentive Program award agreements for PacifiCorp named executive officers is qualified in its entirety by reference to the terms of the form of such agreement, which is included as an exhibit hereto and incorporated by reference herein.

Name and Title	Transaction Incentive Program Award
Andrew P. Haller Senior Vice President, General Counsel and Corporate Secretary	\$ 348,503
Richard D. Peach Chief Financial Officer	\$ 250,000 (a)
A. Richard Walje Executive Vice President	\$ 330,811
Matthew R. Wright Executive Vice President	\$ 305,292

(a) Adjusted for existing retention agreement.

On May 26, 2005, PacifiCorp's Compensation Committee modified participation in PacifiCorp's Executive Severance Plan to provide that certain members of PacifiCorp senior management, including executive officers Andrew Haller, Andrew MacRitchie, Richard Peach, Stan Watters and Matthew Wright, will be eligible for one times annual compensation general severance benefits and two times annual compensation change-of-control severance benefits.

On May 2, 2005, PacifiCorp's Chief Financial Officer, Richard D. Peach, entered into new compensation arrangements with PacifiCorp and Scottish Power UK plc ("SPUK"), an indirect wholly owned subsidiary of ScottishPower, PacifiCorp's ultimate parent company. Mr. Peach continues to report to PacifiCorp's Chief Executive Officer, Judith Johansen, but his current international assignment to PacifiCorp from SPUK changed to permanent employment by PacifiCorp when he obtained U.S. permanent resident status. Also effective May 1, 2005, Mr. Peach's full international assignment benefits have ceased, but he will continue to receive transition benefits, including foreign service premium payments, cost-of-living adjustment payments and housing and utilities allowances for up to 18 months.

**ITEM 11.**

(Reserved)

**ITEM 12.**

For further discussion of important changes during the year, see page 122, *Notes to the Financial Statements* of this Form 1.

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### Sale of PacifiCorp

On May 23, 2005, ScottishPower and PHI, PacifiCorp's direct parent company, executed a Stock Purchase Agreement (the "Stock Purchase Agreement") providing for the sale of all PacifiCorp common stock to MidAmerican for a value of approximately \$9.4 billion, consisting of approximately \$5.1 billion in cash plus approximately \$4.3 billion in net debt and preferred stock, which will remain outstanding at PacifiCorp. MidAmerican is based in Des Moines, Iowa, and is a privately owned global provider of energy services. Through its energy-related business platforms - CalEnergy, CE Electric UK, Kern River Gas Transmission Company, Northern Natural Gas Company and MidAmerican Energy Company - MidAmerican provides electric and natural gas services to 5 million customers worldwide.

The closing of the sale of PacifiCorp is subject to a number of conditions, including ScottishPower shareholder consent and regulatory notification and/or approvals from the FERC, the Department of Justice or the Federal Trade Commission, the Federal Communications Commission, the Nuclear Regulatory Commission and the public utility commissions in the states of Utah, Oregon, Wyoming, Washington, Idaho and California, as well as consents under existing third-party agreements. The Energy Policy Act of 2005 enacted in August 2005 includes a provision repealing the Public Utility Holding Company Act of 1935. The repeal took effect on February 8, 2006, prior to the closing of the sale of PacifiCorp; as a result, approval of the transaction by the Securities and Exchange Commission (the "SEC") is not required. ScottishPower shareholders approved the sale on July 22, 2005. The Department of Justice and the Federal Trade Commission completed their review of MidAmerican's acquisition of PacifiCorp in August 2005. The FERC and the Nuclear Regulatory Commission formally approved MidAmerican's acquisition of PacifiCorp in December 2005.

Pending satisfaction of the closing conditions, which is expected to occur prior to March 31, 2006, the Stock Purchase Agreement requires ScottishPower to cause PacifiCorp to operate its business in the ordinary course consistent with past business practice. The Stock Purchase Agreement also requires ScottishPower to obtain MidAmerican's prior approval to certain actions taken by PacifiCorp beyond limits specified in the Stock Purchase Agreement, including:

- borrowings or debt issuances;
- capital expenditures;
- construction or acquisition of new generation, transmission or delivery facilities or systems, other than as budgeted or necessary to fulfill regulatory commitments (for example, the construction of the Currant Creek and Lake Side Power Plants is permitted to proceed as planned);
- unbudgeted significant acquisitions or dispositions;
- modifications to material agreements with regulators;
- issuance or sale of any capital stock to any person, other than PHI in certain circumstances;
- adoption or amendment of employee benefit plans or material increases to employee compensation; and
- payment of dividends to PHI.

Although PacifiCorp intends to, and the Stock Purchase Agreement requires ScottishPower to cause PacifiCorp to, operate its business in the normal course pending the sale of PacifiCorp to MidAmerican, some of the agreements and restrictions in the Stock Purchase Agreement may affect how PacifiCorp manages its affairs.

While the sale of PacifiCorp is pending and the Stock Purchase Agreement is in effect, ScottishPower and PHI have agreed to make common equity contributions to PacifiCorp of \$125.0 million at the end of each quarter in fiscal year 2006 and \$131.25 million at the end of each quarter in fiscal year 2007. If the sale is completed, MidAmerican will refund to PHI the amount of required fiscal year 2007 common equity contributions as an increase to the purchase price. On December 30, 2005, September 30, 2005 and June 30, 2005, PHI made quarterly common equity contributions of \$125.0 million as required by the Stock Purchase Agreement.

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Until completion of the sale (or termination of the Stock Purchase Agreement), a joint executive committee with an equal number of representatives from ScottishPower and MidAmerican is facilitating the transactions contemplated in the Stock Purchase Agreement (including the process of obtaining required consents and approvals), integration planning and strategic development and will develop recommendations concerning the structure and the general operation of PacifiCorp prior to the closing. If ScottishPower completes the sale of PacifiCorp, MidAmerican will cause the election of its own nominees as directors of PacifiCorp and influence the management and policies of PacifiCorp following the sale.

The Stock Purchase Agreement may be terminated prior to completion by mutual agreement of MidAmerican and ScottishPower or otherwise in specified circumstances, including (i) material breach of the representations, warranties or covenants of the parties and (ii) the sale not being completed by May 23, 2006; however, if federal or state approvals have not been obtained but all other conditions have been fulfilled or are capable of being fulfilled as of May 23, 2006, either ScottishPower or MidAmerican may elect to extend the term of the Stock Purchase Agreement until February 17, 2007.

In February and March 2006, the state commissions in all six states where PacifiCorp has retail customers approved PacifiCorp's sale to MidAmerican. The approvals were conditioned on a number of regulatory commitments, including expected financial benefits in the form of reduced corporate overhead and financing costs, certain mid- to long-term capital and other expenditures of significant amounts and a commitment not to seek utility rate increases attributable solely to the change in ownership. The capital and other expenditures proposed by MidAmerican and PacifiCorp include:

- Approximately \$812.0 million in investments (generally to be made over several years following the sale and subject to subsequent regulatory review and approval) in emissions reduction technology for PacifiCorp's existing coal plants, which, when coupled with the use of reduced emissions technology for anticipated new coal-fueled generation, is expected to result in significant reductions in emissions rates of sulfur dioxide, nitrogen oxide and mercury and to avoid an increase in the carbon dioxide emissions rate; and
- Approximately \$519.5 million in investments (to be made over several years following the sale and subject to subsequent regulatory review and approval) in PacifiCorp's transmission and distribution system that would enhance reliability, facilitate the receipt of renewable resources and enable further system optimization.

PacifiCorp presently expects that annual capital expenditures of at least \$1.0 billion will be required for at least the next five years, including the investments described above, and PacifiCorp expects to seek recovery of these costs in retail rates in the future. This level of spending is dependent upon the availability of funding on reasonable terms and conditions. If market conditions are not favorable it may be necessary to postpone certain planned capital expenditures or take other actions.

The commitments approved by the state commissions also include credits that will reduce retail rates generally through 2010 to the extent that PacifiCorp does not achieve identified cost reductions or demonstrate mitigation of certain risks to customers. The maximum potential value of these rate credits to customers in all six states is \$142.5 million. PacifiCorp and MidAmerican have made an additional commitment to the state commissions that, following the sale and through December 31, 2008, PacifiCorp will not make any dividends to MidAmerican or its affiliates that will reduce PacifiCorp's common equity capital below 48.25% of PacifiCorp's total capitalization without prior commission approval. After 2008, the required minimum level of common equity declines annually to 44.0% after December 31, 2011.

### Integrated Resource Plan

PacifiCorp filed its 2004 Integrated Resource Plan ("IRP") with the relevant state commissions in January 2005. PacifiCorp received acknowledgement of the IRP in Washington, Idaho, and Oregon. In Utah, the IRP was acknowledged except for the Action Plan component. The Action Plan will be considered as part of the Request for Proposal ("RFP") approval process under new state energy resource procurement regulations. Oregon acknowledged the IRP with exceptions and new analytical requirements for PacifiCorp's next IRP. No action is required in Wyoming or California.

PacifiCorp released an update to the 2004 IRP in November 2005 that modified the type of future generation resources preferred by PacifiCorp and defers the need for a significant new generation resource from 2009 to 2012.

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## Requests for Proposals

**RFP 2003B** - PacifiCorp's 2003 Integrated Resource Plan identified 1,400 MW of renewable resources as part of a least-cost portfolio of resources to meet PacifiCorp's growing demand over a 10-year period. PacifiCorp issued a Renewable Request for Proposals in February 2004 for up to 1,100 MW of economic renewable resources for PacifiCorp's system, which would become available in phases through calendar 2010. In May 2005, PacifiCorp entered into a 64.5 MW power purchase agreement in southeastern Idaho, which reached commercial operation in February 2006. In December 2005, PacifiCorp signed a 20 year Power Purchase Agreement with AMP Resources for 42MW from Cove Fort, a geothermal project in Utah. PacifiCorp will issue an amendment to the 2003B RFP in March 2006 to solicit new and existing updates for renewable proposals under the 2003B RFP for projects to be on line prior to December 31, 2007.

**RFP 2012 (formerly known as RFP 2009)** - As a consequence of the update to the 2004 IRP, PacifiCorp has suspended the 2009 Request for Proposal ("RFP"). PacifiCorp will work with the state commissions and the independent evaluator required to participate in the resource procurement process to identify the best way to procure the generation resource need identified for 2012. On January 30, the Utah Commission issued a scheduling order (Docket 05-035-47) for the RFP 2012. Any revision to the procurement process would remain subject to applicable commission acceptance.

**Demand-side RFP** - A demand-side management RFP covering all six states where PacifiCorp operates was issued in September 2005 requesting proposals for 80 MW or more of load-control resources and up to 1,752,000 MWh of conservation resources. The bids were received in October 2005. Evaluations are expected to be completed by April 2006, at which time PacifiCorp will begin filing tariffs with the state commissions. Tariff filings will continue after April 2006 until all new programs have been implemented.

## Grid West and Regional Transmission Projects

In November 2005, the Bonneville Power Administration (the "BPA") withdrew future funding support for Grid West, a non-profit corporation established by PacifiCorp and other western utilities as the platform for a proposed independent regional transmission entity that would manage certain operational functions of the transmission grid and plan for necessary expansion. The BPA's withdrawal resulted from the rejection by the Grid West interim board of directors' of certain terms BPA proposed as a condition of its continued participation. In January 2006, British Columbia Transmission Corporation determined that it also would discontinue funding Grid West due to uncertainties associated with BPA's withdrawal. In February 2006, Sierra Pacific Power Company recommended to the Nevada Public Utilities Commission that they join WestConnect. The final decision will be based on the response of the Nevada commission.

The remaining utilities (Avista Corporation, Idaho Power Company, NorthWestern Energy, PacifiCorp and Portland General Electric) are reviewing the costs and impacts of moving forward.

PacifiCorp expects to continue its participation in support of the establishment of a regional transmission entity, with the ultimate decision to participate subject to a demonstration of net benefits to its customers.

## Fair Value of Derivatives

Wholesale energy sales and purchase contracts are utilized primarily to balance PacifiCorp's physical excess or shortage of net electricity for future time periods. When forward market prices are higher than contract prices, wholesale energy sales contracts will have unrealized losses and wholesale purchase contracts will have unrealized gains. The opposite is true when forward market prices are lower than contract prices. Unrealized losses and gains will reverse in future periods when the contracts settle at contract prices and do not result in cash collections or payments other than in meeting cash collateral requirements.

The following table shows the changes in the fair value of energy-related contracts subject to the requirements of SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities*, as amended, from December 31, 2004 to December 31, 2005 and quantifies the reasons for the changes.

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(Millions of dollars)	Net Asset (Liability)	Regulatory Net asset (Liability) (c)
Fair value of contracts outstanding at December 31, 2004	\$ (271.3)	\$ 277.9
Contracts realized or otherwise settled during the period	(34.3)	35.1
Changes in fair values attributable to changes in valuation techniques and assumptions (a)	(52.7)	52.7
Other changes in fair values (b)	499.9	(458.0)
Fair value of contracts outstanding at December 31, 2005	<u>\$ 141.6</u>	<u>\$ (92.3)</u>

- (a) Effective March 31, 2005, PacifiCorp adjusted its estimate of the period covered by market quotes from three years to six years due to the increased availability of verifiable market quotations. This change had the effect of decreasing the fair value of non-trading contracts by \$52.7 million, offset by an increase in regulatory net assets of the same amount.
- (b) Other changes in fair values include the effects of changes in market prices, inflation rates and interest rates, including those based on models, on new and existing contracts.
- (c) Net unrealized losses (gains) on contracts that have received regulatory approval for recovery in rates are included as a regulatory net asset (liability).

The fair value of derivative instruments is determined using forward price curves. Forward price curves represent PacifiCorp's estimates of the prices at which a buyer or seller could contract today for delivery or settlement of a commodity at future dates. PacifiCorp bases its forward price curves upon market price quotations when available, and internally developed and commercial models with internal and external fundamental data inputs when market quotations are unavailable. In general, PacifiCorp estimates the fair value of a contract by calculating the present value of the difference between the prices in the contract and the applicable forward price curve. Price quotations for certain major electricity trading hubs are generally readily obtainable for the first six years and therefore PacifiCorp's forward price curves for those locations and periods reflect observable market quotes. However, in the later years or for locations that are not actively traded, PacifiCorp must develop forward price curves. For short-term contracts at less actively traded locations, prices are modeled based on observed historical price relationships with actively traded locations. For long-term contracts extending beyond six years, the forward price curve is based upon the use of a fundamentals model (cost-to-build approach) due to the limited information available. Factors used in the fundamentals model include the forward prices for the commodities used as fuel to generate electricity, the expected system heat rate (which measures the efficiency of electricity plants in converting fuel to electricity) in the region where the purchase or sale takes place and a fundamental forecast of expected spot prices based on modeled supply and demand in the region. The assumptions in these models are critical since any changes to the assumptions could have a significant impact on the fair value of the contract. Contracts with explicit or embedded optionality are valued by separating each contract into its physical and financial forward and option components. Forward components are valued against the appropriate forward price curve. The optionality is valued using a modified Black-Scholes model or a stochastic simulation (Monte Carlo) approach. Each option component is modeled and valued separately using the appropriate forward price curve.

PacifiCorp's valuation models and assumptions are continuously updated to reflect current market information, and evaluations and refinements of model assumptions are performed on a periodic basis.

The following table shows summarized information with respect to valuation techniques and contractual maturities of PacifiCorp's energy-related contracts qualifying as derivatives under SFAS No. 133 as of December 31, 2005.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

(Millions of dollars)	Fair Value of Contracts at Period-End				Total Fair Value
	Maturity Less Than 1 Year	Maturity 2-3 Years	Maturity 4-5 Years	Maturity in Excess of 5 Years	
<b>Trading:</b>					
Values based on quoted market prices from third-party sources	\$ (0.2)	\$ -	\$ -	\$ -	\$ (0.2)
Values based on models and other valuation methods	-	-	-	-	-
<b>Total trading</b>	<b>\$ (0.2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.2)</b>
<b>Non-trading:</b>					
Values based on quoted market prices from third-party sources	\$ 4.0	\$ 23.8	\$ 14.3	\$ 2.4	\$ 44.5
Values based on models and other valuation methods	166.1	161.0	21.1	(250.9)	97.3
<b>Total non-trading</b>	<b>\$ 170.1</b>	<b>\$ 184.8</b>	<b>\$ 35.4</b>	<b>\$ (248.5)</b>	<b>\$ 141.8</b>

Standardized derivative contracts that are valued using market quotations are classified as "values based on quoted market prices from third-party sources." All remaining contracts, which include non-standard contracts and contracts for which market prices are not routinely quoted, are classified as "values based on models and other valuation methods." Both classifications utilize market curves as appropriate for the first six years.

#### ITEM 13.

For additional Officer and Director changes please refer to page 104, *Officers* and page 105, *Directors* of this Form 1.

On January 12, 2006, ScottishPower announced that Philip Bowman will succeed Ian Russell as ScottishPower's Group Chief Executive effective January 16, 2006. As a result, Mr. Russell, who was Chairman of PacifiCorp's Board of Directors, departed his position as a director of PacifiCorp effective January 16, 2006.

On December 30, 2005, PacifiCorp announced the appointment of Stephen Dunn to its Board of Directors and Compensation Committee. Mr. Dunn is the Director of Human Resources and Communications for ScottishPower, PacifiCorp's ultimate parent company. On November 29, 2005, PacifiCorp's Board of Directors elected Mr. Dunn to fill the vacancy created by the resignation from that board of ScottishPower's previous Director of Human Resources.

On September 7, 2005, Group Director of Human Resources, Michael J. Pittman, resigned as an officer and director of PacifiCorp.

#### ITEM 14.

NA

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	14,532,898,825	13,871,234,077
3	Construction Work in Progress (107)	200-201	594,604,038	439,891,117
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		15,127,502,863	14,311,125,194
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	6,129,967,945	5,860,338,936
6	Net Utility Plant (Enter Total of line 4 less 5)		8,997,534,918	8,450,786,258
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		8,997,534,918	8,450,786,258
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		7,836,483	9,217,226
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,128,545	1,491,696
20	Investments in Associated Companies (123)		16,579,182	15,111,724
21	Investment in Subsidiary Companies (123.1)	224-225	84,853,402	69,298,918
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		90,179,747	85,964,600
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		11,053,888	10,833,026
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		504,831,076	247,045,401
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		714,205,233	435,979,199
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		17,694,774	9,336,089
36	Special Deposits (132-134)		10,698,954	15,584,319
37	Working Fund (135)		3,720	-82,098
38	Temporary Cash Investments (136)		113,778,292	9,854,734
39	Notes Receivable (141)		1,028,037	425,229
40	Customer Accounts Receivable (142)		259,768,410	290,118,180
41	Other Accounts Receivable (143)		16,666,819	10,751,889
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		10,876,951	18,937,480
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,882,277	5,514,160
45	Fuel Stock (151)	227	56,631,067	48,450,942
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	117,959,772	105,246,617
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		29,709,424	71,952,667
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		94,987	58,070
60	Rents Receivable (172)		2,571,410	6,441,927
61	Accrued Utility Revenues (173)		169,648,000	158,191,000
62	Miscellaneous Current and Accrued Assets (174)		151,667	-282,313
63	Derivative Instrument Assets (175)		884,958,679	367,444,527
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		504,831,076	247,045,401
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		1,168,538,262	833,023,058
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		24,071,762	24,306,627
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	9,839,912	16,818,879
72	Other Regulatory Assets (182.3)	232	885,243,418	1,191,062,740
73	Prelim. Survey and Investigation Charges (Electric) (183)		3,388,689	2,501,867
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	10,469
77	Temporary Facilities (185)		134,081	59,111
78	Miscellaneous Deferred Debits (186)	233	65,950,331	78,628,533
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		30,285,935	36,402,630
82	Accumulated Deferred Income Taxes (190)	234	687,255,514	767,958,464
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,706,169,642	2,117,749,320
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		12,586,448,055	11,837,537,835

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 57 Column:**

Of the \$71.9 million balance in account 165 Prepayments, \$41.9 million represents prepaid income taxes for the period ending December 31, 2004 paid to PacifiCorp Holdings, Inc. ("PHI"), the parent company of PacifiCorp.

**Schedule Page: 110 Line No.: 82 Column:**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

**Schedule Page: 110 Line No.: 82 Column:**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

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**(Next Page is: 112)**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 03/20/2006	Year/Period of Report end of 2005/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	3,308,226,675	2,933,226,675
3	Preferred Stock Issued (204)	250-251	41,463,300	41,463,300
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-in Capital (208-211)	253	1,973,218	59,808
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	41,288,207	41,281,084
11	Retained Earnings (215, 215.1, 216)	118-119	492,558,075	1,070,214,448
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	7,673,226	-662,613,084
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-8,067,964	-7,989,643
16	Total Proprietary Capital (lines 2 through 15)		3,802,536,323	3,333,080,420
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	4,007,276,242	3,880,571,649
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	45,000,000	52,500,000
22	Unamortized Premium on Long-Term Debt (225)		46,435	49,154
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		5,397,420	4,989,338
24	Total Long-Term Debt (lines 18 through 23)		4,046,925,257	3,928,131,465
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		38,119,090	26,452,853
27	Accumulated Provision for Property Insurance (228.1)		590,161	268,271
28	Accumulated Provision for Injuries and Damages (228.2)		3,206,521	9,919,934
29	Accumulated Provision for Pensions and Benefits (228.3)		432,165,438	382,512,888
30	Accumulated Miscellaneous Operating Provisions (228.4)		37,929,426	28,585,027
31	Accumulated Provision for Rate Refunds (229)		377	779
32	Long-Term Portion of Derivative Instrument Liabilities		533,082,317	552,527,026
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		62,393,140	66,683,967
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,107,486,470	1,066,950,745
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		215,000,000	285,000,000
38	Accounts Payable (232)		346,405,807	297,246,335
39	Notes Payable to Associated Companies (233)		1,649,520	20,570,776
40	Accounts Payable to Associated Companies (234)		9,599,395	16,726,512
41	Customer Deposits (235)		35,286,140	21,581,709
42	Taxes Accrued (236)	262-263	27,310,489	31,604,016
43	Interest Accrued (237)		53,036,300	54,552,956
44	Dividends Declared (238)		520,947	520,947
45	Matured Long-Term Debt (239)		0	0

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Rresubmission	Date of Report (mo, da, yr) 03/20/2006	Year/Period of Report end of 2005/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		12,093,258	10,775,849
48	Miscellaneous Current and Accrued Liabilities (242)		68,282,282	73,274,693
49	Obligations Under Capital Leases-Current (243)		553,086	160,550
50	Derivative Instrument Liabilities (244)		743,246,559	638,689,025
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		533,082,317	552,527,026
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		979,901,466	898,176,342
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		6,546,023	6,181,457
57	Accumulated Deferred Investment Tax Credits (255)	266-267	69,608,060	77,528,180
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	61,591,991	58,618,828
60	Other Regulatory Liabilities (254)	278	198,320,601	128,575,966
61	Unamortized Gain on Reaquired Debt (257)		140,415	225,690
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	634,485	968,777
63	Accum. Deferred Income Taxes-Other Property (282)		1,981,854,886	1,978,791,292
64	Accum. Deferred Income Taxes-Other (283)		330,902,078	360,308,673
65	Total Deferred Credits (lines 56 through 64)		2,649,598,539	2,611,198,863
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		12,586,448,055	11,837,537,835

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 11 Column:**

To ensure Account 216.1 only includes Unappropriated Undistributed Retained Earnings of existing subsidiaries, \$669.4 million was transferred from Account 216.1 to Account 216 following a review of 18 CFR 101.216 and 216.1. Although this transfer between accounts has no impact on total retained earnings (the sum of Accounts 215, 215.1, 216 and 216.1), PacifiCorp has determined that a transfer from Account 216.1 should be made when a subsidiary is transferred, sold, dissolved or liquidated, even in the absence of a dividend or other formal distribution. This approach is consistent with debits or credits made to Account 123.1 (Investment in Subsidiary Companies) when subsidiaries are transferred, sold, dissolved or liquidated.

The \$669.4 million transferred to Account 216 primarily represents a debit balance in Account 216.1 associated with PacifiCorp Group Holdings Company ("PGHC"), a former subsidiary of PacifiCorp that was transferred to PacifiCorp's parent company, PacifiCorp Holdings, Inc. ("PHI"), in 2002. Substantially all of the PGHC debit balance resulted from previous returns of capital from PGHC to PacifiCorp that had been credited to Account 216 and debited to Account 216.1 by the amount of each distribution when neither account should have been affected.

Only Accounts 216 and 216.1 were affected by the transfer, and total retained earnings was not affected. Furthermore, this transfer had no effect on PacifiCorp's Statement of Income or Statement of Cash Flows and, except for the balances of Accounts 216 and 216.1, had no effect on the Comparative Balance Sheet or Statement of Retained Earnings. The following table represents account balances for 2002, 2003 and 2004 as if Accounts 216.1 and 216 had reflected the transfer of PGHC to PHI, compared to the actual as-reported account balances in those years.

	As Reported Twelve Months Ended December 31, 2002	Amended Twelve Months Ended December 31, 2002	Variance Twelve Months Ended December 31, 2002
215.1 Appropriated Retained Earnings - Amortization Reserve Federal	\$ 3,575,811	\$ 3,575,811	\$ -
216 Unappropriated Retained Earnings	936,324,910	266,356,556	(669,968,354)
216.1 Unappropriated Undistributed Subsidiary Earnings	(665,529,617)	4,438,737	669,968,354
<b>Total Retained Earnings</b>	<b>\$ 274,371,104</b>	<b>\$ 274,371,104</b>	<b>\$ -</b>
	As Reported Twelve Months Ended December 31, 2003	Amended Twelve Months Ended December 31, 2003	Variance Twelve Months Ended December 31, 2003
215.1 Appropriated Retained Earnings - Amortization Reserve Federal	\$ 3,575,811	\$ 3,575,811	\$ -
216 Unappropriated Retained Earnings	1,025,694,333	356,307,075	(669,387,258)
216.1 Unappropriated Undistributed Subsidiary Earnings	(664,367,224)	5,020,034	669,387,258
<b>Total Retained Earnings</b>	<b>\$ 364,902,920</b>	<b>\$ 364,902,920</b>	<b>\$ -</b>
	As Reported Twelve Months Ended December 31, 2004	Amended Twelve Months Ended December 31, 2004	Variance Twelve Months Ended December 31, 2004
215.1 Appropriated Retained Earnings - Amortization Reserve Federal	\$ 3,575,811	\$ 3,575,811	\$ -
216 Unappropriated Retained Earnings	1,066,638,637	397,251,379	(669,387,258)
216.1 Unappropriated Undistributed Subsidiary Earnings	(662,613,084)	6,774,174	669,387,258
<b>Total Retained Earnings</b>	<b>\$ 407,601,364</b>	<b>\$ 407,601,364</b>	<b>\$ -</b>

**Schedule Page: 112 Line No.: 12 Column:**

See footnote on page 112, line 11, column (c).

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 42 Column:**

Of the \$27.3 million balance in account 236 Taxes Accrued, \$6.3 million represents income taxes payable for the period ending December 31, 2005 to PacifiCorp Holdings, Inc. ("PHI"), the parent company of PacifiCorp.

**Schedule Page: 112 Line No.: 62 Column:**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

**Schedule Page: 112 Line No.: 62 Column:**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

**Schedule Page: 112 Line No.: 63 Column:**

See footnote page 112, line 62, column (c).

**Schedule Page: 112 Line No.: 63 Column:**

See footnote page 112, line 62, column (d).

**Schedule Page: 112 Line No.: 64 Column:**

See footnote page 112, line 62, column (c).

**Schedule Page: 112 Line No.: 64 Column:**

See footnote page 112, line 62, column (d).

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**STATEMENT OF INCOME**

**Quarterly**

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	3,438,952,088	2,989,584,939		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,929,373,826	1,580,818,240		
5	Maintenance Expenses (402)	320-323	311,914,442	314,659,283		
6	Depreciation Expense (403)	336-337	372,668,587	360,452,077		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	48,011,207	52,530,998		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	5,479,353	5,479,353		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		1,256,147			
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		6,307,820	6,961,370		
13	(Less) Regulatory Credits (407.4)			2,477		
14	Taxes Other Than Income Taxes (408.1)	262-263	96,297,630	92,915,793		
15	Income Taxes - Federal (409.1)	262-263	95,781,130	45,160,095		
16	- Other (409.1)	262-263	7,878,018	-12,313,742		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	690,441,169	715,726,978		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	623,891,591	625,131,917		
19	Investment Tax Credit Adj. - Net (411.4)	266	-5,854,860	-5,854,859		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)		60,094			
22	(Less) Gains from Disposition of Allowances (411.8)		16,224,770	908,181		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,919,498,202	2,530,493,011		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		519,453,886	459,091,928		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
3,438,952,088	2,989,584,939					2
						3
1,929,373,826	1,580,818,240					4
311,914,442	314,659,283					5
372,668,587	360,452,077					6
						7
48,011,207	52,530,998					8
5,479,353	5,479,353					9
1,256,147						10
						11
6,307,820	6,961,370					12
	2,477					13
96,297,630	92,915,793					14
95,781,130	45,160,095					15
7,878,018	-12,313,742					16
690,441,169	715,726,978					17
623,891,591	625,131,917					18
-5,854,860	-5,854,859					19
						20
60,094						21
16,224,770	908,181					22
						23
						24
2,919,498,202	2,530,493,011					25
519,453,886	459,091,928					26

**STATEMENT OF INCOME FOR THE YEAR (continued)**

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		519,453,886	459,091,928		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		3,532,054	4,462,283		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		3,164,391	3,205,149		
33	Revenues From Nonutility Operations (417)		850,397	617,651		
34	(Less) Expenses of Nonutility Operations (417.1)		15,559	14,793		
35	Nonoperating Rental Income (418)		41,539	56,009		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	839,244	1,813,948		
37	Interest and Dividend Income (419)		7,876,811	5,853,797		
38	Allowance for Other Funds Used During Construction (419.1)		9,915,057	5,163,409		
39	Miscellaneous Nonoperating Income (421)		396,466,451	88,025,572		
40	Gain on Disposition of Property (421.1)		1,142,752	2,929,669		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		417,484,355	105,702,396		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		650,349	744,691		
44	Miscellaneous Amortization (425)	340	629,194	339,256		
45	Donations (426.1)	340	1,948,545	2,854,177		
46	Life Insurance (426.2)		-3,129,019	-8,495,975		
47	Penalties (426.3)		220,420	179,528		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,031,555	1,717,717		
49	Other Deductions (426.5)		355,829,911	76,403,804		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		357,180,955	73,743,198		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	211,423	193,371		
53	Income Taxes-Federal (409.2)	262-263	20,365,661	7,857,383		
54	Income Taxes-Other (409.2)	262-263	2,060,382	1,067,891		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,262,019	509,824		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	882,563	2,216,453		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		2,065,260	2,065,260		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		20,951,662	5,346,756		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		39,351,738	26,612,442		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		237,603,134	229,563,697		
63	Amort. of Debt Disc. and Expense (428)		3,911,956	4,404,847		
64	Amortization of Loss on Reaquired Debt (428.1)		6,116,695	7,291,370		
65	(Less) Amort. of Premium on Debt-Credit (429)		2,718	2,718		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		85,275	85,451		
67	Interest on Debt to Assoc. Companies (430)	340	473,493	426,708		
68	Other Interest Expense (431)	340	26,579,047	20,945,010		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,966,931	6,767,217		
70	Net Interest Charges (Total of lines 62 thru 69)		257,629,401	255,776,246		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		301,176,223	229,928,124		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		301,176,223	229,928,124		

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**Schedule Page: 114 Line No.: 2 Column: h**

In July 2003, the Emerging Issues Task Force ("EITF") issued EITF No. 03-11. Effective January 1, 2004, PacifiCorp adopted EITF No. 03-11, which provides guidance on whether to report realized gains or losses on physically settled derivative contracts not held for trading purposes on a gross or net basis and requires realized gains or losses on derivative contracts that do not settle physically to be reported on a net basis. The adoption of EITF No. 03-11 resulted in PacifiCorp's netting certain contracts that were previously recorded on a gross basis, which reduced Sales for Resale and Purchased Power. Since PacifiCorp has a fiscal year end of March 31, the implementation of EITF 03-11 resulted in a reclassification of \$397.7 million at March 31, 2004 for the fiscal year then ended (first quarter of the calendar year). Consequently, since FERC reporting is based on a calendar year, the financial information reported in the following accounts contains the impact of the adjustment for the 12-month period ending March 31, 2004 as opposed to just the 3-month impact. The following table summarizes the effect of adopting EITF 03-11 on each quarter of the fiscal year ended March 31, 2004, which was all recorded in the first quarter of the calendar year (fourth quarter of the fiscal year). Adoption of EITF No. 03-11 had no impact on PacifiCorp's Net income.

	Q1-FY 04 (Q2-CY 03)	Q2-FY 04 (Q3-CY 03)	Q3-FY 04 (Q4-CY 03)	Q4-FY 04 (Q1-CY 04)	FY 2004 Total
Sales for Resale	\$113,426,335	\$82,874,255	\$108,970,755	\$98,740,774	\$404,012,119
Purchased Power	(110,706,073)	(104,699,500)	(90,471,134)	(91,782,690)	(397,659,397)
Other Electric Revenues	(2,720,262)	21,825,245	(18,499,621)	(6,958,084)	(6,352,722)

**Schedule Page: 114 Line No.: 4 Column: h**

See footnote on Page 114, Line 2, Column G

**Schedule Page: 114 Line No.: 6 Column: g**

Vehicle depreciation is charged to functional accounts. The following table summarizes the vehicle depreciation expense that was charged to the functional accounts.

	Twelve Months Ended December 31,	
	2005	2004
Vehicle Depreciation	\$ 11,352,594	\$ 10,640,857

**Schedule Page: 114 Line No.: 7 Column: c**

Per accounting orders in each of the six States that PacifiCorp operates in, PacifiCorp reclassifies the Depreciation expense of asset retirement obligations as either a regulatory asset or (liability).

**Schedule Page: 114 Line No.: 14 Column: g**

Payroll taxes are charged to functional accounts, which is consistent with where labor is charged. The following table summarizes the payroll tax expense that was charged to the functional accounts.

	Twelve Months Ended December 31,	
	2005	2004
Payroll Tax Expense	\$ 35,422,794	\$ 32,803,902

**Schedule Page: 114 Line No.: 17 Column: g**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first

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quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

**Schedule Page: 114 Line No.: 17 Column: h**

PacifiCorp keeps its accounting records on a fiscal-year basis for Securities Exchange Commission (the "SEC") financial reporting purposes. The fiscal year end is March 31st. Annual fiscal year-end tax adjustments are performed in March. These adjustments result in larger changes to various tax accounts between "current-year end of quarter balances" and "prior year end balances" in the first quarter FERC 3-Q (first quarter of the calendar year) report than in subsequent quarters.

**Schedule Page: 114 Line No.: 18 Column: g**

See footnote on Page 114, Line 17, Column G.

**Schedule Page: 114 Line No.: 18 Column: h**

See footnote on Page 114, Line 17, Column H.

**Schedule Page: 114 Line No.: 24 Column: c**

Per accounting orders in each of the six States' that PacifiCorp operates in, PacifiCorp reclassifies the Accretion expense of asset retirement obligations as either a regulatory asset or (liability).

**Schedule Page: 114 Line No.: 53 Column: c**

See footnote on Page 114, Line 17, Column G.

**Schedule Page: 114 Line No.: 53 Column: d**

See footnote on Page 114, Line 17, Column H.

**Schedule Page: 114 Line No.: 54 Column: c**

See footnote on Page 114, Line 17, Column G.

**Schedule Page: 114 Line No.: 54 Column: d**

See footnote on Page 114, Line 17, Column H.

**Schedule Page: 114 Line No.: 55 Column: c**

See footnote on Page 114, Line 17, Column G.

**Schedule Page: 114 Line No.: 55 Column: d**

See footnote on Page 114, Line 17, Column H.

**Schedule Page: 114 Line No.: 56 Column: c**

See footnote on Page 114, Line 17, Column G.

**Schedule Page: 114 Line No.: 56 Column: d**

See footnote on Page 114, Line 17, Column H.

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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		1,066,638,637	1,025,694,333
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		300,336,979	228,114,174
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24		238	-2,083,790	( 2,083,789)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-2,083,790	( 2,083,789)
30	Dividends Declared-Common Stock (Account 438)			
31	Common Dividends	238	-206,524,304	( 185,086,081)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-206,524,304	( 185,086,081)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		-669,387,258	
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		488,980,264	1,066,638,637
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			



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**Schedule Page: 118 Line No.: 37 Column: c**

See footnote on page 112, line 11, column (c).

**Schedule Page: 118 Line No.: 38 Column: c**

See footnote on page 112, line 11, column (c).

**Schedule Page: 118 Line No.: 52 Column: c**

See footnote on page 112, line 11, column (c).

**Schedule Page: 118 Line No.: 53 Column: c**

See footnote on page 118, line 37, column (c).

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Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	301,176,223	229,928,123
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	384,308,603	368,502,039
5	Amortization of:	61,683,721	68,756,548
6			
7	Unrealized (Gains)/Losses on Derivative Contracts	-42,795,968	-6,178,421
8	Deferred Income Taxes (Net)	66,929,034	88,888,432
9	Investment Tax Credit Adjustment (Net)	-7,920,120	-7,920,120
10	Net (Increase) Decrease in Receivables	25,540,192	-47,265,983
11	Net (Increase) Decrease in Inventory	-20,893,280	-8,600,017
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	41,755,843	8,031,764
14	Net (Increase) Decrease in Other Regulatory Assets	82,487,911	139,090,761
15	Net Increase (Decrease) in Other Regulatory Liabilities	-20,254,639	-58,370,244
16	(Less) Allowance for Other Funds Used During Construction	9,915,057	5,163,409
17	(Less) Undistributed Earnings from Subsidiary Companies	839,244	-17,820,142
18	Amounts Due To/From Affiliates, Net	32,529,623	-21,703,275
19	Other Operating Activities (provide details in footnote):	7,747,688	-47,543,663
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	901,540,530	718,272,677
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-974,531,524	-739,978,745
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-974,531,524	-739,978,745
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	3,651,413	4,969,744
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies	-682,333	-7,568,178
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

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**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):	-10,196,012	-13,374,268
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-981,758,456	-755,951,447
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	295,914,826	394,982,159
62	Preferred Stock		
63	Common Stock	374,992,877	
64	Other (provide details in footnote):		883,910
65			
66	Net Increase in Short-Term Debt (c)		59,846,025
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	670,907,703	455,712,094
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-173,234,000	-283,975,000
74	Preferred Stock	-7,500,000	-7,500,000
75	Common Stock		
76	Other (provide details in footnote):	-18,877,300	
77			
78	Net Decrease in Short-Term Debt (c)	-70,102,322	
79			
80	Dividends on Preferred Stock	-2,083,790	-2,083,790
81	Dividends on Common Stock	-206,524,304	-185,086,081
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	192,585,987	-22,932,777
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	112,368,061	-60,611,547
87			
88	Cash and Cash Equivalents at Beginning of Period	19,108,725	79,720,272
89			
90	Cash and Cash Equivalents at End of period	131,476,786	19,108,725

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**Schedule Page: 120 Line No.: 5 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Amortization of Software and Other Intangibles	\$ 48,011,207	\$ 52,530,998	404
Amortization of Electric Plant Acq. Adj. - Common	5,479,353	5,479,353	406
Amortization of Regulatory Assets/Liabilities	7,563,967	10,746,197	407 / 407.3 / 407.4
Amortization of Hydro Relicensing	629,194	-	425
	\$ 61,683,721	\$ 68,756,548	

**Schedule Page: 120 Line No.: 18 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Accounts Receivable from Associated Companies	\$ 2,612,408	\$ (31,727)	146 / 171
Tax Receivable from Associated Companies (PHI)	41,948,541	(41,948,541)	165
Accounts Payable To Associated Companies	(7,171,073)	4,047,719	234 / 237
Tax Payable To Associated Companies (PHI)	(4,860,253)	16,229,274	236
	\$ 32,529,623	\$ (21,703,275)	

**Schedule Page: 120 Line No.: 19 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Coal Depreciation & Depletion included in Cost of Fuel	\$ 12,354,940	\$ 11,069,299	151
PMI Equity Earnings included in the Cost of Fuel	(14,715,240)	(17,290,644)	501
(Gain)/Loss on Sale of Property	(1,364,968)	(2,637,454)	254 / 411.6 / 411.7
Accumulated Provision for Pension & Benefits	1,696,634	(29,325,548)	228.32
Share Based Compensation Expense	1,973,218	-	211
Write-Off of Assets Under Construction	4,227,101	4,315,275	107
Accumulated Provision for Mining/Environ/Decom	3,409,456	(14,584,594)	228 / 253
Other	166,547	910,003	Various
	\$ 7,747,688	\$ (47,543,663)	

**Schedule Page: 120 Line No.: 53 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Other Investments/Special Funds	\$ (5,397,030)	\$ (4,842,306)	124 / 128
Restricted Cash	(4,724,011)	(8,531,962)	128 / 134
Other	(74,971)	-	Various
	\$ (10,196,012)	\$ (13,374,268)	

**Schedule Page: 120 Line No.: 64 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Subsidiary Borrowing (Note Agreements)	\$ -	\$ 883,910	233

**Schedule Page: 120 Line No.: 76 Column: a**

	YTD Dec. 31, 2005	YTD Dec. 31, 2004	FERC Account
Subsidiary Borrowing (Note Agreements)	\$ (18,877,300)	\$ -	233

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**PacifiCorp**  
**(Electric Utility Only)**  
**Notes to the Electric Utility Only Financial Statements**  
**(Unaudited)**

**Note 1 – Basis of Presentation and Summary of Significant Accounting Policies**

These financial statements are prepared in accordance with the requirements of the Federal Energy Regulatory Commission (“the FERC”) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles. These notes include specific information requested by the FERC. See PacifiCorp’s Securities and Exchange Commission (the “SEC”) Annual Report on Form 10-K as of, and for the year ended, March 31, 2005 for financial statements and complete footnotes prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). PacifiCorp has a fiscal year end as of March 31.

The following are some of the significant differences between FERC reporting standards and GAAP:

**Investments in Subsidiaries**

Under FERC reporting standards, PacifiCorp accounts for its investments in majority-owned subsidiaries using the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiaries as required by GAAP. GAAP requires that majority-owned subsidiaries and variable-interest entities for which a company is the primary beneficiary be consolidated in accordance with Statement of Financial Accounting Standards (“SFAS”) No. 94, *Consolidation of All Majority-Owned Subsidiaries* and FASB Interpretation No. 46, *Consolidation of Variable-Interest Entities, an interpretation of Accounting Research Bulletin No. 51*. In general, the accounting for investments in majority-owned subsidiaries using the equity method rather than the consolidation method in accordance with GAAP has no effect on net income or retained earnings.

**Accumulated Removal Costs**

The accumulated net removal costs for PacifiCorp’s regulated plant assets that do not meet the definition of an asset retirement obligation under SFAS No. 143, *Accounting for Asset Retirement Obligations*, are classified as a regulatory liability under GAAP and as accumulated depreciation under FERC.

**Accumulated Deferred Income Taxes**

Accumulated deferred income taxes are classified as current and non-current for GAAP, by presenting net current assets and liabilities separate from net non-current assets and liabilities on the balance sheet in accordance with SFAS No. 109, *Accounting for Income Taxes*. All such amounts are classified as gross non-current assets and gross non-current liabilities for FERC.

**Unrealized Gains and Losses on Derivative Instruments**

FERC requires that unrealized gains and losses on derivative instruments be classified gross on the income statement in accordance with FERC Order 627, *Accounting and Reporting of Financial Instruments, Comprehensive Income, Derivatives and Hedging Activities*. Unrealized gains on wholesale sales, purchased power and fuel are reported in Other Income and unrealized losses on wholesale sales, purchased power and fuel are reported in Other Income and Deductions. For GAAP reporting purposes, unrealized gains and losses on wholesale sales are reported in Revenues and unrealized gains and losses on purchased power and fuel are reported in Energy Costs.

**Reclassifications**

Certain reclassifications of balance sheet and income statement amounts have been made to assist in multi-jurisdictional ratemaking process and conform to internal policies. These reclassifications had no effect on net income.

These financial statements have been prepared using accounting policies consistent with those applied at March 31, 2005 in the supplemental FERC filing, except in relation to new accounting standards.

These notes to the financial statements for the twelve months ended December 31, 2005 and 2004 are presented in accordance with

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NOTES TO FINANCIAL STATEMENTS (Continued)			

SEC interim reporting requirements based on FERC accounting requirements which represent abbreviated notes included for the Company's interim periods. Full footnote disclosures are made in PacifiCorp's Supplement to the FERC Form 1, which represents the Company's SEC reporting fiscal year ended March 31, 2005.

### Sale of PacifiCorp

On May 23, 2005, ScottishPower and PacifiCorp Holdings, Inc. ("PHI"), PacifiCorp's direct parent company, executed a Stock Purchase Agreement (the "Stock Purchase Agreement") providing for the sale of all PacifiCorp common stock to MidAmerican Energy Holdings Company ("MidAmerican") for a value of approximately \$9.4 billion, consisting of approximately \$5.1 billion in cash plus approximately \$4.3 billion in net debt and preferred stock, which will remain outstanding at PacifiCorp. MidAmerican is based in Des Moines, Iowa, and is a privately owned global provider of energy services.

The closing of the sale of PacifiCorp is subject to a number of conditions, including ScottishPower shareholder consent and regulatory notification and/or approvals from the Federal Energy Regulatory Commission (the "FERC"), the Department of Justice or the Federal Trade Commission, the Federal Communications Commission, the Nuclear Regulatory Commission and the public utility commissions in the states of Utah, Oregon, Wyoming, Washington, Idaho and California, as well as consents under existing third-party agreements. Pending satisfaction of the closing conditions, the Stock Purchase Agreement requires ScottishPower and PHI to cause PacifiCorp to operate its business in the ordinary course consistent with past business practice. The Stock Purchase Agreement also requires ScottishPower and PHI to obtain MidAmerican's prior approval to certain actions taken by PacifiCorp beyond limits specified in the Stock Purchase Agreement, including:

- borrowings or debt issuances;
- capital expenditures;
- construction or acquisition of new generation, transmission or delivery facilities or systems, other than as budgeted or necessary to fulfill regulatory commitments;
- unbudgeted significant acquisitions or dispositions;
- modifications to material agreements with regulators;
- issuance or sale of any capital stock to any person, other than PHI in certain circumstances;
- adoption or amendment of employee benefit plans or material increases to employee compensation; and
- payment of dividends to PHI.

While the sale of PacifiCorp is pending and the Stock Purchase Agreement is in effect, ScottishPower and PHI have agreed to make common equity contributions to PacifiCorp of \$125.0 million at the end of each quarter in fiscal year 2006 and \$131.25 million at the end of each quarter in fiscal year 2007. If the sale is completed, MidAmerican will refund to PHI the amount of required fiscal year 2007 common equity contributions as an increase to the purchase price. As described in Note 7 – Common Shareholder's Equity, PHI has made the equity contributions required to date by the Stock Purchase Agreement.

Pursuant to the Stock Purchase Agreement, ScottishPower has agreed to cause PacifiCorp to not pay quarterly dividends to PHI in excess of \$214.8 million in the aggregate during fiscal year 2006 and \$242.3 million in the aggregate during fiscal year 2007. These restrictions will terminate upon either the close of the sale of PacifiCorp or the earlier termination of the Stock Purchase Agreement.

PacifiCorp is party to pre-existing agreements with affiliates of MidAmerican for certain gas transportation and steam purchase transactions. These transactions are not significant to PacifiCorp's Energy costs.

Pursuant to the Stock Purchase Agreement, upon the closing of PacifiCorp's sale to MidAmerican, PacifiCorp will settle outstanding intercompany liabilities with ScottishPower subsidiaries and transfer to certain of these affiliate entities the assets and liabilities associated with the participation of affiliate employees in benefit plans sponsored by PacifiCorp.

### Cash and Cash Equivalents

For the purposes of these financial statements, PacifiCorp considers all liquid investments with maturities of three months or less, at the time of acquisition, to be cash equivalents. The following table is a reconciliation of the cash accounts on the Balance sheets to the Statement of cash flows:

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NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of dollars)	<u>December 31,</u> 2005	<u>December 31,</u> 2004
Cash (131)	\$ 17.7	\$ 9.3
Working Funds (135)	0.0	(0.1)
Temporary Cash Investments (136)	113.8	9.9
Total cash and cash equivalents	<u>\$ 131.5</u>	<u>\$ 19.1</u>

### Stock-Based Compensation

As permitted by Statements of Financial Accounting Standards ("SFAS") No. 123, *Accounting for Stock-Based Compensation* ("SFAS No. 123"), PacifiCorp accounts for its stock-based compensation arrangements, primarily employee stock options, under the intrinsic value recognition and measurement principles of Accounting Principles Board ("APB") Opinion No. 25, *Accounting for Stock Issued to Employees* ("APB No. 25"), and related interpretations in accounting for employee stock options issued to PacifiCorp employees. Under APB No. 25, because the exercise price of employee stock options equals the market price of the underlying stock on the date of grant, no compensation expense is recorded if the ultimate number of shares to be awarded is known at the date of the grant. All options are issued in ScottishPower American Depository Shares. Had PacifiCorp determined compensation cost based on the fair value at the grant date for all stock options vesting in each period under SFAS No. 123, PacifiCorp's net income would have been reduced to the pro forma amounts below:

(Millions of dollars)	<u>Twelve</u> <u>Months</u> <u>Ended</u> <u>December 31,</u> 2005	<u>Twelve</u> <u>Months</u> <u>Ended</u> <u>December 31,</u> 2004
Net income as reported	\$ 301.2	\$ 229.9
Add: stock-based compensation expense using the intrinsic value method, net of related tax effects	2.5	0.7
Less: stock-based compensation expense using the fair value method, net of related tax effects	<u>(3.6)</u>	<u>(1.9)</u>
Pro forma net income	<u>\$ 300.1</u>	<u>\$ 228.7</u>

### New Accounting Standards

#### FSP SFAS No. 106-2

In May 2004, the Financial Accounting Standards Board (the "FASB") released FASB Staff Position ("FSP") SFAS No. 106-2, *Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003* ("FSP SFAS No. 106-2"). FSP SFAS No. 106-2 provides guidance on the accounting for the effects of the Medicare Prescription Drug Improvement and Modernization Act of 2003 (the "Medicare Act"). The Medicare Act introduced a prescription drug benefit under Medicare, as well as a federal subsidy to sponsors of retiree health care plans that include prescription drug benefits. Employers that sponsor postretirement health care plans that offer prescription drug benefits must determine if their prescription drug benefits are actuarially equivalent to the drug benefit provided under Medicare Part D as of the date of enactment of the Medicare Act to be entitled to receive the subsidy. PacifiCorp determined that its prescription drug plan met the actuarial equivalence requirements and therefore calendar year 2004 results reflect such.

Subsequent to initial adoption, the Centers for Medicare and Medicaid Services released final regulations for implementing the Medicare Act. These regulations were issued on January 21, 2005, and provide guidance for making a determination of whether the benefits under a plan will meet the definition of actuarial equivalence. PacifiCorp expects these regulations to result in an additional

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NOTES TO FINANCIAL STATEMENTS (Continued)			

decrease in the accumulated postretirement benefit obligation of approximately \$18.0 million and an additional decrease in the annual net periodic postretirement benefit cost of approximately \$2.5 million during the calendar year ending December 31, 2005.

#### **SFAS No. 123R and SAB No. 107**

In December 2004, the FASB issued SFAS No. 123R, *Share-Based Payment* ("SFAS No. 123R"), a revision of the originally issued SFAS No. 123. SFAS No. 123R establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. In March 2005, the SEC issued Staff Accounting Bulletin ("SAB") No. 107 ("SAB No. 107"), which provides additional guidance in applying the provisions of SFAS No. 123R. SFAS No. 123R requires that the cost resulting from all share-based payment transactions be recognized in the financial statements using the fair value method. The intrinsic value method of accounting established by APB No. 25 will no longer be allowed. SAB No. 107 describes the SEC Staff's guidance in determining the assumptions that underlie the fair value estimates and discusses the interaction of SFAS No. 123R with other existing SEC guidance.

In April 2005, the effective date of SFAS No. 123R was deferred until the beginning of the fiscal year that begins after June 15, 2005; however, early adoption is encouraged. A modified prospective application is required for new awards and for awards modified, repurchased or cancelled after the required effective date. The provisions of SAB No. 107 will be applied upon adoption of SFAS No. 123R.

Certain PacifiCorp employees receive awards under various ScottishPower share-based payment plans. Application to these awards of the fair value method required by SFAS No. 123R, as compared to the application of the intrinsic value method allowed under APB No. 25, is not expected to result in a material change to recorded compensation expense upon adoption of SFAS No. 123R.

#### **FSP SFAS No. 109-1**

In December 2004, the FASB issued FASB Staff Position ("FSP") SFAS No. 109-1, *Application of FASB Statement No. 109, Accounting for Income Taxes, to the Tax Deduction on Qualified Production Activities Provided by the American Jobs Creation Act of 2004*. The tax deduction addressed in FSP SFAS No. 109-1 will be treated as a "special deduction" as described in SFAS No. 109, *Accounting for Income Taxes*. As such, the special deduction has no effect on deferred tax assets and liabilities existing at the enactment date. Rather, the impact of this deduction will be reported in the period in which the deduction could be claimed on a separate return basis in accordance with PacifiCorp's accounting policy. This statement became effective upon issuance. PacifiCorp currently believes the effect of this statement on its financial position and results of operations is immaterial.

#### **FIN 47**

In March 2005, the FASB issued FASB Interpretation No. 47, *Accounting for Conditional Asset Retirement Obligations – an Interpretation of FASB Statement No. 143* ("FIN 47"). FIN 47 clarifies that the term "conditional asset retirement obligation" as used in SFAS No. 143 refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional, even though uncertainty exists about the timing and/or method of settlement. FIN 47 clarifies that an entity is required to recognize a liability for the fair value of a conditional asset retirement obligation when incurred if the liability's fair value can be reasonably estimated. FIN 47 is effective at the end of the fiscal year ending after December 15, 2005. PacifiCorp is currently evaluating the impact of adopting FIN 47 on its financial position and results of operations.

#### **EITF No. 04-6**

In March 2005, the Emerging Issues Task Force (the "EITF") issued EITF No. 04-6, *Accounting for Stripping Costs Incurred during Production in the Mining Industry* ("EITF No. 04-6"). EITF No. 04-6 requires that stripping costs incurred during the production phase of a mine are variable production costs that should be included in the costs of the inventory produced (that is, extracted) during the period that the stripping costs are incurred. EITF No. 04-6 is effective for all fiscal years beginning after December 15, 2005 and is expected to be adopted by PacifiCorp on April 1, 2006. While the Company is currently evaluating what impact this guidance will have on its financial statements, its adoption is not expected to have a material impact on PacifiCorp's financial position or results of operations.

## **Note 2 – Accounting for the Effects of Regulation**

PacifiCorp records regulatory assets and liabilities based on management's assessment that it is probable that a cost will be recovered

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(asset) or that an obligation has been incurred (liability) in accordance with the provisions of SFAS No. 71, *Accounting for the Effects of Certain Types of Regulation*. The final outcome, or additional regulatory actions, could change management's assessment in future periods.

PacifiCorp evaluates the recovery of all regulatory assets periodically and as events occur. The evaluation includes the probability of recovery, as well as changes in the regulatory environment. Regulatory and/or legislative actions in Utah, Oregon, Wyoming, Washington, Idaho and California may require PacifiCorp to record regulatory asset write-offs and charges for impairment of long-lived assets in future periods.

For a detailed view of PacifiCorp's regulatory assets and liabilities see page 232, *Regulatory Assets* and page 278, *Regulatory Liabilities* of this FERC Form 1.

### Note 3 – Derivative Instruments

PacifiCorp's derivative instruments are recorded on the comparative Balance Sheets as assets or liabilities measured at estimated fair value, unless they qualify for certain exemptions permitted under SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities*, as amended. Changes in fair value of PacifiCorp's recorded derivative contracts are recognized immediately in the Statements of Income and Retained Earnings, except for contracts probable of recovery in rates based upon approval in states comprising substantially all of PacifiCorp's retail revenues. The net change in fair value for such contracts is deferred as either a regulatory asset or liability until realized. Unrealized gains and losses on derivative contracts held for trading purposes, are presented gross in Other income and Other income and deductions. Unrealized gains and losses from derivative contracts not held for trading purposes are presented gross in Other income and Other income and deductions.

Unrealized losses and (gains) on energy sales and purchase contracts are affected by fluctuations in forward market prices for electricity and natural gas. The following table summarizes the amount of pre-tax unrealized losses and (gains) included within the Statements of Income and Retained Earnings associated with changes in fair value of PacifiCorp's derivative contracts.

(Millions of dollars)	Twelve Months Ended	
	December 31,	
	2005	2004
Other Income:		
Miscellaneous Nonoperating Income (421)	\$ (368.9)	\$ (85.0)
Other Income Deductions:		
Other Deductions (426.5)	326.2	78.8
Total unrealized (gain) loss on derivative contracts	<u>\$ (42.7)</u>	<u>\$ (6.2)</u>

The following table summarizes the changes in fair value of PacifiCorp's derivative contracts executed for balancing system resources and load obligations (non-trading), and for taking advantage of arbitrage opportunities (trading) for the twelve months ended December 31, 2005, and the portion of those amounts that has been recognized as a regulatory net (liability) because the contracts are receiving recovery in retail rates.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of dollars)	Net Asset (Liability)	Regulatory Net asset (Liability) (c)
Fair value of contracts outstanding at December 31, 2004	\$ (271.3)	\$ 277.9
Contracts realized or otherwise settled during the period	(34.3)	35.1
Changes in fair values attributable to changes in valuation techniques and assumptions (a)	(52.7)	52.7
Other changes in fair values (b)	499.9	(458.0)
Fair value of contracts outstanding at December 31, 2005	<u>\$ 141.6</u>	<u>\$ (92.3)</u>

- (a) Effective March 31, 2005, PacifiCorp adjusted its estimate of the period covered by market quotes from three years to six years due to the increased availability of verifiable market quotations. This change had the effect of decreasing the fair value of non-trading contracts by \$52.7 million, offset by an increase in regulatory net assets of the same amount.
- (b) Other changes in fair values include the effects of changes in market prices, inflation rates and interest rates, including those based on models, on new and existing contracts.
- (c) Net unrealized losses (gains) related to derivative contracts included in rates are recorded as a regulatory net asset (liability).

**Weather derivatives** - PacifiCorp currently has a non-exchange traded streamflow weather derivative contract to reduce PacifiCorp's exposure to variability in weather conditions that affect hydroelectric generation. Under the agreement, PacifiCorp pays an annual premium in return for the right to make or receive payments if streamflow levels are above or below certain thresholds. PacifiCorp estimates and records an asset or liability corresponding to the total expected future cash flow under the contract in accordance with EITF No. 99-2, *Accounting for Weather Derivatives*. The net liability recorded for this contracts was zero at December 31, 2005 and \$1.7 million at December 31, 2004. PacifiCorp recognized a gain of \$9.4 million for the twelve months ended December 31, 2005 and a gain of \$2.9 million for the twelve months ended December 31, 2004.

#### Note 4 – Related-Party Transactions

There are no loans or advances between PacifiCorp and ScottishPower or between PacifiCorp and PHI. Loans or advances between PacifiCorp and ScottishPower or PHI generally require state regulatory approval. There are intercompany loan agreements that allow funds to be lent from PacifiCorp Group Holdings Company ("PGHC") to PacifiCorp, but loans from PacifiCorp to PGHC are prohibited. There are intercompany loan agreements that allow funds to be lent between PacifiCorp and Pacific Minerals, Inc. ("PMI"), a wholly owned subsidiary of PacifiCorp. PacifiCorp does not maintain a centralized cash or money pool. Therefore, funds of each company are not commingled with funds of any other company. Other affiliate transactions that PacifiCorp enters into are subject to certain approval and reporting requirements of the regulatory authorities.

The following tables detail PacifiCorp's transactions and balances with unconsolidated related parties:

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
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NOTES TO FINANCIAL STATEMENTS (Continued)

(Millions of dollars)	December 31, 2005	December 31, 2004
Amounts due from affiliated entities:		
SPUK (a)	\$ 0.1	\$ 0.4
PHI and its subsidiaries (b)	2.0	4.1
PacifiCorp subsidiaries (c)	0.8	1.0
	<u>\$ 2.9</u>	<u>\$ 5.5</u>
Prepayments to affiliated entities:		
PHI and its subsidiaries (d)	\$ -	\$ 41.9
DIIL (e)	1.8	-
	<u>\$ 1.8</u>	<u>\$ 41.9</u>
Amounts due to affiliated entities:		
SPUK (f)	\$ 2.3	\$ 8.3
PHI and its subsidiaries (g)	6.3	11.2
PacifiCorp subsidiaries (h)	8.9	28.9
	<u>\$ 17.5</u>	<u>\$ 48.4</u>
Deposits received from affiliated entities:		
PHI and its subsidiaries (i)	\$ 0.3	\$ 1.1
	<u>\$ 0.3</u>	<u>\$ 1.1</u>
(Millions of dollars)	Twelve Months Ended December 31, 2005	Twelve Months Ended December 31, 2004
Revenues from affiliated entities:		
PHI and its subsidiaries (i)	\$ 6.4	\$ 6.5
	<u>\$ 6.4</u>	<u>\$ 6.5</u>
Expenses incurred from affiliated entities:		
SPUK (f)	\$ 15.8	\$ 17.6
PHI and its subsidiaries (d)	19.8	17.3
PacifiCorp subsidiaries (j)	71.4	76.7
DIIL (e)	5.4	-
	<u>\$ 112.4</u>	<u>\$ 111.6</u>
Expenses recharged to affiliated entities:		
SPUK (a)	\$ 6.4	\$ 2.2
PHI and its subsidiaries (b)	9.1	8.7
PacifiCorp subsidiaries (c)	20.7	15.6
	<u>\$ 36.2</u>	<u>\$ 26.5</u>
Interest expense to affiliated entities:		
PHI and its subsidiaries (k)	\$ -	\$ 0.2
PacifiCorp subsidiaries (l)	-	0.2
	<u>\$ -</u>	<u>\$ 0.4</u>

- (a) These receivables and expenses primarily represent costs associated with retention agreements and severance benefits reimbursable by Scottish Power UK plc ("SPUK"), an indirect subsidiary of ScottishPower, and amounts allocated to SPUK by PacifiCorp for administrative services provided under ScottishPower's affiliated interest cross-charge policy. In addition, PacifiCorp recharged to SPUK payroll

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costs and related benefits of PacifiCorp employees working on international assignment in the United Kingdom during each of the three and nine months ended December 31, 2005 and 2004.

- (b) Amounts shown pertain to activities of PacifiCorp with PHI and its subsidiaries. Expenses recharged reflect costs for support services to PHI and its subsidiaries.
- (c) Amounts shown reflect costs recharged for support services to PacifiCorp's subsidiaries.
- (d) Includes prepaid income taxes paid to PHI of \$41.9 million at December 31, 2004. PHI is the tax paying entity for PacifiCorp. Also includes expenses related to operating lease payments for the West Valley facility, located in Utah and owned by West Valley Leasing Company, LLC ("West Valley"). West Valley is a subsidiary of PPM Energy, Inc. ("PPM"), which is a subsidiary of PHI. Certain costs associated with the West Valley lease are prepaid on an annual basis. PacifiCorp recorded lease expense in the amount of \$17.0 and \$17.1 for the West Valley facility for the twelve months ended December 31, 2005 and 2004.
- (e) PacifiCorp began participating in a captive insurance program provided by Dornoch International Insurance Limited ("DIIL"), an indirect wholly owned consolidated subsidiary of ScottishPower, in May 2005. DIIL covers all or significant portions of the property damage and liability insurance deductibles in many of PacifiCorp's current policies, as well as overhead distribution and transmission line property damage. PacifiCorp has no equity interest in DIIL and has no obligation to contribute equity or loan funds to DIIL. Premium amounts are established to cover loss claims, administrative expenses and appropriate reserves, but otherwise DIIL is not operated to generate profits. Certain costs associated with the captive insurance program are prepaid.
- (f) These liabilities and expenses primarily represent amounts allocated to PacifiCorp by SPUK for administrative services received under the cross-charge policy. Cross-charges from SPUK to PacifiCorp amounted to \$14.4 million and \$12.6 for the twelve months ended December 31, 2005 and 2004. These costs were recorded in Operations and maintenance expense and Other income and deductions. SPUK also recharged PacifiCorp for payroll costs and related benefits of SPUK employees working on international assignments with PacifiCorp in the United States for the twelve months ended December 31, 2005 and 2004.
- (g) The amount shown is the current portion of federal and state income taxes for December 31, 2005 and state taxes for December 31, 2004 payable to PHI. PHI is the tax paying entity for PacifiCorp.
- (h) Amounts due to affiliates of \$8.9 million for December 31, 2005 primarily represents, \$1.6 million in short-term demand loans, \$7.3 million in coal purchases payable to PMI. Amounts due to affiliates of \$28.9 million for December 31, 2004 represents, \$20.5 million in short-term demand loans and \$8.4 million in coal purchases payable to PMI.
- (i) These revenues and the associated deposits relate to wheeling services billed to PPM, a subsidiary of PHI. PacifiCorp provides these services to PPM pursuant to PacifiCorp's FERC-approved open access transmission tariff, which requires PacifiCorp to make transmission services available on a non-discriminatory basis to all interested parties.
- (j) Represents coal purchase and extraction expenses of \$70.0 million and \$75.1 for the twelve months ended December 31, 2005 and 2004 from the Trapper and Bridger coal mines, as well as environmental services provided by PacifiCorp Environmental Remediation Company ("PERCO") of \$1.4 million and \$1.6 for the twelve months ended December 31, 2005 and 2004.
- (k) Represents interest on short-term demand loans made to PacifiCorp by PGHC, in accordance with regulatory authorization and interest on deposits from PPM. Interest rates on related-party transactions approximate the lender's short-term borrowing cost or cost of capital as required by the relevant regulatory approval or exemption.
- (l) Includes interest on short-term demand loans made to PacifiCorp by PMI

## Note 5 – Financing Arrangements

During the twelve months ended December 31, 2005, PacifiCorp entered into three new standby letters of credit which totaled \$56.7 million at December 31, 2005.

During the twelve months ended December 31, 2005, PacifiCorp amended \$421.3 million of its existing committed standby bond purchase and letter of credit agreements, which provide credit enhancement and liquidity support for eight series of variable-rate pollution control revenue bond obligations. Changes included an exclusion of the acquisition of PacifiCorp by MidAmerican as an

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event of default under the agreements.

In August 2005, PacifiCorp amended and restated its existing \$800.0 million committed bank revolving credit agreement. Changes included an increase to 65.0% in the covenant not to exceed a specified debt-to-capitalization percentage, extension of the termination date to August 29, 2010 and an exclusion of the acquisition of PacifiCorp by MidAmerican as an event of default under the agreement.

### Note 6 – Long-Term Debt

In September 2005, the SEC declared effective PacifiCorp's shelf registration statement covering \$700.0 million of future first mortgage bond and unsecured debt issuances. PacifiCorp has not yet issued any of the securities covered by this registration statement.

In June 2005, PacifiCorp issued \$300.0 million of its 5.25% Series of First Mortgage Bonds due June 15, 2035. PacifiCorp used the proceeds for the reduction of short-term debt, including the short-term debt used in December 2004 to redeem its 8.625% Series of First Mortgage Bonds due December 13, 2024 totaling \$20.0 million.

During March 2005, the maturity dates were extended to December 1, 2020 for three series of variable-rate pollution-control revenue bonds totaling \$38.1 million.

PacifiCorp made interest payments, net of capitalized interest, of \$236.2 million for the twelve months ended December 31, 2005 and \$218.0 million for the twelve months ended December 31, 2004.

### Note 7 – Common Shareholder's Equity

At December 31, 2005 PacifiCorp had \$3.6 million in Appropriated retained earnings - amortization reserve, federal. This is in accordance with the requirements of hydroelectric relicensing projects.

On December 30, 2005, PacifiCorp issued 11,627,907 shares of its common stock to its direct parent company, PHI, in consideration of the capital contribution of \$125.0 million in cash made by PHI on that date.

On September 30, 2005, PacifiCorp issued 11,617,101 shares of its common stock to its direct parent, PHI, in consideration of the capital contribution of \$125.0 million in cash made by PHI on that date.

On July 21, 2005, PacifiCorp issued 11,737,090 shares of its common stock to its direct parent, PHI, in consideration of the capital contribution of \$125.0 million in cash made by PHI on June 30, 2005.

Proceeds from each issuance were used for the reduction of short-term debt.

### Note 8 – Commitments and Contingencies

PacifiCorp follows SFAS No. 5, *Accounting for Contingencies*, to determine accounting and disclosure requirements for contingencies. PacifiCorp operates in a highly regulated environment. Governmental bodies such as the FERC, the SEC, the Internal Revenue Service, the Department of Labor, the United States Environmental Protection Agency (the "EPA") and others have authority over various aspects of PacifiCorp's business operations and public reporting. Reserves are established when required, in management's judgment, and disclosures regarding litigation, assessments and creditworthiness of customers or counterparties, among others, are made when appropriate. The evaluation of these contingencies is performed by various specialists inside and outside of PacifiCorp.

#### Litigation

In May 2004, PacifiCorp was served with a complaint filed in the United States District Court for the District of Oregon by the Klamath Tribes of Oregon, individual Klamath Tribal members and the Klamath Claims Committee. The complaint generally alleges that PacifiCorp and its predecessors affected the Klamath Tribes' federal treaty rights to fish for salmon in the headwaters of the Klamath River in southern Oregon by building dams that blocked the passage of salmon upstream to the headwaters beginning in 1911. In September 2004, the Klamath Tribes filed their first amended complaint adding claims of damage to their treaty rights to fish for

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sucker and steelhead in the headwaters of the Klamath River. The complaint seeks in excess of \$1.0 billion in compensatory and punitive damages. In July 2005, the District Court dismissed the case and in September 2005 denied the Klamath Tribes' request to reconsider the dismissal. In October 2005, the Klamath Tribes appealed the District Court's decision to the Ninth Circuit Court of Appeals and briefing is scheduled to be completed by March 2006. PacifiCorp believes the outcome of this proceeding will not have a material impact on its financial position, results of operations or liquidity.

In October 2005, PacifiCorp was added as a defendant to a lawsuit originally filed in February 2005 in state district court in Salt Lake City, Utah by USA Power, LLC and its affiliated companies, USA Power Partners, LLC and Spring Canyon, LLC (collectively, "USA Power"), against Utah attorney Jody L. Williams and the law firm Holme, Roberts & Owen, LLP, who represent PacifiCorp on various matters from time to time. USA Power is the developer of a planned generation project in Mona, Utah called Spring Canyon, which PacifiCorp, as part of its resource procurement process, at one time considered as an alternative to the Currant Creek Power Plant. USA Power's complaint alleges that PacifiCorp misappropriated confidential proprietary information in violation of Utah's Uniform Trade Secrets Act and accuses PacifiCorp of breach of contract and related claims. USA Power seeks \$250.0 million in damages, statutory doubling of damages for its trade secrets violation claim, punitive damages, costs and attorneys' fees. PacifiCorp believes it has a number of defenses and intends to vigorously oppose any claim of liability for the matters alleged by USA Power. Furthermore, PacifiCorp expects that the outcome of this proceeding will not have a material impact on its financial position, results of operations or liquidity.

In October 2005, the Utah Committee of Consumer Services (the "CCS"), a state utility consumer advocate, filed a request for agency action with the Utah Public Service Commission (the "UPSC"). The request seeks an order requiring PacifiCorp to return to Utah ratepayers certain monies collected in Utah rates for taxes, which the CCS alleges were improperly retained by PacifiCorp's parent company, PHI. The CCS has publicly announced it is seeking a refund of at least \$50.0 million to Utah ratepayers. In November 2005, PacifiCorp filed a response with the UPSC seeking dismissal of the request. In December 2005 that request was denied. PacifiCorp disagrees with, and intends to vigorously oppose, the claims made by the CCS. A procedural schedule to hear the matter has not been established.

In April 2004, PacifiCorp filed a complaint with the federal district court in Wyoming challenging the Wyoming Public Service Commission (the "WPSC") decision made in March 2003 to deny recovery of the Hunter No. 1 replacement power costs and certain deferred excess net power costs. The complaint was filed on the grounds that the decision violates federal law by denying PacifiCorp recovery in retail rates of its wholesale electricity and transmission costs incurred to serve Wyoming customers. The lawsuit seeks an injunction requiring the WPSC to pass through PacifiCorp's wholesale electricity and transmission costs in retail rates. In November 2004, the court denied the defendants' motion to dismiss the complaint. In January 2005, the defendants appealed the court's ruling on the motion to dismiss and requested a stay of the underlying litigation. The defendants' appeal on sovereign immunity grounds and a decision on the issue of whether the defendants' notice of appeal was timely are pending at the Tenth Circuit Court of Appeals. In February 2006, PacifiCorp and certain parties intervening in its pending Wyoming general rate case reached a settlement of the terms of PacifiCorp's general rate case request. PacifiCorp also agreed to dismiss its federal lawsuit challenging the WPSC decision, and the defendants agreed to dismiss their pending appeal, subject to final approval of the general rate case settlement.

From time to time, PacifiCorp is also a party to various other legal claims, actions, complaints and disputes, certain of which involve material amounts. PacifiCorp recorded \$7.1 million in reserves as of December 31, 2005 related to various outstanding legal actions and disputes, excluding those discussed below. PacifiCorp currently believes that disposition of these matters will not have a material adverse effect on PacifiCorp's financial position, results of operations or liquidity.

#### **Environmental Issues**

PacifiCorp is subject to numerous environmental laws, including the Federal Clean Air Act and various state air quality laws; the Endangered Species Act, particularly as it relates to certain endangered species of fish; the Comprehensive Environmental Response, Compensation and Liability Act, and similar state laws relating to environmental cleanups; the Resource Conservation and Recovery Act, and similar state laws relating to the storage and handling of hazardous materials; and the Clean Water Act, and similar state laws relating to water quality. These laws could potentially impact future operations. Contingencies identified at December 31, 2005 principally consist of air quality matters. Pending or proposed air regulations will require PacifiCorp to reduce its electricity plant emissions of sulfur dioxide, nitrogen oxides and other pollutants below current levels. These reductions will be required to address regional haze programs, mercury emissions regulations and possible re-interpretations and changes to the federal Clean Air Act. In the future, PacifiCorp expects to incur significant costs to comply with various stricter air emissions requirements. These potential costs

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are expected to consist primarily of capital expenditures. PacifiCorp expects these costs would be included in rates and, as such, would not have a material adverse impact on PacifiCorp's financial position or results of operations.

**Hydroelectric Relicensing**

PacifiCorp's hydroelectric portfolio consists of 51 plants with an aggregate plant net capability of 1,159.4 MW. The FERC regulates 99.0% of the installed capacity through 18 individual licenses. Several of PacifiCorp's hydroelectric projects are in some stage of relicensing under the Federal Power Act. Hydroelectric relicensing and the related environmental compliance requirements are subject to uncertainties. PacifiCorp expects that future costs relating to these matters may be significant and consist primarily of additional relicensing costs, operations and maintenance expense and capital expenditures. Electricity generation reductions may result from the additional environmental requirements. PacifiCorp has accumulated approximately \$67.3 million in costs as of December 31, 2005 for ongoing hydroelectric relicensing that are reflected in assets on the Balance Sheet. PacifiCorp expects that these and future costs will be included in rates and, as such, will not have a material adverse impact on PacifiCorp's financial position or results of operations.

In October 2005, the new FERC license for the North Umpqua hydroelectric project became final under the terms of the North Umpqua Settlement Agreement. Prior to this date, the license had been effective, but not final, because environmental groups had challenged its legality before the FERC and in federal court. In September 2005, the Ninth Circuit Court of Appeals issued an order upholding the new license. Since the Court's order was not appealed within the allowed time, all legal challenges of the FERC license order have been exhausted and the license is final for purposes of recording liabilities. PacifiCorp is committed, over the 35-year life of the license, to fund approximately \$47.5 million for environmental mitigation and enhancement projects. As a result of the license becoming final, PacifiCorp recorded additional liabilities and intangible assets in October 2005 amounting to a present value of \$11.2 million. At December 31, 2005, the liability recorded for all North Umpqua obligations amounted to a present value of \$22.9 million.

**Enron Corp. Reserves**

In December 2001, Enron Corp. declared bankruptcy and defaulted on certain wholesale contracts. PacifiCorp had fully reserved for its \$8.0 million Enron Corp. receivable. PacifiCorp sold its bankruptcy claim to a third party during the first quarter of calendar 2005 for proceeds of \$1.7 million.

**FERC Issues**

**California Refund Case** - PacifiCorp is a party to a FERC proceeding that is investigating potential refunds for energy transactions in the California Independent System Operator and the California Power Exchange markets during past periods of high energy prices. PacifiCorp has a reserve of \$17.7 million for these potential refunds. PacifiCorp's ultimate exposure to refunds is dependent upon any order issued by the FERC in this proceeding. In addition, beginning in summer 2000, California market conditions resulted in defaults of amounts due to PacifiCorp from certain counterparties resulting from transactions with the California Independent System Operator and California Power Exchange. PacifiCorp has reserved \$5.0 million for these receivables.

**Northwest Refund Case** - In June 2003, the FERC terminated its proceeding relating to the possibility of requiring refunds for wholesale spot-market bilateral sales in the Pacific Northwest between December 2000 and June 2001. The FERC concluded that ordering refunds would not be an appropriate resolution of the matter. In November 2003, the FERC issued its final order denying rehearing. Several market participants have filed petitions in the Ninth Circuit Court of Appeals for review of the FERC's final order. A decision from the Ninth Circuit Court of Appeals is not expected to have a significant impact on PacifiCorp's financial position or results of operations.

**Federal Power Act Section 206 Case** - In June 2003, the FERC issued a final order denying PacifiCorp's request for recovery of excessive prices charged under certain wholesale electricity purchases scheduled for delivery during summer 2002 and dismissing PacifiCorp's complaints, under Section 206 of the Federal Power Act, against five wholesale electricity suppliers. In July 2003, PacifiCorp filed its request for rehearing of the FERC's order, which request was granted in August 2003. The FERC issued its final order denying rehearing in November 2003. Also in November 2003, PacifiCorp filed a petition in the Ninth Circuit Court of Appeals for review of the FERC's final order denying recovery. Court briefs from interested parties were filed by March 2005. In August 2005, the Ninth Circuit Court of Appeals dismissed PacifiCorp's appeal. In September 2005, PacifiCorp filed a request for rehearing of the Ninth Circuit's decision. This request was denied by the Ninth Circuit in October 2005. PacifiCorp will not pursue further review of the case; therefore, the Ninth Circuit's dismissal is final.

**FERC Show-Cause Orders** - In May 2002, PacifiCorp, together with other California electricity market participants, responded to data

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requests from the FERC regarding trading practices connected with the electricity crisis during 2000 and 2001. PacifiCorp confirmed that it did not engage in any trading practices intended to manipulate the market as described in the FERC's data requests issued in May 2002. In June 2003, the FERC ordered 60 companies (including PacifiCorp) to show cause why their behavior during the California energy crisis did not constitute manipulation of the wholesale electricity market, as defined in the California Independent System Operator and the California Power Exchange tariffs. In setting the cases for hearing, the FERC directed the administrative law judge to hear evidence and render findings and conclusions quantifying the extent of any unjust enrichment that resulted and to recommend monetary or other appropriate remedies. In August 2003, PacifiCorp and the FERC staff reached a resolution on the show-cause order. Under the terms of the settlement agreement, PacifiCorp denied liability and agreed to pay a nominal amount of \$67,745 in exchange for complete and total resolution of the issues raised in the FERC's show-cause order relating to PacifiCorp. In March 2004, the FERC issued its final order approving the settlement and terminating the docket. In April 2004, certain market participants filed requests for rehearing of the FERC's final order. A decision from the FERC on the rehearing request is pending.

**FERC Market Power Analysis** - Pursuant to the FERC's orders granting PacifiCorp authority to sell capacity and energy at market-based rates, PacifiCorp and certain of its affiliates are required to submit a joint market power analysis every three years. Under the FERC's current policy, applicants must demonstrate that they do not possess market power in order to charge market-based rates for sales of wholesale energy and capacity in the applicants' control areas. An analysis demonstrating an applicant's passage of certain threshold screens for assessing generation market power establishes a rebuttable presumption that the applicant does not possess generation market power, while failure to pass any screen creates a rebuttable presumption that the applicant has generation market power. In February 2005, PacifiCorp submitted a joint triennial market power analysis in compliance with the FERC's requirements. The analysis indicated that PacifiCorp failed to pass one of the generation market power screens in PacifiCorp's eastern control area and in Idaho Power Company's control area. In May 2005, the FERC issued an order instituting a proceeding pursuant to Section 206 of the Federal Power Act to determine whether PacifiCorp may continue to charge market-based rates for sales of wholesale energy and capacity in its east control area. Under the terms of the order, PacifiCorp and its affiliated co-applicants were required to submit additional information and analysis to the FERC within 60 days to rebut the presumption that PacifiCorp has generation market power. In June and July 2005, PacifiCorp filed additional analysis in response to the FERC's May 2005 order. In January 2006, the FERC requested PacifiCorp to amend its previous filings with additional analysis. If the FERC ultimately finds that PacifiCorp has market power, PacifiCorp will be required to implement measures to mitigate any exercise of market power, which may result in decreased revenues and/or increased operating expenses. PacifiCorp believes the outcome of this proceeding will not have a material impact on its financial position or results of operations.

## Note 9 – Retirement Benefit Plans

The components of net periodic benefit cost for the twelve months ended December 31, 2005 and 2004 are as follows:

(Millions of dollars)	Retirement Plans		Other Postretirement Benefits	
	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended
	December 31, 2005	December 31, 2004	December 31, 2005	December 31, 2004
Service Cost	\$ 29.6	\$ 30.3	\$ 8.7	\$ 8.1
Interest Cost	74.2	73.8	30.6	31.9
Expected Return on Plan Assets (a)	(77.0)	(78.4)	(26.3)	(26.5)
Amortization of Unrecognized Net Obligation	8.4	8.4	12.2	12.2
Amortization of Unrecognized Prior Service Cost	1.3	1.4	1.6	-
Amortization of Unrecognized Loss	18.2	6.4	2.2	0.6
Net Periodic Benefit Cost	\$ 54.7	\$ 41.9	\$ 29.0	\$ 26.3

(a) The market-related value of plan assets, among other factors, is used to determine expected return on plan assets and is calculated by spreading the difference between expected and actual investment returns over a

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five-year period beginning in the first year in which they occur.

### Employer Contributions

PacifiCorp contributed \$63.7 million to its retirement plans and \$25.2 million to its other postretirement plans during the twelve months ended December 31, 2005.

### Note 10 – Income Taxes

PacifiCorp uses an estimated annual effective tax rate for computing the provision for income taxes on an interim basis.

PacifiCorp accrued federal and state income tax expense of \$185.1 million and \$122.8 million for the twelve months ended December 31, 2005 and December 31, 2004. PacifiCorp keeps its accounting records on a fiscal-year basis for SEC financial reporting purposes. The fiscal year end is March 31<sup>st</sup>. Annual fiscal year-end tax adjustments are performed in March. These adjustments generally result in larger changes to various tax accounts between “current-year end of quarter balances” and “prior year end balances” in the first quarter 3-Q (first quarter of the calendar year) report than in subsequent quarters.

The total accrued federal and state income tax expense are as follows:

(Millions of dollars)		Twelve Months Ended December, 2005	Twelve Months Ended December, 2004
Page	Line Description		
114	15 Income Taxes Federal 409.1	\$ 95.8	\$ 45.2
114	16 Income Taxes Other 409.1	7.9	(12.3)
114	17 Provision for Deferred Income Taxes 410.1	690.4	715.7
114	18 (Less) Provision for Deferred Income Taxes 411.1	623.9	625.1
114	19 Investment Tax Credit 411.4	(5.9)	(5.9)
117	53 Income Taxes Federal 409.2	20.4	7.9
117	54 Income Taxes Other 409.2	2.1	1.1
117	55 Provision for Deferred Income Taxes 410.2	1.3	0.5
117	56 (Less) Provision for Deferred Income Taxes 411.2	0.9	2.2
117	57 Investment Tax Credit 411.5	-	-
117	58 (Less) Investment Tax Credits 420	2.1	2.1
		<u>\$ 185.1</u>	<u>\$ 122.8</u>

PacifiCorp has established, and periodically reviews, an estimated contingent tax reserve on Balance Sheets to provide for the possibility of adverse outcomes in tax proceedings. The current-year accruals are primarily attributable to new issues identified for the tax years ended after March 31, 2000. PacifiCorp anticipates that final settlement and payment on settled issues and other unresolved issues will not have a material adverse impact on its financial position or results of operations.

PacifiCorp made net income tax payments of \$86.1 million for the twelve months ended December 31, 2005 and \$89.5 million for the twelve months ended December 31, 2004. The income tax payments include payments for current federal and state income taxes, as well as amounts paid in settlement of prior years' liabilities as a result of income tax proceedings.

### Note 11 – Subsequent Events

On January 27, 2006, PacifiCorp's Board of Directors declared a dividend on common stock of \$0.163 per share totaling \$56.6 million

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and payable on the earlier of March 31, 2006 or the closing date of the acquisition of PacifiCorp by MidAmerican. If the acquisition of PacifiCorp closes prior to March 31, 2006, the dividend amount will be reduced pro-rata based on the closing date relative to March 31, 2006.





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<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.				
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	14,308,107,866	14,308,107,866	
4	Property Under Capital Leases	36,702,511	36,702,511	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	27,688,862	27,688,862	
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	14,372,499,239	14,372,499,239	
9	Leased to Others			
10	Held for Future Use	3,205,806	3,205,806	
11	Construction Work in Progress	594,604,038	594,604,038	
12	Acquisition Adjustments	157,193,780	157,193,780	
13	Total Utility Plant (8 thru 12)	15,127,502,863	15,127,502,863	
14	Accum Prov for Depr, Amort, & Depl	6,129,967,945	6,129,967,945	
15	Net Utility Plant (13 less 14)	8,997,534,918	8,997,534,918	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	5,690,545,718	5,690,545,718	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	365,012,766	365,012,766	
22	Total In Service (18 thru 21)	6,055,558,484	6,055,558,484	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj	74,409,461	74,409,461	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	6,129,967,945	6,129,967,945	

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
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FOOTNOTE DATA			

<b>Schedule Page: 200 Line No.: 18 Column: c</b>	
Depreciation	\$5,650,116,122
Depletion	<u>40,429,596</u>
Total	\$5,690,545,718

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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	26,288,163	
3	(302) Franchises and Consents	106,471,326	11,083,860
4	(303) Miscellaneous Intangible Plant	478,907,203	60,517,726
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	611,666,692	71,601,586
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	81,363,567	136,972
9	(311) Structures and Improvements	767,023,948	8,830,356
10	(312) Boiler Plant Equipment	2,493,429,645	87,675,571
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	688,143,409	31,154,372
13	(315) Accessory Electric Equipment	326,037,350	4,136,193
14	(316) Misc. Power Plant Equipment	25,564,474	285,256
15	(317) Asset Retirement Costs for Steam Production	25,522,333	3,939,963
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	4,407,084,726	136,158,683
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	19,769,293	
28	(331) Structures and Improvements	77,683,560	2,376,367
29	(332) Reservoirs, Dams, and Waterways	272,408,164	8,369,284
30	(333) Water Wheels, Turbines, and Generators	79,877,604	6,677,427
31	(334) Accessory Electric Equipment	38,455,021	2,022,224
32	(335) Misc. Power PLant Equipment	3,184,246	5,260
33	(336) Roads, Railroads, and Bridges	12,450,644	855,515
34	(337) Asset Retirement Costs for Hydraulic Production	5,612,683	-81,322
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	509,441,215	20,224,755
36	D. Other Production Plant		
37	(340) Land and Land Rights	1,359,504	20,112,783
38	(341) Structures and Improvements	16,844,604	67,108
39	(342) Fuel Holders, Products, and Accessories	5,492,844	1
40	(343) Prime Movers	178,341,406	166,711,869
41	(344) Generators	61,533,418	8
42	(345) Accessory Electric Equipment	16,487,397	2
43	(346) Misc. Power Plant Equipment	534,784	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
9,500,494			16,787,669	2
			117,555,186	3
2,737,562		1,162,044	537,849,411	4
12,238,056		1,162,044	672,192,266	5
				6
				7
44		-3,700	81,496,795	8
3,441,815		-2,301,058	770,111,431	9
25,755,522		-1,590,872	2,553,758,822	10
				11
7,030,758		334,025	712,601,048	12
956,321		145,564	329,362,786	13
77,310		-712,450	25,059,970	14
			29,462,296	15
37,261,770		-4,128,491	4,501,853,148	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
57,832		-30,331	19,681,130	27
48,714		-45	80,011,168	28
545,635			280,231,813	29
477,848			86,077,183	30
45,329			40,431,916	31
			3,189,506	32
76,075			13,230,084	33
			5,531,361	34
1,251,433		-30,376	528,384,161	35
				36
		29,777	21,502,064	37
		27,748,874	44,660,586	38
3,063,422		3,309,416	5,738,839	39
42,605		-82,288,061	262,722,609	40
39,047		21,985,541	83,479,920	41
		17,593,160	34,080,559	42
		3,106,021	3,640,805	43

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
44	(347) Asset Retirement Costs for Other Production	492,532	262,682	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	281,086,489	187,154,453	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	5,197,612,430	343,537,891	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	88,520,326	682,914	
49	(352) Structures and Improvements	48,878,361	1,308,409	
50	(353) Station Equipment	868,988,467	31,382,647	
51	(354) Towers and Fixtures	361,139,132	10,102,226	
52	(355) Poles and Fixtures	484,345,795	24,770,931	
53	(356) Overhead Conductors and Devices	618,116,181	24,001,473	
54	(357) Underground Conduit	2,367,203	2,297	
55	(358) Underground Conductors and Devices	3,951,434	-7,178	
56	(359) Roads and Trails	11,370,173	43,444	
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,487,677,072	92,287,163	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	31,183,599	5,000,076	
61	(361) Structures and Improvements	36,347,414	125,395	
62	(362) Station Equipment	615,480,059	32,567,976	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	744,285,090	36,945,087	
65	(365) Overhead Conductors and Devices	559,313,562	21,688,884	
66	(366) Underground Conduit	235,872,409	11,965,274	
67	(367) Underground Conductors and Devices	553,777,450	29,139,436	
68	(368) Line Transformers	848,847,249	41,617,034	
69	(369) Services	387,957,405	34,376,716	
70	(370) Meters	181,525,187	12,314,302	
71	(371) Installations on Customer Premises	8,983,867	37,827	
72	(372) Leased Property on Customer Premises	49,658		
73	(373) Street Lighting and Signal Systems	53,596,614	2,422,788	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	4,257,219,563	228,200,795	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	14,881,163	315,347	
78	(390) Structures and Improvements	212,985,408	8,326,981	
79	(391) Office Furniture and Equipment	116,229,400	10,354,246	
80	(392) Transportation Equipment	80,511,775	14,273,872	
81	(393) Stores Equipment	11,340,986	1,706,082	
82	(394) Tools, Shop and Garage Equipment	54,504,702	5,928,758	
83	(395) Laboratory Equipment	35,067,781	1,321,046	
84	(396) Power Operated Equipment	105,964,582	14,494,113	
85	(397) Communication Equipment	224,727,448	27,078,233	
86	(398) Miscellaneous Equipment	5,613,779	18,432	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	861,827,024	83,817,110	
88	(399) Other Tangible Property	272,181,580	10,380,843	
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	1,134,008,604	94,197,953	
91	TOTAL (Accounts 101 and 106)	13,688,184,361	829,825,388	
92	(102) Electric Plant Purchased (See Instr. 8)			
93	(Less) (102) Electric Plant Sold (See Instr. 8)	-213,554		
94	(103) Experimental Plant Unclassified			
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	13,688,397,915	829,825,388	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			755,214	44
3,145,074		-8,515,272	456,580,596	45
41,658,277		-12,674,139	5,486,817,905	46
				47
133,192		-637,719	88,432,329	48
102,774		1,172,630	51,256,626	49
10,892,901		10,719,027	900,197,240	50
301,733		1,567,472	372,507,097	51
1,488,508		-2,922,038	504,706,180	52
1,097,946		2,507,880	643,527,588	53
			2,369,500	54
			3,944,256	55
		-36,935	11,376,682	56
				57
14,017,054		12,370,317	2,578,317,498	58
				59
634,487		1,107,611	36,656,799	60
224,471		4,596,542	40,844,880	61
9,500,201		-8,053,327	630,494,507	62
		1,285,571	1,285,571	63
6,209,100		-107,049	774,914,028	64
3,602,447			577,399,999	65
680,208			247,157,475	66
1,253,540		-342,461	581,320,885	67
7,838,842		21,656	882,647,097	68
379,281			421,954,840	69
6,600,148			187,239,341	70
94,660			8,927,034	71
			49,658	72
569,970		-86	55,449,346	73
				74
37,587,355		-1,491,543	4,446,341,460	75
				76
14,228		-179,138	15,003,144	77
2,959,622		2,390,572	220,743,339	78
4,635,934		-3,203,254	118,744,458	79
8,146,518		210,611	86,849,740	80
72,589		634,291	13,608,770	81
86,848		-16,787	60,329,825	82
45,163		857,149	37,200,813	83
9,155,217		3,404,088	114,707,566	84
11,908,112		-3,576,336	236,321,233	85
77,496		218,476	5,773,191	86
37,101,727		739,672	909,282,079	87
39,693,807		-23,096	242,845,520	88
				89
76,795,534		716,576	1,152,127,599	90
182,296,276		83,255	14,335,796,728	91
				92
	213,554			93
				94
182,296,276	-213,554	83,255	14,335,796,728	95

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 88 Column: b**

Line No.	Account (a)	Description (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements (e)	Transfers (f)	Balance at End of Year (g)
1	39921	LAND OWNED IN FEE	\$ 2,634,916	\$ -	\$ -	\$ -	\$ 2,634,916
2	39922	LAND RIGHTS	55,561,367	-	(3,108,720)	-	52,452,647
3	39930	STRUCTURES	45,597,060	306,973	(9,983,548)	1,354,786	37,275,271
4	39941	SURFACE - PLANT EQUIPMENT	11,236,746	538,998	(136,569)	-	11,639,175
5	39942	SURFACE - DRAGLINE	-	-	-	-	-
6	39943	SURFACE - RAILROAD EQUIPMENT	664,816	-	(664,816)	-	-
7	39944	SURFACE - ELEC. PWR. FACILITIES	566,476	-	-	-	566,476
8	39945	UNDERGROUND - COAL MINE EQUIPMENT	52,450,412	3,879,608	(494,340)	(1,049,243)	54,786,437
9	39946	LONGWALL SHIELDS	17,678,600	-	-	-	17,678,600
10	39947	LONGWALL EQUIPMENT	10,582,330	1,185,601	(1,005,800)	-	10,762,131
11	39948	MAINLINE EXTENSION	12,048,536	2,581,600	(1,046,001)	-	13,584,135
12	39949	SECTION EXTENSION	2,714,341	331,202	(217,434)	-	2,828,109
13	39951	VEHICLES	1,644,346	220,041	(764,076)	(62,500)	1,037,811
14	39952	HEAVY CONSTRUCTION EQUIPMENT	22,225,909	320,152	(18,769,753)	(266,139)	3,510,169
15	39960	MISCELLANEOUS GENERAL EQUIPMENT	3,665,091	160,786	(1,743,852)	-	2,082,025
16	39961	COMPUTERS - MAINFRAME	1,785,412	24,365	(1,231,654)	-	578,123
17	39970	MINE DEVELOPMENT & ROAD EXTENSION	31,125,222	831,517	(527,244)	-	31,429,495
18	399915	COAL MINE ARO	-	-	-	-	-
19		TOTL PLNT USED IN MINING ACTIVITIES	\$ 272,181,580	\$10,380,843	\$(39,693,807)	\$ (23,096)	\$242,845,52

**Schedule Page: 204 Line No.: 88 Column: c**

See footnote line 88, column b.

**Schedule Page: 204 Line No.: 88 Column: d**

See footnote line 88, column b.

**Schedule Page: 204 Line No.: 88 Column: f**

See footnote line 88, column b.

**Schedule Page: 204 Line No.: 88 Column: g**

See footnote line 88, column b.

**Schedule Page: 204 Line No.: 93 Column: e**

PacifiCorp and six other minority owners sold their interest in the 1 MW Skookumchuck Hydroelectric project to a subsidiary of Alberta Canada based TransAlta for \$7.4 million. PacifiCorp's share was \$3.5 million. The sale was completed on October 5, 2004, with the proceeds, net book value, and selling costs transferred to account 102, Electric plant purchased or sold. Additional closing costs were booked in December 2004 and cleared to account 102. A letter to the Federal Energy Regulatory Commission (the "FERC") for permission to clear account 102, Electric plant purchased or sold was approved on May 10, 2005 Docket No. AC05-43-000

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**(Next Page is: 214)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

- Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Oquirrh Substation	2005	2009	2,245,812
4	North Horn Mountain Coal Properties	1977	2010-2018	953,014
5				
6				
7				
8				
9	Miscellaneous, each under \$250,000			6,980
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26	Miscellaneous, each under \$250,000:			
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
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41				
42				
43				
44				
45				
46				
47	Total			3,205,806

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 214 Line No.: 3 Column: c**

Property for future 345/138 kV substation to be built in 2009.

**Schedule Page: 214 Line No.: 4 Column: c**

The North Horn Mountain Coal Properties are needed to access future coal portals and federal coal reserves when existing East Mountain coal mines are mined out.

**Schedule Page: 214 Line No.: 9 Column: c**

Various dates and plans.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Intangible:	
2	Klamath Relicensing	33,830,644
3	Lewis River Relicensing	11,382,581
4	Merwin Relicensing	8,672,608
5	Swift Relicensing	8,239,188
6	Rogue Relicensing	5,223,036
7	EMS SCADA Phase 2	3,484,089
8	K2 - KWI Commercial Risk System	3,285,017
9		
10	Production:	
11	Currant Creek Power Project	164,018,209
12	Lake Side Capital Build	130,984,522
13	Huntington Emission Control Equipment	43,284,316
14	North Umpqua Relicensing Implementation	6,724,920
15	Jim Bridger Emission Control Equipment	5,423,737
16	Wyodak Controls Upgrade	3,550,922
17	Huntington U1 Boiler Low Temp. Superheater Replacement	3,324,254
18	Wyodak - Rewind Main Generator Stator	2,883,837
19	Huntington U1 Scrubber Recycle Piping	2,816,703
20	Huntington U1 Scrubber Mist Eliminator Upgrade	2,282,016
21	Replace Prospect Flumes	2,124,591
22	Jim Bridger U1 Rewind Main Generator Stator	1,803,177
23	Lewis River Relicensing Implementation	1,670,635
24	Dave Johnston Purch & Install add'l Central Air Compressors	1,662,093
25	Huntington U1 Scrubber Absorber Tower Linings	1,609,372
26	Hunter FGD Waste Disposal	1,427,211
27	Naughton Electrical Infrastructure Design	1,284,021
28	Jim Bridger U2 Refurbish Generator Field	1,030,772
29	Jim Bridger U1 Controls Upgrade	1,012,815
30		
31	Transmission:	
32	SW Utah Load Growth Project	9,364,959
33	Syracuse Add 345-138kV Transformer (394MVA)	3,345,436
34	Cache Valley Add. Bridgerland Sw St Ph 1	3,984,811
35	Summit-Vineyard (Lake Side) Transmission Project	2,671,459
36	Bitter Creek Provide 230kV Service to Anadarko	2,343,564
37	Summit-Vineyard (Lake Side) Interconnect	2,188,026
38	90th South-Oquirrh Recond 138kV Line	2,091,123
39	90th So & Terminal Subs: Loop-in CW Lines	1,946,711
40	Calif. Line 38, Replace 71 Poles	1,150,616
41		
42		
43	TOTAL	594,604,038

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)**

- Report below descriptions and balances at end of year of projects in process of construction (107)
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
- Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Distribution:	
2	Gordon Ave (Layton): New 138-12.5kV Sub	2,760,753
3	70th South #1 New 138-12.5kV 30MVA Sub	2,274,343
4	Beall Lane Sub Construct New 115-12kV Sub	1,495,057
5		
6	General:	
7	DataNetwork - Router Replacement	1,121,818
8		
9	Miscellaneous Projects each under \$1,000,000	104,830,076
10		
11		
12		
13		
14		
15		
16		
17		
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43	TOTAL	594,604,038

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 216.1 Line No.: 9 Column: a**

A \$1,000,000 reporting threshold was approved for PacifiCorp effective with the 1993 reporting year by the Chief Accountant, Federal Regulatory Commission in a letter to the company dated August 5, 1993, Docket No. AC93-181-000.

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Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	5,463,468,995	5,463,418,745	50,250	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	372,668,580	372,668,580		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	27,959,957	27,957,804	2,153	
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	400,628,537	400,626,384	2,153	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	168,090,933	168,038,530	52,403	
13	Cost of Removal	33,034,791	33,034,791		
14	Salvage (Credit)	10,013,983	10,013,983		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	191,111,741	191,059,338	52,403	
16	Other Debit or Cr. Items (Describe, details in footnote):	17,559,927	17,559,927		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	5,690,545,718	5,690,545,718		
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production	2,289,647,911	2,289,647,911		
21	Nuclear Production				
22	Hydraulic Production-Conventional	231,517,800	231,517,800		
23	Hydraulic Production-Pumped Storage				
24	Other Production	63,309,583	63,309,583		
25	Transmission	975,633,431	975,633,431		
26	Distribution	1,673,162,230	1,673,162,230		
27	General	457,274,763	457,274,763		
28	TOTAL (Enter Total of lines 20 thru 27)	5,690,545,718	5,690,545,718		

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
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**Schedule Page: 219 Line No.: 4 Column: b**

Per accounting orders in each of the six States' that PacifiCorp operates in, PacifiCorp reclassifies the Depreciation expense of asset retirement obligations as either a regulatory asset or (liability).

**Schedule Page: 219 Line No.: 8 Column: b**

Account 151 Fuel Stock	\$12,406,978
Account 143.3 Joint Owner Receivable - Depreciation expense billed to Joint Owners	209,733
Account 182.3 Other Regulatory Assets	2,885,017
Vehicle Depreciation allocated to O&M based on usage activity	11,352,594
Account 503.1 Blundell Depletion	1,103,483
Account 421 Depreciation for Future Use	2,153
Total Other Accounts	\$27,959,957

**Schedule Page: 219 Line No.: 16 Column: b**

Other items including: \$17,559,927

- Recovery from third parties for asset relocations and damaged property
- Insurance recoveries
- Adjustments of reserve related to electric plant sold
- Reclassifications from electric plant

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.  
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)  
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.  
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.  
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	PACIFIC POWER & LIGHT COMPANY			
2	Common Stock			100
3	SUBTOTAL			100
4				
5	CENTRALIA MINING COMPANY	7/20/1990		
6	Common Stock			1,000
7	SUBTOTAL			1,000
8				
9	ENERGY WEST MINING COMPANY	7/18/1990		
10	Common Stock			1,000
11	SUBTOTAL			1,000
12				
13	PACIFIC MINERALS, INC	12/31/1991		
14	Common Stock			1
15	Undistributed Earnings			60,617,415
16	SUBTOTAL			60,617,416
17				
18	GLENROCK COAL COMPANY	12/31/1991		
19	Common Stock			1
20	SUBTOTAL			1
21				
22	INTERWEST MINING COMPANY	12/11/1992		
23	Common Stock			1,000
24	SUBTOTAL			1,000
25				
26	PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY	8/19/1994		
27	Common Stock			900,000
28	Capital Contributions			944,419
29	Undistributed Subsidiary Earnings			6,837,720
30	SUBTOTAL			8,682,139
31				
32	PACIFIC FUTURE GENERATIONS, INC	9/19/1999		
33	Undistributed Subsidiary Earnings			-3,738
34	SUBTOTAL			-3,738
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	1,847,521	TOTAL	69,298,918

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		100		2
		100		3
				4
				5
		1,000		6
		1,000		7
				8
				9
		1,000		10
		1,000		11
				12
				13
		1		14
14,715,240		75,332,655		15
14,715,240		75,332,656		16
				17
				18
		1		19
		1		20
				21
				22
		1,000		23
		1,000		24
				25
				26
		900,000		27
		944,419		28
840,087		7,677,807		29
840,087		9,522,226		30
				31
				32
-843		-4,581		33
-843		-4,581		34
				35
				36
				37
				38
				39
				40
				41
15,554,484		84,853,402		42

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
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**Schedule Page: 224 Line No.: 15 Column: e**

Equity earnings from Pacific Minerals, Inc. (PMI) consist of inter-company profit on coal sales from Bridger Coal Company, which PMI jointly owns with Idaho Power Company, to PacifiCorp and are not recorded in account 418.1, Equity in Earnings of Subsidiary Companies. In order to eliminate the inter-company profit on the coal sales, PacifiCorp records PMI's earnings as an offset to fuel expense.

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**(Next Page is: 227)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	48,450,942	56,631,067	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	44,548,576	48,271,495	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	49,279,721	57,180,564	Electric
8	Transmission Plant (Estimated)	2,754,364	2,915,364	Electric
9	Distribution Plant (Estimated)	5,466,633	5,815,760	Electric
10	Assigned to - Other (provide details in footnote)	3,197,323	3,776,589	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	105,246,617	117,959,772	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	153,697,559	174,590,839	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

<b>Schedule Page: 227 Line No.: 10 Column: b</b>		
Mining M&S	\$3,044,535	
General Plant M&S	<u>152,788</u>	
	\$3,197,323	

<b>Schedule Page: 227 Line No.: 10 Column: c</b>		
Mining M&S	\$3,624,940	
General Plant M&S	<u>151,649</u>	
	\$3,776,589	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2006	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	179,142.00		77,795.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	103,622.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	J. P. Morgan	10,000.00			
23					
24					
25					
26					
27					
28	Total	10,000.00			
29	Balance-End of Year	65,520.00		77,795.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)	10,000.00			
34	Gains	10,000.00			
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	2,259.00		2,259.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA	2,259.00			
39	Cost of Sales				
40	Balance-End of Year			2,259.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	2,259.00			
45	Gains	2,259.00			
46	Losses				

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2007		2008		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
100,352.00		113,095.00		3,987,243.00		4,457,627.00		1
								2
								3
				156,643.00		156,643.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
						103,622.00		17
								18
								19
								20
								21
						10,000.00		22
								23
								24
								25
								26
						10,000.00		27
100,352.00		113,095.00		4,143,886.00		4,500,648.00		28
								29
								30
								31
						10,000.00		32
						10,000.00		33
								34
								35
2,259.00		2,259.00		110,921.00		119,957.00		36
				4,528.00		4,528.00		37
				2,269.00		4,528.00		38
								39
2,259.00		2,259.00		113,180.00		119,957.00		40
								41
								42
						2,259.00		43
						2,259.00		44
								45
								46

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4	
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	Unrecovered Plant: Trojan Nuclear	10,188,749		407	1,674,863	8,513,886
22	Plant located near Portland, OR					
23	Date of Retirement: 12/31/1992					
24	Date of Commission Authorization:					
25	04/20/1993					
26	Amortization Period: 01/1993					
27	through 01/2011					
28						
29	Unrecovered Plant: Trail Mountain	6,630,131		151	5,304,105	1,326,026
30	Date of Retirement: 03/15/2001					
31	Date of Commission Authorization:					
32	04/04/2002 - UT					
33	05/20/2002 - OR					
34	04/26/2001 - WY					
35	04/26/2001 - ID					
36	Amortization Period: 04/2001					
37	through 03/2006					
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	16,818,880			6,978,968	9,839,912

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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Regulatory Expense	188,351	341,002			529,353
2	California DSM Regulatory Asset	( 259,101)	1,731	908	14,614	-271,984
3	Idaho DSM Regulatory Asset	6,387,413	820,079	908	1,019,458	6,188,034
4	Utah DSM Regulatory Asset	20,033,559		908	13,940,355	6,093,204
5	Washington DSM Regulatory Asset	594,147		908	2,165,131	-1,570,984
6	Wyoming DSM Regulatory Asset	449,084	32,407	908	108,515	372,976
7	Transition Plan - ID (5)	696,989		930.2	696,989	
8	Transition Plan - OR (10)	21,811,585		930.2	3,972,815	17,838,770
9	Transition Plan - UT (5)	3,785,353		930.2	3,785,353	
10	Transition Plan - WY West (5)	315,277		930.2	315,277	
11	Transition Plan - WY East (5)	1,781,764		930.2	1,781,764	
12	FAS 109 Deferred Income Taxes Electric	500,987,501		Various	15,840,347	485,147,154
13	SB 1149 Implementation Costs OR Retail Access	17,764,102	3,098,732	407.3	5,556,004	15,306,830
14	Y2K Expense 98-00 OR (7)	322,481		930.2	263,100	59,381
15	98 Early Retirement OR	11,030,840		930.2	3,676,947	7,353,893
16	Glenrock Mine Excluding Reclamation UT (10)	6,336,021		930.2	1,302,400	5,033,621
17	94-98 Fed/State Income Tax Audit Payments-ID	2,314,756		Various	2,314,756	
18	Deferred Excess Net Power Costs OR UM995	25,880,915		Various	25,880,915	
19	Deferred Excess Net Power Costs OR UE116	116,786	10,017			126,803
20	Environmental Costs (10)	7,938,679	1,051,191	925	2,236,911	6,752,959
21	Deferred Cost of TOU Guarantee	1,742	62			1,804
22	IDAI Costs No. CA Direct Access	1,304,660		407.3	333,104	971,556
23	Cholla Plant Transaction Costs (26)	14,123,848		557	1,122,426	13,001,422
24	Cholla Plant Transaction Costs OR	( 677,148)	53,813			-623,335
25	Cholla Plant Transaction Costs WA	( 1,220,662)	97,007			-1,123,655
26	Cholla Plant Transaction Costs ID	( 414,914)	32,973			-381,941
27	Washington Colstrip #3 (22)	839,387		456.2	52,188	787,199
28	Trail Mountain Mine Closure Costs	4,609,985		151	3,946,575	663,410
29	Trail Mountain Mine - Deseret Settlement	( 750,203)	617,421			-132,782
30	FAS133 Derivative Net Regulatory Asset	277,864,573		Various	277,864,573	
31	FAS 87/88 Pension UT	9,477,042		930.2	3,159,014	6,318,028
32	Noell Kempf CAP UT	21,089		930.2	19,332	1,757
33	P&M Strike Amort UT	499,083		930.2	299,449	199,634
34	Energy Trust of Oregon SB1149	13,533	6,153			19,686
35	BPA Idaho Balancing Account	3,880,704		254	3,880,704	
36	Retail Access Project INC.	1,731,859	263,703			1,995,562
37	Reg Asset Min. Pension Liab. Adj.	226,225,103	54,430,637			280,655,740
38	Asset Retirement Obligations Regulatory Difference	24,211,992	8,334,194	Various	4,282,092	28,264,094
39	DSM Regulatory Assets - Conv	1,128,728	2,396,102			3,524,830
40	DSM Regulatory Assets - Reclss	( 284,163)	2,865,400	254	1,281,645	1,299,592
41	UT DSM AC-DLC Program					
42	Sch 781 Direct Access Shopping Incentive		840,807			840,807
43						
44	<b>TOTAL</b>	<b>1,191,062,740</b>	<b>75,293,431</b>		<b>381,112,753</b>	<b>885,243,418</b>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 3 Column: a**

Various amortization periods

**Schedule Page: 232 Line No.: 4 Column: a**

Various amortization periods

**Schedule Page: 232 Line No.: 6 Column: a**

Various amortization periods

**Schedule Page: 232 Line No.: 12 Column: d**

Account 254

Account 282

**Schedule Page: 232 Line No.: 17 Column: d**

Account 440

Account 442

Account 444

Account 445

**Schedule Page: 232 Line No.: 18 Column: d**

Account 440

Account 442

**Schedule Page: 232 Line No.: 30 Column: d**

Account 175

Account 244

Account 254

**Schedule Page: 232 Line No.: 38 Column: d**

Account 108

Account 230

Account 254

Account 403

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**MISCELLANEOUS DEFFERED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Joseph Settlement (20)	1,797,399		557	137,381	1,660,018
2						
3	Firth Cogeneration Buyout (10)	444,080		557	444,080	
4						
5	Lacomb Irrigation (24)	781,050		557	45,720	735,330
6						
7	Facilities and Properties	82,704	2,143			84,847
8						
9	Bogus Creek (42)	1,448,240		557	41,280	1,406,960
10	Bogus Creek settlement (7)	-118,000	118,000			
11						
12	Intangible Pension Asset:					
13	SERP Plan	608,000	327,007			935,007
14	Pension Intangible Asset	33,176,000		228.3	9,074,000	24,102,000
15						
16	Mead Phoenix Availability					
17	& Trans Charge (50)	16,023,320		565	377,760	15,645,560
18						
19	Financing Costs Deferred	8,289		930.2	8,289	
20						
21	Buffalo Settlement (7)					
22						
23	Lakeview Buyout (13)	176,725		557	43,280	133,445
24						
25	TGS Buyout (20)	233,391		557	15,473	217,918
26						
27	Hermiston Swap (20)	6,250,050		557	539,572	5,710,478
28						
29	Deferred Longwall Costs	604,978	972,367			1,577,345
30						
31	Transition Costs - WA (5)	1,057,694		930.2	1,057,694	
32						
33	Hayden Settlement (6)	319,916		151	319,916	
34						
35	Northwest Power Pool	130,402		566	130,402	
36						
37	Other Deferred Debits with					
38	Amounts less than \$50,000	220,994	66,934			287,928
39						
40	Deferred Aquila Streamflow					
41	Hedge Costs	1,458,330		555	1,458,330	
42						
43	Point to Point Transmission	1,597,419		Various	498,152	1,099,267
44						
45	Deferred Costs Wyodak					
46	Settlement (22)	6,033,272		151	335,182	5,698,090
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)	5,000		182.3	5,000	
49	<b>TOTAL</b>	<b>78,628,533</b>				<b>65,950,331</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Jim Boyd Hydro Buyout (11)	752,645		557	82,860	669,785
3						
4	Deferred Shelf Registration Cos	62,831	216,489			279,320
5						
6	Unamortized Credit Agmt Costs	2,335,154	76,279			2,411,433
7						
8	Unamortized PCRB LOC/SBBPA	1,081,935	290,932			1,372,867
9						
10	Unamortized PCRB Mode Conv Cost	902,163		427	128,040	774,123
11						
12	Deferred Chrgs-Water Rights	725,776				725,776
13						
14	Property Damage Repairs	21,796		Various	21,796	
15						
16	Emission Reduction Credits	406,980				406,980
17						
18	Mine Dep'n Clearing		15,854			15,854
19						
20						
21						
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42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)	5,000		182.3	5,000	
49	<b>TOTAL</b>	<b>78,628,533</b>				<b>65,950,331</b>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 233 Line No.: 43 Column: d**

Account 142  
Account 419  
Account 557

**Schedule Page: 233.1 Line No.: 14 Column: d**

Account 165.2  
Account 505.5

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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Regulatory Liabilities	329,770,325	315,652,418
3	Employee Benefits	167,963,538	181,198,165
4	FAS 133 Derivatives	115,933,333	45,748,981
5	BETC Credit Carryforward	504,700	1,892,824
6			
7	Other	153,786,568	142,763,126
8	TOTAL Electric (Enter Total of lines 2 thru 7)	767,958,464	687,255,514
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	767,958,464	687,255,514

Notes

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 7 Column: a**

Account Subdivisions	Balance 12/31/04	Balance 12/31/05
DTA Misc. Timing Difference - PMI	\$ 3,601,690	\$ -
DTA Rent Expense (Safe Harbor Lease) - PMI	3,894,912	-
DTA Bridger Sec. 471 Adjustment - PMI	150,089	-
DTA Bridger Reclamaton Trust Earnings - PMI	10,552,397	-
DTA U of WY Contract Amort - Prepaid	1,166,592	1,165,555
DTA Def Reg Asset - Transmission Service Deposit	1,654,597	660,145
DTA FAS 143 ARO Liability	32,195,111	33,964,767
DTA Bad Debts Allowance - Cash Basis	16,019,000	15,160,247
DTA Injuries & Damages Accrual - Cash Basis	4,735,878	1,975,748
DTA M&S Inventory Write-Off	2,518,181	2,812,892
DTA Def. Reg Asset - Foote Creek Contract	568,025	515,789
DTA Redding Contract - Prepaid	2,452,603	2,243,873
DTA Distribution O&M Amort of Writeoff	22,969,918	22,616,889
DTA Weather Derivatives	2,252,773	2,252,773
DTA Amort of Debt Disc & Exp	109,924	77,561
DTA Trail Mountain Accrued Liabilities	484,249	723,026
DTA Montana Sale Accrual	220,116	220,116
DTA Purchase Card Trans Provision	370,066	363,219
DTA Misc. Current and Accrued Liability	6,097,436	6,429,391
DTA Defer MagCorp Revenues	932,767	749,905
DTA Centralia Sale	4,367,272	2,947,073
DTA Bogus Creek Settlement	89,564	44,782
DTA Special Assessment - DOE	54,833	40,174
DTA Extraction Tax Accrual - Cash Basis	65,952	-
DTA Final Reclamation - Cash Basis	17,938,996	17,938,996
DTA Amortization Overburden	507,091	507,091
DTA Merger Cost Amort	1,137,477	1,137,477
DTA Minimum SERP Liability - OCI	(298,134)	-
DTA Amort of Projects - Klamath Engineering	9,509	7,072
DTA Legal Reserve	759,020	759,020
DTA Sec. 263A Inventory Change - PMI	214,784	-
DTA Unearned Joint Use Pole Contract Rev.	423,805	616,105
DTA Oregon BETC Credits	267,225	-
DTA Wasatch Workers Comp Reserve	2,126,234	2,131,460
DTA 610.010 NOPA 103 99-00 RAR	-	3,415,599
DTA 610.035N NOPA 90 99-00 RAR	-	496,680
DTA 610.090 NOPA 102 99-00 RAR	-	116,253
DTA 610.075 NOPA 89 99-00 RAR	-	101,623
DTA 610.070N NOPA 88 99-00 RAR	-	1,861,497
DTA 610.020N NOPA's 72, 73 91 99-00 RAR	-	59,355
DTA 610.100N Amort NOPA's 99-00 RAR	-	631,392
DTA 610.020N NOPA's 110, 111, & 130 99-00 RAR	-	2,128,665
DTA 610.105N NOPA's 110, 111, & 130 99-00 RAR	-	-
DTA 425.120 Bear River Settltmt Agrmt	-	134,346
DTA 425.110 Tenant Lease Allow-PSU Call Center	-	152,298
DTA 210.000, Prepaid Ins. Cont. Reserve	-	(195,931)
DTA Reg Liabilities	-	14,443,493
DTA 610.120 Trail Mountain	-	227,768
DTA 605.200 WY Jt Water Rd	-	569,289
DTA 920.150 FAS 112 Book Reserve	-	459,220

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

DTA 505.115 Sales & Use Tax			50,718
DTA 425.380 Idaho Customer Balancing Account			49,715
DTA - Undistributed IRS Settlement	13,176,616		-
Total	\$ 153,786,568	\$	142,763,126

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Common Stock (Account 201)	750,000,000		
2	(PacifiCorp is a fully owned indirect			
3	subsidiary of ScottishPower)			
4	Common Stock (Mines)			
5				
6	<b>TOTAL COMMON STOCK</b>	<b>750,000,000</b>		
7				
8				
9	<b>Preferred Stock (Account 204):</b>			
10	5% Cumulative Preferred (American Stock Exch.)	126,533	100.00	110.00
11	Serial Preferred, Cumulative:	3,500,000		
12	4.52% Series		100.00	103.50
13	7.00% Series		100.00	
14	6.00% Series		100.00	
15	5.00% Series		100.00	100.00
16	5.40% Series		100.00	101.00
17	4.72% Series		100.00	103.50
18	4.56% Series		100.00	102.34
19				
20	<b>TOTAL PREFERRED STOCK</b>	<b>3,626,533</b>		
21				
22				
23				
24				
25				
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27				
28				
29	<b>Authorized and unissued Capital Stock</b>			
30				
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42				

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**CAPITAL STOCKS (Account 201 and 204) (Continued)**

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
347,158,187	3,308,223,674					1
						2
						3
3,001	3,001					4
						5
347,161,188	3,308,226,675					6
						7
						8
						9
126,243	12,624,300					10
						11
2,065	206,500					12
18,046	1,804,600					13
5,930	593,000					14
41,908	4,190,800					15
65,959	6,595,900					16
69,890	6,989,000					17
84,592	8,459,200					18
						19
414,633	41,463,300					20
						21
						22
						23
						24
						25
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FOOTNOTE DATA			

**Schedule Page: 250 Line No.: 1 Column: d**

This class of stock is not redeemable.

**Schedule Page: 250 Line No.: 9 Column: a**

Except as specifically noted, all preferred stock series trade as unlisted securities.

**Schedule Page: 250 Line No.: 13 Column: d**

This series of preferred stock is not redeemable.

**Schedule Page: 250 Line No.: 14 Column: d**

This series of preferred stock is not redeemable.

**Schedule Page: 250 Line No.: 29 Column: a**

Authorizations for the issuance of common stock by PacifiCorp to its immediate corporate parent, PacifiCorp Holdings, Inc. ("PHI") are as follows:

Oregon Public Utility Commission, Docket No. UF-4193(1), Order No. 05-769, dated June 7, 2005.

Washington Utilities and Transportation Commission, Docket No. UE-050555 Order No. 1, dated May 11, 2005.

Idaho Public Utilities Commission, Case No. PAC-E-05-4, Order No. 29786, dated May 17, 2005.

During 2005, PacifiCorp received an increase in authority from the Oregon Public Utility Commission, Washington Utilities and Transportation Commission and the Idaho Public Utilities Commission to issue new common stock to its immediate corporate parent, PHI by 14,851,485 shares.

As of December 31, 2005 64,851,485 shares authorized; 15,017,902 available.

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**(Next Page is: 253)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)**

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 Miscellaneous Paid-in Capital	
2	Additional Paid-in Capital	1,973,218
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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36		
37		
38		
39		
40	TOTAL	1,973,218

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 253 Line No.: 2 Column: b**

This represents the fair value of stock options granted by ScottishPower for which certain performance measures were met in March 2005. These options became fully vested in May 2005. Prior year balance of \$59,808 was a June 2004 dividend that is now reflected as return of capital instead of a capital contribution.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	41,101,062
2		
3	Preferred Stock:	
4	5.00% Serial	98,049
5	4.52% Serial	9,676
6	4.72% Serial	30,349
7	4.56% Serial	49,071
8		
9		
10		
11		
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20		
21		
22	<b>TOTAL</b>	<b>41,288,207</b>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 254 Line No.: 1 Column: b**

Increase of \$7,123 from prior year was due to costs incurred related to 2005 capital contributions.

**Schedule Page: 254 Line No.: 1 Column: b**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds: (Account 221)		
2	First Mortgage Bonds:		
3	6.750% Series due April 1, 2005	150,000,000	1,177,203
4			196,500 D
5	5.650% Series due November 1, 2006	200,000,000	6,185,966
6			670,000 D
7	4.300% Series due September 15, 2008	200,000,000	1,322,659
8			288,000 D
9	8.271% Series due October 1, 2010	48,972,000	
10	7.978% Series due October 1, 2011	4,422,000	
11	6.900% Series due November 15, 2011	500,000,000	3,567,009
12			1,735,000 D
13	8.493% Series due October 1, 2012	19,772,000	
14	8.797% Series due October 1, 2013	16,203,000	
15	5.45 % Series due September 15, 2013	200,000,000	1,422,659
16			232,000 D
17	4.950% Series due August 15, 2014	200,000,000	1,438,492
18			728,000 D
19	8.734% Series due October 1, 2014	28,218,000	
20	8.294% Series due October 1, 2015	46,946,000	
21	8.635% Series due October 1, 2016	18,750,000	
22	8.470% Series due October 1, 2017	19,609,000	
23	7.700% Series due November 15, 2031	300,000,000	2,874,150
24			864,000 D
25	5.900% Series due August 15, 2034	200,000,000	1,888,492
26			722,000 D
27	5.25% Series due June 15, 2035	300,000,000	2,911,761
28			1,080,000 D
29	7.43% Series E Medium-Term Notes due Jan. 24, 2005	1,000,000	6,333
30	7.43% Series E Medium-Term Notes due Jan. 24, 2005	2,500,000	15,832
31	7.34% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
32	7.36% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
33	TOTAL	4,319,986,000	56,346,093

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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
04/01/1993	04/01/2005	04/01/1993	04/01/2005		2,531,250	3
						4
11/06/1998	11/01/2006	11/06/1998	11/01/2006	200,000,000	11,300,000	5
						6
09/15/2003	09/15/2008	09/15/2003	09/15/2008	200,000,000	8,600,000	7
						8
04/15/1992	10/01/2010	04/15/1992	10/01/2010	20,404,000	1,885,809	9
04/15/1992	10/01/2011	04/15/1992	10/01/2011	2,049,000	178,966	10
11/15/2001	11/15/2011	11/15/2001	11/15/2011	500,000,000	34,500,000	11
						12
04/15/1992	10/01/2012	04/15/1992	10/01/2012	10,375,000	948,350	13
04/15/1992	10/01/2013	04/15/1992	10/01/2013	9,317,000	871,211	14
09/15/2003	09/15/2013	11/15/2001	09/15/2013	200,000,000	10,900,000	15
						16
08/24/2004	08/15/2014	08/24/2004	08/15/2014	200,000,000	9,900,000	17
						18
04/15/1992	10/01/2014	04/15/1992	10/01/2014	17,294,000	1,591,357	19
04/15/1992	10/01/2015	04/15/1992	10/01/2015	29,940,000	2,600,231	20
04/15/1992	10/01/2016	04/15/1992	10/01/2016	12,695,000	1,140,122	21
04/15/1992	10/01/2017	04/15/1992	10/01/2017	13,756,000	1,206,361	22
11/15/2001	11/15/2031	11/15/2001	11/15/2031	300,000,000	23,100,000	23
						24
08/24/2004	08/15/2034	08/24/2004	08/15/2034	200,000,000	11,725,000	25
						26
06/13/2005	06/15/2035	06/13/2005	06/15/2035	300,000,000	8,618,750	27
						28
01/22/1993	01/24/2005	01/22/1993	01/24/2005		4,747	29
01/22/1993	01/24/2005	01/22/1993	01/24/2005		11,867	30
10/15/1992	10/17/2005	10/15/1992	10/17/2005		291,561	31
10/15/1992	10/17/2005	10/15/1992	10/17/2005		292,355	32
				4,052,276,242	237,603,134	33

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	6.12% Series G Medium-Term Notes due Jan. 15, 2006	100,000,000	679,467
2	7.67% Series C Medium-Term Notes due Jan. 10, 2007	5,724,000	36,625
3	6.625% Series G Medium-Term Notes due June 1, 2007	100,000,000	1,267,428
4			630,000 D
5	7.43% Series E Medium-Term Notes due Sept. 11, 2007	2,000,000	15,530
6	7.22% Series E Medium-Term Notes due Sept. 18, 2007	2,500,000	19,412
7	7.27% Series E Medium-Term Notes due Sept. 24, 2007	4,000,000	31,059
8	6.375% Series H Medium-Term Notes due May 15, 2008	200,000,000	1,416,179
9			644,000 D
10	7.00% Series H Medium-Term Notes due Jul. 15, 2009	125,000,000	1,976,904
11			451,250 D
12	9.15% Series C Medium-Term Notes due Aug. 9, 2011	8,000,000	75,327
13	8.95% Series C Medium-Term Notes due Sept. 1, 2011	25,000,000	175,398
14	8.95% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	132,118
15	8.92% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	188,318
16	8.29% Series C Medium-Term Notes due Dec. 30, 2011	3,000,000	23,040
17	8.26% Series C Medium-Term Notes due Jan. 10, 2012	1,000,000	7,649
18	8.28% Series C Medium-Term Notes due Jan. 10, 2012	2,000,000	13,297
19	8.25% Series C Medium-Term Notes due Feb. 1, 2012	3,000,000	22,946
20	8.13% Series E Medium-Term Notes due Jan. 22, 2013	10,000,000	75,827
21	8.53% Series C Medium-Term Notes due Dec. 16, 2021	15,000,000	115,202
22	8.375% Series C Medium-Term Notes due Dec. 31, 2021	5,000,000	38,400
23	8.26% Series C Medium-Term Notes due Jan. 7, 2022	5,000,000	33,243
24	8.27% Series C Medium-Term Notes due Jan. 10, 2022	4,000,000	30,594
25	8.05% Series E Medium-Term Notes due Sept. 1, 2022	15,000,000	131,471
26	8.07% Series E Medium-Term Notes due Sept. 9, 2022	8,000,000	70,118
27	8.12% Series E Medium-Term Notes due Sept. 9, 2022	50,000,000	438,238
28	8.11% Series E Medium-Term Notes due Sept. 9, 2022	12,000,000	105,177
29	8.05% Series E Medium-Term Notes due Sept. 14, 2022	10,000,000	87,648
30	8.08% Series E Medium-Term Notes due Oct. 14, 2022	26,000,000	208,198
31	8.08% Series E Medium-Term Notes due Oct. 14, 2022	25,000,000	200,190
32	8.23% Series E Medium-Term Notes due Jan. 20, 2023	5,000,000	37,914
33	TOTAL	4,319,986,000	56,346,093

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
01/22/1996	01/15/2006	01/22/1996	01/15/2006	100,000,000	6,120,000	1
01/10/1992	01/10/2007	01/10/1992	01/10/2007	5,724,000	439,031	2
06/09/1995	06/01/2007	06/09/1995	06/01/2007	100,000,000	6,625,000	3
						4
09/11/1992	09/11/2007	09/11/1992	09/11/2007	2,000,000	148,600	5
09/18/1992	09/18/2007	09/18/1992	09/18/2007	2,500,000	180,500	6
09/22/1992	09/24/2007	09/22/1992	09/24/2007	4,000,000	290,800	7
05/12/1998	05/15/2008	05/12/1998	05/15/2008	200,000,000	12,750,000	8
						9
07/15/1997	07/15/2009	07/15/1997	07/15/2009	125,000,000	8,750,000	10
						11
08/09/1991	08/09/2011	08/09/1991	08/09/2011	8,000,000	732,000	12
08/16/1991	09/01/2011	08/16/1991	09/01/2011	25,000,000	2,237,500	13
08/16/1991	09/01/2011	08/16/1991	09/01/2011	20,000,000	1,790,000	14
08/16/1991	09/01/2011	08/16/1991	09/01/2011	20,000,000	1,784,000	15
12/31/1991	12/30/2011	12/31/1991	12/30/2011	3,000,000	248,700	16
01/09/1992	01/10/2012	01/09/1992	01/10/2012	1,000,000	82,600	17
01/10/1992	01/10/2012	01/10/1992	01/10/2012	2,000,000	165,600	18
01/15/1992	02/01/2012	01/15/1992	02/01/2012	3,000,000	247,500	19
01/20/1993	01/22/2013	01/20/1993	01/22/2013	10,000,000	813,000	20
12/16/1991	12/16/2021	12/16/1991	12/16/2021	15,000,000	1,279,500	21
12/31/1991	12/31/2021	12/31/1991	12/31/2021	5,000,000	418,750	22
01/08/1992	01/07/2022	01/08/1992	01/07/2022	5,000,000	413,000	23
01/09/1992	01/10/2022	01/09/1992	01/10/2022	4,000,000	330,800	24
09/18/1992	09/01/2022	09/18/1992	09/01/2022	15,000,000	1,207,500	25
09/09/1992	09/09/2022	09/09/1992	09/09/2022	8,000,000	645,600	26
09/11/1992	09/09/2022	09/11/1992	09/09/2022	50,000,000	4,060,000	27
09/11/1992	09/09/2022	09/11/1992	09/09/2022	12,000,000	973,200	28
09/14/1992	09/14/2022	09/14/1992	09/14/2022	10,000,000	805,000	29
10/15/1992	10/14/2022	10/15/1992	10/14/2022	26,000,000	2,100,800	30
10/15/1992	10/14/2022	10/15/1992	10/14/2022	25,000,000	2,020,000	31
01/20/1993	01/20/2023	01/20/1993	01/20/2023	5,000,000	411,500	32
				4,052,276,242	237,603,134	33

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	8.23% Series E Medium-Term Notes due Jan. 20, 2023	4,000,000	30,331
2			-81,560 P
3	7.26% Series F Medium-Term Notes due July 21, 2023	27,000,000	246,981
4	7.26% Series F Medium-Term Notes due July 21, 2023	11,000,000	100,622
5	7.23% Series F Medium-Term Notes due Aug. 16, 2023	15,000,000	137,211
6	7.24% Series F Medium-Term Notes due Aug. 16, 2023	30,000,000	274,423
7	6.75% Series F Medium-Term Notes due Sept. 14, 2023	5,000,000	38,250
8	6.75% Series F Medium-Term Notes due Sept. 14, 2023	2,000,000	15,300
9	6.72% Series F Medium-Term Notes due Sept. 14, 2023	2,000,000	15,300
10	6.75% Series F Medium-Term Notes due Oct. 26, 2023	20,000,000	152,326
11	6.75% Series F Medium-Term Notes due Oct. 26, 2023	16,000,000	121,861
12	6.75% Series F Medium-Term Notes due Oct. 26, 2023	12,000,000	91,396
13	6.71% Series G Medium-Term Notes due Jan. 15, 2026	100,000,000	904,467
14	Subtotal - First Mortgage Bonds	3,521,616,000	40,818,707
15			
16	Pollution Control Obligations - Secured by Pledged First Mortgage Bonds:		
17	Poll Ctrl Revenue Refunding Bonds, Moffat County, CO, Series 1994	40,655,000	874,159
18	5-5/8% Lincoln County, WY, Series due Nov. 1, 2021	8,300,000	228,980
19			197,125 D
20	5.65% Emery County, Utah, Series due Nov. 1, 2023	46,500,000	1,624,793
21	5-5/8% Emery County, Utah, Series due Nov. 1, 2023	16,400,000	625,551
22			389,500 D
23	Poll Ctrl Rev Refunding Bonds, Sweetwater County, WY, Series 1994	21,260,000	510,479
24	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1994	8,190,000	209,777
25	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1994	121,940,000	3,274,246
26	Poll Ctrl Rev Refunding Bonds, Carbon County, UT, Series 1994	9,365,000	206,519
27	Poll Ctrl Rev Refunding Bonds, Lincoln County, WY, Series 1994	15,060,000	422,858
28	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1988	17,000,000	
29	Poll Ctrl Revenue Bonds, Sweetwater County, WY, Series 1984	15,000,000	122,887
30			105,000 D
31	Poll Ctrl Rev Refunding Bonds, Lincoln Cnty, WY, Series 1991	45,000,000	771,836
32	Poll Ctrl Revenue Bonds, City of Forsyth, MT, Series 1986	8,500,000	304,824
33	TOTAL	4,319,986,000	56,346,093

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
01/29/1993	01/20/2023	01/29/1993	01/20/2023	4,000,000	329,200	1
						2
07/22/1993	07/21/2023	07/22/1993	07/21/2023	27,000,000	1,960,200	3
07/22/1993	07/21/2023	07/22/1993	07/21/2023	11,000,000	798,600	4
08/16/1993	08/16/2023	08/16/1993	08/16/2023	15,000,000	1,084,500	5
08/16/1993	08/16/2023	08/16/1993	08/16/2023	30,000,000	2,172,000	6
09/14/1993	09/14/2023	09/14/1993	09/14/2023	5,000,000	337,500	7
09/14/1993	09/14/2023	09/14/1993	09/14/2023	2,000,000	135,000	8
09/14/1993	09/14/2023	09/14/1993	09/14/2023	2,000,000	134,400	9
10/26/1993	10/26/2023	10/26/1993	10/26/2023	20,000,000	1,350,000	10
10/26/1993	10/26/2023	10/26/1993	10/26/2023	16,000,000	1,080,000	11
10/26/1993	10/26/2023	10/26/1993	10/26/2023	12,000,000	810,000	12
01/23/1996	01/15/2026	01/23/1996	01/15/2026	100,000,000	6,710,000	13
				3,271,054,000	207,169,818	14
						15
						16
11/17/1994	05/01/2013	11/17/1994	05/01/2013	40,655,000	1,118,866	17
11/15/1993	11/01/2021	11/15/1993	11/01/2021	8,300,000	476,835	18
						19
11/15/1993	11/01/2023	11/15/1993	11/01/2023	46,500,000	2,683,050	20
11/15/1993	11/01/2023	11/15/1993	11/01/2023	16,400,000	942,180	21
						22
11/17/1994	11/01/2024	11/17/1994	11/01/2024	21,260,000	588,384	23
11/17/1994	11/01/2024	11/17/1994	11/01/2024	8,190,000	224,616	24
11/17/1994	11/01/2024	11/17/1994	11/01/2024	121,940,000	3,497,668	25
11/17/1994	11/01/2024	11/17/1994	11/01/2024	9,365,000	257,734	26
11/17/1994	11/01/2024	11/17/1994	11/01/2024	15,060,000	433,777	27
01/01/1988	01/01/2014	01/01/1988	01/01/2014	17,000,000	680,352	28
12/01/1984	12/01/2014	12/01/1984	12/01/2014	15,000,000	600,356	29
						30
01/17/1991	01/01/2016	01/17/1991	01/01/2016	45,000,000	1,637,375	31
12/01/1986	12/01/2016	12/01/1986	12/01/2016	8,500,000	359,450	32
				4,052,276,242	237,603,134	33

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

- Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
- Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Environ. Imprvmnt Rev Bonds, Converse County, WY, Series 1995	5,300,000	132,043
2	Environ. Imprvmnt Rev Bonds, Lincoln County, WY, Series 1995	22,000,000	404,262
3			
4	Pollution Control Revenue Bonds:		
5			
6	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992A	9,335,000	167,524
7	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992B	6,305,000	151,908
8	Poll Ctrl Rev Refndng Bonds, Converse County, WY, Series 1992	22,485,000	242,163
9	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988B	11,500,000	240,792
10	Poll Ctrl Rev Refndng Bonds, Sweetwater County, WY, Ser. 1990A	70,000,000	660,750
11	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1991	45,000,000	872,505
12	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988A	50,000,000	422,443
13	Poll Ctrl Rev Refndng Bonds, City of Forsyth, MT, Series 1988	45,000,000	380,198
14	Poll Ctrl Rev Refndng Bonds, City of Gillette, WY, Ser. 1988	41,200,000	351,905
15	Environ. Imprvmnt Rev Bonds, Sweetwater County, WY, Series 1995	24,400,000	225,000
16	6.150% Emery County, Utah, Series due September 1, 2030	12,675,000	556,549
17			178,464 D
18			
19	Subtotal - Pollution Control Revenue Bonds	738,370,000	14,855,040
20			
21	Construction Fund on Deposit with Trustee		
22			
23	TOTAL ACCOUNT 221	4,259,986,000	55,673,747
24			
25			
26	Reacquired Bonds: (Account 222)		
27			
28			
29	Advances from Associated Companies: (Account 223)		
30			
31			
32			
33	TOTAL	4,319,986,000	56,346,093

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
11/17/1995	11/01/2025	11/17/1995	11/01/2025	5,300,000	224,251	1
11/17/1995	11/01/2025	11/17/1995	11/01/2025	22,000,000	950,332	2
						3
						4
						5
09/29/1992	12/01/2020	09/29/1992	12/01/2020	9,335,000	269,353	6
09/29/1992	12/01/2020	09/29/1992	12/01/2020	6,305,000	181,925	7
09/29/1992	12/01/2020	09/29/1992	12/01/2020	22,485,000	648,783	8
01/01/1988	01/01/2014	01/01/1988	01/01/2014	11,500,000	402,712	9
07/25/1990	07/01/2015	07/25/1990	07/01/2015	70,000,000	2,503,851	10
05/23/1991	07/01/2015	05/23/1991	07/01/2015	45,000,000	1,653,117	11
01/01/1988	01/01/2017	01/01/1988	01/01/2017	50,000,000	1,800,554	12
01/01/1988	01/01/2018	01/01/1988	01/01/2018	45,000,000	1,587,793	13
01/01/1988	01/01/2018	01/01/1988	01/01/2018	41,200,000	1,493,492	14
12/14/1995	11/01/2025	12/14/1995	11/01/2025	24,400,000	868,497	15
09/24/1996	09/01/2030	09/24/1996	09/01/2030	12,675,000	779,513	16
						17
						18
				738,370,000	26,864,816	19
						20
				-2,147,758		21
						22
				4,007,276,242	234,034,634	23
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						31
						32
				4,052,276,242	237,603,134	33

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Other Long-Term Debt: (Account 224)		
2	\$7.48 Series No Par Serial Preferred Stock	60,000,000	672,346
3			
4	TOTAL ACCOUNT 224	60,000,000	672,346
5			
6			
7	Long-Term Debt Authorized but Unissued		
8			
9			
10			
11			
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32			
33	TOTAL	4,319,986,000	56,346,093

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
06/11/1992	06/15/2007	07/01/2003	06/15/2007	45,000,000	3,568,500	2
						3
				45,000,000	3,568,500	4
						5
						6
						7
						8
						9
						10
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				4,052,276,242	237,603,134	33

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 27 Column: a**

On June 13, 2005, PacifiCorp issued \$300.0 million of its 5.25% Series of First Mortgage Bonds due June 15, 2035. Authorizations for the issuance were as follows:

Oregon Public Utility Commission, Docket No. UF-4215, Order No. 05-258, dated May 9, 2005.

Washington Utilities and Transportation Commission, Docket No. UE-050556, Order No. 1, dated May 11, 2005.

Idaho Public Utilities Commission, Case No. PAC-E-05-5, Order No. 29787, dated May 17, 2005.

**Schedule Page: 256.3 Line No.: 6 Column: a**

On March 16, 2005, PacifiCorp extended the maturity date of the PCRB series to December 1, 2020.

**Schedule Page: 256.3 Line No.: 7 Column: a**

On March 16, 2005, PacifiCorp extended the maturity date of the PCRB series to December 1, 2020.

**Schedule Page: 256.3 Line No.: 8 Column: a**

On March 16, 2005, PacifiCorp extended the maturity date of the PCRB series to December 1, 2020.

**Schedule Page: 256.4 Line No.: 2 Column: a**

As of December 31, 2005, there were 450,000 shares outstanding (\$100 stated value per share) on the \$7.48 series subject to the following mandatory redemption requirements: 37,500 shares are subject to mandatory redemption on June 15, 2006, with all shares outstanding on June 15, 2007 subject to mandatory redemption on that date.

**Schedule Page: 256.4 Line No.: 7 Column: a**

Authorization for the issuance of long-term debt (\$1,000,000,000 authorized; \$700,000,000 available as of December 31, 2005) is as follows:

Oregon Public Utility Commission, Docket No. UF-4215, Order No. 05-258, dated May 9, 2005.

Idaho Public Utilities Commission, Case No. PAC-E-05-5, Order No. 29787, dated May 17, 2005.

Authorization for the issuance of long-term debt (\$400,000,000 authorized; \$100,000,000 available as of December 31, 2005) is as follows:

Washington Utilities and Transportation Commission, Docket No. UE-050556, Order No. 1 dated May 11, 2005.

Authorization for the issuance of pollution control revenue bonds (\$125,000,000 authorized; \$79,225,000 available as of December 31, 2005) is as follows:

Oregon Public Utility Commission, Docket No. UF-4128, Order No. 95-518, dated May 25, 1995.

Washington Utilities and Transportation Commission, Docket No. UE-950490, dated May 24, 1995.

Idaho Public Utilities Commission, Docket No. PAC-S-95-2, Order No. 26039, dated June 13, 1995.

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**(Next Page is: 261)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	301,176,223
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	Other	453,757,149
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	Other	856,264,225
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18	Other	474,152,009
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26	Other	885,137,899
27	Federal Tax Net Income	251,907,689
28	Show Computation of Tax:	
29		
30	Federal Income Tax at 35.00%	88,167,691
31	Federal Accrual to Return Adjustments	7,715,564
32	Tax Reserve Changes	12,540,027
33	IRS Settlement	18,446,242
34	Tax Reclass	-8,594,309
35	Credits	-2,128,424
36		
37	Total	116,146,791
38		
39		
40		
41		
42		
43		
44		

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 8 Column: a**

Particulars (Details)	Amount
Contributions in Aid of Construction	\$ 67,840,216
Highway relocation	11,272,280
Regulatory assets - FAS 133	370,160,650
Bridger Coal Company Reclamation Trust Earnings - PMI	3,826,974
OR Rate Refunds	84,498
Unearned Joint Use Pole Contact Revenue	506,704
Bridger Coal Company Gain/Loss on Assets Disposed	65,827
Total	\$ 453,757,149

**Schedule Page: 261 Line No.: 13 Column: a**

Particulars (Details)	Amount
Federal/State Income Tax	\$ 185,094,105
Book Cost Depletion - Addback	1,519,072
Non Deductible Parachute Payment	2,547,866
Merger Transaction Costs	25,326
Mandatory Redeemable Preferred Stock - FAS 150	3,903,947
Meals & Entertainment	746,714
Penalties	194,819
Lobbying expenses	1,877,905
SP Management fee	3,263,392
Meals & Entertainment - Bridger Coal	60,203
PMI Fuel Tax Credit	33,900
Book Depreciation	393,101,445
Tax vs Book Depreciation - PMI	5,058,953
Capitalized Depreciation	5,404,421
Avoided Costs	11,703,635
Acquisition Adjustment Amort	5,479,353
AFUDC - Equity	13,093,228
Trojan Decommissioning Costs - Regulatory	1,605,572
Weatherization	12,428,093
Severance Accrual - Cash Basis	3,038,540
May 2000 Transition Plan Costs-CA	931,492
May 2000 Transition Plan Costs-ID	3,922,745
May 2000 Transition Plan Costs-OR	6,504,605
May 2000 Transition Plan Costs-UT	1,948,138
May 2000 Transition Plan Costs-WYE	344,716
May 2000 Transition Plan Costs-WYW	3,159,014
Glenrock Excluding Reclamation-UT	1,302,399
97 Software WriteDown-UT	257,182
99 Software WriteDown-UT	183,511
Transition Team Costs-UT	242,952
Noell Kempf CAP - UT	30,682
P&M Strike Amortization - UT	299,449
98 Early Retirement-OR rate order	3,676,947
Def Reg Asset-IDU Def Net Power Costs	1,812,095
Def Reg Asset-OR Def Net Power Costs	40,344,239
Def Reg Asset-UT Def Net Power Costs	1,872,924
Post Merger Loss-Reacq Debt - Addback	5,849,941
Cholla Plt Transact Costs-APS Amort	938,633
Trail Mountain Mine Closure	4,203,570

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/20/2006	2005/Q4
FOOTNOTE DATA			

Trail Moutain Unrecovered Inventory	5,304,104
IDAI Costs - direct access	333,105
WA Disallowed Colstrip #3-Write-off	52,188
SB 1149-Related Regulatory Assets	4,873,061
SERP Accrual - Cash Basis	1,015,291
Reg Assets BPA balancing accounts	208,197
Trail Mountain	600,163
Min. Pension Liability Adjustment	45,851,000
WA state Transition Costs	1,590,224
TGS Buyout	15,474
Lakeview Buyout	43,280
Buffalo Settlement	30,118
Joseph Settlement	137,381
TriState Firm Wheeling	706,320
Mead Phoenix Availability &Trans Charge	377,760
Firth Cogen Settlement	444,080
Option Purchases	360,000
Hermiston Swap	539,573
Prepaid Taxes - CA Property Taxes	405,615
Prepaid Taxes - OR Property Taxes	357,109
Pollution Control Facility (Book v. Tax Amort)	327,196
Wasach workers comp reserve	13,772
Sales & Use Tax Accrual	133,639
Sec 174 94-98 & 99-00 RAR	202,619
Bridger Coal Company Section 471 Adjustment - PMI	2,120
Bridger Coal Company Extraction Taxes Payable - PMI	438,709
Property Insurance(same as Injuries & Damages)	678,068
Non-ARO Liabilily - Reg Liability	18,703,323
Reg liability BPA balancing accounts	4,703,133
Reg Liab - OR Balance Consol	1,433,747
FAS 106 Accruals - Cash Basis	1,866,387
Deferred Compensation Accrual - Cash Basis	1,496,533
Vacation Accrual - PMI	29,071
SERP	1,105,612
Reg Assets/Reg Liabilities - total	2,397,777
Min. Pension Liability Adjustment	9,074,000
Steam Rights Bundell Geothermal	109,739
Bad Debts Allowance - Cash Basis	5,205,950
Coal M&S Inventory Write-Off-Centralia	59,121
Vacation Accrual - Cash Basis (2.5 mos)	7,759,297
NW Power Act - WA	131,911
Trail Mountain Accrued Liabilities	629,169
Idaho Customer Balancing Account	345,139
Reverse Accrued Final Reclamation	397,825
R & E - Sec.174 Deduction	198,493
PMI Devt Cost Amort	302,868
PMI Overburden Removal	580,741
Bear River Settlement Agreement	353,996
Tenant Lease Allow - PSU Call Cntr	401,300
Long-term Incentive Plan	809,986
Deferred Shares	3,150,000
Executive Stock Option Plan	1,973,218
Total	\$ 856,264,225

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 18 Column: a**

Particulars (Details)	Amount
Tax Exempt Interest ( No AMT)	\$ 1,402
Utah Deferred Comp / COLI	5,650,921
Gain / (Loss) on Prop. Disposition	567,774
Centralia Gain Give Back - OR	22,708,548
FAS 133 Derivatives	135,726,234
Oregon Share of Hermiston	16,181
Oregon Gain on Sale	1,289,084
WA Rate Refunds	8,861
FAS 133 Derivatives - Book Unrealized Gain/Loss	277,230,384
Weather Derivatives	3,017,189
Aqualia Weather Hedge	19,469,027
Centralia Give Back-WA	5,197,003
SMUD Revenue Imputation-UT reg liab	2,430,832
Equity Earnings in Subsidiaries	838,569
Total	\$ 474,152,009

**Schedule Page: 261 Line No.: 26 Column: a**

Particulars (Details)	Amount
Tax Percentage Depletion - Deduction	\$ 1,299,869
Depletion - PMI	3,124,797
2004 JCA - Qualified Production Activities (3%)	1,992,598
PPL Pre - 1943 Preferred Stock Div - Deduction	390,517
Trapper Mine Dividend Deduction	331,977
SPI 404(k) Contribution	14,109,475
Bridger Coal Tax Exempt Interest Income	369,435
Bridger Coal Company Depletion - PMI	5,485,421
Tax Depreciation	612,294,582
Depreciation (Tax Depreciation M-1)	5,537,205
30% capitalized labor costs for Powertax input	2,593,114
Basis Intangible Difference	3,601,932
AFUDC - Debt	7,621,500
ADR Repair Allowance 3115	100,000
Coal Mine Development	5,014,797
Coal Mine Extension	1,484,941
Removal Cost (net of salvage)	26,970,269
Ptax NOPAs	14,247,448
Coal Mine Development- 30% Amortization	608,889
ARO - reclass to reg assets/liability & ARO liability	18,703,323
Cholla SHL (Tax Int. - Tax Rent)	1,215,436
Malin SHL (Tax Int. - Tax Rent + Book Dep)	5,303,285
Min. Pension Liability Adjustment	54,430,637
Pension / Retirement Accrual - Cash Basis	22,295,409
Y2K Expense-OR	46,348
Environmental Clean-up Accrual	1,777,076
Deferred Intervener Funding Grants	170,753
ARO Reg Assets	12,981,605
Contra-reg assets - transition plan	403,406
Income Tax Audit Payment	1,512,123
781 Shopping Incentive	151,321
SB 1149 Costs	3,173,793

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Prepaid Taxes - OR PUC	499,467
Prepaid Taxes - UT PUC	931
Prepaid Taxes - ID PUC	14,146
Prepaid Taxes - WY PSC	9,993
WY Joint Water Board Reserve - Deduction	300,000
Prepaid Insurance - IBEW 157 contingency reserve	516,272
BCC Roll NOPAs 99-00 RAR	102,640
Roll (Not Ptax) 99-00 RAR	733,950
Bonus Liability - Electric - Cash Basis (2.5 mos)	3,592,919
OCI	1,599,975
U of WY Contract Amort - Prepaid	2,732
Def Reg Asset-Transmission Srvc Deposit	2,620,350
Injuries and Damages Accrual - Cash Basis	7,272,607
Def Reg Asset-Foote Creek Contract	137,640
Redding Contract - Prepaid	549,996
Distribution O&M Amort of Writeoff	10,215,978
Amort of Debt Disc & Exp	85,275
Purchase Card Trans Povision	18,042
Misc. Current and Accrued Liability	1,660,220
Defer MagCorp Revenues	481,836
Centralia Sale	3,489,348
Bogus Creek Settlement	118,000
Special Assessment - DOE	38,625
Extraction Tax Accruals - Cash Basis (8.5 mos)	173,782
Interest Accual on FIT - Cash Basis	6,468,949
Merger Credits - OR	1,157,505
Merger Credits - WA	1,565,684
Amort of Projects-Klamath Engineering	6,423
Umpqua Settlement Agreement	171,317
Sec. 263A Inventory Change - PMI	209,491
State Tax Deductions	11,980,525
Total	\$ 885,137,899

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Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income		41,948,540	116,146,791	74,135,956	-11,186,159
3	FICA			31,900,378	31,900,378	
4	Unemployment	13,834		334,944	362,942	336,928
5	Unemployment - Energy	-37,705		250,703	195,608	
6	Unemployment - Interwest	-399		3,069	1,827	21,790
7	Excise Tax - Coal	130,823		4,878,487	4,776,844	
8	Subtotal	106,553	41,948,540	153,514,372	111,373,555	-10,827,441
9						
10	State:					
11	Subtotal					
12						
13	Arizona:					
14	Property	959,828		1,904,916	1,912,286	
15	Income	-130,583		109,454	131,550	82,940
16	Subtotal	829,245		2,014,370	2,043,836	82,940
17						
18	California:					
19	Property			1,603,308	1,603,308	
20	Unemployment			72,732	63,595	-9,137
21	Bank/Corp. -					
22	Franchise-Income	616,633		240,798	289,410	182,469
23	Use	7,238		128,011	123,952	
24	Local Franchise	567,983		865,006	795,810	
25	Subtotal	1,191,854		2,909,855	2,876,075	173,332
26						
27	Colorado:					
28	Property	2,500,000		1,959,894	2,229,894	
29	Income	-105,541		65,672	78,930	49,764
30	Subtotal	2,394,459		2,025,566	2,308,824	49,764
31						
32	Idaho:					
33	Property	1,672,092		2,817,828	2,766,311	
34	Income	811,864		525,378	631,441	398,113
35	KWh	500		22,834	22,834	
36	Unemployment			37,336	36,735	-601
37	Use	16,581		95,454	110,210	
38	Subtotal	2,501,037		3,498,830	3,567,531	397,512
39						
40						
41	TOTAL	31,604,016	49,692,288	270,816,144	230,171,010	-2,929,826

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ref. Earnings (Account 439) (k)	Other (l)	
						1
-11,123,864		95,781,130			20,365,661	2
					31,900,378	3
322,764					334,944	4
17,390					250,703	5
22,633					3,069	6
232,466					4,878,487	7
-10,528,611		95,781,130			57,733,242	8
						9
						10
						11
						12
						13
952,458		1,904,916				14
-69,739		86,763			22,691	15
882,719		1,991,679			22,691	16
						17
						18
		1,579,961			23,347	19
					72,732	20
						21
750,490		190,877			49,921	22
11,297					128,011	23
637,179		865,006				24
1,398,966		2,635,844			274,011	25
						26
						27
2,230,000		1,959,275			619	28
-69,035		52,057			13,615	29
2,160,965		2,011,332			14,234	30
						31
						32
1,723,609		2,815,728			2,100	33
1,103,914		416,459			108,919	34
500		22,834				35
					37,336	36
1,825					95,454	37
2,829,848		3,255,021			243,809	38
						39
						40
27,310,489	7,683,453	199,956,778			70,859,366	41

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1						
2						
3	Montana:					
4	Property	1,141,106		2,337,201	2,311,999	
5	Corporate License-Income	-177,358		87,563	105,240	66,352
6	Energy License	55,751		248,113	243,281	
7	Wholesale Energy	38,648		172,281	168,797	
8	Subtotal	1,058,147		2,845,158	2,829,317	66,352
9						
10	Nevada:					
11	Unemployment			69	69	
12	Other Payroll Taxes			346	346	
13	Subtotal			415	415	
14						
15	New Mexico:					
16	Property	4,751		9,067	9,284	
17	Subtotal	4,751		9,067	9,284	
18						
19	Oregon:					
20	Property		7,573,347	15,362,772	15,275,847	
21	Unemployment			1,358,458	1,322,196	-36,262
22	Wilsonville Payroll			2,170	1,694	-476
23	Excise-Income	8,793,353		4,750,293	5,709,280	4,306,664
24	City of Portland-Income	129,516		87,563	105,240	66,352
25	Office of Energy		170,401	367,433	394,063	
26	Tri-Met			1,109,548	877,572	-231,976
27	Franchise	2,526,300		16,852,077	16,612,680	
28	Subtotal	11,449,169	7,743,748	39,890,314	40,298,572	4,104,302
29						
30	Texas:					
31	Unemployment			673	673	
32	Subtotal			673	673	
33						
34	Utah:					
35	Property	324,779		31,369,420	31,456,739	
36	Income	1,210,163		4,071,679	4,893,668	3,085,379
37	Unemployment			462,410	451,961	-10,449
38	Navajo Nation			5,616	5,616	
39	Use	235,325		3,159,496	3,082,494	
40	Interwest Mining Use	724			724	
41	TOTAL	31,604,016	49,692,288	270,816,144	230,171,010	-2,929,826

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
						3
1,166,308		2,337,201				4
-128,683		69,410			18,153	5
60,583		248,113				6
42,132		172,281				7
1,140,340		2,827,005			18,153	8
						9
						10
					69	11
		346				12
		346			69	13
						14
						15
4,534		9,067				16
4,534		9,067				17
						18
						19
	7,486,422	15,279,752			83,020	20
					1,358,458	21
					2,170	22
12,141,030		3,765,485			984,808	23
178,191		69,409			18,154	24
	197,031	367,433				25
					1,109,548	26
2,765,697		16,852,077				27
15,084,918	7,683,453	36,334,156			3,556,158	28
						29
						30
					673	31
					673	32
						33
						34
237,460		28,550,402			2,819,018	35
3,473,553		3,227,558			844,121	36
					462,410	37
		5,616				38
312,327					3,159,496	39
						40
27,310,489	7,683,453	199,956,778			70,859,366	41

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Gross Receipts	2,047,483		3,915,952	3,487,261	
2	Subtotal	3,818,474		42,984,573	43,378,463	3,074,930
3						
4	Washington:					
5	Property	3,499,980		3,467,041	3,448,186	
6	Unemployment			103,776	100,629	-3,147
7	Business Occupation	-1,892		23,171	19,202	
8	Public Utility	801,875		7,664,751	7,927,789	
9	Use	8,113		-180,961	-68,245	
10	Retailing	29		233	233	
11	Subtotal	4,308,105		11,078,011	11,427,794	-3,147
12						
13	Washington D.C.:					
14	Unemployment			486	486	
15	Subtotal			486	486	
16						
17	Wyoming:					
18	Property	3,484,576		7,018,237	7,013,345	
19	Property - Glenrock	57,238		116,047	115,261	
20	Unemployment			89,359	87,349	-2,010
21	Other Payroll Taxes			286	286	
22	Glenrock Sales & Use	844		28,084	28,928	
23	Franchise	154,000		1,184,301	1,166,401	
24	Use	4,485		1,367,638	1,278,971	
25	Annual Report			32,431	32,431	
26	Subtotal	3,701,143		9,836,383	9,722,972	-2,010
27						
28	Miscellaneous:					
29	Goshute Possessory	21,612		5,337	26,949	
30	Sho-Ban Possessory			132,712	132,712	
31	Navajo Possessory	15,408		31,818	31,317	
32	Ute Possessory			10,103	10,103	
33	Crow Possessory	24,059		51,254	49,686	
34	Umatilla			46,857	46,857	
35	Misc. Sales & Use Tax Prov.	180,000		-82,783	22,816	-46,360
36	Miscellaneous Other Taxes			12,773	12,773	
37	Subtotal	241,079		208,071	333,213	-46,360
38						
39						
40						
41	TOTAL	31,604,016	49,692,288	270,816,144	230,171,010	-2,929,826

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
2,476,174		3,915,952				1
6,499,514		35,699,528			7,285,045	2
						3
						4
3,518,835		3,341,825			125,216	5
					103,776	6
2,077		23,171				7
538,837		7,664,751				8
-104,603					-180,961	9
29		233				10
3,955,175		11,029,980			48,031	11
						12
						13
					486	14
					486	15
						16
						17
3,489,468		6,886,591			131,646	18
58,024					116,047	19
					89,359	20
		286				21
					28,084	22
171,900		1,184,301				23
93,152					1,367,638	24
		32,431				25
3,812,544		8,103,609			1,732,774	26
						27
						28
		5,337				29
		132,712				30
15,909		31,818				31
		10,103				32
25,627		51,254				33
		46,857				34
28,041					-82,783	35
					12,773	36
69,577		278,081			-70,010	37
						38
						39
						40
27,310,489	7,683,453	199,956,778			70,859,366	41

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

Item	Amount
Reclass to Intercompany Payable	(\$3,248,504)
Reclass to State Taxes Payable	(7,530,978)
BETC Balance Sheet Entry	(374,738)
Reclass of Beginning Balance (PMI)	(31,939)
Total Adjustments	(\$11,186,159)

**Schedule Page: 262 Line No.: 2 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 3 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 4 Column: f**

Reclassified from specific states to federal liability.

**Schedule Page: 262 Line No.: 4 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 5 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 6 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262 Line No.: 6 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 7 Column: l**

Fuel Inventory - 151.

**Schedule Page: 262 Line No.: 15 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262 Line No.: 15 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 19 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 20 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262 Line No.: 20 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 22 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262 Line No.: 22 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 23 Column: l**

Clearing Account - 184.

**Schedule Page: 262 Line No.: 28 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 29 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262 Line No.: 29 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 33 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262 Line No.: 34 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262 Line No.: 34 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 36 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262 Line No.: 36 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262 Line No.: 37 Column: l**

Clearing Account - 184.

**Schedule Page: 262.1 Line No.: 5 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262.1 Line No.: 5 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262.1 Line No.: 11 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 20 Column: l**

<u>Account</u>	<u>Amount</u>
Taxes applicable to Other Income & Deductions - 408.2 & 409.2	\$35,452
Distribution Rent Expense, Rents - 589	47,568
Total	\$83,020

**Schedule Page: 262.1 Line No.: 21 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262.1 Line No.: 21 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 22 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262.1 Line No.: 22 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 23 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262.1 Line No.: 23 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262.1 Line No.: 24 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262.1 Line No.: 24 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262.1 Line No.: 26 Column: f**

Reclassified from federal liability to specific state.

**Schedule Page: 262.1 Line No.: 26 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 31 Column: l**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 35 Column: l**

<u>Account</u>	<u>Amount</u>
Taxes applicable to Other Income & Deductions - 408.2 & 409.2	\$14,400
Construction - 107	1,608,118
Fuel Stock - 151	1,196,500
Total	\$2,819,018

**Schedule Page: 262.1 Line No.: 36 Column: f**

Reclassified from State (General) to specific states.

**Schedule Page: 262.1 Line No.: 36 Column: l**

Taxes applicable to Other Income & Deductions - 408.2 & 409.2.

**Schedule Page: 262.1 Line No.: 37 Column: f**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Reclassified from specific state to federal liability.

**Schedule Page: 262.1 Line No.: 37 Column: I**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.1 Line No.: 39 Column: I**

Clearing Account - 184.

**Schedule Page: 262.2 Line No.: 5 Column: I**

<u>Account</u>	<u>Amount</u>
Taxes applicable to Other Income & Deductions - 408.2 & 409.2	\$122,492
Distribution Rent Expense, Rents - 589	2,724
Total	\$125,216

**Schedule Page: 262.2 Line No.: 6 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262.2 Line No.: 6 Column: I**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.2 Line No.: 9 Column: I**

Clearing Account - 184.

**Schedule Page: 262.2 Line No.: 14 Column: I**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.2 Line No.: 18 Column: I**

<u>Account</u>	<u>Amount</u>
Taxes applicable to Other Income & Deductions - 408.2 & 409.2	\$240
Fuel Stock - 151	116,046
Distribution Rent Expense - 589	15,360
Total	\$131,646

**Schedule Page: 262.2 Line No.: 19 Column: I**

Fuel Inventory - 151.

**Schedule Page: 262.2 Line No.: 20 Column: f**

Reclassified from specific state to federal liability.

**Schedule Page: 262.2 Line No.: 20 Column: I**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.2 Line No.: 22 Column: I**

Clearing Account - 184.

**Schedule Page: 262.2 Line No.: 24 Column: I**

Clearing Account - 184.

**Schedule Page: 262.2 Line No.: 35 Column: I**

Various Operations and Maintenance Accounts.

**Schedule Page: 262.2 Line No.: 36 Column: I**

Other miscellaneous taxes.

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**(Next Page is: 266)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	73,403,191			411.4	5,789,424	-15,416,482
6							
7	Idaho	1,039,637			411.4	65,436	
8	TOTAL	74,442,828				5,854,860	-15,416,482
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13	10%	3,085,352			420	2,065,260	15,416,482
14							
15	Total Nonutility	3,085,352				2,065,260	15,416,482
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
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45							
46							
47							
48							

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)**

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
52,197,285			5
			6
974,201			7
53,171,486			8
			9
			10
			11
			12
16,436,574			13
			14
16,436,574			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
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			46
			47
			48

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 5 Column: g**

To classify Investment tax credits between utility and nonutility.

**Schedule Page: 266 Line No.: 13 Column: g**

See footnote for page 266 line 5, column g.

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**(Next Page is: 269)**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**OTHER DEFERRED CREDITS (Account 253)**

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Cogeneration Bonds - Sunnyside	413,417				413,417
2						
3	Working Capital Deposit DG&T	1,159,688	143	329		1,159,359
4						
5	Working Capital and Coal Pile					
6	Deposits from Provo City	273,000				273,000
7						
8	Working capital deposit from UAMPS	1,029,000	143	596,000		433,000
9						
10	Reclamation Costs - Trapper Mine	3,193,749			339,851	3,533,600
11						
12	Reclamation Costs - Deseret Mine	750,825	151	6,128		744,697
13						
14	Reclamation Costs - Trail					
15	Mountain Mine	1,146,738				1,146,738
16						
17	Deferred Compensation - PPL	4,288,973	131	1,047,820		3,241,153
18						
19	Transmission Service Deposit	1,889,326	131	326,228		1,563,098
20						
21	Def. Credits - Pricing Dispute	3,904,903	Various	932,405		2,972,498
22						
23	MCI F.O.G. wire lease	558,898			278,705	837,603
24						
25	Firth Cogeneration Buyout	349,080	131	349,080		
26						
27	Redding Contract	6,050,056	456	549,996		5,500,060
28						
29	Foote Creek Contract	1,393,502	Various	137,640		1,255,862
30						
31	Lakeview Buyout	55,000	131	55,000		
32						
33	Environmental Liabilities -					
34	Centralia Plant	116,151			367,791	483,942
35						
36	Environmental Liabilities -					
37	Centralia Mine	3,114,123	431	6,735	53,190	3,160,578
38						
39	Stock Incentive Plan - 2001	53,971	123	53,971		
40						
41	Stock Incentive Plan - 2002	125,132	123	125,132		
42						
43	Wyoming Joint Powers Water					
44	Board Settlement	1,575,000	131	300,000		1,275,000
45						
46	Compensation Reduction	6,512,138			3,916,836	10,428,974
47	<b>TOTAL</b>	<b>58,618,828</b>		<b>8,555,249</b>	<b>11,528,412</b>	<b>61,591,991</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1						
2	Unearned Joint Use Pole Contract	4,843,664	454.1	1,084,211		3,759,453
3						
4	Oregon DSM Loans NPV Unearned	2,381,419	456.4	363,596		2,017,823
5						
6	Exec Trust Comp Reduction Plan -					
7	SPI Stock	8,053,523			1,016,415	9,069,938
8						
9	Miscellaneous Security Deposits	600	232	300		300
10						
11	Environmental Liabilities -					
12	Non-Current	5,386,952	Various	2,620,678		2,766,274
13						
14	Deseret Power Security Deposits				511,328	511,328
15						
16	Deferred Revenue -					
17	Lease Incentives				421,151	421,151
18						
19	Other Deferred Credits - C&T				4,623,145	4,623,145
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	58,618,828		8,555,249	11,528,412	61,591,991

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 21 Column: c**

Account 456.2

Account 447

**Schedule Page: 269 Line No.: 29 Column: c**

Account 456

Account 142

**Schedule Page: 269.1 Line No.: 12 Column: c**

Account 580

Account 598

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**(Next Page is: 272)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1  (c)	Amounts Credited to Account 411.1  (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	968,777		334,292
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	968,777		334,292
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	968,777		334,292
18	Classification of TOTAL			
19	Federal Income Tax	852,881		294,301
20	State Income Tax	115,896		39,991
21	Local Income Tax			

NOTES

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						634,485	3
							4
							5
							6
							7
						634,485	8
							9
							10
							11
							12
							13
							14
							15
							16
						634,485	17
							18
						558,580	19
						75,905	20
							21

NOTES (Continued)

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization  
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1  (c)	Amounts Credited to Account 411.1  (d)
1	Account 282			
2	Electric	1,470,301,545	304,625,511	266,542,739
3	Gas			
4	FAS 109	500,987,500		
5	TOTAL (Enter Total of lines 2 thru 4)	1,971,289,045	304,625,511	266,542,739
6	Nonutility	7,502,247		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,978,791,292	304,625,511	266,542,739
10	Classification of TOTAL			
11	Federal Income Tax	1,742,066,326	268,183,788	234,656,780
12	State Income Tax	236,724,966	36,441,723	31,885,959
13	Local Income Tax			

NOTES

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)**

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
		282, 283	108,603,415	282	104,424,361	1,504,205,263	1
							2
							3
		182	15,840,347			485,147,153	4
			124,443,762		104,424,361	1,989,352,416	5
887,281	882,564		15,004,494			-7,497,530	6
							7
							8
887,281	882,564		139,448,256		104,424,361	1,981,854,886	9
							10
781,137	776,985		122,760,110		91,932,290	1,744,769,666	11
106,144	105,579		16,688,146		12,492,071	237,085,220	12
							13

NOTES (Continued)

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets	161,913,173	30,019,816	49,985,304
4	FAS 133 Derivatives	105,452,383		158,769,839
5	PMI Deferred Liabilities	119,804	4,669,684	2,471,875
6	Other Deferred Liabilities	92,823,313	115,483,481	37,436,214
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	360,308,673	150,172,981	248,663,232
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	360,308,673	150,172,981	248,663,232
20	Classification of TOTAL			
21	Federal Income Tax	317,204,550	134,103,859	218,275,167
22	State Income Tax	43,104,123	16,069,122	30,388,065
23	Local Income Tax			

NOTES

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
				219	20,656,971	162,604,656	3
				190	53,317,456		4
		190	21,855,336	190,282	19,938,119	400,396	5
		219	4,206,314	219	1,232,760	167,897,026	6
							7
							8
			26,061,650		95,145,306	330,902,078	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			26,061,650		95,145,306	330,902,078	19
							20
			25,480,610		83,763,269	291,315,901	21
			581,040		11,382,037	39,586,177	22
							23

NOTES (Continued)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/20/2006	2005/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 6 Column: a

Account	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Adjustments To Account 219	Balance at End of Year
DTL 205.100 Coal Pile Inventory Adjustm	\$ 291,146	\$ 168,791	\$ -	\$ -	\$ 459,937
DTL 425.250 TGS Buyout	92,979	-	5,872	-	87,107
DTL 425.260 Lakeview Buyout	79,387	-	16,425	-	62,962
DTL 425.270 Buffalo Settlement	11,430	-	11,430	-	-
DTL 425.280 Joseph Settlement	721,234	-	52,138	-	669,096
DTL 425.290 TriState Firm Wheeling	268,056	-	268,056	-	-
DTL 425.300 Mead Phoenix Availability&T	6,188,533	-	143,364	-	6,045,169
DTL 425.340 Firth Cogen Settlement	294,932	-	168,533	-	126,399
DTL 425.350 Option Purchases	136,624	-	136,624	-	-
DTL 425.360 Hermiston Swap	2,525,537	-	204,774	-	2,320,763
DTL 210.100 Prepaid Taxes - OR PUC	903,082	189,558	195,930	-	896,710
DTL 210.120 Prepaid Taxes - UT PUC	277,290	353	-	-	277,643
DTL 210.130 Prepaid Taxes - ID PUC	23,786	5,369	-	-	29,155
DTL 210.140 Prepaid Taxes - WY PSC	82,007	3,793	-	-	85,800
DTL 210.150 Prepaid Taxes - CA Property	153,935	-	153,935	-	-
DTL 210.160 Prepaid Taxes - OR Property	1,572,801	-	135,527	-	1,437,274
DTL 330.100 PollutionControlFacility(Bk	1,271,415	-	124,178	-	1,147,237
DTL 605.200 WY Joint Water Board Reserv	(683,118)	683,118	-	-	-
DTL 730.110 FAS 133 Derivatives	12,993,331	78,244,663	26,735,126	-	64,502,868
DTL 740.100 Post Merger Loss-Reacq Debt	15,398,683	-	2,220,117	-	13,178,566
DTL 720.600 FAS115 Mark to Mark Accrual	1,345,866	-	-	557,407	1,903,273
DTL 415.637 Min. Pension Liability Adju	12,590,624	603,193	515,905	(3,530,961)	9,146,951
DTL 320.210 R & E - Sec.174 Deduction	15,760,702	460,668	75,004	-	16,146,366
DTL 920.120 Investment in SPI	2,510,081	364,880	-	-	2,874,961
DTL 705.190 Oregon Share of Hermiston	67,015	6,141	-	-	73,156
DTL 205.200 Coal M&S Inventory Write-Of	561,305	272,282	-	-	833,587
DTL 730.150 Weather Derivatives	-	37,339	-	-	37,339
DTL 425.380 Idaho Customer Balancing Ac	2,256	128,728	130,984	-	-
DTL 605.710 Reverse Accrued Final Recla	13,218,937	-	150,946	-	13,067,991
DTL Flowthrough Partnership Income	3,058,884	-	-	-	3,058,884
DTL 730.180 Aquila Weather Hedge	1,104,573	15,518,976	5,924,710	-	10,698,839
DTL 610.150N NOPA 98 99-00 RAR	-	17,427	-	-	17,427
DTL 610.065N NOPA 119 99-00 RAR	-	1,877,041	-	-	1,877,041
DTL 610.005N SEC 174 94-98 & 99-00 RAR	-	12,124,544	-	-	12,124,544
DTL 610.095 N Roll (not Ptax) 99-00 RAR	-	283,152	-	-	283,152
DTL 505.115 Sales & Use Tax Accrual	-	50,718	50,718	-	-
DTL 105.4143/165 Basis Diff-Intangibles	-	1,367,005	15,918	-	1,351,087
DTL 210.200 Prepaid Property Taxes	-	2,712,590	-	-	2,712,590
DTL 425.320 Umpqua Settlement Agreement	-	65,017	-	-	65,017
DTL 720.900 Min SERP Liab OCI	-	298,135	-	-	298,135
Total Other Deferred Laibilities	\$ 92,823,313	\$ 115,483,481	\$ 37,436,214	\$ (2,973,554)	\$ 167,897,026

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**(Next Page is: 278)**

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	FAS 109 Regulatory Liability	31,859,230	Various	3,157,271		28,701,959
2	Centralia Gain Giveback	24,573,971	456,431	24,573,971		
3	OR Gain on Sale of Assets to EPUD	116,855			9,984	126,839
4	Property Insurance Reserve	6,024,038	924	2,472,427		3,551,611
5	OR UE134 Power Cost	885,080	Various	885,080		
6	SMUD Revenue Imputation	35,270,527	440,442	6,710,562	4,344,923	32,904,888
7	Oregon Rate Refund	84,251	Various	9,659	5,377	79,969
8	Utah Home Energy Lifeline		Various	3,395,138	4,138,898	743,760
9	BPA Washington Balancing Account	4,060,971	440,442	2,077,412	1,402,824	3,386,383
10	BPA Oregon Balancing Account	10,259,724	440,442	2,173,301	5,877,098	13,963,521
11	BPA Idaho Balancing Account		440,442	3,348,192	7,970,436	4,622,244
12	ARO/Reg Diff - Deer Creek Mine Reclamation	334,604	230,501	208,228	268,024	394,400
13	ARO/Reg Diff - Trojan Nuclear Plant	1,031,370	230,403	84,062		947,308
14	Reg Liability - WA Rate Refund		Various	359,510	359,510	
15	FAS 109 - WA Flow Through	13,515,318	190,410	555,873		12,959,445
16	Reg Liability - OR Balance Consolidation	560,027	182.3	1,839,857	2,579,422	1,299,592
17	Washington Low Income Program		440	827,435	973,499	146,064
18	FAS 133 - Derivative Net Reg Liability		Various	247,454,086	339,750,164	92,296,078
19	Reg Liability - OR Consolidated		182.3	484,999	2,681,539	2,196,540
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	128,575,966		300,617,063	370,361,698	198,320,601

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: c**

Account 182.3  
Account 190  
Account 282

**Schedule Page: 278 Line No.: 5 Column: c**

Account 440  
Account 442  
Account 444

**Schedule Page: 278 Line No.: 7 Column: c**

Account 440  
Account 442  
Account 444  
Account 450  
Account 451  
Account 454  
Account 456

**Schedule Page: 278 Line No.: 8 Column: c**

Account 440  
Account 442  
Account 444  
Account 445  
Account 450  
Account 451  
Account 454  
Account 456

**Schedule Page: 278 Line No.: 14 Column: c**

Account 440  
Account 442  
Account 444  
Account 445  
Account 450  
Account 451  
Account 454  
Account 456

**Schedule Page: 278 Line No.: 18 Column: c**

Account 174  
Account 175  
Account 244  
Account 421  
Account 426

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**ELECTRIC OPERATING REVENUES (Account 400)**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	968,845,322	905,283,161
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	858,409,269	812,631,284
5	Large (or Ind.) (See Instr. 4)	775,094,563	748,767,664
6	(444) Public Street and Highway Lighting	17,038,050	16,037,366
7	(445) Other Sales to Public Authorities	17,353,876	19,703,361
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		139
10	TOTAL Sales to Ultimate Consumers	2,636,741,080	2,502,422,975
11	(447) Sales for Resale	616,037,278	327,969,719
12	TOTAL Sales of Electricity	3,252,778,358	2,830,392,694
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	3,252,778,358	2,830,392,694
15	Other Operating Revenues		
16	(450) Forfeited Discounts	5,535,245	5,323,072
17	(451) Miscellaneous Service Revenues	7,681,519	6,691,582
18	(453) Sales of Water and Water Power		170,132
19	(454) Rent from Electric Property	29,072,161	16,712,132
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	143,884,805	130,295,327
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	186,173,730	159,192,245
27	TOTAL Electric Operating Revenues	3,438,952,088	2,989,584,939

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ELECTRIC OPERATING REVENUES (Account 400)**

5. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
7. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
8. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
14,650,121	14,187,590	1,379,654	1,348,555	2
				3
14,768,597	14,475,929	194,933	190,812	4
19,601,466	19,454,708	34,235	34,485	5
165,692	160,911	4,271	4,368	6
460,326	537,007	19	27	7
				8
	2			9
49,646,202	48,816,147	1,613,112	1,578,247	10
13,274,441	13,356,980			11
62,920,643	62,173,127	1,613,112	1,578,247	12
				13
62,920,643	62,173,127	1,613,112	1,578,247	14

Line 12, column (b) includes \$ 12,034,000 of unbilled revenues.  
Line 12, column (d) includes 142,108 MWH relating to unbilled revenues

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 11 Column: c**

In July 2003, the Emerging Issues Task Force ("EITF") issued EITF No. 03-11. Effective January 1, 2004, PacifiCorp adopted EITF No. 03-11, which provides guidance on whether to report realized gains or losses on physically settled derivative contracts not held for trading purposes on a gross or net basis and requires realized gains or losses on derivative contracts that do not settle physically to be reported on a net basis. The adoption of EITF No. 03-11 resulted in PacifiCorp's netting certain contracts that were previously recorded on a gross basis, which reduced Sales for Resale and Purchased Power. Since PacifiCorp has a fiscal year end of March 31, the implementation of EITF 03-11 resulted in a reclassification of \$397.7 million at March 31, 2004 for the fiscal year then ended (first quarter of the calendar year). Consequently, since FERC reporting is based on a calendar year, the financial information reported in the following accounts contains the impact of the adjustment for the 12-month period ending March 31, 2004 as opposed to just the 3-month impact. The following table summarizes the effect of adopting EITF 03-11 on each quarter of the fiscal year ended March 31, 2004, which was all recorded in the first quarter of the calendar year (fourth quarter of the fiscal year). Adoption of EITF No. 03-11 had no impact on PacifiCorp's Net income.

	Q1-FY 04 (Q2-CY 03)	Q2-FY 04 (Q3-CY 03)	Q3-FY 04 (Q4-CY 03)	Q4-FY 04 (Q1-CY 04)	FY 2004 Total
Sales for Resale	\$113,426,335	\$ 82,874,255	\$108,970,755	\$98,740,774	\$404,012,119
Purchased Power	(110,706,073)	(104,699,500)	(90,471,134)	(91,782,690)	(397,659,397)
Other Electric Revenues	(2,720,262)	21,825,245	(18,499,621)	(6,958,084)	(6,352,722)

**Schedule Page: 300 Line No.: 11 Column: f**

For a complete list of the number of customers see page 310-311 Sales for Resale of this Form 1.

**Schedule Page: 300 Line No.: 11 Column: g**

For a complete list of the number of customers see page 310-311 Sales for Resale of this Form 1.

**Schedule Page: 300 Line No.: 27 Column: b**

	Page 300 Twelve Months Ending December 31, 2005	Page 304 Twelve Months Ending December 31, 2005	Variance Twelve Months Ending December 31, 2005
<b>Sales of Electricity</b>			
Residential Sales - Account (440)	\$ 968,845,322	\$ 968,845,322	\$ -
Commercial and Industrial Sales - Account (442)			
Small (Commercial)	858,409,269	858,409,269	-
Large (Industrial)	775,094,563	775,094,563	- (a)
Public Street and Highway Lighting - Account (444)	17,038,050	17,038,050	-
Other Sales to Public Authorities - Account (445)	17,353,876	17,353,876	-
Sales to Railroads and Railways - Account (446)	-	-	-
Interdepartmental Sales - Account (448)	-	-	-
Total Sales to Ultimate Consumers	2,636,741,080	2,636,741,080	-
Sales for Resale - Account (447)	616,037,278	-	616,037,278 (b)
Total Sales of Electricity	3,252,778,358	2,636,741,080	616,037,278
(less) Provision for Rate Refunds - Account (449.1)	-	-	-
Total Revenues Net of Provisions for Refunds	3,252,778,358	2,636,741,080	616,037,278
<b>Other Operating Revenues</b>			
Forfeited Discounts - Account (450)	5,535,245	5,535,245	-
Miscellaneous Service Revenues - Account (451)	7,681,519	7,681,519	-
Sales of Water and Water Power - Account (453)	-	-	-
Rent from Electric Property - Account (454)	29,072,161	28,523,564	548,597 (c)
Interdepartmental Rents - Account (455)	-	-	-

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FOOTNOTE DATA			

Other Electric Revenues - Account (456)	143,884,805	141,480,032	2,404,773 (d)
<b>Total Operating Revenues</b>	<b>\$ 3,438,952,088</b>	<b>\$ 2,819,961,440</b>	<b>\$ 618,990,648</b>

(a) The large industrial line on page 300 includes account 442.2 Industrial Sales of \$724,822,698 and account 442.3 Irrigation Sales of \$50,271,865.

(b) Sales for Resale are not included on page 304 Revenue by Rate Schedule.

(c) The following schedule is a reconciliation between page 300 and 304 Rent from Electric Property. The items listed below do not have rate schedules.

540000 Office Rent	\$ 468,879
543000 Other Rent/Leases	90,135
530190 Miscellaneous Contracts & Services	(10,417)
	\$ 548,597

(d) The following schedule is a reconciliation between page 300 and 304 Other Electric Revenues. The items listed below do not have rate schedules.

Add	
361000 Steam Sales	\$ 5,038,811
Less	
385421 Interest Income - DSM Carrying Charge	462,799
301938 Services Provided to Others - Revenue	2,171,240
	\$ 2,404,772

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Sales					
2	CA-PPL					
3	06BLSKY01R - BLUESKY ENERGY		5,316	455		
4	06CHCK000R-CA RES CHECK M			1		
5	06LNX00109-REF/NREF ADV +		195			
6	06NETMT135 - CA RES NET	55	4,868	4	13,750	0.0885
7	06OALT015R-OUTD AR LGT SR	390	67,925	416	938	0.1742
8	06RES000D-RES SRVC	290,214	24,887,199	25,683	11,300	0.0858
9	06RESDDC7A-CA RES CLEAN A	-13	-1,111			0.0855
10	06RESDDL06-CA LOW INCOME	53,264	3,601,926	4,745	11,225	0.0676
11	06RESDDM9M-MULTI FAMILY	500	40,171	15	33,333	0.0803
12	06RESDDS8M-MULT FAM SBMET	1,379	105,285	15	91,933	0.0763
13	SMUD REVENUE IMPUTATIONS		63,236			
14	06RES000DN - CA RES SRVC -	44,854	3,841,584	7,521	5,964	0.0856
15	UNBILLED REV - UNCOLLECT		-3,000			
16	UNBILLED REVENUE	337	8,000			0.0237
17	ID-UPL					
18	07BLSKY01R-BLUESKY ENERGY		4,715	516		
19	07LNX00010-MNTHLY 80%GUAR		1,029			
20	07LNX00035-ADV 80%MO GUAR		3,086			
21	07LNX00107-SUBDIV ADV+AIC		1,094			
22	07OALCO007-CUST OWN LIGHT	11	1,742	1	11,000	0.1584
23	07OALT007R-SECURITY AR LG	17	3,830	18	944	0.2253
24	07OALT07AR-SECURITY AR LG	122	23,665	144	847	0.1940
25	07OALT07AR-SECURITY AR LG		-2,217			
26	07RES0001-RES SRVC	341,412	27,330,902	35,437	9,634	0.0801
27	07RES0001-RES SRVC		-6,798,889			
28	07RES0036-RES SRVC-OPTIO	304,121	20,165,587	16,227	18,742	0.0663
29	07RES0036-RES SRVC-OPTIO		-6,079,251			
30	BPA BALANCING ACCOUNT		-8,631,300			
31	UNBILLED REV - UNCOLLECT		-3,000			
32	UNBILLED REVENUE	6,529	581,000			0.0890
33	OR-PPL					
34	01ACTSETUP-NEW SRVC SETUP			1		
35	01CHCK000R-RES CHECK MTR			1		
36	01COST0004 - 01RES0004	5,191,646	162,188,958			0.0312
37	01FXRENEW - Fixed Renewable		50,341	4,658		
38	01HABIT004 - 01RES0004	25,425	772,136			0.0304
39	01LNX00102-LINE EXT 80% G		2,000			
40	01LNX00105-CNTRCT \$ MIN G		37			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01LNX00109-REF/NREF ADV +		13,176			
2	01NETMT135-NET METERING		79,518	172		
3	01NETMT135-NET METERING		-18,184			
4	01OALT014R-OUTD AR LGT RE	3,591	392,679	3,209	1,119	0.1094
5	01OALT014R-OUTD AR LGT RE		-29,589			
6	01OALT015R-OUTD AR LGT RE	4	1,019	13	308	0.2548
7	01PTOU0004 - 01RES0004	7,596	525,749			0.0692
8	01RENEW004 - 01RES0004	104,208	3,117,542			0.0299
9	01RES0004-RES SRVC	-61	237,139,829	451,275		-3,887.5382
10	01RES0004-RES SRVC		-55,661,934			
11	01RES0004T - RES Time Option		741,433	1,097		
12	01RES0004T - RES Time Option		-161,343			
13	01UPPL000R-BASE SCH FALL			5		
14	01ZZMERGCR-MERGER CREDITS		-166			
15	BPA BALANCING ACCOUNT		-2,979,149			
16	OR ENRGY COST RECOV AMORT		-11,540,527			
17	SMUD REVENUE IMPUTATIONS		821,131			
18	UNBILLED REV - UNCOLLECT		-45,000			
19	UNBILLED REVENUE	42,078	3,863,000			0.0918
20	UT-UPL					
21	08ACTSETUP-NEW SRVC SETUP			3		
22	08BLSKY01R-BLUESKY ENERGY		151,234	13,714		
23	08CFR00001-MTH FACILITY S		1,409			
24	08CHCK000R-UT RES CHECK M			1		
25	08COOLKPRR - Utah Cool Keeper			39,614		
26	08LNX00001-MTHLY 80% GUAR		915			
27	08LNX00005-MTHLY MIN GUAR		240			
28	08LNX00013-80% MNTHLY MIN		12,752			
29	08LNX00016 - 80% annual		591			
30	08LNX00101-AGR MTH+ADV+BT		34			
31	08LNX00107-SUBD ADV & AIC		4,376			
32	08LNX00108-ANN COST MTHLY		5,230			
33	08MHTP0025-MOBILE HOME &	10,633	630,093	11	966,636	0.0593
34	08NETMT135 - Net Metering	102	7,464	14	7,286	0.0732
35	08OALT007R-SECURITY AR LG	3,416	723,420	3,557	960	0.2118
36	08PTLD000R-POST TOP LIGHT	226	16,900	67	3,373	0.0748
37	08RES00001-RES SRVC	5,543,743	408,783,572	630,694	8,790	0.0737
38	08RES00002-RES SRVC-OPTIO	1,648	158,798	286	5,762	0.0964
39	08RES00003-LIFELINE PRGRM	140,716	10,209,676	19,139	7,352	0.0726
40	08RES00150-RES ALL E NOT5		8			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	08RFND1999-UTAH RATE RFND		2			
2	08ZZMERGCR-MERGER CREDITS		-54			
3	SMUD REVENUE IMPUTATIONS		766,581			
4	UNBILLED REV - UNCOLLECT		-32,000			
5	UNBILLED REVENUE	6,127	1,369,000			0.2234
6	WA - PPL					
7	02BLSKY01R-BLUESKY ENERGY		15,353	1,345		
8	02LNX00109-REF/NREF ADV +		1,160			
9	02OALT013R-WA OUTD AR LGT	1,426	151,758	1,311	1,088	0.1064
10	02OALT013R-WA OUTD AR LGT		-13,729			
11	02OALT015R-WA OUTD AR LGT	2	219	1	2,000	0.1095
12	02RES0016-WA RES SRVC	1,514,049	94,581,481	97,519	15,526	0.0625
13	02RES0016-WA RES SRVC		-17,033,709			
14	02RES0017-BILL ASSISTANC	40,333	2,526,902	2,326	17,340	0.0627
15	02RES0017-BILL ASSISTANCE		-453,757			
16	02RES0018-WA 3 PHASE RES	2,752	189,575	102	26,980	0.0689
17	02RES0018-WA 3 PHASE RES		-30,959			
18	02RES018X-WA 3 PHASE RES	714	48,387	28	25,500	0.0678
19	02RES018X-WA 3 PHASE RES		-8,036			
20	02RFNDCENT - CENTRALIA RFND		-1,168,117			
21	02ZZMERGCR-MERGER CREDITS		9			
22	BPA BALANCING ACCOUNT		885,490			
23	UNBILLED REV - UNCOLLECT		-17,000			
24	UNBILLED REVENUE	27,746	2,200,000			0.0793
25	WY-PPL					
26	05BLSKY01R-BLUESKY ENERGY		15,482	1,550		
27	05OALT015R-OUTD AR LGT SR	1,203	143,953	1,245	966	0.1197
28	05RES0002-WY RES SRVC	712,205	50,354,314	85,381	8,341	0.0707
29	05RES0003-WY OPTIONAL RE	107,570	6,702,737	5,130	20,969	0.0623
30	05RES0018-RES 3 PHASE SR	108	7,713	8	13,500	0.0714
31	05RES0135 - Experimental Partial	34	2,468	5	6,800	0.0726
32	05RES018X-RES 3 PHASE SR	68	4,969	4	17,000	0.0731
33	05RFNDCENT-CENTRALIA RFND		1			
34	09BLSKY01R-BLUESKY ENERGY		51	3		
35	09LNX00108-ANN COST MTHLY		336			
36	09RES0201-RES SRVC	195	13,751	17	11,471	0.0705
37	SMUD REVENUE IMPUTATIONS		32,601			
38	09NETMT135 - WY RES NET	10	729	2	5,000	0.0729
39	UNBILLED REV - UNCOLLECT		-4,000			
40	UNBILLED REVENUE	4,636	299,000			0.0645
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	WY - UPL					
2	05BLSKY01R-BLUESKY ENERGY		3,537	188		
3	05RES0002-WY RES SRVC	493	34,501	56	8,804	0.0700
4	05RES0003-WY OPTIONAL RE	102	6,337	5	20,400	0.0621
5	05RES0018-RES 3 PHASE SR	3	304	1	3,000	0.1013
6	05UPPL000R-BASE SCH FALL			1		
7	09BLSKY01R-BLUESKY ENERGY		29	2		
8	09INVCHG0R-INVEST MNT CHG		15	1		
9	09OALT207R-SECURITY AR LG	91	29,548	105	867	0.3247
10	09RES0201-RES SRVC	71,743	5,357,646	9,207	7,792	0.0747
11	09RES0205-RES SRVC ALL E	40,016	2,649,956	2,242	17,848	0.0662
12	09NETMT135 - WY RES NET	52	3,298	1	52,000	0.0634
13	SMUD REVENUE IMPUTATIONS		3,535			
14	UNBILLED REVENUE	280	1,000			0.0036
15	Less Multiple Billings			-86,861		
16						
17	Total Residential Sales	14,650,121	968,845,322	1,379,654	10,619	0.0661
18						
19	Commercial Sales					
20	CA - PPL					
21	06BLSKY01N - BLUESKY ENERGY		92	9		
22	06CHCK000N-CA NRES CHECK			2		
23	06GNSV0025-CA GEN SRVC	62,734	6,821,317	6,680	9,391	0.1087
24	06GNSV025F-GEN SRVC-< 20	898	112,258	92	9,761	0.1250
25	06GNSV0A32-GEN SRVC-20 KW	73,359	6,533,687	862	85,103	0.0891
26	06GNSVA32M-GEN SRVC-20 KW			1		
27	06LGSV048T-LRG GEN SERV	68,619	3,769,925	11	6,238,091	0.0549
28	06LGSV0A36-LRG GEN SRVC-O	83,381	6,197,005	201	414,831	0.0743
29	06LNX00102-LINE EXT 80% G		6,298			
30	06LNX00105-CNTRCT \$ MIN G		4,611			
31	06LNX00109-REF/NREF ADV +		92,255			
32	06OALT015N-OUTD AR LGT SR	770	135,634	563	1,368	0.1761
33	06RCFL0042-AIRWAY & ATHLE	204	26,846	39	5,231	0.1316
34	06WHSV0031-COMM WTR HEATI	270	23,851	33	8,182	0.0883
35	SMUD REVENUE IMPUTATIONS		47,221			
36	06LNX00103-LINE EXT 80% G		239			
37	06LNX00110-REF/NREF ADV +		6,815			
38	UNBILLED REVENUE	80	-19,000			-0.2375
39	ID - UPL					
40	07BLSKY01N-BLUESKY ENERGY		263	10		
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07CISH0019-COMM & IND SPA	10,293	685,374	307	33,528	0.0666
2	07GNSV0006-GEN SRVC-LRG P	203,344	11,713,213	893	227,709	0.0576
3	07GNSV0009-GEN SRVC-HI VO	30,240	1,289,050	1	30,240,000	0.0426
4	07GNSV0023-GEN SRVC-SML P	98,716	7,426,052	5,195	19,002	0.0752
5	07GNSV0035-GEN SRVCOPTION	1,965	112,456	2	982,500	0.0572
6	07GNSV006A-GEN SRVC-LRG P	23,813	1,599,240	197	120,878	0.0672
7	07GNSV006A-GEN SRVC-LRG P		-475,107			
8	07GNSV023A-GEN SRVC-SML P	14,383	1,157,535	1,074	13,392	0.0805
9	07GNSV023A-GEN SRVC-SML P		-287,115			
10	07GNSV023F-GEN SRVC SML P	20	2,538	7	2,857	0.1269
11	07LNX00010-MNTHLY 80%GUAR		13,134			
12	07LNX00035-ADV 80%MO GUAR		173,186			
13	07LNX00040-ADV+REFCHG+80%		36,449			
14	07OALT007N-SECURITY AR LG	281	48,121	201	1,398	0.1712
15	07OALT07AN-SECURITY AR LG	11	2,146	14	786	0.1951
16	07OALT07AN-SECURITY AR LG		-192			
17	07ZZMERGCR-MERGER CREDITS					
18	07LNX00312 - ID LINE EXT		754			
19	07LNX00015-ANNUAL 80%GUAR		2,145			
20	07LNX00311 - LINE EXT 80%		1,013			
21	07BLSKY01N - ID BLUESKY					
22	07LNX00020 - ID MONTHLY		483			
23	07LNX00300 - 80% MONTHLY MIN		704			
24	BPA BALANCING ACCOUNT		-570,099			
25	UNBILLED REVENUE	-651	35,000			-0.0538
26	OR - PPL					
27	01BLSKY01N-BLUESKY ENERGY		8,444	24		
28	01BULKBSKY - BULK BLUESKY		23,195	29		
29	01COST0023, OR GEN SRV, COST	941,301	35,290,400			0.0375
30	01COST0048 - 01LGSV0048	737,013	22,628,151			0.0307
31	01COST023F - OR GEN SRV -	3,273	131,388			0.0401
32	01COSTB023 - OR GEN SRV,	93,161	3,632,896			0.0390
33	01COSTB028, OR GEN SRV, COST	51,725	1,735,631			0.0336
34	01COSTL028, OR LRG SRV, COST	618,096	20,770,608			0.0336
35	01COSTL030 - OR LRG GEN SRV,	759,423	25,469,160			0.0335
36	01COSTS028, OR GEN SERV,	1,200,202	40,938,544			0.0341
37	01COSTS030 - OR GEN SRV CBS >	109,876	3,670,479			0.0334
38	01FXRENEWN - Fixed Renewable		11,821	133		
39	01GNSB0023 - BPA DISC, < 30 kW		-962,036			
40	01GNSB0023, OR GEN SRV, BPA,	46	4,237,925	14,797	3	92.1288
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01GNSB0028 - OR GEN SRVC,		-921,834			
2	01GNSB0028, OR GEN SRV, BPA,		2,308,802	513		
3	01GNSB0030 - OR GEN SRV, > 200		-39,371			
4	01GNSB0030 - OR GEN SRV, >		75,496	4		
5	01GNSB023T - OR GEN SRV - TOU		54,948	109		
6	01GNSB023T - OR GEN SRVC,		-15,711			
7	01GNSV0023, OR GEN SRV, < 30	-59	30,093,380	51,402	-1	-510.0573
8	01GNSV0028, OR GEN SRV > 30		31,284,921	7,128		
9	01GNSV0030 - OR GEN SRV, > 200		2,182,617	113		
10	01GNSV023F - OR GEN SRV -	13,175	1,012,550	960	13,724	0.0769
11	01GNSV023M - OR GEN SRV,	52	2,649	1	52,000	0.0509
12	01GNSV023T, OR GEN SRV, TOU		136,224	238		
13	01HABT0023, OR HABITAT	1,520	58,036			0.0382
14	01HABTB023 - OR HABITAT	110	4,420			0.0402
15	01LGSB0028 - OR LRG GEN SRVC,		-478,923			
16	01LGSB0028, OR LRG GEN SRV,		965,258	125		
17	01LGSB0030, GEN DEL SRV, > 200		-415,244			
18	01LGSB0030, GEN DEL SRV, > 200		676,129	26		
19	01LGSV0028, OR LRG GEN SRV <		11,832,737	1,586		
20	01LGSV0030 - OR LRG GEN SRV,		12,887,402	468		
21	01LGSV0048-1000KW AND OVR		8,556,996	94		
22	01LGSV048M-LRG GEN SRVC 1	51,740	1,943,003	1	51,740,000	0.0376
23	01LNX00100-LINE EXT 60% G		13,602			
24	01LNX00102-LINE EXT 80% G		305,499			
25	01LNX00103-LINE EXT 80% G		3,037			
26	01LNX00105-CNTRCT \$ MIN G		13,840			
27	01LNX00109-REF/NREF ADV +		1,285,459			
28	01LNX00110-REF/NREF ADV +		7,597			
29	01LNX00120 - Line Extension 60% G		15,912			
30	01LNX00300 - LINE EXT 80%		1,413			
31	01LNX00311 - LINE EXT 80% G		9,861			
32	01LPRS047M-PART REQ SRVC	6,962	747,639	3	2,320,667	0.1074
33	01NMT23135 - OR NET MTR, GEN,		7,780	16		
34	01OALT014N-OUTD AR LGT NR	2,213	248,982	1,280	1,729	0.1125
35	01OALT014N-OUTD AR LGT NR		-18,156			
36	01OALT015N-OUTD AR LGT NR	8,443	796,465	3,291	2,565	0.0943
37	01PRSVL36M, OR PRT REQ SRV, >	3,037	81,265	2	1,518,500	0.0268
38	01PRSVL36M - OR PRT SRV, 31 -	449	32,662	2	224,500	0.0727
39	01PTOU0023, OR GEN SRV, TOU	1,574	144,834			0.0920
40	01PTOUB023, OR GEN SRV, TOU	624	55,561			0.0890
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	01RCFL0054-REC FIELD LGT	786	68,395	99	7,939	0.0870
2	01RENEW0023, OR RENW USAGE	3,523	135,355			0.0384
3	01RENEWB023 - OR RENEWABLE	366	14,601			0.0399
4	01STDAY023 - OR DAY STD OFR,	1,084	71,859			0.0663
5	01STDAY028 - OR DAY STD OFF,	2,323	154,891			0.0667
6	01STDAY030 - OR STD DAY OFF,	4,039	260,542			0.0645
7	01XTRNBSKY - Blue Sky		893			
8	01ZZMERGCR-MERGER CREDITS		697			
9	BPA BALANCING ACCOUNT		-154,128			
10	OR ENRGY COST RECOV AMORT		-9,842,437			
11	01LGSB0048 - LG GEN SVC >		-124,899			
12	01LGSB0048 - LG GEN SVC >		210,731	1		
13	01NMT28135 - OR NET MTR, GEN,		10,546	4		
14	01LGSV028M - OR LGSV, <1000	92	5,864	2	46,000	0.0637
15	01GNSV030M - OR GEN SRV, 200	150	7,125	1	150,000	0.0475
16	01GNSV0728 - OR GEN SVC DIR		57,179	4		
17	01GNSV0730 -OR GEN SVC DIR		1,528,301	65		
18	01GNSV0748 LG GEN SVC DIR		41,732	1		
19	SMUD REVENUE IMPUTATIONS		743,152			
20	UNBILLED REVENUE	-2,401	-224,000			0.0933
21	UT - UPL					
22	08BLSKY01M - BLUE SKY			2		
23	08BLSKY01N-BLUESKY ENERGY		12,951	327		
24	08BULKBSKY - BULK BLUESKY		30,689	30		
25	08CFR00051-MTH FAC SRVCHG		61,645			
26	08CFR00052-ANN FAC SVCCHG		2			
27	08CHCK000N-UT NRES CHECK			2		
28	08COOLKPRN - A/C DIRECT LOAD			877		
29	08GNSV0006-GEN SRVC-DISTR	4,451,400	255,479,003	10,294	432,427	0.0574
30	08GNSV0009-GEN SRVC-HI VO	189,326	7,371,334	18	10,518,111	0.0389
31	08GNSV0023-GEN SRVC-DISTR	1,068,097	73,932,468	58,064	18,395	0.0692
32	08GNSV006A-GEN SRVC-ENERG	154,890	11,799,041	1,466	105,655	0.0762
33	08GNSV006B-GEN SRVC-DEM&	6,809	386,770	17	400,529	0.0568
34	08GNSV006M-MNL DIST VOLTG	16,936	819,245	8	2,117,000	0.0484
35	08GNSV009A-GEN SRVC HI VO	14,278	595,705	1	14,278,000	0.0417
36	08GNSV009M-MANL HIGH VOLT	43,966	1,637,002	2	21,983,000	0.0372
37	08GNSV023F-GEN SRVC FIXED	1,773	132,703	117	15,154	0.0748
38	08GNSV023M-GNSV DIST VOLT	207	13,945	7	29,571	0.0674
39	08GNSV06AM-MNL ENERGY TOD	1,365	84,903	1	1,365,000	0.0622
40	08GNSV06BM-MNL DEMAND TOD	115	1,602	2	57,500	0.0139
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	08GNSV06MN-GNSV DIST VOLT	21,475	1,107,561	330	65,076	0.0516
2	08GNSV09AM-MAN TOD HIVOLT	395	18,562	1	395,000	0.0470
3	08GNSV09LM-GEN TOD LAGOON	7,737	338,461	1	7,737,000	0.0437
4	08LNX00002-MTHLY 80% GUAR		373,433			
5	08LNX00004-ANNUAL 80%GUAR		68,206			
6	08LNX00006-FIXD MTHLY MIN		-1,179			
7	08LNX00014-80% MIN MNTHLY		1,151,742			
8	08LNX00017-ADV/REF&80%ANN		51,509			
9	08LNX00150-AGR MTH GUAR M		35,024			
10	08LNX00151-AGR MTH+ADV+BT		24,643			
11	08LNX00153-AGR ANN+ADV+BT		2,320			
12	08LNX00158-ANNUALCOST MTH		32,978			
13	08LNX00300 - LINE EXT 80% PLUS		182,926			
14	08NMT23135 - UT NET MTR, GEN,	8	673	2	4,000	0.0841
15	08OALT007N-SECURITY AR LG	10,303	1,768,151	4,968	2,074	0.1716
16	08POLE0075-POLES W/LIGHT		1,021	6		
17	08PRSV031M-BKUP MNT&SUPPL	12,781	688,610	3	4,260,333	0.0539
18	08PTLD000N-POST TOP LIGHT	65	4,867	8	8,125	0.0749
19	08SLC1202F-TRAFFIC SIG NM	254	15,546	32	7,938	0.0612
20	08SLCU1202-TRAF & OTHER S	1,254	85,523	350	3,583	0.0682
21	08SLCU1203-MTR OUTDONIGHT	8,782	621,704	253	34,711	0.0708
22	08XTRNBLUE - BLUESKY ANN		6,979			
23	08ZZMERGCR-MERGER CREDITS		-5,319			
24	SMUD REVENUE IMPUTATIONS		914,371			
25	08GNSV006T - UT GEN SVC TOU	2,491	110,670			0.0444
26	08LNX00311 - LINE EXT 80%		26,195			
27	08GNSV0008 - UT GEN SVC TOU >	667,760	33,859,963	113	5,909,381	0.0507
28	08GNSV008M - UT GEN SVC TOU	47,752	2,564,486	5	9,550,400	0.0537
29	UNBILLED REVENUE	45,496	2,951,000			0.0649
30	WA - PPL					
31	02BLSKY01N-BLUESKY ENERGY		2,287	45		
32	02GNSV0024-WA GEN SRVC	449,355	28,471,809	12,987	34,600	0.0634
33	02GNSV0025-WA GEN SRVC DO	48,003	3,235,633	3,301	14,542	0.0674
34	02GNSV0025-WA GEN SRVC DO		-539,999			
35	02GNSV024F-WA GEN SRVC-FL	1,210	112,573	123	9,837	0.0930
36	02GNSV025F-GEN SRVC DOM/F	318	22,922	11	28,909	0.0721
37	02GNSV025F-GEN SRVC DOM/F		-443			
38	02GNSV24FP-GNSV SEASONAL	364	92,486	118	3,085	0.2541
39	02GNSV24FP-GNSV Seasonal		-4,110			
40	02LGSV0035-WA LRG GEN SRV	86,725	4,426,579	100	867,250	0.0510
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	02LGSV0035-WA LRG GEN SRV		-974,886			
2	02LGSV0036-WA LRG GEN SRV	661,739	34,388,697	766	863,889	0.0520
3	02LGSV048T-LRG GEN SRVC 1	155,740	7,369,618	29	5,370,345	0.0473
4	02LNX00102-LINE EXT 80% G		38,427			
5	02LNX00103-LINE EXT 80% G		84			
6	02LNX00105-CNTRCT \$ MIN G		2,932			
7	02LNX00109-REF/NREF ADV +		67,160			
8	02LNX00110-REF/NREF ADV +		1,236			
9	02LNX00112-YR INCURRED CH		669			
10	02LNX00300-LINE EXT 80% G		23,150			
11	02OALT013N-WA OUTD AR LGT	820	86,786	616	1,331	0.1058
12	02OALT013N-WA OUTD AR LGT		-7,913			
13	02OALT015N-WA OUTD AR LGT	2,060	201,911	891	2,312	0.0980
14	02RCFL0054-WA REC FIELD L	282	21,532	30	9,400	0.0764
15	02RFNDCENT - CENTRALIA RFND		-862,859			
16	02ZZMERGCR-MERGER CREDITS		-1,567			
17	02NMT24135, Net metering, WA	4	287	1	4,000	0.0718
18	BPA BALANCING ACCOUNT		26,476			
19	UNBILLED REVENUE	10,100	681,000			0.0674
20	WY - PPL					
21	05BLSKY01N-BLUESKY ENERGY		908	27		
22	05GNSV0025-WY GEN SRVC	816,017	53,000,990	19,576	41,685	0.0650
23	05GNSV025F-GEN SRVC-FL RA	1,054	121,035	196	5,378	0.1148
24	05LGS45025-LRG GEN SRVC	142,948	8,022,629	158	904,734	0.0561
25	05LGSV046T-LRG GEN SERV	209,603	9,344,062	20	10,480,150	0.0446
26	05LNX00100-LINE EXT 60% G		116			
27	05LNX00102-LINE EXT 80% G		140,705			
28	05LNX00105-CNTRCT \$ MIN G		5,343			
29	05LNX00109-REF/NREF ADV +		298,502			
30	05LNX00110-REF/NREF ADV +		2,399			
31	05LNX00114-TEMP SVC 12MO>		14,011			
32	05NMT25135 - WY NET MTR, GEN,	247	18,903	2	123,500	0.0765
33	05OALT015N-OUTD AR LGT SR	3,673	428,755	1,886	1,948	0.1167
34	05RCFL0054-WY REC FIELD L	793	54,553	57	13,912	0.0688
35	05RFNDCENT-CENTRALIA RFND		-1			
36	09GNSV0206-GEN SRVC-SINGL	1	243	1	1,000	0.2430
37	05LNX00300 - LINE EXT 80%		1,540			
38	05LNX00311 - LINE EXT 80%		843			
39	SMUD REVENUE IMPUTATIONS		24,002			
40	UNBILLED REVENUE	5,707	370,000			0.0648
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	05BLSKY01N-BLUESKY ENERGY		74	2		
2	05GNSV0025-WY GEN SRVC	103	7,980	10	10,300	0.0775
3	05LNX00102-LINE EXT 80% G		11,306			
4	05LNX00103-LINE EXT 80% G		619			
5	05LNX00109-REF/NREF ADV +		42,944			
6	05LNX00110-REF/NREF ADV +		2,754			
7	09GNSV0206-GEN SRVC-SINGL	110,814	7,008,149	2,236	49,559	0.0632
8	09GNSV206F-GEN SRVC-FIXED	259	24,403	39	6,641	0.0942
9	09GNSV206M-GENSERV MANUAL	2,330	141,122	3	776,667	0.0606
10	09INVCHG0N-INVEST MNT CHG		11	1		
11	09OALT207N-SECURITY AR LG	299	92,906	147	2,034	0.3107
12	09SLCU2123-MTR OUTDONIGHT	38	3,091	3	12,667	0.0813
13	09RFNDCENT-CENTRALIA RFND					
14	05LNX00300 - LINE EXT 80%		1,800			
15	05LNX00311 - LINE EXT 80%		267			
16	SMUD REVENUE IMPUTATIONS		5,055			
17	UNBILLED REVENUE	-4,372	-261,000			0.0597
18	Less Multiple Billings			-24,672		
19						
20	Total Commercial Sales - 442.1	14,768,597	858,409,269	194,933	75,762	0.0581
21						
22	Industrial Sales					
23	CA - PPL					
24	06GNSV0025-CA GEN SRVC	929	102,997	105	8,848	0.1109
25	06GNSV0A32-GEN SRVC-20 KW	1,565	157,798	22	71,136	0.1008
26	06GNSVA32M-GEN SRVC-20 KW			1		
27	06LGSV048M - LG GEN SRV TOU	8,140	417,167	1	8,140,000	0.0512
28	06LGSV048T-LRG GEN SERV	42,796	2,328,177	4	10,699,000	0.0544
29	06LGSV0A36-LRG GEN SRVC-O	9,703	782,884	17	570,765	0.0807
30	06LNX00109-REF/NREF ADV +		1,087			
31	SMUD REVENUE IMPUTATIONS		10,729			
32	UNBILLED REVENUE	707	35,000			0.0495
33	ID - UPL					
34	07CFR00001-MTH FACILITY S		2,217			
35	07CISH0019-COMM & IND SPA	169	12,118	7	24,143	0.0717
36	07GNSV0006-GEN SRVC-LRG P	85,876	4,412,692	112	766,750	0.0514
37	07GNSV0008-GEN SRVC-MEDIU	2,350	127,253	2	1,175,000	0.0542
38	07GNSV0009-GEN SRVC-HI VO	82,329	3,500,868	11	7,484,455	0.0425
39	07GNSV0023-GEN SRVC-SML P	10,578	762,864	364	29,060	0.0721
40	07GNSV006A-GEN SRVC-LRG P	6,489	403,728	38	170,763	0.0622
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07GNSV006A-GEN SRVC-LRG P		-128,810			
2	07GNSV023A-GEN SRVC-SML P	2,341	205,792	273	8,575	0.0879
3	07GNSV023A-GEN SRVC-SML P		-46,445			
4	07LNX00035-ADV 80%MO GUAR		1,837			
5	07LNX00108-ANN COST MTHLY		1,996			
6	07OALT007N-SECURITY AR LG	18	3,365	19	947	0.1869
7	07OALT07AN-SECURITY AR LG	1	314	2	500	0.3140
8	07OALT07AN-SECURITY AR LG		-26			
9	07SLCU1201-TRAF SIGNAL SY	10	1,070	3	3,333	0.1070
10	07SPCL0001	1,342,900	40,792,866	1	1,342,900,000	0.0304
11	07SPCL0002	112,900	3,904,013	1	112,900,000	0.0346
12	BPA BALANCING ACCOUNT		-110,052			
13	UNBILLED REVENUE	4,167	280,000			0.0672
14	OR - PPL					
15	01BLSKY01N-BLUESKY ENERGY		-23			
16	01COST0023, OR GEN SRV, COST	23,439	880,100			0.0375
17	01COST0048 - 01LGSV0048	1,654,814	49,616,110			0.0300
18	01COST023F - OR GEN SRV -	3	140			0.0467
19	01COSTB023 - OR GEN SRV,	357	14,097			0.0395
20	01COSTB028, OR GEN SRV, COST	-30	-1,014			0.0338
21	01COSTL028, OR LRG SRV, COST	54,458	1,831,303			0.0336
22	01COSTL030 - OR LRG GEN SRV,	277,604	9,325,374			0.0336
23	01COSTS028, OR GEN SERV,	63,618	2,171,153			0.0341
24	01COSTS030 - OR GEN SRV CBS >	36,248	1,206,797			0.0333
25	01GNSB0023 - BPA DISC, < 30 kW		-3,727			
26	01GNSB0023, OR GEN SRV, BPA,		20,338	69		
27	01GNSB0028 - OR GEN SRVC,		-5,512			
28	01GNSB0028, OR GEN SRV, BPA,		18,783	6		
29	01GNSV0023, OR GEN SRV, < 30		790,532	1,219		
30	01GNSV0028, OR GEN SRV > 30		2,300,387	431		
31	01GNSV0030 - OR GEN SRV, > 200		814,552	33		
32	01GNSV023F - OR GEN SRV -		484	3		
33	01GNSV023M - OR GEN SRV,		47	1		
34	01GNSV023T, OR GEN SRV, TOU		3,330	4		
35	01HABT0023, OR HABITAT	49	1,820			0.0371
36	01LGSB0028 - OR LRG GEN SRVC,		332			
37	01LGSB0028, OR LRG GEN SRV,		-1,522	1		
38	01LGSB0030, GEN DEL SRV, > 200		-30,922			
39	01LGSB0030, GEN DEL SRV, > 200		51,467	1		
40	01LGSV0028, OR LRG GEN SRV <		1,217,615	163		
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01LGSV0030 - OR LRG GEN SRV,		5,787,194	175		
2	01LGSV0048-1000KW AND OVR		17,747,960	120		
3	01LGSV048M-LRG GEN SRVC 1	601,503	21,087,279	5	120,300,600	0.0351
4	01LNX00102-LINE EXT 80% G		252			
5	01LNX00105-CNTRCT \$ MIN G		515			
6	01LNX00109-REF/NREF ADV +		44,352			
7	01LNX00300 - LINE EXT 80%		5,988			
8	01LPRS047M-PART REQ SRVC	225,998	9,982,291	4	56,499,500	0.0442
9	01OALT014N-OUTD AR LGT NR	10	1,220	9	1,111	0.1220
10	01OALT014N-OUTD AR LGT NR		-86			
11	01OALT015N-OUTD AR LGT NR	544	48,378	170	3,200	0.0889
12	01PRSVL36M, OR PRT REQ SRV, >	60	37,913	1	60,000	0.6319
13	01PRSVS36M - OR PRT REQ SRV,	5	700	1	5,000	0.1400
14	01PTOU0023, OR GEN SRV, TOU	50	3,400			0.0680
15	01RENW0023, OR RENW USAGE	119	4,528			0.0381
16	01RENWB023 - OR RENEWABLE	4	159			0.0398
17	01ZZMERGCR-MERGER CREDITS		191			
18	BPA BALANCING ACCOUNT		-3,832			
19	OR ENRGY COST RECOV AMORT		-6,097,623			
20	01BULKBSKY - BULK BLUESKY		3,540			
21	01STDAY023 - OR DAY STD OFR,	27	1,771			0.0656
22	01LGSV028M - OR LGSV, <1000	42	4,069	1	42,000	0.0969
23	SMUD REVENUE IMPUTATIONS		461,569			
24	UNBILLED REVENUE	18,098	716,000			0.0396
25	UT - UPL					
26	08BLSKY01N-BLUESKY ENERGY		12	1		
27	08CFR00051-MTH FAC SRVCHG		17,009			
28	08EFOP0021-ELEC FURNACE O	2,292	156,533	3	764,000	0.0683
29	08EFOP021M-ELEC FURNACE O	1,483	129,589	2	741,500	0.0874
30	08GNSV0006-GEN SRVC-DISTR	917,667	53,889,201	1,375	667,394	0.0587
31	08GNSV0009-GEN SRVC-HI VO	2,175,581	78,270,471	106	20,524,349	0.0360
32	08GNSV0023-GEN SRVC-DISTR	60,210	4,268,506	3,974	15,151	0.0709
33	08GNSV006A-GEN SRVC-ENERG	49,982	4,236,030	202	247,436	0.0848
34	08GNSV006B-GEN SRVC-DEM&	2,703	185,060	7	386,143	0.0685
35	08GNSV006M-MNL DIST VOLTG	21,085	994,970	4	5,271,250	0.0472
36	08GNSV009A-GEN SRVC HI VO	16,206	853,980	6	2,701,000	0.0527
37	08GNSV009M-MANL HIGH VOLT	650,912	22,877,236	11	59,173,818	0.0351
38	08GNSV023F-GEN SRVC FIXED	5	1,308	2	2,500	0.2616
39	08GNSV06MN-GNSV DIST VOLT	965	53,280	18	53,611	0.0552
40	08GNSV09AM-MAN TOD HIVOLT	1,180	82,882	1	1,180,000	0.0702
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	08LNX00002-MTHLY 80% GUAR		14,824			
2	08LNX00004-ANNUAL 80%GUAR		1,569			
3	08LNX00014-80% MIN MNTHLY		35,596			
4	08LNX00017-ADV/REF&80%ANN		3,524			
5	08LNX00150-AGR MTH GUAR M		1,728			
6	08LNX00151-AGR MTH+ADV+BT		297			
7	08LNX00158-ANNUALCOST MTH		179			
8	08LNX00300 - LINE EXT 80% PLUS		1,623			
9	08OALT007N-SECURITY AR LG	1,771	278,956	566	3,129	0.1575
10	08PRSV031M-BKUP MNT&SUPPL	1,138	404,971	1	1,138,000	0.3559
11	08SLCU1202-TRAF & OTHER S	50	3,151	8	6,250	0.0630
12	08SLCU1203-MTR OUTDONIGHT	10	2,598	6	1,667	0.2598
13	08SPCL0001	583,725	17,436,934	1	583,725,000	0.0299
14	08SPCL0002	720,059	19,377,272	1	720,059,000	0.0269
15	08SPCL0003	730,664	24,501,595	1	730,664,000	0.0335
16	08SPCL0005	232,170	7,652,054	1	232,170,000	0.0330
17	08ZZMERGCR-MERGER CREDITS					
18	SMJD REVENUE IMPUTATIONS		753,224			
19	08GNSV06AM-MNL ENERGY TOD	4	367	1	4,000	0.0918
20	08GNSV006T - UT GEN SVC TOU	674	30,352			0.0450
21	08GNSV0008 - UT GEN SVC TOU >	736,800	37,868,900	98	7,518,367	0.0514
22	08GNSV008M - UT GEN SVC TOU	59,638	3,076,094	8	7,454,750	0.0516
23	UNBILLED REVENUE	-23,389	-751,000			0.0321
24	WA - PPL					
25	02GNSV0024-WA GEN SRVC	19,244	1,222,349	386	49,855	0.0635
26	02GNSV0025-WA GEN SRVC DO	2,665	183,349	115	23,174	0.0688
27	02GNSV0025-WA GEN SRVC DO		-29,979			
28	02GNSV024F-WA GEN SRVC-FL	33	5,438	4	8,250	0.1648
29	02GNSV24FP-GNSV SEASONAL	2	998	1	2,000	0.4990
30	02GNSV24FP-GNSV Seasonal		-18			
31	02LGSV0035-WA LRG GEN SRV	4,786	381,261	30	159,533	0.0797
32	02LGSV0035-WA LRG GEN SRV		-53,845			
33	02LGSV0036-WA LRG GEN SRV	164,165	8,695,247	142	1,156,092	0.0530
34	02LGSV048M-WA LRG GEN SRV	93,994	3,978,019	1	93,994,000	0.0423
35	02LGSV048T-LRG GEN SRVC 1	744,533	31,211,831	35	21,272,371	0.0419
36	02LNX00102-LINE EXT 80% G		5,208			
37	02LNX00109-REF/NREF ADV +		2,340			
38	02OALT013N-WA OUTD AR LGT	35	3,783	21	1,667	0.1081
39	02OALT013N-WA OUTD AR LGT		-334			
40	02OALT015N-WA OUTD AR LGT	177	16,467	48	3,688	0.0930
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	02PRSV47TM-LRG PART REQMT	22,019	2,408,717	2	11,009,500	0.1094
2	02RFNDCENT - CENTRALIA RFND		-547,566			
3	02ZZMERGCR-MERGER CREDITS		3,085			
4	02LNX00300-LINE EXT 80% G		2,631			
5	02LGSB048T - WA GEN SRVC,		-547			
6	02LGSB048T - WA GEN SRVC, NO		2,189			
7	BPA BALANCING ACCOUNT		-2,251			
8	UNBILLED REVENUE	2,776	297,000			0.1070
9	WY - PPL					
10	05GNSV0025-WY GEN SRVC	175,462	10,226,174	1,642	106,859	0.0583
11	05GNSV025F-GEN SRVC-FL RA	83	8,289	16	5,188	0.0999
12	05GNSV025M - General Service	7,660	489,671	6	1,276,667	0.0639
13	05LGS45025-LRG GEN SRVC	89,506	4,582,686	54	1,657,519	0.0512
14	05LGSV046M-WY LRG GEN SRV	672,443	29,042,432	7	96,063,286	0.0432
15	05LGSV046T-LRG GEN SERV	1,479,940	59,870,749	60	24,665,667	0.0405
16	05LGSV048M-TOU>1000KW MAN	909,462	28,866,817	2	454,731,000	0.0317
17	05LGSV048T-LRG GENSRV TIM	555,666	18,581,805	6	92,611,000	0.0334
18	05LNX00100-LINE EXT 60% G		12,369			
19	05LNX00102-LINE EXT 80% G		221,069			
20	05LNX00105-CNTRCT \$ MIN G		48,074			
21	05LNX00109-REF/NREF ADV +		294,741			
22	05OALT015N-OUTD AR LGT SR	98	10,388	52	1,885	0.1060
23	05PRSV033M-PART SERV REQ	1,024,727	38,762,008	5	204,945,400	0.0378
24	SMUD REVENUE IMPUTATIONS		639,847			
25	05LNX00300 - LINE EXT 80%		804			
26	UNBILLED REVENUE	17,667	572,000			0.0324
27	WY - UPL					
28	05LNX00109-REF/NREF ADV +		2,647			
29	09GNSV0206-GEN SRVC-SINGL	47,213	2,748,898	395	119,527	0.0582
30	09GNSV0217-LRG POWER SRVC	359,300	12,370,922	7	51,328,571	0.0344
31	09GNSV206M-GENSERV MANUAL	3,757	181,802	4	939,250	0.0484
32	09GNSV217M-LRG POWER SRVC	304,425	10,402,393	5	60,885,000	0.0342
33	09OALT207N-SECURITY AR LG	7	1,822	4	1,750	0.2603
34	09PRSV218M-BKUP,MNT,SUPPL	117,165	4,657,882	3	39,055,000	0.0398
35	SMUD REVENUE IMPUTATIONS		20,894			
36	UNBILLED REVENUE	-8,537	-314,000			0.0368
37	Less Multiple Billings			-1,208		
38						
39	Total Industrial Sales - 442.2	18,425,046	724,822,698	11,649	1,581,685	0.0393
40						
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Irrigation Sales					
2	CA - PPL					
3	06APSV0020-AG PMP SRVC	52,672	4,298,712	1,299	40,548	0.0816
4	06LNX00103-LINE EXT 80% G					
5	06LNX00110-REF/NREF ADV +		11,864			
6	06SLX00001-KLAM FALLS MIN		35,908			
7	06SLX00002-KLAM FALLS IRG		832			
8	06UKRB0035-KLAM OFF PROJ	6	45	1	6,000	0.0075
9	06USBR0040-KLAM IRG ONPRJ	23,918	143,507	610	39,210	0.0060
10	06USBR033T USBR	12,240	44,426	43	284,651	0.0036
11	06LNX00109-REF/NREF ADV +		1,920			
12	IRRIGATION UNBILLED	256	2,000			0.0078
13	ID - UPL					
14	07APSA010L - IRG & Pump BPA		-14,655,791			
15	07APSA010L - IRG & Pump Large	463,596	28,634,199	2,344	197,780	0.0618
16	07APSA010S - IRG & Pump BPA		-126,674			
17	07APSA010S - IRG & Pump Small	3,998	313,713	277	14,433	0.0785
18	07APSAL10X - IRG & PUMP - Large	41,548	2,636,812	356	116,708	0.0635
19	07APSAS10X - IRG & PUMP - Small	1,367	127,426	157	8,707	0.0932
20	07APSB010L - IRG & Pump BPA					
21	07APSB010L - IRG & Pump Large		42	130		
22	07APSB010S - IRG & Pump BPA					
23	07APSB010S - IRG & Pump Large			26		
24	07APSBL10X - IRG & PUMP - Large			1		
25	07APSBS10X - IRG & PUMP - Sm			8		
26	07APSC010L - IRG PUMP Srv BPA		-37,919			
27	07APSC010L - IRG PUMP Srv Large	1,341	37,937	2,738	490	0.0283
28	07APSC010S - IRG PUMP Srv BPA		119			
29	07APSC010S - IRG PUMP SRV	1	-549	318	3	-0.5490
30	07APSCL10X - was 07APSC10LX	-936	-56,859	213	-4,394	0.0607
31	07APSCS10X - was 07APSC10SX	1	-14	47	21	-0.0140
32	07APSVCNLL-LRG LOAD CANAL	20,566	1,103,110	60	342,767	0.0536
33	07APSVCNLL-LRG LOAD CANAL		-628,573			
34	07APSVCNLS-SML LOAD CANAL	46	4,055	10	4,600	0.0882
35	07APSVCNLS-SML LOAD CANAL		-1,252			
36	07BPADEBIT-BPA ADJUST FEE		2,536,269			
37	07LNX00015-ANNUAL 80%GUAR		9,192			
38	07LNX00035-ADV 80%MO GUAR		289			
39	07LNX00040-ADV+REFCHG+80%		140,018			
40	07LNX00107-SUBD ADV & AIC		1,097			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

**SALES OF ELECTRICITY BY RATE SCHEDULES**

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07ZZMERGCR-MERGER CREDITS					
2	07APSN010L - ID LG IRR & PUMP	387	24,685	4	96,750	0.0638
3	07APSN010L - ID LG, IRR, 3 PH, BP		-12,228			
4	07APSN010S - IRR, SMALL, 3 PH,		-790			
5	07APSN010S - IRRIGATION,	25	1,985	2	12,500	0.0794
6	07APSNS10X - IRRIGATION,		123	1		
7	07APSNL10X - IRRIGATION -		4	1		
8	IRRIGATION BPA BAL ACCT		877,577			
9	UNBILLED REV - IRRIGATION	2,195	213,000			0.0970
10	OR - PPL					
11	01APSV0041-AG PMP SRVC BP	-174	1,671,510	4,872	-36	-9.6064
12	01APSV0041-AG PMP SRVC BP		-420,654			
13	01APSV041L-OR Pumping Serv		2,148,501	988		
14	01APSV041L-OR Pumping Serv		-665,025			
15	01APSV041T - AGR PUMP SRV		-6,124			
16	01APSV041T - AGR PUMP		25,858	66		
17	01APSV041X-AG PMP SRVC		64,089	221		
18	01APSV41XL-OR Pumping Serv no		122,507	44		
19	01BPADEBIT-BPA ADJUST FEE		45,886			
20	01COST0041	111,318	3,688,154			0.0331
21	01COSTS028, OR GEN SERV,	207	7,071			0.0342
22	01GNSV0028, OR GEN SRV > 30		9,646	2		
23	01HABIT041 - 01APSV0041 AG	10	337			0.0337
24	01LNX00102-LINE EXT 80% G		175			
25	01LNX00103-LINE EXT 80% G		17,841			
26	01LNX00109-REF/NREF ADV +		2,927			
27	01LNX00110-REF/NREF ADV +		70,305			
28	01NMT41135 - NETMTR AG PMP		-103	1		
29	01PTOU0041 - 01APSV0041 AG	92	16,519			0.1796
30	01RENEW041 - 01APSV0041 AG	69	2,298			0.0333
31	01SLX00005-KLAMATH FALLS		227,770			
32	01SLX00013-K FALLS IRG MI		20,505			
33	01SLX00014-K FALLS IRG MI		1,833			
34	01STDAY041 - Daily Standard Offer	4	206			0.0515
35	01UKRB0035-KLAMATH BASIN	45,770	343,276	683	67,013	0.0075
36	01UKRB0035-KLAMATH BASIN		-222,380			
37	01USBR0040-KLAMATH BASIN	50,391	302,342	1,380	36,515	0.0060
38	01USBR0040-KLAMATH BASIN		-212,337			
39	01USBR33TX-IR TOU W/O BPA	3,282	12,241	10	328,200	0.0037
40	01ZZMERGCR-MERGER CREDITS		-41			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	IRRIGATION BPA BAL ACCT		-189,754			
2	IRRIGATION UNBILLED	-132	-8,000			0.0606
3	OR ENRGY COST RECOV AMORT		-88,481			
4	OR Irrigation - BPA adjustment		14,523			
5	01LNX00312 - OR IRG LINE EXT		1,547			
6	01GNSV0030 - OR GEN SRV, > 200		-746			
7	01NMT41135 - NETMTR AG PMP		-13			
8	01COSTS030 - OR GEN SRV CBS >					
9	UT - UPL					
10	08APSV0010-IRR & SOIL DRA	142,924	7,420,896	2,353	60,741	0.0519
11	08APSV10NS- Irg Soil Drain Pump N	8,363	422,831	55	152,055	0.0506
12	08LNX00002-MTHLY 80% GUAR		850			
13	08LNX00004-ANNUAL 80%GUAR		68,145			
14	08LNX00014-80% MIN MNTHLY		5,557			
15	08LNX00017-ADV/REF&80%ANN		66,361			
16	08LNX00151-AGR MTH+ADV+BT		1,176			
17	08LNX00152-AGR ANN GUAR M		1,200			
18	08LNX00153-AGR ANN+ADV+BT		11,328			
19	08LNX00310 - IRR, 80% ANNUAL		951			
20	UNBILLED REV - IRRIGATION	-80	-6,000			0.0750
21	WA - PPL					
22	02APSV0040-WA AG PMP SRVC	156,367	9,087,523	4,715	33,164	0.0581
23	02APSV0040-WA AG PMP SRVC		-1,759,142			
24	02APSV040X-WA AG PMP SRVC	19,149	1,105,884	550	34,816	0.0578
25	02BPADEBIT-BPA ADJUST FEE		72,354			
26	02LNX00102-LINE EXT 80% G		197			
27	02LNX00103-LINE EXT 80% G		10,809			
28	02LNX00105-CNTRCT \$ MIN G		36			
29	02LNX00109-REF/NREF ADV +		2,447			
30	02LNX00110-REF/NREF ADV +		72,470			
31	02RFNDCENT - CENTRALIA RFND		-71,642			
32	02ZZMERGCR-MERGER CREDITS		-86			
33	IRRIGATION BPA BAL ACCT		-123,360			
34	IRRIGATION UNBILLED	-216	-10,000			0.0463
35	WY - PPL					
36	05APS00040-AG PUMPING SVC	14,446	1,070,448	544	26,555	0.0741
37	05LNX00110-REF/NREF ADV +		32,844			
38	05LNX00103-LINE EXT 80% G		7,142			
39	05LNX00105-CNTRCT \$ MIN G		105			
40	IRRIGATION UNBILLED	71	1,000			0.0141
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	05LNX00103-LINE EXT 80% G		5,165			
2	05LNX00110-REF/NREF ADV +		3,734			
3	09APSV0210-IRR & SOIL DRA	1,332	86,216	36	37,000	0.0647
4	Less Multiple Billings			-2,580		
5						
6	Total Irrigation Sales - 422.3	1,176,420	50,271,865	22,586	52,086	0.0427
7						
8	Public Street & Highway Lighting					
9	CA - PPL					
10	06COSL0052-CO-OWND STR LG	8	5,638	5	1,600	0.7048
11	06CUSL053F-SPECIAL CUST O	1,462	140,537	125	11,696	0.0961
12	06CUSL058F-CUST OWND STR	241	26,253	25	9,640	0.1089
13	06HPSV0051-HI PRESSURE SO	726	146,833	77	9,429	0.2022
14	06OALT015N-OUTD AR LGT SR		20	1		
15	UNBILLED REVENUE	11	1,000			0.0909
16	ID - UPL					
17	07SLCO0011-STR LGT CO-OWN	137	27,777	29	4,724	0.2028
18	07SLCU1201-TRAF SIGNAL SY	175	13,580	21	8,333	0.0776
19	07SLCU1203-STR LGT CUST-O		264	1		
20	07SLCU122A-STR LGT CUST-O	193	8,052	13	14,846	0.0417
21	07SLCU122B-STR LGT CUST-O	1,919	178,816	241	7,963	0.0932
22	UNBILLED REVENUE	44	6,000			0.1364
23	OR - PPL					
24	01COSL0052-STR LGT SRVC C	2,428	216,736	112	21,679	0.0893
25	01CUSL0053-CUS-OWNED MTRD	713	46,641	49	14,551	0.0654
26	01CUSL053F-STR LGT SRVC C	11,575	493,079	177	65,395	0.0426
27	01HPSV0051-HI PRESSURE SO	20,158	2,660,812	664	30,358	0.1320
28	01MVSL0050-MERC VAPSTR LG	15,353	1,268,323	321	47,829	0.0826
29	01OALT015N-OUTD AR LGT NR	1	99	1	1,000	0.0990
30	01ZZMERGCR-MERGER CREDITS		3			
31	OR ENRGY COST RECOV AMORT		-176,908			
32	UNBILLED REVENUE	99	-62,000			-0.6263
33	UT - UPL					
34	08CFR00012-STR LGTS (CONV		49			
35	08CFR00051-MTH FAC SRVCHG		4,529			
36	08CFR00061-U/G AREA LIGHT		117			
37	08CFR00062-STREET LIGHTS		79			
38	08HAXT0060-LIGHTNG-HAXTON	1	502	1	1,000	0.5020
39	08OALT007N-SECURITY AR LG	24	3,918	6	4,000	0.1633
40	08SLC1202F-TRAFFIC SIG NM	1,417	80,835	129	10,984	0.0570
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1	08SLCO011-STR LGT CO-OWN	27,865	5,360,399	1,212	22,991	0.1924
2	08SLCU1202-TRAF & OTHER S	5,343	366,772	1,536	3,479	0.0686
3	08SLCU1203-MTR OUTDONIGHT	981	72,181	38	25,816	0.0736
4	08SLCU121A-STR LGT CUST-O	14,897	1,101,369	366	40,702	0.0739
5	08SLCU121B-STR LGT CUST-O	23,362	1,731,970	275	84,953	0.0741
6	08SLD13ES1-DECOR CUST-OWN	6,301	242,113	41	153,683	0.0384
7	08SLD13ES2-DECOR CUST-OWN	7,343	281,882	44	166,886	0.0384
8	08SLD13FS1-DECOR COMP-OWN	18	3,162	6	3,000	0.1757
9	08SLD13FS2-DECOR COMP-OWN	240	107,493	12	20,000	0.4479
10	08SLD13MS1-DECOR CUST-OWN	879	73,589	15	58,600	0.0837
11	08SLD13MS2-DECOR CUST-OWN	1,072	109,755	24	44,667	0.1024
12	08THIK0077-STR LIGHT SPEC	141	17,277	1	141,000	0.1225
13	08ZZMERGCR-MERGER CREDITS					
14	UNBILLED REVENUE	-3,149	-280,000			0.0889
15	WA - PPL					
16	02CFR00012-STR LGTS (CONV		91			
17	02COSL0052-WA STR LGT SRV	481	45,205	22	21,864	0.0940
18	02CUSL053F-WA STR LGT SRV	3,941	202,012	178	22,140	0.0513
19	02CUSL053M-WA STR LGT SRV	950	56,094	81	11,728	0.0590
20	02HPSV0051-WA HI PRESSURE	3,092	462,664	142	21,775	0.1496
21	02MVSL0057-WA MERC VAPSTR	2,554	223,512	63	40,540	0.0875
22	02RFNDCENT - CENTRALIA RFND		-12,346			
23	UNBILLED REVENUE	11	7,000			0.6364
24	WY - PPL					
25	05COSL0057-CO-OWND STR LG	616	104,225	34	18,118	0.1692
26	05CUSL058F-CUST OWND STR	1,335	74,757	45	29,667	0.0560
27	05CUSL058M-CUST OWND STR	75	4,145	8	9,375	0.0553
28	05HPSV0051-HI PRESSURE SO	4,705	713,797	181	25,994	0.1517
29	05MVS00053-MERCURY VAPOR	5,099	489,403	288	17,705	0.0960
30	09SLCO0211-STR LGT CO-OWN	2	410	1	2,000	0.2050
31	09SLCU2122-TRAF & OTHER S	6	223	2	3,000	0.0372
32	UNBILLED REVENUE	-698	-83,000			0.1189
33	WY - UPL					
34	09SLCO0211-STR LGT CO-OWN	1,300	427,379	90	14,444	0.3288
35	09SLCU2121-STR LGT CUST-O	87	14,517	14	6,214	0.1669
36	09SLCU2122-TRAF & OTHER S	69	2,416	14	4,929	0.0350
37	UNBILLED REVENUE	89	26,000			0.2921
38	Less Multiple Billings			-2,460		
39						
40	Total Public Street & Hwy - 444	165,692	17,038,050	4,271	38,795	0.1028
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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1						
2	Other Sales to Public Authorities					
3	UT - UPL					
4	08GNSV0006-GEN SRVC-DISTR	16,547	776,757	6	2,757,833	0.0469
5	08GNSV0009-GEN SRVC-HI VO	2,309	85,947	1	2,309,000	0.0372
6	08GNSV0023-GEN SRVC-DISTR	61	4,298	4	15,250	0.0705
7	08GNSV009M-MANL HIGH VOLT	436,032	16,191,271	4	109,008,000	0.0371
8	08OALT007N-SECURITY AR LG	25	4,575	5	5,000	0.1830
9	08GNSV0008 - UT GEN SVC TOU >	14,926	649,028	1	14,926,000	0.0435
10	UNBILLED REVENUE	-9,574	-358,000			0.0374
11	Less Multiple Billings			-2		
12						
13	Total Other Sales to Public Auth.	460,326	17,353,876	19	24,227,684	0.0377
14						
15	Forfeited Discounts					
16	CA - PPL					
17	Late Fees		177,875			
18	ID - UPL					
19	Late Fees		223,208			
20	OR - PPL					
21	Late Fees		2,034,971			
22	UT - UPL					
23	Late Fees		2,286,699			
24	WA - PPL					
25	Late Fees		400,881			
26	WY - PPL					
27	Late Fees		359,490			
28	WY - UPL					
29	Late Fees		52,121			
30						
31	Total Forfeited Discounts - 450		5,535,245			
32						
33	Miscellaneous Service Revenues					
34	CA - PPL					
35	06CFR00003-MTH MAINTENANC		1,454			
36	06CONN0300-CA RECONNECTIO		27,824			
37	06RCHK0300-CA RET CHK CHR		4,648			
38	06TAMP0300-CA TAMP & UNAU		967			
39	06TEMP0300-CA TEMP SRVC C		15,555			
40	06XTNTHEFT - TAMPER & RECON		123			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Energy Finanswer new Com		665			
2	Home Comfort		2,901			
3	Industrial Finanswer		3,522			
4	Irrigation Finanswer		4,812			
5	weatherization Loans 8%		63			
6	Other		-3,470			
7	06SRVCHARG-EXCESS FOOTAGE		136,383			
8	ID - UPL					
9	07CFR00001-MTH FAC SRVCHG		2,101			
10	07CONN0300-ID RECONNECTIO		79,050			
11	07FCBUYOUT - FAC CHG BUYOUT		9,848			
12	07RCHK0300-ID RET CHK CHR		16,810			
13	07TAMP0300		1,650			
14	07TEMP0014-TEMP SRVC CONN		25,445			
15	Energy Finanswer new Com		137			
16	Weatherization Loans ID		2,048			
17	07SRVCHARG-EXCESS FOOTAGE		48,277			
18	07XTNTHEFT - TAMPER & RECON		261			
19	OR - PPL					
20	01CFR00003-MTH MAINTENANC		23,139			
21	01CFR00013-MTH MISC CHRG		39,513			
22	01CFR00014-YR MISC CHRG		5			
23	01CONN0300-RECONNECTION C		828,695			
24	01ESSC0600 - ESS charges		4,974			
25	01FCBUYOUT-FAC CHG BUYOUT		24,212			
26	01HAFG0011-HSLE FREE GUAR		-9			
27	01MISC0000-FEE OFFERING N		-2			
28	01MTRVR300-METR VERIF FEE		280			
29	01RCHK0300-RETURNED CHECK		194,705			
30	01TAMP0300-TAMP & UNAUTH		23,250			
31	01TEMP0300-TEMP SRVC CHRG		390,130			
32	01TRBL0300-TROUBLE CALL C		32			
33	01XTNTHEFT - TAMPER & RECON		8,427			
34	Irrigation Finanswer		257			
35	Misc Serv-Acct Serv Chrg		-454			
36	Other		-141			
37	01DPAC0300-DEMAND PULSE		3,000			
38	01FHFG0011-FROZEN HSLE FR		-6			
39	UT - UPL					
40	08CFR00013-MTH MISC CHRG		147,885			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	08CFR00051-MTH FAC SRVCHG		185,094			
2	08CFR00052-ANN FAC SVCCHG		424			
3	08CFR00056-MTH EQUIP RENT		101			
4	08CFR00063-MTH MISC CHARG		3,316			
5	08CFR00064-ANN MISC CHARG		6,660			
6	08CONN0300-RECONN&DISCONN		850,392			
7	08FCBUYOUT-FAC CHG BUYOUT		234,440			
8	08INFO0300-CUST/3RD P REQ		40			
9	08MTRVR300 - Meter Verification F		45			
10	08NCON0300-UT FEE NRES RE		428			
11	08RCHK0300-UT RET CHK CHR		230,730			
12	08RCON0001-CONNECT FEE		1,811,178			
13	08SPCL0007-SPECL FAC CHR		-25,000			
14	08TAMP0300-TAMPERING&UNAU		29,250			
15	08TEMP0014-TEMP SRVC CONN		934,065			
16	08XTNTHEFT - TAMPER & RECON		21,134			
17	Energy Finanswer 12,000		1,788			
18	Energy Finanswer new Com		132,306			
19	Other		-12,776			
20	08SRVCHARG-EXCESS FOOTAGE		509,951			
21	Misc Serv-Acct Serv Chrg		3,167			
22	08VISIT300 - UT Visit, Service Ca		24,645			
23	Retrofit Finanswer		2,110			
24	WA - PPL					
25	02CFR00003-MTH MAINTENANC		1,320			
26	02CONN0300-WA RECONNECTIO		157,045			
27	02FCBUYOUT - FAC CHG BUYOUT		2,957			
28	02RCHK0300-WA RET CHK CHR		31,350			
29	02TAMP0300-WA TAMP & UNAU		4,275			
30	02TEMP0300-WA TEMP SRVC C		36,720			
31	02XTNTHEFT - TAMPER & RECON		3,599			
32	Energy Finanswer new Com		9,492			
33	Home Comfort		12,082			
34	Industrial Finanswer		4,750			
35	Other		-3,238			
36	02SRVCHARG-EXCESS FOOTAGE		85,275			
37	WY - PPL					
38	05CFR00003-MTH MAINTENANC		8,032			
39	05CFR00013-MTH MISC CHRG		3,186			
40	05CONN0300-WY RECONNECTIO		58,550			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	05FCBUYOUT - FAC CHG BUYOUT		23,065			
2	05RCHK0300-WY RET CHK CHR		44,610			
3	05SERV0300-WY SRVC CALLS		1,800			
4	05TAMP0300		1,200			
5	05TEMP0300-WY TEMP SRVC C		46,645			
6	Energy Finanswer new Com		3			
7	Other		8			
8	05LONGFORM-BILL PRINT		24			
9	05SRVCHARG-EXCESS FOOTAGE		3,843			
10	05XTNTHEFT - TAMPER & RECON		2,500			
11	WY - UPL					
12	05CONN0300-WY RECONNECTIO		9,555			
13	05FCBUYOUT - FAC CHG BUYOUT		103,238			
14	05RCHK0300-WY RET CHK CHR		5,070			
15	05SERV0300-WY SRVC CALLS		120			
16	05TAMP0300		150			
17	05TEMP0300-WY TEMP SRVC C		4,335			
18	05XTNTHEFT - TAMPER & RECON		33			
19	09CFR00001-MTH FAC SRVCHG		6,831			
20	09CFR00014-YR MISC CHR		3			
21	Energy Finanswer 12,000		637			
22	Less Multiple Billings					
23						
24	Total Misc. Serv. Rev. - 451		7,681,519			
25						
26	Rent from Electric Property					
27	CA - PPL					
28	06CFR00006-MTH RNTAL CHR		1,647			
29	RENT REVENUE-HYDRO		204,750			
30	RENT REV-TRANSMISS					
31	06CFR00002-ANN FAC SVCCHG		-207			
32	Rent Revenue - Subleases		7,000			
33	Joint use		901,574			
34	ID - UPL					
35	07CFR00009-YR LSE CHRGEQ		794			
36	07INVCHG00-INVEST MNT CHG		183			
37	07LOOP0014-MTH FEE PRE-AS		2,921			
38	07POLE0075-STEEL POLES US		302			
39	07XTRN0013-RNT/LSE L& PRO		103,108			
40	RENT REVENUE-HYDRO		5,600			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Joint use		547,048			
2	OR - PPL					
3	01CFR00006-MTH RNTAL CHRG		594,283			
4	(454)		240,264			
5	(454) Non Common		22,264			
6	(454)		3,352,174			
7	RENT REVENUE-HYDRO		1,495			
8	RENT REV-TRANSMISS		94,603			
9	RENT REV-DISTRIBUT		97,549			
10	RENT REV-GEN(COMM)		44,623			
11	01XTRN0013-RNT/LSE L& PRO		1,800			
12	Joint use		8,630,028			
13	UT - UPL					
14	08CFR00058-MTH EQUIP LEAS		733,710			
15	08INVCHG0N-INVEST MNT CHG		4,691			
16	08INVCHG0R-INVEST MNT CHG		345			
17	08LOOP014N-TEMP SERV CONN		20,690			
18	08POLE0004-POLE ATTACHMEN		4,437			
19	08POLE0075-STEEL POLES US		91,511			
20	08XTRN0013-RNT/LSE L& PRO		75,184			
21	(454)		768			
22	(454) Non Common		-5,434			
23	RENT REVENUE-STEAM		133,977			
24	RENT REVENUE-HYDRO		142,676			
25	RENT REV-TRANSMISS		453,230			
26	RENT REV-DISTRIBUT		66,102			
27	RENT REV-GEN(COMM)		450,152			
28	Joint use		6,327,547			
29	WA - PPL					
30	02CFR00001-MTH FACILITY S		2,281			
31	02CFR00006-MTH RNTAL CHRG		42,492			
32	RENT REVENUE-HYDRO		524,183			
33	RENT REV-DISTRIBUT		12,884			
34	RENT REV-GEN(COMM)		38,421			
35	RENT REV-TRANSMISS		250			
36	Rent Revenue - Subleases		15,650			
37	Joint use		3,176,183			
38	WY - PPL					
39	05CFR00001-MTH FACILITY S		11,524			
40	05CFR00006-MTH RNTAL CHRG		2,944			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RENT REVENUE-STEAM		32,256			
2	RENT REV-TRANSMISS		550			
3	RENT REV-GEN(COMM)		12,739			
4	(454) Non Common		100			
5	RENT REV-DISTRIBUT		275			
6	Rent Revenue - Subleases		18,142			
7	Joint use		1,653,590			
8	WY - UPL					
9	09LOOP0214-MTH FEE PRE-AS		485			
10	09POLE0075-STEEL POLES US		21,371			
11	RENT REVENUE-STEAM		5,468			
12	Joint use		-401,613			
13						
14	Total Rent from Elec. Prop. - 45		28,523,564			
15						
16	Other Electric Revenues					
17	WHEELING ESTIMATE		70,768			
18	OTH ELEC ESTIMATE		415,529			
19	GREEN CREDIT SALES		393,945			
20	Other Elec (exclud Wheel)		14,925,307			
21	Post Merg Firm Wheeling		8,765,046			
22	OTH ELEC REV - TRANS ANC		1,844,921			
23	Fish, Wildlife, Recr		190			
24	Inter-Co Other Elec Reve		738,875			
25	Pre Merg Firm Wheel PPL		-949,666			
26	Pre Merg Firm Wheel UPL					
27	CA - PPL					
28	Fish, Wildlife, Recr		3,812			
29	ID - UPL					
30	Fish, Wildlife, Recr		140			
31	Other Elec (exclud Wheel)		2,891,584			
32	OR - PPL					
33	01CFR00001-MTH FACILITY S		61,866			
34	01CFR00004-EMRGNCY ST&BY		24,393			
35	01CFR00005-INTERMTNT SRVC		42,247			
36	SVC PRVD OTHERS-REV		2,171,240			
37	INTERCO FIRM WHEEL		2,282,886			
38	INTERCO NON-FRM WHEEL		738,236			
39	Non-Firm Wheeling		13,289,509			
40	Other Elec (exclud Wheel)		28,803,339			
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Other Elec DSR carry chrg		561,113			
2	Post Merg Firm Wheeling		7,321,349			
3	Pre Merg Firm Wheel PPL		4,659,696			
4	Pre Merg Firm Wheel UPL		14,420,370			
5	Rec Wheeling Rev		8,000			
6	Short-term Firm Wheeling		3,030,875			
7	01LPAY0300-LATEFEE		2			
8	OTH ELEC REV - TRANS ANC		5,102			
9	Inter-Co Other Elec Reve		259,605			
10	INTERCO Short-Term WHEEL		1,267,240			
11	UT - UPL					
12	08CFR00053-MTHLY MAINTFEE		7,619			
13	08XTRN0016-OUTBIL SVC REN		204,201			
14	(456.)ELEC INC-OTHR		328,690			
15	FLYASH SALES		183,853			
16	DSM REV-UT SBC OFFSET		30,742,167			
17	Fish, Wildlife, Recr		1,465			
18	Other Elec (exclud Wheel)		8,311			
19	08XTRN0018-BAL SUM MASTER		780			
20	WA - PPL					
21	02CFR00004-EMRGNCY ST&BY		6,497			
22	02CFR00005-INTERMTNT SRVC		4,180			
23	Fish, Wildlife, Recr		4,506			
24	Other Elec (exclud Wheel)		722,299			
25	Other Elec DSR carry chrg		-4,786			
26	Wash Colstrip 3		-52,188			
27	WY - PPL					
28	05CFR00004-EMRGNCY ST&BY		20,638			
29	05CFR00005-INTERMTNT SRVC		10,454			
30	09CFR00005-INTERMTNT SRVC		339			
31	ELEC INC-OTHR		331,101			
32	FLYASH SALES		890,980			
33	Other Elec (exclud Wheel)		15,971			
34	FLYASH SALES		5,436			
35						
36	Total Other Electric Rev. - 456		141,480,032			
37						
38						
39						
40						
41	TOTAL Billed	49,504,094	2,807,927,440	0	0	0.0567
42	Total Unbilled Rev.(See Instr. 6)	142,108	12,034,000	0	0	0.0847
43	TOTAL	49,646,202	2,819,961,440	0	0	0.0568

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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Brigham City	RQ	T-6	18.0	18.0	17.0
2	Deaver, Town of	RQ	T-4	0.2	0.1	0.1
3	Helper City	RQ	T-6	1.0	1.0	0.8
4	Helper City Annex	RQ	T-6	0.6	0.6	0.5
5	Navajo Tribal Utility Authority (Mexica	RQ	T-6	0.2	0.2	0.2
6	Navajo Tribal Utility Authority (Red Me	RQ	T-6	0.9	0.9	0.8
7	Portland General Electric Co.	RQ	147	NA	NA	NA
8	Portland General Electric Co.	RQ	147	NA	NA	NA
9	Price City	RQ	T-6	12.0	12.0	11.0
10	Accrual True-up	RQ	NA	NA	NA	NA
11	American Electric Power	SF	WSPP	NA	NA	NA
12	Arizona Public Service Co.	IF	T-12	NA	NA	NA
13	Arizona Public Service Co.	OS	T-12	NA	NA	NA
14	Arizona Public Service Co.	SF	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
109,284	1,682,213	1,903,727		3,585,940	1
986	14,907	17,762		32,669	2
5,863	104,196	103,837		208,033	3
3,631	68,083	64,310		132,393	4
1,066	19,355	18,574		37,929	5
5,251	85,151	91,463		176,614	6
-78			4,387	4,387	7
11,056		917,983		917,983	8
71,845	1,116,658	1,252,484		2,369,142	9
-715			-76,314	-76,314	10
239,800		15,414,200		15,414,200	11
96,175		3,818,105		3,818,105	12
43,377		2,388,141		2,388,141	13
1,060,707		59,929,918		59,929,918	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avista Corp.	OS	WSPP	NA	NA	NA
2	Avista Corp.	SF	T-13	NA	NA	NA
3	Avista Corp.	SF	WSPP	NA	NA	NA
4	Avista Energy, Inc.	OS	WSPP	NA	NA	NA
5	Avista Energy, Inc.	SF	T-11	NA	NA	NA
6	Avista Energy, Inc.	SF	WSPP	NA	NA	NA
7	BP Energy Company	SF	T-11	NA	NA	NA
8	BP Energy Company	SF	WSPP	NA	NA	NA
9	Basin Electric Power Cooperative	AD	T-11	NA	NA	NA
10	Basin Electric Power Cooperative	LF	T-11	NA	NA	NA
11	Basin Electric Power Cooperative	OS	WSPP	NA	NA	NA
12	Basin Electric Power Cooperative	SF	T-11	NA	NA	NA
13	Basin Electric Power Cooperative	SF	WSPP	NA	NA	NA
14	Benton County Public Utility District N	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
150		7,550	375	7,925	1
107			7,071	7,071	2
92,240		5,393,529		5,393,529	3
			4,475	4,475	4
264			19,262	19,262	5
320,330		19,023,174		19,023,174	6
2,435			185,976	185,976	7
1,234,795		63,191,298	-61	63,191,237	8
			-12	-12	9
4,253			237,141	237,141	10
117		6,435		6,435	11
143			8,982	8,982	12
21,620		1,389,474		1,389,474	13
9,586		530,110		530,110	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
<b>13,274,441</b>	<b>60,182,528</b>	<b>1,423,375,488</b>	<b>-867,520,738</b>	<b>616,037,278</b>	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Black Hills Power, Inc.	LF	236	50.0	50.0	47.0
2	Black Hills Power, Inc.	OS	WSPP	NA	NA	NA
3	Black Hills Power, Inc.	SF	WSPP	NA	NA	NA
4	Blanding City	LF	T-12	1.5	NA	NA
5	Bonneville Power Administration	AD	T-11	NA	NA	NA
6	Bonneville Power Administration	AD	T-12	NA	NA	NA
7	Bonneville Power Administration	LF	543	NA	NA	NA
8	Bonneville Power Administration	LU	T-12	NA	NA	NA
9	Bonneville Power Administration	OS	370	NA	NA	NA
10	Bonneville Power Administration	OS	T-11	NA	NA	NA
11	Bonneville Power Administration	SF	T-11	NA	NA	NA
12	Bonneville Power Administration	SF	T-13	NA	NA	NA
13	Bonneville Power Administration	SF	WSPP	NA	NA	NA
14	British Columbia Transmission Corp.	SF	T-13	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
364,452	6,119,761	3,992,653		10,112,414	1
5,425		322,545		322,545	2
136,754		8,889,521		8,889,521	3
12,877	180,000	333,503		513,503	4
4,980			200,672	200,672	5
			106,045	106,045	6
472,701		19,380,741		19,380,741	7
39,743		1,667,616		1,667,616	8
4,650			80,178	80,178	9
542			25,904	25,904	10
25			1,096	1,096	11
38			1,046	1,046	12
66,061		2,831,164		2,831,164	13
75			4,291	4,291	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
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 LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Burbank, City of	OS	WSPP	NA	NA	NA
2	Burbank, City of	SF	WSPP	NA	NA	NA
3	California Independent System Operator	AD	T-12	NA	NA	NA
4	California Independent System Operator	SF	T-12	NA	NA	NA
5	Calpine Energy Services, L.P.	SF	T-11	NA	NA	NA
6	Cargill Power Markets, LLC	AD	T-12	NA	NA	NA
7	Cargill Power Markets, LLC	OS	T-11	NA	NA	NA
8	Cargill Power Markets, LLC	OS	T-12	NA	NA	NA
9	Cargill Power Markets, LLC	SF	T-12	NA	NA	NA
10	Chelan County Public Utility District	SF	WSPP	NA	NA	NA
11	Citigroup Energy, Inc.	SF	T-12	NA	NA	NA
12	Clark Public Utilities	AD	T-12	NA	NA	NA
13	Clark Public Utilities	LF	T-12	NA	NA	NA
14	Clatskanie People's Utility District	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
73		2,444		2,444	1
119,416		7,332,412		7,332,412	2
1,062			404,458	404,458	3
787,132		45,452,023		45,452,023	4
1			50	50	5
25			1,200	1,200	6
24,390			1,198,845	1,198,845	7
3,586		185,272		185,272	8
151,421		10,231,963		10,231,963	9
800		37,300		37,300	10
181,015		13,965,091		13,965,091	11
			280,694	280,694	12
363,864	2,119,162	17,811,984		19,931,146	13
1,030		57,375		57,375	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Colorado River Commission of Nevada	SF	WSPP	NA	NA	NA
2	Colorado Springs Utilities	OS	WSPP	NA	NA	NA
3	Colorado Springs Utilities	SF	WSPP	NA	NA	NA
4	Conoco Inc.	SF	T-12	NA	NA	NA
5	Constellation Energy Commodities Group,	OS	T-12	NA	NA	NA
6	Constellation Energy Commodities Group,	SF	T-12	NA	NA	NA
7	Coral Power	AD	WSPP	NA	NA	NA
8	Coral Power	SF	WSPP	NA	NA	NA
9	Cowitz County Public Utility District	IF	234	NA	NA	NA
10	Deseret Generation & Transmission	OS	T-11	NA	NA	NA
11	Douglas County Public Utility District	SF	WSPP	NA	NA	NA
12	Duke Energy Trading & Marketing, LLC	SF	T-12	NA	NA	NA
13	ENMAX Energy Marketing Inc.	SF	WSPP	NA	NA	NA
14	EPCOR Merchant and Capital Inc.	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
9,225		589,694		589,694	1
2,644		172,747		172,747	2
8,728		534,408		534,408	3
142,122		9,592,982		9,592,982	4
1,040		43,050		43,050	5
1,171,912		66,294,314		66,294,314	6
150			6,300	6,300	7
1,873,409		95,119,377	712	95,120,089	8
132,144		4,671,504		4,671,504	9
105			4,614	4,614	10
212		9,443		9,443	11
369,918		13,983,193		13,983,193	12
1,478		99,835		99,835	13
3,316		201,212		201,212	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	El Paso Electric Company	OS	WSPP	NA	NA	NA
2	El Paso Electric Company	SF	WSPP	NA	NA	NA
3	Eugene Water & Electric Board	OS	T-11	NA	NA	NA
4	Eugene Water & Electric Board	SF	WSPP	NA	NA	NA
5	FPL Energy Power Marketing, Inc.	SF	WSPP	NA	NA	NA
6	Flathead Electric Cooperative	LF	T-12	NA	NA	NA
7	Franklin County Public Utilities Distri	SF	WSPP	NA	NA	NA
8	Glendale, City of	SF	WSPP	NA	NA	NA
9	Grant County Public Utility District No	SF	WSPP	NA	NA	NA
10	Grays Harbor Public Utility District	SF	WSPP	NA	NA	NA
11	Hurricane, City of	LF	T-12	NA	NA	NA
12	Idaho Falls, City of	SF	WSPP	NA	NA	NA
13	Idaho Power Company	IF	T-11	NA	NA	NA
14	Idaho Power Company	OS	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
465		24,475	315	24,790	1
46,060		3,027,395		3,027,395	2
15			575	575	3
9,529		553,248		553,248	4
8,582		577,150		577,150	5
149,146		6,167,969		6,167,969	6
5,291		265,803		265,803	7
400		27,700		27,700	8
18,477		1,200,422		1,200,422	9
8,023		461,000		461,000	10
20,703		579,684		579,684	11
400		19,200		19,200	12
2,219			152,842	152,842	13
2,238		92,400	4,750	97,150	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
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 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Idaho Power Company	SF	T-11	NA	NA	NA
2	Idaho Power Company	SF	T-13	NA	NA	NA
3	Idaho Power Company	SF	WSPP	NA	NA	NA
4	J. Aron & Company	SF	T-11	NA	NA	NA
5	J. Aron & Company	SF	T-12	NA	NA	NA
6	Los Angeles Dept. of Water & Power	LU	301	NA	NA	NA
7	Los Angeles Dept. of Water & Power	OS	WSPP	NA	NA	NA
8	Los Angeles Dept. of Water & Power	SF	WSPP	NA	NA	NA
9	Merrill Lynch Commodities, Inc.	SF	WSPP	NA	NA	NA
10	Metropolitan Water District	SF	WSPP	NA	NA	NA
11	Modesto Irrigation District	SF	WSPP	NA	NA	NA
12	Morgan Stanley Capital Group, Inc.	IF	T-12	NA	NA	NA
13	Morgan Stanley Capital Group, Inc.	SF	T-11	NA	NA	NA
14	Morgan Stanley Capital Group, Inc.	SF	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
10,092			661,923	661,923	1
138			6,711	6,711	2
208,514		14,117,636		14,117,636	3
27			1,442	1,442	4
707,604		37,608,767		37,608,767	5
556,965		24,042,351		24,042,351	6
13,419		617,504		617,504	7
297,318		15,795,633		15,795,633	8
68,779		3,448,190		3,448,190	9
71,075		2,815,525		2,815,525	10
14,880		1,260,980		1,260,980	11
96,191		3,819,033		3,819,033	12
4,212			235,752	235,752	13
4,293,302		219,590,319		219,590,319	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
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 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Municipal Energy Agency of Nebraska	SF	WSPP	NA	NA	NA
2	Nevada Power Company	SF	WSPP	NA	NA	NA
3	NorthWestern Energy	SF	T-13	NA	NA	NA
4	Northern California Power Agency	SF	WSPP	NA	NA	NA
5	PPL Energy Plus, LLC	OS	WSPP	NA	NA	NA
6	PPL Energy Plus, LLC	SF	WSPP	NA	NA	NA
7	PPL Montana, LLC	AD	T-11	NA	NA	NA
8	PPL Montana, LLC	OS	WSPP	NA	NA	NA
9	PPL Montana, LLC	SF	T-11	NA	NA	NA
10	PPL Montana, LLC	SF	WSPP	NA	NA	NA
11	PPM Energy Inc.	AD	T-11	NA	NA	NA
12	PPM Energy Inc.	LF	T-11	NA	NA	NA
13	PPM Energy Inc.	SF	T-11	NA	NA	NA
14	Pacific Northwest Generating Cooperativ	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
7,241		537,319		537,319	1
50,121		3,099,903		3,099,903	2
472			27,724	27,724	3
51,018		4,474,602		4,474,602	4
50		4,500		4,500	5
43,297		2,872,565		2,872,565	6
366			18,251	18,251	7
			7,007	7,007	8
2,065			111,397	111,397	9
41,520		2,473,945		2,473,945	10
107			4,600	4,600	11
745			36,592	36,592	12
14,660			729,084	729,084	13
11,268		725,845		725,845	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Panda Gila River	SF	WSPP	NA	NA	NA
2	Pinnacle West Capital Corporation	SF	T-12	NA	NA	NA
3	Portland General Electric Co.	OS	T-12	NA	NA	NA
4	Portland General Electric Co.	SF	T-11	NA	NA	NA
5	Portland General Electric Co.	SF	T-12	NA	NA	NA
6	Portland General Electric Co.	SF	T-13	NA	NA	NA
7	Powerex	AD	T-11	NA	NA	NA
8	Powerex	IF	T-11	NA	NA	NA
9	Powerex	OS	T-11	NA	NA	NA
10	Powerex	OS	WSPP	NA	NA	NA
11	Powerex	SF	WSPP	NA	NA	NA
12	Public Service Company of Colorado	AD	320	NA	NA	NA
13	Public Service Company of Colorado	LF	320	176.0	176.0	176.0
14	Public Service Company of Colorado	OS	T-11	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
9,500		381,945		381,945	1
380,688		25,965,456		25,965,456	2
			2,765	2,765	3
32			2,791	2,791	4
312,400		18,477,213		18,477,213	5
54			3,626	3,626	6
2,345			116,144	116,144	7
16,916			900,613	900,613	8
15,998			846,509	846,509	9
4,610		257,076		257,076	10
1,101,986		52,642,078	2,783	52,644,861	11
			-2,884	-2,884	12
1,162,141	27,646,080	29,976,629		57,622,709	13
10,488			267,791	267,791	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Public Service Company of Colorado	OS	WSPP	NA	NA	NA
2	Public Service Company of Colorado	SF	WSPP	NA	NA	NA
3	Public Service Company of New Mexico	OS	WSPP	NA	NA	NA
4	Public Service Company of New Mexico	SF	WSPP	NA	NA	NA
5	Puget Sound Energy	OS	WSPP	NA	NA	NA
6	Puget Sound Energy	SF	T-13	NA	NA	NA
7	Puget Sound Energy	SF	WSPP	NA	NA	NA
8	Rainbow Energy Marketing	OS	WSPP	NA	NA	NA
9	Rainbow Energy Marketing	SF	T-11	NA	NA	NA
10	Rainbow Energy Marketing	SF	WSPP	NA	NA	NA
11	Redding, City of	SF	WSPP	NA	NA	NA
12	SUEZ Energy Marketing NA, Inc.	SF	WSPP	NA	NA	NA
13	Sacramento Municipal Utility District	AD	250	NA	NA	NA
14	Sacramento Municipal Utility District	AD	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
9,373		452,732		452,732	1
649,513		39,437,246		39,437,246	2
16,988		934,546	8,940	943,486	3
407,931		22,862,743		22,862,743	4
			1,780	1,780	5
19			1,052	1,052	6
202,033		11,184,371	14,200	11,198,571	7
127		6,725		6,725	8
2,141			113,900	113,900	9
8,790		426,190		426,190	10
11,097		711,516		711,516	11
163,781		8,560,685		8,560,685	12
			1,172,599	1,172,599	13
			-48	-48	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

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2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
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 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Sacramento Municipal Utility District	LF	250	NA	NA	NA
2	Sacramento Municipal Utility District	SF	WSPP	NA	NA	NA
3	Salt River Project	OS	WSPP	NA	NA	NA
4	Salt River Project	SF	WSPP	NA	NA	NA
5	San Diego Gas & Electric	SF	WSPP	NA	NA	NA
6	Santa Clara, City of	SF	WSPP	NA	NA	NA
7	Seattle City Light	SF	T-13	NA	NA	NA
8	Seattle City Light	SF	WSPP	NA	NA	NA
9	Sempra Energy Resources	SF	T-12	NA	NA	NA
10	Sempra Energy Solutions	SF	WSPP	NA	NA	NA
11	Sempra Energy Trading Corp.	OS	T-11	NA	NA	NA
12	Sempra Energy Trading Corp.	SF	T-12	NA	NA	NA
13	Sierra Pacific Power Company	AD	258	NA	NA	NA
14	Sierra Pacific Power Company	AD	T-11	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
523,885		9,052,733		9,052,733	1
102,608		5,387,056		5,387,056	2
17,383		1,014,491	1,125	1,015,616	3
169,293		8,975,638		8,975,638	4
6,442		539,122		539,122	5
24,528		1,431,894		1,431,894	6
77			3,590	3,590	7
35,741		2,331,037		2,331,037	8
5,911		256,256		256,256	9
18,920		1,215,380		1,215,380	10
2,156			119,522	119,522	11
2,287,887		111,105,741		111,105,741	12
			-598,034	-598,034	13
2,100			84,061	84,061	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Sierra Pacific Power Company	LF	258	75.0	75.0	73.0
2	Sierra Pacific Power Company	LF	T-11	NA	NA	NA
3	Sierra Pacific Power Company	OS	WSPP	NA	NA	NA
4	Sierra Pacific Power Company	SF	T-11	NA	NA	NA
5	Sierra Pacific Power Company	SF	T-13	NA	NA	NA
6	Sierra Pacific Power Company	SF	WSPP	NA	NA	NA
7	Snohomish Public Utility District No. 1	SF	WSPP	NA	NA	NA
8	Southern California Edison Company	LF	248	NA	NA	NA
9	Southern California Edison Company	SF	T-12	NA	NA	NA
10	Southwestern Public Service Company	SF	WSPP	NA	NA	NA
11	State of California Department of Water	AD	311	NA	NA	NA
12	Tacoma, City of	SF	WSPP	NA	NA	NA
13	TransAlta Energy Marketing Inc.	OS	WSPP	NA	NA	NA
14	TransAlta Energy Marketing Inc.	SF	T-11	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
459,900	15,534,000	14,068,341		29,602,341	1
1,439			-96,224	-96,224	2
10,660		762,018		762,018	3
63,270			3,482,600	3,482,600	4
8			213	213	5
234,551		15,421,170		15,421,170	6
24,753		1,305,890		1,305,890	7
982,400		58,944,000		58,944,000	8
23,199		1,526,387		1,526,387	9
35,650		2,786,550		2,786,550	10
			-1,034,950	-1,034,950	11
5,195		288,220		288,220	12
50		2,600		2,600	13
24			1,744	1,744	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	TransAlta Energy Marketing Inc.	SF	WSPP	NA	NA	NA
2	Tri-State Generation & Transmission	OS	WSPP	NA	NA	NA
3	Tri-State Generation & Transmission	SF	T-11	NA	NA	NA
4	Tri-State Generation & Transmission	SF	WSPP	0.7	0.7	0.1
5	Tucson Electric Power	OS	WSPP	NA	NA	NA
6	Tucson Electric Power	SF	WSPP	NA	NA	NA
7	Turlock Irrigation District	SF	WSPP	NA	NA	NA
8	UBS Warburg Energy LLC	SF	T-12	NA	NA	NA
9	Utah Associated Municipal Power Systems	IU	WSPP	NA	NA	NA
10	Utah Associated Municipal Power Systems	OS	WSPP	NA	NA	NA
11	Utah Associated Municipal Power Systems	SF	T-11	NA	NA	NA
12	Utah Associated Municipal Power Systems	SF	WSPP	NA	NA	NA
13	Utah Municipal Power Agency	LF	433	8.0	8.0	8.0
14	Utah Municipal Power Agency	LF	433	36.0	36.0	35.0
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
856,328		47,269,997		47,269,997	1
3,562		199,163	804	199,967	2
68			4,526	4,526	3
99,809	33,947	7,500,789		7,534,736	4
610		36,230		36,230	5
91,419		6,456,691		6,456,691	6
15,784		1,321,395		1,321,395	7
894,726		41,749,998	-4,222	41,745,776	8
17,520		665,760		665,760	9
571		28,072		28,072	10
15			612	612	11
5,762		427,713		427,713	12
26,021	793,440	543,318		1,336,758	13
228,743	4,665,575	5,315,987		9,981,562	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
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 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Utah Municipal Power Agency	SF	T-11	NA	NA	NA
2	Utah Municipal Power Agency	SF	T-3	NA	NA	NA
3	Western Area Power Administration	LF	T-11	NA	NA	NA
4	Western Area Power Administration	OS	WSPP	NA	NA	NA
5	Western Area Power Administration	SF	T-11	NA	NA	NA
6	Western Area Power Administration	SF	T-13	NA	NA	NA
7	Western Area Power Administration	SF	WSPP	NA	NA	NA
8	Weyerhaeuser	IF	T-11	NA	NA	NA
9	Williams Energy Market & Trading Co.	SF	T-12	NA	NA	NA
10	Bookout Sales	AD	NA	NA	NA	NA
11	Bookout Sales	AD	NA	NA	NA	NA
12	Test Generation	OS	NA	NA	NA	NA
13	Trade Sales	AD	NA	NA	NA	NA
14	Trade Sales	AD	NA	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type-of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

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10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
11			449	449	1
1,228		71,950		71,950	2
			10	10	3
41,029		2,938,955		2,938,955	4
-6			249	249	5
5			187	187	6
125,659		9,727,844		9,727,844	7
5,092			384,172	384,172	8
12,496		861,448		861,448	9
			-3,245,593	-3,245,593	10
-15,328,077			-687,460,471	-687,460,471	11
-97,496			-8,060,923	-8,060,923	12
			-420	-420	13
			-126,453,427	-126,453,427	14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447)**

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2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
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 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Accrual True-up	AD	NA	NA	NA	NA
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
116,758			-52,809,251	-52,809,251	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
208,189	3,090,563	4,370,140	-71,927	7,388,776	
13,066,252	57,091,965	1,419,005,348	-867,448,811	608,648,502	
13,274,441	60,182,528	1,423,375,488	-867,520,738	616,037,278	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 7 Column: b**

Settlement Adjustment. This is an out-of-period adjustment but in order to subtotal as a RQ, the statistical classification was changed to RQ on the schedule.

**Schedule Page: 310 Line No.: 7 Column: j**

Settlement Adjustment.

**Schedule Page: 310 Line No.: 10 Column: j**

Accounting accrual and excess net power cost deferrals.

**Schedule Page: 310 Line No.: 12 Column: b**

Arizona Public Service Co. - FERC - T-12 - Contract termination date: December 31, 2006.

**Schedule Page: 310 Line No.: 13 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.1 Line No.: 1 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.1 Line No.: 1 Column: j**

Operating Reserves.

**Schedule Page: 310.1 Line No.: 2 Column: j**

Reserve Share.

**Schedule Page: 310.1 Line No.: 4 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.1 Line No.: 4 Column: j**

Operating Reserves.

**Schedule Page: 310.1 Line No.: 5 Column: j**

Transmission Losses.

**Schedule Page: 310.1 Line No.: 7 Column: j**

Transmission Losses.

**Schedule Page: 310.1 Line No.: 8 Column: j**

Liquidated Damages.

**Schedule Page: 310.1 Line No.: 9 Column: b**

Settlement Adjustment.

**Schedule Page: 310.1 Line No.: 9 Column: j**

Settlement Adjustment.

**Schedule Page: 310.1 Line No.: 10 Column: b**

Basin Electric Power Company - FERC - T-11 [Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 228 & 233)] - Contract termination date: 12 months notification.

**Schedule Page: 310.1 Line No.: 10 Column: j**

Transmission Losses.

**Schedule Page: 310.1 Line No.: 11 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.1 Line No.: 12 Column: j**

Transmission Losses.

**Schedule Page: 310.2 Line No.: 1 Column: b**

Black Hills Power & Light Company - FERC 236 - Contract termination date: December 31, 2023.

**Schedule Page: 310.2 Line No.: 2 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.2 Line No.: 4 Column: b**

Blanding City - FERC T-12 - Contract Termination date: March 1, 2007.

**Schedule Page: 310.2 Line No.: 5 Column: b**

Settlement Adjustment.

**Schedule Page: 310.2 Line No.: 5 Column: j**

Settlement Adjustment.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 310.2 Line No.: 6 Column: b**

Settlement Adjustment.

**Schedule Page: 310.2 Line No.: 6 Column: j**

Settlement Adjustment.

**Schedule Page: 310.2 Line No.: 7 Column: b**

Bonneville Power Administration - FERC 543 - Contract termination date: September 30, 2006.

**Schedule Page: 310.2 Line No.: 9 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.2 Line No.: 9 Column: j**

Transmission Losses.

**Schedule Page: 310.2 Line No.: 10 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.2 Line No.: 10 Column: j**

Transmission Losses.

**Schedule Page: 310.2 Line No.: 11 Column: j**

Transmission Losses.

**Schedule Page: 310.2 Line No.: 12 Column: j**

Reserve Share.

**Schedule Page: 310.2 Line No.: 14 Column: j**

Reserve Share.

**Schedule Page: 310.3 Line No.: 1 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.3 Line No.: 3 Column: b**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 3 Column: j**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 5 Column: j**

Transmission Losses.

**Schedule Page: 310.3 Line No.: 6 Column: b**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 6 Column: j**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 7 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.3 Line No.: 7 Column: j**

Transmission Losses.

**Schedule Page: 310.3 Line No.: 8 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.3 Line No.: 12 Column: b**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 12 Column: j**

Settlement Adjustment.

**Schedule Page: 310.3 Line No.: 13 Column: b**

Clark County PUD #1 - FERC T-12 - Contract Termination date: December 12, 2007.

**Schedule Page: 310.4 Line No.: 2 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.4 Line No.: 5 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.4 Line No.: 7 Column: b**

Settlement Adjustment.

**Schedule Page: 310.4 Line No.: 7 Column: j**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Settlement Adjustment.

**Schedule Page: 310.4 Line No.: 8 Column: j**

Liquidated Damages.

**Schedule Page: 310.4 Line No.: 9 Column: b**

Cowlitz County Public Utility District No. 1 - FERC 234 - Contract Termination date: December 31, 2005.

**Schedule Page: 310.4 Line No.: 10 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.4 Line No.: 10 Column: j**

Transmission Losses.

**Schedule Page: 310.5 Line No.: 1 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.5 Line No.: 1 Column: j**

Operating Reserves.

**Schedule Page: 310.5 Line No.: 3 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.5 Line No.: 3 Column: j**

Transmission Losses.

**Schedule Page: 310.5 Line No.: 6 Column: b**

Flathead Electric Cooperative, Inc. - FERC T-12 - Contract Termination date: September 30, 2006.

**Schedule Page: 310.5 Line No.: 11 Column: b**

Hurricane, City of - FERC T-12 - Contract Termination date: August 31, 2007.

**Schedule Page: 310.5 Line No.: 13 Column: b**

Idaho Power Company - FERC - T-11 [Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 212)] - Contract termination date: May 31, 2009.

**Schedule Page: 310.5 Line No.: 13 Column: j**

Transmission Losses.

**Schedule Page: 310.5 Line No.: 14 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.5 Line No.: 14 Column: j**

Operating Reserves.

**Schedule Page: 310.6 Line No.: 1 Column: j**

Transmission Losses.

**Schedule Page: 310.6 Line No.: 2 Column: j**

Reserve Share.

**Schedule Page: 310.6 Line No.: 4 Column: j**

Transmission Losses.

**Schedule Page: 310.6 Line No.: 7 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.6 Line No.: 12 Column: b**

Morgan Stanley Capital Group, Inc. - FERC - T-12 - Contract termination date: December 31, 2006.

**Schedule Page: 310.6 Line No.: 13 Column: j**

Transmission Losses.

**Schedule Page: 310.7 Line No.: 3 Column: j**

Reserve Share.

**Schedule Page: 310.7 Line No.: 5 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.7 Line No.: 7 Column: b**

Settlement Adjustment.

**Schedule Page: 310.7 Line No.: 7 Column: j**

Settlement Adjustment.

**Schedule Page: 310.7 Line No.: 8 Column: b**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.7 Line No.: 8 Column: j**

Operating Reserves.

**Schedule Page: 310.7 Line No.: 9 Column: j**

Transmission Losses.

**Schedule Page: 310.7 Line No.: 11 Column: a**

PPM Energy Inc. and the respondent are under ScottishPower plc common control.

**Schedule Page: 310.7 Line No.: 11 Column: b**

Settlement Adjustment - FERC - T-11 - Contract termination date: 12 months notification.

**Schedule Page: 310.7 Line No.: 11 Column: j**

Settlement Adjustment.

**Schedule Page: 310.7 Line No.: 12 Column: a**

PPM Energy Inc. and the respondent are under ScottishPower plc common control.

**Schedule Page: 310.7 Line No.: 12 Column: b**

PPM Energy Inc. - FERC - T-11 - Contract termination date: 12 months notification.

**Schedule Page: 310.7 Line No.: 12 Column: j**

Transmission Losses.

**Schedule Page: 310.7 Line No.: 13 Column: a**

PPM Energy Inc. and the respondent are under ScottishPower plc common control.

**Schedule Page: 310.7 Line No.: 13 Column: b**

PPM Energy Inc. - FERC - T-11 - Contract termination date: 12 months notification.

**Schedule Page: 310.7 Line No.: 13 Column: j**

Transmission Losses.

**Schedule Page: 310.8 Line No.: 3 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.8 Line No.: 3 Column: j**

Operating Reserves.

**Schedule Page: 310.8 Line No.: 4 Column: j**

Transmission Losses.

**Schedule Page: 310.8 Line No.: 6 Column: j**

Reserve Share.

**Schedule Page: 310.8 Line No.: 7 Column: b**

Settlement Adjustment.

**Schedule Page: 310.8 Line No.: 7 Column: j**

Settlement Adjustment.

**Schedule Page: 310.8 Line No.: 8 Column: b**

PowerEX - FERC - T-11 [Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 169)] - Contract termination date: September 30, 2007.

**Schedule Page: 310.8 Line No.: 8 Column: j**

Transmission Losses.

**Schedule Page: 310.8 Line No.: 9 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.8 Line No.: 9 Column: j**

Transmission Losses.

**Schedule Page: 310.8 Line No.: 10 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.8 Line No.: 11 Column: j**

Liquidated Damages.

**Schedule Page: 310.8 Line No.: 12 Column: b**

Settlement Adjustment.

**Schedule Page: 310.8 Line No.: 12 Column: j**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Settlement Adjustment.

**Schedule Page: 310.8 Line No.: 13 Column: b**

Public Service Company of Colorado - FERC 320 - Contract termination date: October 31, 2022.

**Schedule Page: 310.8 Line No.: 14 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.8 Line No.: 14 Column: j**

Transmission Losses.

**Schedule Page: 310.9 Line No.: 1 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.9 Line No.: 3 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.9 Line No.: 3 Column: j**

Operating Reserves.

**Schedule Page: 310.9 Line No.: 5 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.9 Line No.: 5 Column: j**

Operating Reserves.

**Schedule Page: 310.9 Line No.: 6 Column: j**

Reserve Share.

**Schedule Page: 310.9 Line No.: 7 Column: j**

Pond Sale.

**Schedule Page: 310.9 Line No.: 8 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.9 Line No.: 9 Column: j**

Transmission Losses.

**Schedule Page: 310.9 Line No.: 13 Column: b**

Settlement Adjustment.

**Schedule Page: 310.9 Line No.: 13 Column: j**

Settlement Adjustment.

**Schedule Page: 310.9 Line No.: 14 Column: b**

Settlement Adjustment.

**Schedule Page: 310.9 Line No.: 14 Column: j**

Settlement Adjustment.

**Schedule Page: 310.10 Line No.: 1 Column: b**

Sacramento Municipal Utility District - FERC 250 - Contract termination date: December 31, 2014.

**Schedule Page: 310.10 Line No.: 3 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.10 Line No.: 3 Column: j**

Operating Reserves.

**Schedule Page: 310.10 Line No.: 7 Column: j**

Reserve Share.

**Schedule Page: 310.10 Line No.: 11 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.10 Line No.: 11 Column: j**

Transmission Losses.

**Schedule Page: 310.10 Line No.: 13 Column: b**

Settlement Adjustment.

**Schedule Page: 310.10 Line No.: 13 Column: j**

Settlement Adjustment.

**Schedule Page: 310.10 Line No.: 14 Column: b**

Settlement Adjustment.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

**Schedule Page: 310.10 Line No.: 14 Column: j**  
Settlement Adjustment.

**Schedule Page: 310.11 Line No.: 1 Column: b**  
Sierra Pacific Power Company - FERC 258 - Contract termination date: February 28, 2009.

**Schedule Page: 310.11 Line No.: 2 Column: b**  
Sierra Pacific Power Company - FERC - T-11 [Pavant Capacitor Ownership, Operation and Maintenance Letter Agreement dated November 9, 2000] - Contract termination date: 90 days notification.

**Schedule Page: 310.11 Line No.: 2 Column: j**  
Transmission Losses.

**Schedule Page: 310.11 Line No.: 3 Column: b**  
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.11 Line No.: 4 Column: j**  
Transmission Losses.

**Schedule Page: 310.11 Line No.: 5 Column: j**  
Reserve Share.

**Schedule Page: 310.11 Line No.: 8 Column: b**  
Southern California Edison Company - FERC 248 - Contract termination date: September 30, 2006.

**Schedule Page: 310.11 Line No.: 11 Column: b**  
Settlement Adjustment.

**Schedule Page: 310.11 Line No.: 11 Column: j**  
Settlement Adjustment.

**Schedule Page: 310.11 Line No.: 13 Column: b**  
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.11 Line No.: 14 Column: j**  
Transmission Losses.

**Schedule Page: 310.12 Line No.: 2 Column: b**  
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.12 Line No.: 2 Column: j**  
Operating Reserves.

**Schedule Page: 310.12 Line No.: 3 Column: j**  
Transmission Losses.

**Schedule Page: 310.12 Line No.: 5 Column: b**  
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.12 Line No.: 8 Column: j**  
Liquidated Damages.

**Schedule Page: 310.12 Line No.: 10 Column: b**  
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.12 Line No.: 11 Column: j**  
Transmission Losses.

**Schedule Page: 310.12 Line No.: 13 Column: b**  
Utah Municipal Power Agency - FERC 433 - Contract termination date: July 1, 2005.

**Schedule Page: 310.12 Line No.: 14 Column: b**  
Utah Municipal Power Agency - FERC 433 - Contract termination date: June 30, 2017.

**Schedule Page: 310.13 Line No.: 1 Column: j**  
Transmission Losses.

**Schedule Page: 310.13 Line No.: 3 Column: b**  
Western Area Power Administration - FERC -T-11 [Evergreen Network Transmission Service under Transmission Service and Operating Agreement for network service in PACE] - Contract termination date: 90 days notification.

**Schedule Page: 310.13 Line No.: 3 Column: j**  
Transmission Losses.

**Schedule Page: 310.13 Line No.: 4 Column: b**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.13 Line No.: 5 Column: j**

Transmission Losses.

**Schedule Page: 310.13 Line No.: 6 Column: j**

Reserve Share.

**Schedule Page: 310.13 Line No.: 8 Column: b**

Weyerhaeuser - FERC - T-11 [Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 320)] - Contract termination date: December 31, 2006.

**Schedule Page: 310.13 Line No.: 8 Column: j**

Transmission Losses.

**Schedule Page: 310.13 Line No.: 10 Column: b**

Settlement Adjustment.

**Schedule Page: 310.13 Line No.: 10 Column: j**

Settlement Adjustment.

**Schedule Page: 310.13 Line No.: 11 Column: b**

Recognition and reporting of gains and losses on book outs under EITF Issue No. 03-11.

**Schedule Page: 310.13 Line No.: 11 Column: j**

Recognition and reporting of gains and losses on book outs under EITF Issue No. 03-11.

**Schedule Page: 310.13 Line No.: 12 Column: b**

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

**Schedule Page: 310.13 Line No.: 12 Column: j**

The negative revenue reported on this line reflects test energy generated at the Currant Creek power plant that was transferred to construction. Energy generated during testing was delivered to PacifiCorp's electric system for sale, as required by the guidance in 18 CFR Electric Plant Instructions 18(a), is a component of construction and is the fair value of the energy delivered.

**Schedule Page: 310.13 Line No.: 13 Column: b**

Settlement Adjustment.

**Schedule Page: 310.13 Line No.: 13 Column: j**

Settlement Adjustment.

**Schedule Page: 310.13 Line No.: 14 Column: b**

Recognition and reporting of gains and losses on energy trading contracts under EITF Issue No. 02-04.

**Schedule Page: 310.13 Line No.: 14 Column: j**

Recognition and reporting of gains and losses on energy trading contracts under EITF Issue No. 02-04.

**Schedule Page: 310.14 Line No.: 1 Column: b**

Accounting accrual and excess net power cost deferrals.

**Schedule Page: 310.14 Line No.: 1 Column: j**

Accounting accrual and excess net power cost deferrals.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	24,017,124	19,257,545
5	(501) Fuel	460,560,601	431,677,442
6	(502) Steam Expenses	34,694,613	32,429,428
7	(503) Steam from Other Sources	4,211,469	4,158,192
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	4,028,397	3,066,800
10	(506) Miscellaneous Steam Power Expenses	17,294,691	32,636,462
11	(507) Rents	880,309	2,079,460
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	545,687,204	525,305,329
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	7,374,328	7,708,500
16	(511) Maintenance of Structures	16,716,514	17,898,725
17	(512) Maintenance of Boiler Plant	88,150,437	84,815,260
18	(513) Maintenance of Electric Plant	30,895,424	30,124,302
19	(514) Maintenance of Miscellaneous Steam Plant	9,458,599	9,738,019
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	152,595,302	150,284,806
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	698,282,506	675,590,135
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	4,448,802	4,806,096
45	(536) Water for Power	155,594	137,864
46	(537) Hydraulic Expenses	4,376,778	4,371,194
47	(538) Electric Expenses	20,996	6,379
48	(539) Miscellaneous Hydraulic Power Generation Expenses	17,237,689	16,213,098
49	(540) Rents	175,519	84,880
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	26,415,378	25,619,511

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures	1,088,138	1,338,314	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,919,845	2,223,292	
56	(544) Maintenance of Electric Plant	2,537,342	1,849,609	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	2,582,641	3,232,872	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	8,127,966	8,644,087	
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	34,543,344	34,263,598	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	586,268	8,633	
63	(547) Fuel	61,461,763	67,848,687	
64	(548) Generation Expenses	10,263,205	9,531,091	
65	(549) Miscellaneous Other Power Generation Expenses	1,473,786	1,514,891	
66	(550) Rents	17,319,501	17,445,992	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	91,104,523	96,349,294	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures	191,273	100,727	
71	(553) Maintenance of Generating and Electric Plant	1,424,850	484,838	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	249,513	161,782	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	1,865,636	747,347	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	92,970,159	97,096,641	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	674,794,888	367,653,187	
77	(556) System Control and Load Dispatching	1,451,461	1,767,418	
78	(557) Other Expenses	46,131,142	35,360,885	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	722,377,491	404,781,490	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,548,173,500	1,211,731,864	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	6,457,151	4,086,302	
84	(561) Load Dispatching	4,512,428	5,072,585	
85	(562) Station Expenses	569,390	1,036,952	
86	(563) Overhead Lines Expenses	2,188,772	2,344,708	
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	83,360,299	76,944,428	
89	(566) Miscellaneous Transmission Expenses	191,619	40,424	
90	(567) Rents	2,028,958	574,819	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	99,308,617	90,100,218	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	11,686	4,626	
94	(569) Maintenance of Structures	97	466	
95	(570) Maintenance of Station Equipment	6,520,157	7,829,952	
96	(571) Maintenance of Overhead Lines	8,587,820	7,170,446	
97	(572) Maintenance of Underground Lines	6,599	30,593	
98	(573) Maintenance of Miscellaneous Transmission Plant	847,821	187,444	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	15,974,180	15,223,527	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	115,282,797	105,323,745	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	25,226,709	23,633,967	

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
PacifiCorp		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/20/2006	End of 2005/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching	9,786,336	7,297,006	
106	(582) Station Expenses	3,301,836	1,839,640	
107	(583) Overhead Line Expenses	18,348,654	22,543,306	
108	(584) Underground Line Expenses	1,514,228	1,895,579	
109	(585) Street Lighting and Signal System Expenses	192,851	288,258	
110	(586) Meter Expenses	5,033,168	5,319,872	
111	(587) Customer Installations Expenses	17,640	119,129	
112	(588) Miscellaneous Expenses	20,626,608	22,322,195	
113	(589) Rents	3,168,615	3,587,250	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	87,216,645	88,846,202	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	711,039	972,442	
117	(591) Maintenance of Structures	2,101,838	2,083,885	
118	(592) Maintenance of Station Equipment	10,416,491	7,299,708	
119	(593) Maintenance of Overhead Lines	54,444,188	58,389,411	
120	(594) Maintenance of Underground Lines	20,517,510	23,963,619	
121	(595) Maintenance of Line Transformers	175,108	1,269,880	
122	(596) Maintenance of Street Lighting and Signal Systems	4,454,472	4,228,547	
123	(597) Maintenance of Meters	4,279,992	3,978,990	
124	(598) Maintenance of Miscellaneous Distribution Plant	17,281,723	17,849,987	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	114,382,361	120,036,469	
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	201,599,006	208,882,671	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	7,940,111	8,247,491	
130	(902) Meter Reading Expenses	23,835,530	23,316,877	
131	(903) Customer Records and Collection Expenses	51,082,123	47,710,918	
132	(904) Uncollectible Accounts	7,232,503	6,409,944	
133	(905) Miscellaneous Customer Accounts Expenses	1,134,759	1,138,185	
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	91,225,026	86,823,415	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	2,932,798	3,931,564	
138	(908) Customer Assistance Expenses	44,489,026	32,567,629	
139	(909) Informational and Instructional Expenses	614,258	1,000,992	
140	(910) Miscellaneous Customer Service and Informational Expenses	262,985	322,661	
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	48,299,067	37,822,846	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses			
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)			
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	137,354,536	110,959,772	
152	(921) Office Supplies and Expenses	12,087,468	16,425,981	
153	(Less) (922) Administrative Expenses Transferred-Credit	28,826,830	25,662,239	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of <u>2005/Q4</u>
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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	27,876,349	36,654,427
156	(924) Property Insurance	20,388,933	31,321,097
157	(925) Injuries and Damages	10,918,589	11,973,897
158	(926) Employee Pensions and Benefits	-31,743	31,743
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	8,756,397	8,233,211
161	(929) (Less) Duplicate Charges-Cr.	15,441,595	15,324,108
162	(930.1) General Advertising Expenses	1,796,122	2,539,322
163	(930.2) Miscellaneous General Expenses	35,008,141	41,233,447
164	(931) Rents	7,853,508	6,783,382
165	TOTAL Operation (Enter Total of lines 151 thru 164)	217,739,875	225,169,932
166	Maintenance		
167	(935) Maintenance of General Plant	18,968,997	19,723,050
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	236,708,872	244,892,982
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	2,241,288,268	1,895,477,523

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FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 76 Column: c**

In July 2003, the Emerging Issues Task Force ("EITF") issued EITF No. 03-11. Effective January 1, 2004, PacifiCorp adopted EITF No. 03-11, which provides guidance on whether to report realized gains or losses on physically settled derivative contracts not held for trading purposes on a gross or net basis and requires realized gains or losses on derivative contracts that do not settle physically to be reported on a net basis. The adoption of EITF No. 03-11 resulted in PacifiCorp's netting certain contracts that were previously recorded on a gross basis, which reduced Sales for Resale and Purchased Power. Since PacifiCorp has a fiscal year end of March 31, the implementation of EITF 03-11 resulted in a reclassification of \$397.7 million at March 31, 2004 for the fiscal year then ended (first quarter of the calendar year). Consequently, since FERC reporting is based on a calendar year, the financial information reported in the following accounts contains the impact of the adjustment for the 12-month period ending March 31, 2004 as opposed to just the 3-month impact. The following table summarizes the effect of adopting EITF 03-11 on each quarter of the fiscal year ended March 31, 2004, which was all recorded in the first quarter of the calendar year (fourth quarter of the fiscal year). Adoption of EITF No. 03-11 had no impact on PacifiCorp's Net income.

	Q1-FY 04 (Q2-CY 03)	Q2-FY 04 (Q3-CY 03)	Q3-FY 04 (Q4-CY 03)	Q4-FY 04 (Q1-CY 04)	FY 2004 Total
Sales for Resale	\$113,426,335	\$ 82,874,255	\$108,970,755	\$98,740,774	\$404,012,119
Purchased Power	(110,706,073)	(104,699,500)	(90,471,134)	(91,782,690)	(397,659,397)
Other Electric Revenues	(2,720,262)	21,825,245	(18,499,621)	(6,958,084)	(6,352,722)

**Schedule Page: 320 Line No.: 158 Column: b**

The \$(31,743) in pension and benefit expense for the twelve months ending December 31, 2005 represents a reclassification of a December 31, 2004 entry in January 2005.

Pensions and benefits are charged to functional accounts, which is consistent to where labor is charged. The following table summarizes the pension and benefit expense that was charged to the functional accounts.

	Twelve Months Ended December 31,	
	2005	2004
Pension & Benefits Expense	\$ 133,080,717	\$ 92,655,438

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	3 Phases Energy Services	SF		NA	NA	NA
2	AES SeaWest, Inc.	LU		NA	NA	NA
3	Alta Energy LLC	LU		NA	NA	NA
4	American Electric Power	SF		NA	NA	NA
5	Anaheim, City of	SF		NA	NA	NA
6	Aquila Merchant Services, Inc.	LF		NA	NA	NA
7	Arizona Electric Power Cooperative	SF		NA	NA	NA
8	Arizona Public Service Co.	IF		NA	NA	NA
9	Arizona Public Service Co.	LF		NA	NA	NA
10	Arizona Public Service Co.	OS		NA	NA	NA
11	Arizona Public Service Co.	SF		NA	NA	NA
12	Avista Corp.	OS		NA	NA	NA
13	Avista Corp.	SF		NA	NA	NA
14	Avista Energy, Inc.	OS		NA	NA	NA
	<b>Total</b>					

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER(Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
					240,000	240,000	1
141,187				5,009,324	-1,907,630	3,101,694	2
1,139				39,424		39,424	3
415,023				27,002,248		27,002,248	4
1,186				48,126		48,126	5
					-8,093,992	-8,093,992	6
600				40,900		40,900	7
242,575				13,018,433		13,018,433	8
372,473				9,167,785		9,167,785	9
32,689				1,563,919		1,563,919	10
895,503				50,446,336		50,446,336	11
					52,610	52,610	12
77,570				5,115,360	25,078	5,140,438	13
1,574				112,335	9,530	121,865	14
15,843,940	13,142,367	13,191,207	107,354,886	1,508,699,262	-941,259,260	674,794,888	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)**  
(including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avista Energy, Inc.	SF		NA	NA	NA
2	BP Energy Company	SF		NA	NA	NA
3	Ballard Hog Farms Inc.	LU		NA	NA	NA
4	Beaver City	LF		NA	NA	NA
5	Bell Mountain Power	LU		NA	NA	NA
6	Benton County Public Utility District	SF		NA	NA	NA
7	Biomass One, L.P.	LU		22.50	22.50	18.30
8	Birch Creek Hydro	LU		NA	NA	NA
9	Black Hills Power, Inc.	AD		NA	NA	NA
10	Black Hills Power, Inc.	LU		NA	NA	NA
11	Black Hills Power, Inc.	OS		NA	NA	NA
12	Black Hills Power, Inc.	SF		NA	NA	NA
13	Black Hills Wyoming, Inc.	SF		NA	NA	NA
14	Bogus Creek	LU		NA	NA	NA
	<b>Total</b>					

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
325,080				21,035,314		21,035,314	1
899,848				53,445,230	-8,594	53,436,636	2
44				1,283		1,283	3
63				4,954		4,954	4
1,279				60,630		60,630	5
6,474				412,075		412,075	6
161,391			2,932,875	20,149,156	1,573,665	24,655,696	7
14,059				722,257		722,257	8
					48,758	48,758	9
1,126					1,242,894	1,242,894	10
1,245				46,705		46,705	11
283,534				15,625,397		15,625,397	12
21,170				1,074,960		1,074,960	13
1,011				32,193		32,193	14
15,843,940	13,142,367	13,191,207	107,354,886	1,508,699,262	-941,259,260	674,794,888	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)  
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Bonneville Power Administration	AD		NA	NA	NA
2	Bonneville Power Administration	LF		575.00	575.00	429.00
3	Bonneville Power Administration	LF		NA	NA	NA
4	Bonneville Power Administration	OS		NA	NA	NA
5	Bonneville Power Administration	OS		NA	NA	NA
6	Bonneville Power Administration	SF		NA	NA	NA
7	Boston Power	AD		NA	NA	NA
8	Boston Power	LU		0.04	0.001	.001
9	Burbank, City of	OS		NA	NA	NA
10	Burbank, City of	SF		NA	NA	NA
11	CDM Hydro	LU		NA	NA	NA
12	California Independent System Operator	SF		NA	NA	NA
13	California Independent System Operator	SF		NA	NA	NA
14	Calpine Energy Services, L.P.	OS		NA	NA	NA
	<b>Total</b>					

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
					1,196	1,196	1
			36,501,000			36,501,000	2
					1,913,994	1,913,994	3
					607,370	607,370	4
					169,909	169,909	5
519,784				31,485,605	249,822	31,735,427	6
-25					217	217	7
10			1,273	781		2,054	8
539				20,170		20,170	9
77,985				6,212,784		6,212,784	10
26,769				1,370,832		1,370,832	11
30					1,063,883	1,063,883	12
303,183				18,723,540		18,723,540	13
23				920		920	14
15,843,940	13,142,367	13,191,207	107,354,886	1,508,699,262	-941,259,260	674,794,888	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Calpine Energy Services, L.P.	SF		NA	NA	NA
2	Cargill Power Markets, LLC	SF		NA	NA	NA
3	Central Oregon Irrigation District	LU		2.40	2.30	1.60
4	Chelan County Public Utility District	LU		NA	NA	NA
5	Chelan County Public Utility District	LU		NA	NA	NA
6	Chelan County Public Utility District	SF		NA	NA	NA
7	Citigroup Energy, Inc.	SF		NA	NA	NA
8	City of Buffalo	LU		0.20	0.20	0.20
9	Clark Public Utilities	SF		NA	NA	NA
10	Clatskanie People's Utility District	SF		NA	NA	NA
11	Colorado River Commission of Nevada	SF		NA	NA	NA
12	Colorado Springs Utilities	OS		NA	NA	NA
13	Colorado Springs Utilities	SF		NA	NA	NA
14	Commercial Energy Management	LU		NA	NA	NA
	<b>Total</b>					

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
43,392				2,101,151		2,101,151	1
224,538				14,713,691		14,713,691	2
13,861			252,020	1,142,127		1,394,147	3
					113,205	113,205	4
321,864					3,497,695	3,497,695	5
48,332				3,007,200	8,062	3,015,262	6
184,205				13,791,214		13,791,214	7
1,697			23,676	100,216		123,892	8
186,744				7,983,306		7,983,306	9
5,470				315,100		315,100	10
800				39,200		39,200	11
65				1,430		1,430	12
65				1,820		1,820	13
1,320				66,911		66,911	14
15,843,940	13,142,367	13,191,207	107,354,886	1,508,699,262	-941,259,260	674,794,888	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/20/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Conoco Inc.	SF		NA	NA	NA
2	Constellation Energy Commodities Group	IF		NA	NA	NA
3	Constellation Energy Commodities Group	SF		100.00	75.00	75.00
4	Coral Power	SF		NA	NA	NA
5	Curtiss Livestock	LU		NA	NA	NA
6	DR Johnson Lumber Company	LU		8.6	9.30	6.90
7	Davis County Waste Management	LU		NA	NA	NA
8	Deschutes Valley Water District	LU		5.90	4.00	3.10
9	Deseret Generation & Transmission	LF		100.00	100.00	100.00
10	Douglas County Public Utility District	LU		NA	NA	NA
11	Douglas County Public Utility District	OS		NA	NA	NA
12	Douglas County Public Utility District	SF		NA	NA	NA
13	Draper Irrigation Company	IU		NA	NA	NA
14	Dry Creek	LU		NA	NA	NA
	<b>Total</b>					