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IDAHO PUBLIC
UTILITIES COMMISSION



FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. 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 this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

PacifiCorp

Year of Report

Dec. 31, 2003

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, Licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

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 this form.

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).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) 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 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:

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

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, 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) 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 41.10-41.12 for specific qualifications.)

III. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference Pages
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

When accompanying this form, 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 office of the Secretary at the address indicated at III (a).

Use the following format 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.

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 ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 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. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); 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 this 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 year, and use for statement of income accounts the current year's amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual 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, 3, and 4.

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). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

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 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

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 the 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."

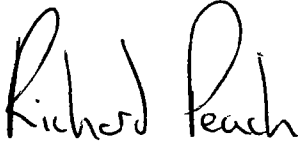
"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may 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."

"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 filed..."

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:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent PacifiCorp	02 Year of Report Dec. 31, <u>2003</u>	
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Year (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 Accounting Director	
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) 04/30/2004
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report: that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Richard D. Peach	03 Signature 	04 Date Signed (Mo, Da, Yr) 4/29/04
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) 04/30/2004	Year of Report Dec. 31, 2003
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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	NA
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	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	

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	Electric Energy Account	401	
54	Monthly Peaks and Output	401	
55	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
56	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
57	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	NA
58	Generating Plant Statistics (Small Plants)	410-411	
59	Transmission Line Statistics	422-423	
60	Transmission Lines Added During Year	424-425	
61	Substations	426-427	
62	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Four copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

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) 04/30/2004	Year of Report Dec. 31, <u>2003</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

Corporate books are kept at:
825 N.E. Multnomah, Suite 2000
Portland, Oregon 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) 04/30/2004	Year of Report Dec. 31, <u>2003</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 (100% 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) 04/30/2004	Year of Report Dec. 31, 2003
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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	PacifiCorp Capital I	Financing Company	100	
11	PacifiCorp Capital II	Financing Company	100	
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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	547,727
3			
4	Senior Vice President, General Counsel and Corporate	Andrew P. Haller	324,410
5	Secretary		
6			
7	Senior Vice President	Michael J. Pittman	310,000
8			
9	Senior Vice President	A. Richard Walje	291,867
10			
11	Senior Vice President	Robert A. Klein	258,464
12			
13	Executive Vice President	William D. Landels	
14			
15	Executive Vice President	Andrew N. MacRitchie	
16			
17	Executive Vice President	Matthew R. Wright	
18			
19	Senior Vice President	Barry G. Cunningham	
20			
21	Senior Vice President	Donald N. Furman	
22			
23	Senior Vice President	Robert A. Moir	
24			
25	Senior Vice President	Stan K. Watters	
26			
27	Vice President	Jeffrey K. Larsen	
28			
29	Vice President	Donald D. Larson	
30			
31	Vice President	Ernest E. Wessman	
32			
33	Chief Financial Officer	Richard D. Peach	
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35	Treasurer	Bruce N. Williams	
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DIRECTORS

- 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.
- 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	Ian M. Russell, Chair	1 Atlantic Quay
4		Glasgow, Scotland G2 8SP UK
5		
6	** Judith A. Johansen (President & CEO)	825 NE Multnomah, Ste 2000
7		Portland, Oregon 97232
8		
9	*** William D. Landels (Executive Vice President)	201 South Main, Ste 2300
10		Salt Lake City, Utah 84140
11		
12	*** Andrew N. MacRitchie (Executive Vice President)	825 NE Multnomah, Ste 2000
13		Portland, Oregon 97232
14		
15	*** Matthew R. Wright (Executive Vice President)	825 NE Multnomah, Ste 2000
16		Portland, Oregon 97232
17		
18	*** Barry G. Cunningham (Senior Vice President)	201 South Main, Ste 2300
19		Salt Lake City, Utah 84140
20		
21	*** Michael J. Pittman (Senior Vice President)	825 NE Multnomah, Ste 2000
22		Portland, Oregon 97232
23		
24	*** A. Richard Walje (Senior Vice President)	201 South Main, Ste 2300
25		Salt Lake City, Utah 84140
26		
27	Nolan E. Karras	4695 South 1900 West #3
28		Roy, Utah 84067
29		
30	*** Andrew P. Haller (Senior Vice President)	825 NE Multnomah, Ste 2000
31		Portland, Oregon 97232
32		
33	*** Richard D. Peach (Chief Financial Officer)	825 NE Multnomah, Ste 2000
34		Portland, Oregon 97232
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IMPORTANT CHANGES DURING THE 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.

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

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

1. Franchise agreements renewed or newly adopted in 2003:

	<u>Renewal Date</u>	<u>Expiration Date</u>	<u>Fee %</u> (Fee attached to franchise agreement)
<u>California</u>			
None			
<u>Idaho</u>			
None			
<u>Oregon</u>			
Moro	2003 02 04	2023 02 04	3.5 franchise
Weston	2003 07 09	2023 07 09	3.5 franchise/1.5 license
Grass Valley	2003 11 03	2023 11 03	3.5 franchise
Scio	2003 11 17	2023 11 17	3.5 franchise
Klamath Falls	2003 11 17	2013 11 17	3.5 franchise/3.5 license
Creswell	2003 12 08	2013 12 08	3.5 franchise/1.5 license
<u>Utah</u>			
Hooper	2003 02 20	2023 03 01	
Castle Valley (new)	2003 03 19	2023 03 19	
Provo (transmission)	2003 07 15	2008 07 01	
Minersville	2003 09 02	2018 09 02	
Cedar City	2003 12 17	2013 12 17	
<u>Washington</u>			
None			
<u>Wyoming</u>			
Bear River	2003 01 14	2028 01 14	1.0 franchise

2. None.

3. The Company is in the process of selling the Naches and Naches Drop Plants to the United States Bureau of Reclamation. Water rights, buildings and equipment were turned over to the Bureau of Reclamation on March 10, 2003. The plants ceased operations on October 15, 2003. Land rights are still under negotiation.

4. None.

5. None.

6. The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003: At December 31, 2003, the Company had \$800.0 million of committed bank revolving credit agreements, including a \$300.0 million facility, with a three-year term that became effective June 4, 2002, and a \$500.0 million facility that became effective June 3, 2003, with a 364-day term plus a one-year term loan option. The interest on advances under these facilities is based on the London Interbank Offered Rate (LIBOR) plus a margin that varies based on the Company's credit ratings. As of December 31, 2003, these facilities were fully available, and there were no borrowings outstanding.

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

At December 31, 2003, the Company had \$225.0 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. Permits issuance of unsecured short-term promissory notes to and borrowings from commercial banks under revolving credit agreements or other borrowing arrangements.

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

Idaho Public Utility Commission, Case No. PAC-E-03-11, Order No. 29374, dated November 5, 2003.

On September 8, 2003, the Company issued \$200.0 million of the 4.30% First Mortgage Bonds due September 15, 2008 and \$200.0 million of the 5.45% First Mortgage Bonds due September 15, 2013. These bonds contain covenants consistent with the Company's other series of First Mortgage Bonds. The Company used the proceeds for the refinancing of short-term debt incurred to fund redemptions of long-term securities. Authorizations for these long-term debt issuances are as follows:

Oregon Public Utility Commission, Docket No. UF-4167, Order No. 99-786, dated December 23, 1999; amended November 13, 2001, Order No. 01-965.

Washington Utilities and Transportation Commission, Docket No. UE-991745, dated December 8, 1999.

Idaho Public Utilities Commission, Docket No. PAC-E-03-06, Order No. 29238, dated May 14, 2003.

7. None.

8. During 2003, wage increases went into effect with the International Brotherhood of Electrical Workers (IBEW), Local 57 Power Delivery (Utah, Wyoming, Idaho) of 4 - 6%, Local 57 Generation of 5 - 5.5%, Local 125 (Washington, Oregon) of 5 - 7.5%, Local 659 (Oregon, California) of 4.5 - 5.66%, Local 415 (Laramie, Wyoming) of 3%. Wage increases went into effect with the Utility Workers Union of America (UWUA), Local 197 (Coos Bay, Oregon) of 3%, Local 127 (Wyoming) of 3%.

Financial Impact

IBEW 57 (UT,WY,ID)	\$ 4,758,982
IBEW 57 PS (UT,WY,ID)	\$ 1,686,363
IBEW 125 (WA,OR)	\$ 1,714,656
IBEW 659 (OR,CA)	\$ 1,501,223
IBEW 415 (Laramie, WY)	\$ 11,917
UWUA 197 (Coos Bay, OR)	\$ 45,169
UWUA 127 (WY)	\$ 1,502,884
Total	\$ 11,221,194

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

9. The entire following section of information was extracted from the Company's Form 10-Q filing dated December 31, 2003:

From time to time, the Company and its subsidiaries are parties to various legal claims, actions and complaints, certain of which involve material amounts. Although the Company is unable to predict with certainty whether it will ultimately be successful in these legal proceedings or, if not, what the impact might be, management currently believes that disposition of these matters will not have a materially adverse effect on the Company's financial position or results of operations.

On May 7, 2002, the Company filed a request to recover replacement power costs of \$30.7 million, resulting from the outage of the Company's Hunter No. 1 generating plant, and a proposal for recovering deferred net power costs of \$60.3 million. In December 2000, the Wyoming Public Service Commission (the "WPSC") authorized the deferral of net power costs. On March 6, 2003, the WPSC denied recovery of the Hunter No. 1 replacement power costs and the deferred net power costs. The Company filed a petition on April 4, 2003 for rehearing of the decision. After a public deliberation on May 30, 2003, the WPSC denied the petition, and the order denying rehearing was issued on July 15, 2003. On August 8, 2003, the Company petitioned the Laramie County district court to review the WPSC decision. On September 22, 2003, the district court certified the case to the Wyoming Supreme Court. The Company filed its opening brief with the Wyoming Supreme Court on January 6, 2004.

Beginning in summer 2000, market conditions in California resulted in defaults on amounts due to the Company from certain counterparties in California. In addition, in December 2001, Enron Corp. ("Enron") declared bankruptcy and defaulted on certain wholesale contracts. The Company previously provided reserves for its California exposures and its Enron receivable, net of the effect of applying the master netting agreement with Enron, in the aggregate amount of \$14.3 million.

The Company 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. The Company previously established a reserve of \$17.7 million for these refunds. The Company's ultimate exposure to refunds is dependent upon any final order issued by the FERC in this proceeding.

On June 25, 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 25, 2000 and June 20, 2001. The FERC concluded that ordering refunds would not be an appropriate resolution of the matter. On August 25, 2003, the FERC granted rehearing of its June 25, 2003 order. On November 10, 2003, the FERC issued its final order denying rehearing. Several market participants have filed petitions in the court of appeals for review of the FERC's final order.

On June 26, 2003, the FERC issued a final order denying the Company's request for recovery of excessive prices charged under certain wholesale electricity purchases scheduled for delivery during summer 2002 and dismissing the Company's complaints, under section 206 of the Federal Power Act, against five wholesale electricity suppliers. On July 3, 2003, the Company filed a petition in the Ninth Circuit Court of Appeals for review of certain aspects of this order. On July 28, 2003, the Company filed its request for rehearing of the FERC's order, which was granted on August 27, 2003. The FERC issued its final order denying rehearing on November 10, 2003. On November 19, 2003, the Company filed a petition in the Ninth Circuit Court of Appeals for review of the FERC's final order denying recovery. On November 20, 2003, Morgan Stanley Capital Group, Inc. filed a petition in the D.C. Circuit Court of Appeals for review of the FERC's final order. On December 9, 2003, the case was transferred to the D.C. Circuit Court of Appeals for consolidation of the two appeals.

In May, 2002, the Company, together with other California electricity market participants, responded to data requests from the FERC regarding trading practices connected with the electricity crisis during 2000 and 2001. The Company 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. On June 25, 2003, the FERC ordered 60 companies (including the Company) 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

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

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. On August 29, 2003, the Company and the FERC staff reached a resolution on the show-cause order. Under the terms of the settlement agreement, the Company 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 the Company. The FERC must approve the settlement before it becomes binding on the parties.

The Northwest Power Act provides access to the benefits of low-cost federal hydro-electricity to the residential and small-farm customers of the region's investor-owned utilities through the Regional Exchange Program. The Bonneville Power Administration ("BPA") administers the Regional Exchange Program in accordance with federal law. The Company passes these benefits through to its Oregon, Washington and Idaho residential and small-farm customers in the form of electricity bill credits. Pursuant to settlement of the Regional Exchange Program for the current rate period, the Company's residential and small-farm customers are entitled to annual benefits of approximately \$118.0 million for the period 2002 through 2006. Several publicly owned utilities, cooperatives, and BPA direct-service industry customers have filed petitions with the Ninth Circuit Court of Appeals seeking review of BPA's decision to settle the Regional Exchange Program with the Company and the region's other investor-owned utilities. Certain of these parties have threatened suits in the U.S. courts to enjoin collection of certain benefits. The Company has been actively involved in negotiations to settle these outstanding lawsuits. Unfortunately, these efforts have been unsuccessful, and the Company expects that the dispute cannot be resolved through settlement. An adverse decision by the courts could reduce the level of benefits paid to the Company's residential and small-farm customers. Since these benefits have no impact on the Company's earnings, and adverse decision reducing the level of these benefits would not have an effect on the Company's consolidated financial position or results of operations.

The Company operates the majority of its hydroelectric generating portfolio under long-term licenses from the FERC. These licenses are granted by the FERC for periods of 30 to 50 years. Many of the Company's long-term operating licenses have expired or will expire in the next few years. Hydroelectric facilities operating under expired licenses may operate under annual licenses granted by the FERC until new operating licenses are issued. Hydroelectric relicensing and the related environmental compliance requirements are subject to a degree of uncertainty. The Company expects that future costs relating to these matters may be significant and consist primarily of additional relicensing costs and capital expenditures. Electricity generation reductions may also result from additional environmental requirements. As of December 31, 2003, the Company had incurred approximately \$105.7 million in costs for ongoing hydroelectric relicensing, which are included in assets on the Company's Condensed Consolidated Balance Sheet. The Company expects that these and future costs will be found to be prudent and recoverable in rates and, as such, will not have a material adverse impact on the Company's consolidated results of operations.

In June 2003, the Company entered into a settlement agreement to remove the 6-megawatt ("MW") Powerdale project rather than pursue a new license, based on an analysis of the costs and benefits of relicensing versus decommissioning. Removal of the Powerdale dam and associated project features, which is subject to FERC and other regulatory approvals, is projected to cost \$6.3 million, with removal to commence in 2010.

In June 2003, the Company submitted a draft license application to interested parties for a 90-day review for the 151.0-MW Klamath hydroelectric project in southern Oregon and northern California. The Company also submitted a final license application to the FERC for the Prospect Nos. 1, 2 and 4 hydroelectric projects in Oregon, totaling 36.8-MW. The FERC is expected to complete its required analysis over the next two years.

On July 25, 2003, the Company received a new 50-year operating license for its 4.1-MW Big Fork hydroelectric project located on the Swan River in northwestern Montana. There were no challenges to this license, and it became effective upon issuance.

On November 18, 2003, the FERC issued a new 35-year operating license for the 185.5-MW North Umpqua hydroelectric project in Oregon. On December 22, 2003, the FERC issued a new 30-year operating license for the 84.5-MW Bear River hydroelectric project in Idaho. The Company and other parties are seeking

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clarification/rehearing on certain elements of the licenses, which appear to be inconsistent with their respective settlement agreements. In addition, organizations that were not parties to the North Umpqua settlement agreement have requested rehearing on other elements of that license advocating removal of one of the North Umpqua project's dams. Both the Bear River and North Umpqua projects are operating under the new FERC licenses during the clarification/rehearing process. In addition to the projects' capital and operations and maintenance expenses associated with the new licenses, the Company may be committed, over the lives of the two licenses, to fund a total of approximately \$69.0 million for environmental mitigation and enhancement projects on behalf of third parties. These commitments are contingent upon final acceptance of the licenses by the Company.

During calendar year 2003, the Company filed rate cases before the commissions in the states of Utah, Oregon, Wyoming, and Washington, which included each states' portion of the relicensing costs associated with the hydroelectric projects where new licenses have become effective or are close to being issued by the FERC. In Oregon and Utah, the rate cases ended in a commission approved settlement, and the commissions did not contest the hydroelectric relicensing costs. In Wyoming and Washington, the recovery of relicensing costs is contingent upon the outcome of the rate cases.

The Company is subject to numerous environmental laws, including the federal Clean Air Act, as enforced by the EPA and various state agencies; the 1990 Clean Air Act Amendments; the Endangered Species Act of 1973, particularly as it relates to certain endangered species of fish; the Comprehensive Environmental Response, Compensation and Liability Act of 1980, relating to environmental cleanups; the Resource Conservation and Recovery Act of 1976; and the Clean Water Act, relating to water quality. These laws could impact the Company's future operations. Contingencies identified at December 31, 2003 principally consist of Clean Air Act matters, which are the subject of discussions with the EPA and state regulatory authorities. In addition to these laws, the U. S. Congress is currently considering several proposed bills that could create enforceable limits on electricity plant emissions of sulfur dioxide, carbon dioxide, oxides of nitrogen and mercury. The EPA has proposed or intends to propose new regulations that could also impact emissions. These requirements may require additional control equipment to be installed by 2008. The Company expects that future costs relating to these matters may be significant and would consist primarily of capital expenditures. The Company further expects that these and future costs will be found to be prudent and recoverable in rates and, as such, will not have a material adverse impact on the Company's consolidated results of operations. The Company is providing information about certain of its generating plants to the EPA in a cooperative effort to seek a mutual, comprehensive solution to air-quality issues as they relate to such plants generally. The Company is also discussing air-quality issues with state air-quality regulators.

On April 21, 2002, a failure occurred in the Swift power canal on the Lewis River in the state of Washington. The Cowlitz County Public Utility District owns the power canal and associated 70-MW hydroelectric facility ("Swift No. 2"). The failure impacted, but did not damage, the Company-owned and -operated 240-MW Swift No. 1 hydroelectric facility ("Swift No. 1"), which is upstream of the Swift power canal. The overflow spillway was modified upstream of the Swift No. 2 failure to allow restricted operations of Swift No. 1. The Company continues to seek ways to mitigate any shaping limitations and to recover any business losses. It is currently estimated that Swift No. 2 will return to operations during the first half of calendar year 2005. Swift No. 2 reconstruction must be completed before unrestricted use of Swift No. 1 can resume. Swift No. 1 is estimated to return to full operations during the third quarter of calendar year 2005. The Company will be working cooperatively with Cowlitz Public Utility District to expedite reconstruction efforts. The full impact of the Swift power canal outage and plans for repair of the Swift No. 2 facility are currently under review. The Company is seeking reimbursement from Cowlitz County Public Utility District of the Company's expenditures associated with the Swift No. 2 failure, including canal modifications and energy replacement costs. This event is not expected to have a significant impact on the Company's consolidated financial position or results of operations.

10. None

11. (Reserved)

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

12. The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

Utah

On December 17, 2003, the Utah Public Service Commission (the "UPSC") approved a stipulation allowing an annual increase of \$65.0 million, representing a 7.0% average price increase. The increase in customer rates is effective April 1, 2004. A stipulation on rate spread and rate design was filed with the UPSC on January 7, 2004. On January 30, 2004, the UPSC approved the stipulation, which will result in a mechanism to collect the previously ordered price increase.

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

Oregon

On August 26, 2003, the Oregon Public Utility Commission (the "OPUC") approved a settlement of the Company's general rate case filed on March 18, 2003. Under the settlement, base rates increased by \$8.5 million annually on September 1, 2003, resulting in a 1.1% average price increase. The settlement also eliminated a \$12.0 million offsettable merger credit for the period from January 2004 to December 2004. A nonoffsettable merger credit will be reduced from \$6.0 million to \$4.0 million, and the Company anticipates amortizing the credit to return the full amount to customers by December 31, 2004.

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

Wyoming

On May 27, 2003, the Company filed a general rate case with the WPSC to recover rising costs (including insurance premiums, pension funding and health care costs) and requested an increase in the return on equity to 11.5% to compensate the Company for general risks relating to the western United States utility environment, as well as some additional risks relating to multijurisdictional operations. The Company has requested an annual increase of \$41.8 million, or 13.1%, in base rates to take effect in March 2004. On December 23, 2003, the Company filed rebuttal testimony in this proceeding, which lowered its requested annual increase to \$38.6 million. Hearings in the case were completed in January 2004. During the hearings, the Company's requested annual increase was further lowered by the WPSC to approximately \$34.9 million. The Company expects an order by early March 2004, with new rates taking effect in late March 2004.

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

On September 26, 2003, the Company filed a request to establish a power cost adjustment mechanism (the "PCAM"). This mechanism will reduce the regulatory lag associated with recovery of net power costs, which are defined as fuel and wheeling expenses and wholesale sales and purchases. The mechanism is proposed to become effective April 1, 2004. The PCAM includes two components: (1) an annual update that recovers forecasted net power costs through a surcharge, and (2) a deferral mechanism between customers and shareholders that shares variations in adjusted actual net power costs from forecasted net power costs. Since the base net power cost rate will be established in the current general rate case, the first adjustment to the base net power cost rate under the PCAM would be April 1, 2005, when the new forecasted net power cost would go into effect. Also beginning in 2005, the Company would make a filing by July 31 of each year to set the PCAM deferral rate to recover from, or return to, customers any costs deferred during the prior deferral period. Hearings in the PCAM case are scheduled for March 15 to 16, 2004 and an order is expected in early April 2004.

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

Washington

On December 16, 2003, the Company filed with the WUTC for a general rate increase of \$26.7 million annually, or 13.5%. The Company's objectives are to recover higher power costs; recover increases in insurance, pension, health care, infrastructure and security costs; increase authorized return on equity to 11.25%; and receive approval for the proposed interjurisdictional cost allocation protocol. In addition, the Company is requesting that the WUTC adopt the findings of a prudence review of generating resources acquired since the last Washington general rate case. The WUTC has adopted a procedural schedule requiring testimony from the staff and other parties in June 2004 and the Company's rebuttal testimony in July 2004. Hearings are scheduled to begin on August 30, 2004.

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IMPORTANT CHANGES DURING THE YEAR (Continued)			

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

California

The California Public Utilities Commission (the "CPUC") issued a final order on November 13, 2003 approving two stipulations in the general rate case and finalizing permanent rates. The order grants an additional annual increase of \$2.8 million effective December 1, 2003. Combining this order with the interim increase authorized in June 2002 results in an overall annual price increase of \$7.6 million. This represents a 13.6% average price increase.

The following paragraph was extracted from the Company's Form 10-Q filing dated December 31, 2003:

Depreciation Rate Changes

The Company received approval through general rate cases or separate proceedings from all state commissions for changes in the Company's rates of depreciation. Effective April 1, 2003, the resulting depreciation rate changes reduced total Company annual depreciation expense by approximately \$26.0 million, which includes removal costs, and may ultimately result in lower future revenues or offset anticipated price increases.

Effective April 1, 2003 the Company implemented three accounting methodology changes:

Payroll Tax Accounting Change

Prior to April 1, 2003 the Company charged payroll taxes to account 408.1 Taxes Other Than Income Taxes, Utility Operating Income. This included payroll taxes for both capital and expense labor. Beginning April 1, 2003, the company began charging payroll taxes to functional FERC accounts. This has the payroll taxes and labor accounted for in the same FERC account. Since the Company has a fiscal year ending March 31, this change was implemented effective April 1, 2003 which is the start of the Company's fiscal year. The impact on the 1st QTR would have been as follows.

Functional Classification	1st QTR
Steam O&M	1,541,660
Hydro O&M	293,659
Other Generation O&M	25,792
Other Power Supply	488,861
Transmission O&M	109,638
Distribution O&M	3,223,207
Customer Accounts	1,066,806
Customer Service	84,207
A&G	1,627,236
Total OMAG	8,461,067
Other Income & Deductions	6,984
Total Other Income & Deductions	6,984
Total Payroll Taxes	8,468,051

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Vehicle Depreciation Accounting Change

Prior to April 1, 2003 the Company charged vehicle depreciation to account 403 Depreciation. Beginning April 1, 2003, the Company began charging vehicle depreciation to functional accounts. Since the Company has a fiscal year ending March 31, this change was implemented effective April 1, 2003 which is the start of the Company's fiscal year. The impact on the 1st QTR would have been as follows.

Functional Classification	1st QTR
Steam O&M	310,326
Hydro O&M	99,600
Other Generation O&M	441
Other Power Supply	3,720
Distribution O&M	1,764,227
Customer Accounts	5,170
Customer Service	608
A&G	6,610
Total OMAG	2,190,701
Total Vehicle Depreciation	2,190,701

Distribution, Transmission & Customer Services Cost Center Change

As part of the Company's ongoing organizational development, a review of administrative Distribution, Transmission, and Customer Service costs such as accounting, budgeting, and general support expenses was completed to determine accounting treatment for these costs. The review showed these costs now directly support the Distribution, Transmission, and Customer Service organizations and should be charged to those functional areas. Since the Company has a fiscal year ending March 31, this change was implemented effective April 1, 2003 which is the start of the Company's fiscal year. The effect of this change on the 1st QTR would have been as follows.

Functional Classification	1st QTR
Transmission O&M	154,726
Distribution O&M	15,318,464
Customer Accounts	2,010,983
Customer Service	2,332,225
A&G	(19,816,398)
Total OMAG	0

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	12,875,185,187	13,391,609,608
3	Construction Work in Progress (107)	200-201	323,348,493	340,357,627
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		13,198,533,680	13,731,967,235
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	5,301,630,066	5,611,642,430
6	Net Utility Plant (Enter Total of line 4 less 5)		7,896,903,614	8,120,324,805
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)		7,896,903,614	8,120,324,805
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)		7,940,934	9,695,360
15	(Less) Accum. Prov. for Depr. and Amort. (122)		1,171,144	1,030,977
16	Investments in Associated Companies (123)		9,982,107	7,391,260
17	Investment in Subsidiary Companies (123.1)	224-225	75,283,187	68,883,997
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		79,414,689	84,354,345
21	Special Funds (125-128)		2,431,040	2,302,481
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		173,880,813	171,596,466
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		9,224,599	8,172,905
25	Special Deposits (132-134)		0	0
26	Working Fund (135)		-23,447	-43,022
27	Temporary Cash Investments (136)		60,000,000	71,590,389
28	Notes Receivable (141)		344,611	871,655
29	Customer Accounts Receivable (142)		270,987,245	280,155,319
30	Other Accounts Receivable (143)		8,503,510	12,998,491
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		32,329,990	39,564,131
32	Notes Receivable from Associated Companies (145)		321,261	323,105
33	Accounts Receivable from Assoc. Companies (146)		3,519,188	5,158,757
34	Fuel Stock (151)	227	69,561,552	53,546,693
35	Fuel Stock Expenses Undistributed (152)	227	0	0
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	92,509,235	91,550,850
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	0
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	0	0
44	Gas Stored Underground - Current (164.1)		0	0
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
46	Prepayments (165)		25,178,610	26,647,642
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		58,994	56,582
49	Rents Receivable (172)		-9,249	10,813,746
50	Accrued Utility Revenues (173)		130,838,000	150,791,505
51	Miscellaneous Current and Accrued Assets (174)		-1,550,989	-57,862
52	Derivative Instrument Assets (175)		204,941,760	253,211,896

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) 04/30/2004	Year of Report Dec. 31, 2003
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	Derivative Instrument Assets - Hedges (176)		0	0
54	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 53)		842,074,890	926,224,520
55	DEFERRED DEBITS			
56	Unamortized Debt Expenses (181)		35,807,597	24,580,785
57	Extraordinary Property Losses (182.1)	230	0	0
58	Unrecovered Plant and Regulatory Study Costs (182.2)	230	15,371,861	23,797,847
59	Other Regulatory Assets (182.3)	232	1,511,120,463	1,573,981,490
60	Prelim. Survey and Investigation Charges (Electric) (183)		4,719,710	2,459,800
61	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0
62	Clearing Accounts (184)		-386,085	123,677
63	Temporary Facilities (185)		170,184	57,912
64	Miscellaneous Deferred Debits (186)	233	123,117,377	94,695,115
65	Def. Losses from Disposition of Utility Plt. (187)		0	0
66	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
67	Unamortized Loss on Reaquired Debt (189)		35,636,219	42,398,006
68	Accumulated Deferred Income Taxes (190)	234	39,821,569	55,788,505
69	Unrecovered Purchased Gas Costs (191)		0	0
70	TOTAL Deferred Debits (Enter Total of lines 56 thru 69)		1,765,378,895	1,817,883,137
71	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,54,70)		10,678,238,212	11,036,028,928

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	2,933,226,675	2,933,226,675
3	Preferred Stock Issued (204)	250-251	108,963,300	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	0	0
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	42,037,474	41,281,084
11	Retained Earnings (215, 215.1, 216)	118-119	939,900,721	1,029,270,144
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-665,529,617	-664,367,224
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	122(a)(b)	-122,308	-1,955,259
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)		3,274,401,297	3,296,356,552
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	3,532,823,464	3,764,569,610
18	(Less) Reaquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	362,888,000	0
20	Other Long-Term Debt (224)	256-257	0	60,000,000
21	Unamortized Premium on Long-Term Debt (225)		54,590	51,872
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,616,384	4,535,780
23	TOTAL Long-Term Debt (Enter Total of lines 17 thru 22)		3,891,149,670	3,820,085,702
24	OTHER NONCURRENT LIABILITIES			
25	Obligations Under Capital Leases - Noncurrent (227)		27,621,393	27,462,560
26	Accumulated Provision for Property Insurance (228.1)		4,381,108	2,742,390
27	Accumulated Provision for Injuries and Damages (228.2)		11,410,326	12,230,424
28	Accumulated Provision for Pensions and Benefits (228.3)		224,983,255	430,367,542
29	Accumulated Miscellaneous Operating Provisions (228.4)		8,153,816	3,054,337
30	Accumulated Provision for Rate Refunds (229)		0	0
31	Asset Retirement Obligations (230)		0	65,056,481
32	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 25 thru 31)		276,549,898	540,913,734
33	CURRENT AND ACCRUED LIABILITIES			
34	Notes Payable (231)		167,895,000	225,000,000
35	Accounts Payable (232)		285,185,856	271,890,617
36	Notes Payable to Associated Companies (233)		19,400,155	19,608,243
37	Accounts Payable to Associated Companies (234)		11,107,952	12,757,417
38	Customer Deposits (235)		10,516,662	20,952,162
39	Taxes Accrued (236)	262-263	25,154,000	37,718,526
40	Interest Accrued (237)		50,819,945	55,045,018
41	Dividends Declared (238)		2,171,539	520,947
42	Matured Long-Term Debt (239)		0	0
43	Matured Interest (240)		0	0
44	Tax Collections Payable (241)		11,801,072	9,695,787
45	Miscellaneous Current and Accrued Liabilities (242)		53,533,752	63,279,890

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Obligations Under Capital Leases-Current (243)		39,095	158,833
47	Derivative Instrument Liabilities (244)		738,107,564	779,667,712
48	Derivative Instrument Liabilities - Hedges (245)		0	0
49	TOTAL Current & Accrued Liabilities (Enter Total of lines 34 thru 48)		1,375,732,592	1,496,295,152
50	DEFERRED CREDITS			
51	Customer Advances for Construction (252)		5,745,506	3,820,064
52	Accumulated Deferred Investment Tax Credits (255)	266-267	93,368,420	85,448,300
53	Deferred Gains from Disposition of Utility Plant (256)		0	0
54	Other Deferred Credits (253)	269	83,021,329	59,731,246
55	Other Regulatory Liabilities (254)	278	139,612,334	142,523,028
56	Unamortized Gain on Reaquired Debt (257)		398,530	311,142
57	Accumulated Deferred Income Taxes (281-283)	272-277	1,538,258,635	1,590,544,008
58	TOTAL Deferred Credits (Enter Total of lines 51 thru 57)		1,860,404,754	1,882,377,788
59			0	0
60			0	0
61			0	0
62			0	0
63			0	0
64			0	0
65			0	0
66			0	0
67			0	0
68			0	0
69			0	0
70			0	0
71			0	0
72	TOTAL Liab and Other Credits (Enter Total of lines 15,23,32,49,58)		10,678,238,211	11,036,028,928

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) 04/30/2004	Year of Report Dec. 31, 2003
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over Lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating income, in the same manner as accounts 412 and 413 above.
3. 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.
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
5. 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 a material refund to the utility with respect to power or gas purchases. State for each year affected 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 and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	3,533,716,464	3,419,509,252
3	Operating Expenses			
4	Operation Expenses (401)	320-323	2,099,586,984	2,013,451,930
5	Maintenance Expenses (402)	320-323	262,191,746	257,529,377
6	Depreciation Expense (403)	336-337	356,099,545	368,266,698
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	53,952,761	47,789,397
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	5,479,353	5,507,086
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			
11	Amort. of Conversion Expenses (407)			
12	Regulatory Debits (407.3)		1,872,701	1,997,525
13	(Less) Regulatory Credits (407.4)		-4,020,510	-2,184,686
14	Taxes Other Than Income Taxes (408.1)	262-263	105,934,524	123,964,333
15	Income Taxes - Federal (409.1)	262-263	113,289,157	93,566,061
16	- Other (409.1)	262-263	13,196,799	18,140,816
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	228,862,158	-24,405,982
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	169,961,205	-38,263,254
19	Investment Tax Credit Adj. - Net (411.4)	266	-5,940,091	-5,854,863
20	(Less) Gains from Disp. of Utility Plant (411.6)			
21	Losses from Disp. of Utility Plant (411.7)			
22	(Less) Gains from Disposition of Allowances (411.8)		585,037	566,761
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)		3,067,999,905	2,939,833,557
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		465,716,559	479,675,695

STATEMENT OF INCOME FOR THE YEAR (Continued)

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.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on page 123 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 approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 26, and report the information in the blank space on page 123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
3,533,716,464	3,419,509,252					2
						3
2,099,586,984	2,013,451,930					4
262,191,746	257,529,377					5
356,099,545	368,266,698					6
						7
53,952,761	47,789,397					8
5,479,353	5,507,086					9
						10
						11
1,872,701	1,997,525					12
-4,020,510	-2,184,686					13
105,934,524	123,964,333					14
113,289,157	93,566,061					15
13,196,799	18,140,816					16
228,862,158	-24,405,982					17
169,961,205	-38,263,254					18
-5,940,091	-5,854,863					19
						20
						21
585,037	566,761					22
						23
						24
3,067,999,905	2,939,833,557					25
465,716,559	479,675,695					26

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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
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25						
26						

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from page 114)		465,716,559	479,675,695
28	Other Income and Deductions			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)		7,204,117	6,472,306
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		2,361,265	2,235,565
33	Revenues From Nonutility Operations (417)		913,107	1,651,863
34	(Less) Expenses of Nonutility Operations (417.1)		13,237	-39,978
35	Nonoperating Rental Income (418)		-53,633	56,384
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,162,393	3,402,234
37	Interest and Dividend Income (419)		3,832,492	6,636,130
38	Allowance for Other Funds Used During Construction (419.1)		12,943,773	7,878,807
39	Miscellaneous Nonoperating Income (421)		106,001,420	109,171,362
40	Gain on Disposition of Property (421.1)		1,977,838	-514,294
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		131,607,005	132,559,205
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)		636,476	-773,728
44	Miscellaneous Amortization (425)	340	3,590,049	4,581,716
45	Miscellaneous Income Deductions (426.1-426.5)	340	136,927,334	96,848,716
46	TOTAL Other Income Deductions (Total of lines 43 thru 45)		141,153,859	100,656,704
47	Taxes Applic. to Other Income and Deductions			
48	Taxes Other Than Income Taxes (408.2)	262-263	-4,349,138	193,725
49	Income Taxes-Federal (409.2)	262-263		
50	Income Taxes-Other (409.2)	262-263	-15,957,265	-1,246,742
51	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,679,661	-593,867
52	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	5,226	-5,715
53	Investment Tax Credit Adj.-Net (411.5)			
54	(Less) Investment Tax Credits (420)		1,980,029	2,065,260
55	TOTAL Taxes on Other Income and Deduct. (Total of 48 thru 54)		-20,611,997	-3,706,429
56	Net Other Income and Deductions (Enter Total lines 41, 46, 55)		11,065,143	35,608,930
57	Interest Charges			
58	Interest on Long-Term Debt (427)		220,390,392	223,270,934
59	Amort. of Debt Disc. and Expense (428)		4,670,074	4,666,130
60	Amortization of Loss on Reaquired Debt (428.1)		6,022,423	5,462,357
61	(Less) Amort. of Premium on Debt-Credit (429)		2,718	2,718
62	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		87,389	159,067
63	Interest on Debt to Assoc. Companies (430)	340	19,714,053	29,572,506
64	Other Interest Expense (431)	340	18,030,045	38,584,023
65	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		8,432,882	7,629,673
66	Net Interest Charges (Enter Total of lines 58 thru 65)		260,303,998	293,764,492
67	Income Before Extraordinary Items (Total of lines 27, 56 and 66)		216,477,704	221,520,133
68	Extraordinary Items			
69	Extraordinary Income (434)		-1,470,993	-2,991,994
70	(Less) Extraordinary Deductions (435)			
71	Net Extraordinary Items (Enter Total of line 69 less line 70)		-1,470,993	-2,991,994
72	Income Taxes-Federal and Other (409.3)	262-263	558,242	-1,135,492
73	Extraordinary Items After Taxes (Enter Total of line 71 less line 72)		-912,751	-1,856,502
74	Net Income (Enter Total of lines 67 and 73)		215,564,953	219,663,631

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. 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)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. 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.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. 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.
8. 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)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		936,324,910
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)		214,402,560
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	Preferred Dividends (Various Series and Rates)		-4,614,333
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-4,614,333
30	Dividends Declared-Common Stock (Account 438)		
31	Common Dividends		-120,418,804
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-120,418,804
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		1,025,694,333
	APPROPRIATED RETAINED EARNINGS (Account 215)		

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- 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)	Amount (c)
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		3,575,811
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		3,575,811
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		1,029,270,144
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		-665,529,617
50	Equity in Earnings for Year (Credit) (Account 418.1)		1,162,393
51	(Less) Dividends Received (Debit)		
52			
53	Balance-End of Year (Total lines 49 thru 52)		-664,367,224

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
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 on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	215,564,953
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	363,753,032
5	Amortization of (provide details in footnote):	64,229,637
6		
7		
8	Deferred Income Taxes (Net)	60,575,388
9	Investment Tax Credit Adjustment (Net)	-7,920,120
10	Net (Increase) Decrease in Receivables	-42,272,200
11	Net (Increase) Decrease in Inventory	16,973,244
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	29,958,036
14	Net (Increase) Decrease in Other Regulatory Assets	63,193,172
15	Net Increase (Decrease) in Other Regulatory Liabilities	-67,641,258
16	(Less) Allowance for Other Funds Used During Construction	12,943,772
17	(Less) Undistributed Earnings from Subsidiary Companies	-11,418,704
18	Other (provide details in footnote):	133,601,263
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	828,490,079
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-630,149,975
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)	-630,149,975
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	12,034,393
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	13,091,527
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)	

STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.

5. Codes used:

- (a) Net proceeds or payments. (c) Include commercial paper.
 (b) Bonds, debentures and other long-term debt. (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
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):	-2,022,743
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-607,046,798
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	396,980,000
62	Preferred Stock	
63	Common Stock	
64	Other (provide details in footnote):	
65		
66	Net Increase in Short-Term Debt (c)	57,055,631
67	Other (provide details in footnote):	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	454,035,631
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-168,231,107
74	Preferred Stock	-7,500,000
75	Common Stock	
76	Other (provide details in footnote):	-362,629,000
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-5,792,540
81	Dividends on Common Stock	-120,807,145
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-210,924,161
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	10,519,120
87		
88	Cash and Cash Equivalents at Beginning of Year	69,201,152
89		
90	Cash and Cash Equivalents at End of Year	79,720,272

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/30/2004	Year of Report Dec. 31, <u>2003</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.

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) 04/30/2004	Year of Report Dec 31, 2003
NOTES TO FINANCIAL STATEMENTS (Continued)			

See supplemental filing.

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges [Specify] (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3			122,308		
4			122,308		122,308
5			122,308		
6					
7			1,832,952		
8			1,832,952		1,832,952
9			1,955,260		

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) 04/30/2004	Year of Report Dec. 31, 2003
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Classification (a)	Total (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	13,214,419,723	13,214,419,723	
4	Property Under Capital Leases	24,697,610	24,697,610	
5	Plant Purchased or Sold	-6,260,525	-6,260,525	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	13,232,856,808	13,232,856,808	
9	Leased to Others			
10	Held for Future Use	1,559,020	1,559,020	
11	Construction Work in Progress	340,357,627	340,357,627	
12	Acquisition Adjustments	157,193,780	157,193,780	
13	Total Utility Plant (8 thru 12)	13,731,967,235	13,731,967,235	
14	Accum Prov for Depr, Amort, & Depl	5,611,642,430	5,611,642,430	
15	Net Utility Plant (13 less 14)	8,120,324,805	8,120,324,805	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	5,232,375,802	5,232,375,802	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	315,768,343	315,768,343	
22	Total In Service (18 thru 21)	5,548,144,145	5,548,144,145	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation	47,530	47,530	
29	Amortization			
30	Total Held for Future Use (28 & 29)	47,530	47,530	
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj	63,450,755	63,450,755	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	5,611,642,430	5,611,642,430	

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
					2
					3
					4
					5
					6
					7
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					10
					11
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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) 04/30/2004	Year of Report Dec. 31, 2003
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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	14,558,593	5,568,969
4	(303) Miscellaneous Intangible Plant	435,589,346	54,213,791
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	476,436,102	59,782,760
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	79,961,035	68,880
9	(311) Structures and Improvements	752,819,421	8,233,724
10	(312) Boiler Plant Equipment	2,399,141,514	92,862,967
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	644,164,000	29,154,847
13	(315) Accessory Electric Equipment	319,385,638	7,256,553
14	(316) Misc. Power Plant Equipment	31,276,877	210,746
15	(317) Asset Retirement Costs for Steam Production		15,526,296
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	4,226,748,485	153,314,013
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	20,555,773	-2,937
28	(331) Structures and Improvements	74,976,703	958,045
29	(332) Reservoirs, Dams, and Waterways	264,696,425	14,451,819
30	(333) Water Wheels, Turbines, and Generators	74,942,231	3,875,866
31	(334) Accessory Electric Equipment	30,945,745	2,073,616
32	(335) Misc. Power PLant Equipment	3,139,014	10,530
33	(336) Roads, Railroads, and Bridges	11,398,150	706,655
34	(337) Asset Retirement Costs for Hydraulic Production		5,934,446
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	480,654,041	28,008,040
36	D. Other Production Plant		
37	(340) Land and Land Rights	842,880	
38	(341) Structures and Improvements	12,678,665	393,088
39	(342) Fuel Holders, Products, and Accessories	3,210,083	
40	(343) Prime Movers	199,665,788	4,184,456
41	(344) Generators	43,743,158	3,023,711
42	(345) Accessory Electric Equipment	11,695,298	-210,045
43	(346) Misc. Power Plant Equipment	534,784	

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
			26,288,163		2
212,266			19,915,296		3
3,772,290		-242,288	485,788,559		4
3,984,556		-242,288	531,992,018		5
					6
					7
		387,726	80,417,641		8
598,173		798,226	761,253,198		9
26,276,894		-4,287,224	2,461,440,363		10
					11
7,627,516		4,957,694	670,649,025		12
2,414,731		30,173	324,257,633		13
1,281,889		-273,913	29,931,821		14
			15,526,296		15
38,199,203		1,612,682	4,343,475,977		16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
200		-14,796	20,537,840		27
94,255		869,879	76,710,372		28
953,111		-2,576,915	275,618,218		29
95,365		-93,396	78,629,336		30
476,554		1,765,672	34,308,479		31
		-21,606	3,127,938		32
24,658			12,080,147		33
			5,934,446		34
1,644,143		-71,162	506,946,776		35
					36
			842,880		37
		2,679,652	15,751,405		38
		2,194,359	5,404,442		39
140,184		-24,785,021	178,925,039		40
1,107,095		15,712,185	61,371,959		41
4,920		4,198,825	15,679,158		42
			534,784		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) 04/30/2004	Year of Report Dec. 31, 2003
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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		674,204
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	272,370,656	8,065,414
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	4,979,773,182	189,387,467
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	86,907,153	1,877,747
49	(352) Structures and Improvements	46,303,608	132,589
50	(353) Station Equipment	782,320,187	41,020,933
51	(354) Towers and Fixtures	353,906,533	3,608,984
52	(355) Poles and Fixtures	427,946,064	39,768,006
53	(356) Overhead Conductors and Devices	584,086,862	14,775,548
54	(357) Underground Conduit	2,364,264	
55	(358) Underground Conductors and Devices	3,914,194	
56	(359) Roads and Trails	11,424,106	-86,136
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,299,172,971	101,097,671
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	26,246,330	3,444,482
61	(361) Structures and Improvements	32,798,575	450,037
62	(362) Station Equipment	545,275,198	40,938,869
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	688,112,461	34,886,660
65	(365) Overhead Conductors and Devices	523,108,835	25,059,057
66	(366) Underground Conduit	217,845,772	10,499,361
67	(367) Underground Conductors and Devices	494,845,598	25,178,674
68	(368) Line Transformers	787,811,903	34,486,656
69	(369) Services	330,021,266	28,148,320
70	(370) Meters	179,362,536	6,123,106
71	(371) Installations on Customer Premises	8,940,579	143,836
72	(372) Leased Property on Customer Premises	49,658	
73	(373) Street Lighting and Signal Systems	49,619,894	2,582,762
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,884,038,605	211,941,820
76	5. GENERAL PLANT		
77	(389) Land and Land Rights	14,081,830	1,971,160
78	(390) Structures and Improvements	204,373,158	10,146,784
79	(391) Office Furniture and Equipment	119,056,705	17,654,381
80	(392) Transportation Equipment	74,151,911	4,105,211
81	(393) Stores Equipment	9,276,939	1,460,272
82	(394) Tools, Shop and Garage Equipment	45,829,146	2,477,244
83	(395) Laboratory Equipment	32,182,441	1,581,562
84	(396) Power Operated Equipment	98,745,671	10,686,438
85	(397) Communication Equipment	208,149,311	9,538,430
86	(398) Miscellaneous Equipment	5,005,412	453,473
87	SUBTOTAL (Enter Total of lines 77 thru 86)	810,852,524	60,074,955
88	(399) Other Tangible Property	240,175,302	32,648,465
89	(399.1) Asset Retirement Costs for General Plant		
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	1,051,027,826	92,723,420
91	TOTAL (Accounts 101 and 106)	12,690,448,686	654,933,138
92	(102) Electric Plant Purchased (See Instr. 8)		
93	(Less) (102) Electric Plant Sold (See Instr. 8)		
94	(103) Experimental Plant Unclassified		
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	12,690,448,686	654,933,138

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.
			674,204	44
1,252,199			279,183,871	45
41,095,545		1,541,520	5,129,606,624	46
				47
155,008		-167,270	88,462,622	48
15,734		404,803	46,825,266	49
2,701,199		530,708	821,170,629	50
		221,062	357,736,579	51
1,020,167		-1,459,726	465,234,177	52
460,843		1,217,667	599,619,234	53
			2,364,264	54
			3,914,194	55
			11,337,970	56
				57
4,352,951		747,244	2,396,664,935	58
				59
366		-96,327	29,594,119	60
184,464		1,507,597	34,571,745	61
4,701,498		-2,573,986	578,938,583	62
				63
6,096,536			716,902,585	64
3,356,264			544,811,628	65
464,364			227,880,769	66
841,488			519,182,784	67
7,338,480			814,960,079	68
205,519			357,964,067	69
4,678,624		-132,616	180,674,402	70
107,775		-382	8,976,258	71
			49,658	72
449,867		382	51,753,171	73
				74
28,425,245		-1,295,332	4,066,259,848	75
				76
268,697		-849,469	14,934,824	77
3,483,725		-2,569,038	208,467,179	78
23,496,386		437,082	113,651,782	79
1,147,577		110,838	77,220,383	80
6,532		-3,318	10,727,361	81
87,980		-222,424	47,995,986	82
50,771		-753	33,712,479	83
4,921,163		231,642	104,742,588	84
1,988,605		550,675	216,249,811	85
4,321		54,813	5,509,377	86
35,455,757		-2,259,952	833,211,770	87
15,314,794		-824,445	256,684,528	88
				89
50,770,551		-3,084,397	1,089,896,298	90
128,628,848		-2,333,253	13,214,419,723	91
				92
	6,260,525		6,260,525	93
				94
128,628,848	-6,260,525	-2,333,253	13,208,159,198	95

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(Next Page is: 214)

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. 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.
2. 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	NORTH HORN MOUNTAIN COAL PROPERTIES	1977	2010-2018	946,014
4	SOUTHEAST SUBSTATION	1975	2004	273,612
5				
6				
7				
8				
9	MISCELLANEOUS, EACH UNDER \$250,000			226,898
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24	MISCELLANEOUS, EACH UNDER \$250,000			112,496
25				
26				
27				
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47	Total			1,559,020

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	North Umpqua Relicensing	54,986,737
3	Klamath Relicensing	19,636,828
4	EMS/SCADA Phase II	15,213,362
5	Lewis River Relicensing	8,911,942
6	Single Person Scheduling (SPS)	7,338,683
7	Merwin Relicensing	6,419,214
8	Swift Relicensing	6,042,760
9	Rogue Relicensing	4,164,352
10	Oneida Relicensing	2,198,466
11	Grace Relicensing	1,935,774
12	Soda Relicensing	1,375,638
13	CADOPS Infrastructure Upgrade	1,351,838
14		
15	Production:	
16	Currant Creek Power Project	14,573,047
17	Craig Unit 2 Emission Control Upgrades	2,678,450
18	Hunter Unit 1 Cooling Tower Replacement	1,721,424
19	Swift 1 Controls Upgrade	1,505,774
20	Jim Bridger Unit 4 Seed Rotor for Main Generator	1,358,831
21	Prospect Replace Flumes	1,150,889
22		
23	Transmission:	
24	Monument Phase Shifter SW WY Load Growth	14,778,050
25	Ninety So. Sub Increase Capacity	4,611,101
26	South Jordan Sub New 138-12.5kV 30 MVA	3,821,971
27	El Monte-Riverdale A&B Line Rebuild 138 kV	1,992,047
28	Alvey-Dixonville Ln63 Pole Replacement	1,175,750
29		
30	Distribution:	
31	Clearfield South New 38/12.5kV 60 MVA Sub	2,384,206
32	Shevlin Park New Sub & 2 Feeders	1,593,617
33	Portland Streetcar Riverplace Extension	1,147,837
34		
35		
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41		
42		
43	TOTAL	340,357,627

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	General:	
2	Deer Creek Mine - Access to Mill Fork Reserves	2,517,915
3	CADOPS Infrastructure Upgrade (CIU) Hardware	2,152,368
4	Unix Systems Hardware Replacement	1,898,425
5	Single Person Scheduling (SPS) Hardware	1,867,312
6	West Valley-Aspen Replace Microwave	1,716,495
7	Server TOM - Technological Obsolescence Management (Intel)	1,064,273
8		
9	Miscellaneous Projects each under \$1,000,000	145,072,251
10		
11		
12		
13		
14		
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42		
43	TOTAL	340,357,627

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	4,977,268,330	4,977,104,743	163,587	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	356,099,545	356,099,545		
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):	9,983,055	9,980,117	2,938	
9	(151) Fuel Stock	11,901,083	11,901,083		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	377,983,683	377,980,745	2,938	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	123,902,905	123,851,102	51,803	
13	Cost of Removal	25,805,529	25,805,529		
14	Salvage (Credit)	4,719,675	4,719,675		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	144,988,759	144,936,956	51,803	
16	Other Debit or Cr. Items (Describe, details in footnote):	22,160,078	22,227,270	-67,192	
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	5,232,423,332	5,232,375,802	47,530	

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	2,117,841,268	2,117,841,268		
21	Nuclear Production				
22	Hydraulic Production-Conventional	221,289,207	221,289,207		
23	Hydraulic Production-Pumped Storage				
24	Other Production	44,507,176	44,507,176		
25	Transmission	891,294,300	891,246,770	47,530	
26	Distribution	1,509,111,986	1,509,111,986		
27	General	448,379,395	448,379,395		
28	TOTAL (Enter Total of lines 20 thru 27)	5,232,423,332	5,232,375,802	47,530	

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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) 04/30/2004	Year of Report Dec. 31, 2003
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- 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)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - 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.
- 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			
6	Capital Contributions			1,000
7	SUBTOTAL			1,000
8				
9	ENERGY WEST			
10	Capital Contributions			1,000
11	SUBTOTAL			1,000
12				
13	PMI-BRIDGER COAL			
14	Common Stock			1
15	Capital Contribution			59,053,348
16	SUBTOTAL			59,053,349
17				
18	GLENROCK COAL			
19	Common Stock			1
20	SUBTOTAL			1
21				
22	INTERWEST MINING			
23	Common Stock			1,000
24	SUBTOTAL			1,000
25				
26	PACIFICORP CAPITAL I			
27	Capital Contributions			6,712,000
28	Equity in Earnings			
29	SUBTOTAL			6,712,000
30				
31	PACIFICORP CAPITAL II			
32	Capital Contributions			4,176,000
33	Equity in Earnings			
34	SUBTOTAL			4,176,000
35				
36	PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY			
37	Capital Contributions			900,000
38	Equity in Earnings			4,441,285
39	SUBTOTAL			5,341,285
40				
41				
42	Total Cost of Account 123.1 \$	63,863,963	TOTAL	75,283,187

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
	3,907,513	62,960,861		15
	3,907,513	62,960,862		16
				17
				18
		1		19
		1		20
				21
				22
		1,000		23
		1,000		24
				25
				26
	-6,712,000			27
367,622	-367,622			28
367,622	-7,079,622			29
				30
				31
	-4,176,000			32
213,475	-213,475			33
213,475	-4,389,475			34
				35
				36
		900,000		37
582,650		5,023,935		38
582,650		5,923,935		39
				40
				41
1,162,394	-7,561,584	68,883,997		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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- 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)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - 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.
- 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	PACIFICORP FUTURE GENERATIONS INC			
2	Common Stock			
3	Capital Contributions			
4	Equity in Earnings			-2,548
5	SUBTOTAL			-2,548
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38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	63,863,963	TOTAL	75,283,187

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
				2
				3
-1,353		-3,901		4
-1,353		-3,901		5
				6
				7
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				41
1,162,394	-7,561,584	68,883,997		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) 04/30/2004	Year of Report Dec. 31, <u>2003</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)	69,561,552	53,546,693	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)	33,319,414	32,845,825	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	43,869,566	46,049,879	Electric
8	Transmission Plant (Estimated)	2,851,449	2,872,102	Electric
9	Distribution Plant (Estimated)	7,682,296	7,139,846	Electric
10	Assigned to - Other (provide details in footnote)	4,786,510	2,643,198	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	92,509,235	91,550,850	Electric
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)	162,070,787	145,097,543	

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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		2004	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	204,623.00		85,844.00	
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	101,607.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	103,016.00		85,844.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
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) 04/30/2004	Year of Report Dec. 31, 2003
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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/transferrors 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.

2005		2006		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
90,032.00		77,774.00		3,887,134.00		4,345,407.00		1
								2
								3
				156,634.00		156,634.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						101,607.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
90,032.00		77,774.00		4,043,768.00		4,400,434.00		29
								30
								31
								32
								33
								34
								35
2,259.00		2,259.00		110,928.00		119,964.00		36
				4,528.00		4,528.00		37
				2,269.00		4,528.00		38
								39
2,259.00		2,259.00		113,187.00		119,964.00		40
								41
								42
								43
						2,259.00		44
						2,259.00		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) 04/30/2004	Year of Report Dec. 31, 2003
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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	15,371,861		407	1,844,942	
22				930.2	1,663,307	11,863,612
23	Plant located near Portland, OR					
24	Date of retirement: 12/31/92					
25	Date of Commission Authorization:					
26	4/20/1993					
27	Amortization period: 1/93 through					
28	1/2011					
29						
30	Unrecovered plant: Trail Mountain		11,934,235	182.3		11,934,235
31	Date of retirement: 03/15/2001					
32	Date of Commission Authorization:					
33	04/04/2002 - UT					
34	05/20/2002 - OR					
35	04/26/2001 - WY					
36	04/06/2001 - ID					
37	Amortization period: 4/01 through					
38	3/2006					
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	15,371,861	11,934,235		3,508,249	23,797,847

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Demand Side Resources:				
2	California				
3	Revenue Recovery Balancing Act				-369,570
4	DSM Reg Assets All Less Than 50,000		908	143,787	74,627
5					
6	Idaho				
7	101302 Super Goodcents 1990 (12)		908	12,171	73,026
8	101303 Super Goodcents 1991 (12)		908	20,150	120,901
9	101304 Super Goodcents 1992 (12)		908	36,302	217,814
10	101305 Weatherization Cash Grants 1993 (12)		908	79,296	475,774
11	101314 Cash Grant 1990 (12)		908	14,983	89,900
12	101324 Discount Early Loan Payoff 1992 (12)		908	57,292	343,752
13	101330 Regional Mobile Home (MAP) 1993 (12)		908	42,780	256,679
14	101331 Regional Mobile Home (MAP) 1994 (12)		908	23,572	141,431
15	101332 Regional Mobile Home (MAP) 1995 (12)		908	11,926	71,555
16	101333 Regional Mobile Home (MAP) 1996 (12)		908	34,823	208,941
17	101370 NEEA 1998 (12)		908	14,550	101,852
18	101374 Super Goodcents 1993 (12)		908	25,238	151,426
19	101375 Super Goodcents 1994 (12)		908	21,628	129,767
20	101376 Super Goodcents 1995 (12)		908	12,395	74,368
21	101914 NEEA 1999 (12)		908	32,180	257,440
22	101955 NEEA 2000 (12)		908	26,019	234,173
23	102079 NEEA 2001 (12)		908	22,495	224,952
24	102184 NEEA 2002		908	21,113	232,247
25	102219 Industrial FINANSWER 2003	190,820	908		190,820
26	102221 NEEA 2003	424,655	908		424,655
27	102263 Irrigation Interruptible 2003	289,240	908		289,240
28	101391 DSR Carrying Charge		908	278,796	1,672,778
29	DSM Reg Assets All Less Than 50,000	35,658	908	96,527	684,394
30					
31	Oregon				
32	101998 Oregon Decoupling 2000/2001/2002				-287,142
33	102203 Oregon Rev. Recovery Offset 182.392				3,475,220
34	102249 Regulation Carrying Chrg Adjmt				4,172,287
35	102250 Regulation Delayed Amort Adjmt				3,449,416
36	102251 Regulation NLR Adjustment				-466,439
37	102252 Regulation Incentives Adjustment				-156,505
38	102253 Regulation Renewable Adjustment				423,857
39	102254 Regulation Oregon Exp Adjustment				32,606
40					
41	Utah				
42	101182 Industrial Finanswer 1993 (15)		908	15,610	78,052
43	101183 Industrial Finanswer 1994 (15)		908	21,842	131,054
44	TOTAL	1,198,133,036		471,645,883	1,573,981,490

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) 04/30/2004	Year of Report Dec. 31, 2003
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
- For regulatory assets being amortized, show period of amortization in column (a)
- Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	101184 Industrial Finanswer 1995 (15)		908	21,374	149,621
2	101185 Industrial Finanswer 1996 (15)		908	10,276	82,209
3	101199 RFP CES/WAY 1995 (10)		908	45,462	90,924
4	101200 RFP CES/WAY 1996 (10)		908	33,360	100,080
5	101214 Energy Finanswer 1992 (15)		908	31,387	125,548
6	101215 Energy Finanswer 1993 (15)		908	60,450	302,249
7	101216 Energy Finanswer 1994 (15)		908	69,650	417,903
8	101217 Energy Finanswer 1995 (15)		908	41,745	292,214
9	101218 Energy Finanswer 1996 (15)		908	24,824	198,593
10	101221 Commercial Competitive 1993 (15)		908	19,609	98,046
11	101245 ECONS 1994 (10)		908	276,237	276,237
12	101249 RFP EUA Onsite 1995 (10)		908	149,838	299,676
13	101250 RFP EUA Onsite 1996 (10)		908	55,788	167,364
14	102131 Energy Finanswer 2001/2002				1,280,484
15	102133 Industrial Finanswer 2001/2002				1,353,184
16	102138 Compact Fluorescent Lamps 2001/2002				4,201,685
17	102147 Commercial Small Retrofit 2001/2002				847,943
18	102149 Commercial Retrofit Lighting 2001/2002				497,810
19	102150 Industrial Retrofit Lighting 2001/2002				81,799
20	102195 Industrial Retrofit Lighting 2002				70,546
21	102196 Power Forward 2002	-6,467			115,022
22	102146 UT Carrying Charge 2001/2002	1,154,757			1,408,274
23	101663 Utah Net Lost Rev. Comm. Fin 1995		908	20,935	146,548
24	101664 Utah Net Lost Rev. Comm. Fin 1996		908	10,490	83,923
25	101679 Utah Net Lost Rev. Major Accounts 1996		908	50,717	152,152
26	101680 Utah Net Lost Rev. Major Accounts 1997		908	17,105	68,419
27	101683 Utah Net Lost Rev. Comm. Spec. 1996		908	21,419	171,355
28	101693 Utah Net Lost Rev. CES WAY 1996		908	18,772	56,315
29	101695 Utah Net Lost Rev. EF Custom 1996		908	9,961	79,689
30	101696 Utah Net Lost Rev. EF Custom 1997		908	8,825	79,426
31	102213 Refrigerator Recycling Pgm 2003	1,508,751			1,508,751
32	102223 A/C Load Control - Residential 2003	460,332			460,332
33	102225 Air Conditioning 2003	2,563,568			2,563,568
34	102226 Commercial Retrofit Lighting 2003	1,186,577			1,186,577
35	102227 Commercial Small Retrofit 2003	894,606			894,606
36	102229 Energy FINANSWER 2003	1,541,964			1,541,964
37	102230 Industrial FINANSWER 2003	1,658,473			1,658,473
38	102231 Industrial Retrofit Lighting 2003	190,999			190,999
39	DSM Reg Assets All Less Than 50,000	-8,046	908	318,988	897,205
40					
41	Washington				
42	102030 Energy Finanswer	390,986			1,359,367
43	102032 Industrial Finanswer	1,966,120			5,230,820
44	TOTAL	1,198,133,036		471,645,883	1,573,981,490

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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
- For regulatory assets being amortized, show period of amortization in column (a)
- Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	102033 Low Income	899,432			2,262,663
2	102036 Commercial Small Retrofit	184,251			651,449
3	102038 Commercial Retrofit Lighting	213,090			466,558
4	102040 NEEA	559,269			1,338,152
5	102044 Home Comfort	22,413			92,653
6	102045 Weatherization	108,224			222,819
7	102072 CFL Bulbs	393			1,182,804
8	102185 Web Audit Pilot	175,959			381,216
9	102128 SBC Rev. Recovery	-4,888,571	182.3		-13,033,637
10	102188 Carrying Charge Penalty	-6,991			-6,678
11	102206 School Energy Education	116,816			123,022
12	DSM Reg Assets All Less Than 50,000	25,350			138,109
13					
14	Wyoming				
15	102069 Industrial Finanswer 2001 (10)		908	10,441	83,525
16	DSM Reg Assets All Less Than 50,000	48,991	908	136,960	432,989
17					
18	Other Regulatory Assets				
19					
20	Transition Costs Retirement & Displacement				
21	Transition Plan - CA	4,753,235	930.2	4,753,235	
22	Transition Plan - ID (5)	4,224,227	930.2	2,423,333	1,800,895
23	Transition Plan - OR (10)	38,825,732	930.2	12,098,493	26,727,239
24	Transition Plan - UT (5)	29,713,364	930.2	18,086,948	11,626,416
25	Transition Plan - WY West (5)	1,569,421	930.2	850,805	718,616
26	Transition Plan - WY East (5)	8,869,473	930.2	4,808,267	4,061,206
27	FAS 109 Income Taxes Electric	577,477,209	various	41,421,003	536,056,206
28	SB 1149 Implementation Costs OR Retail Access	15,420,010		11,987,282	19,794,152
29	Y2K Expense 98-00 OR (7)		930.2	268,659	268,659
30	98 Early Retirement OR	14,707,787			14,707,787
31	BSIP/SAP UT (4)		930.2	1,063,717	7,573
32	Glenrock Mine Excluding Reclamation UT (10)		930.2	1,302,399	7,638,420
33	Software Writedown 1997 UT (4)		930.2	514,363	385,773
34	Software Writedown 1999 UT (4)		930.2	367,023	275,267
35	Transition Team Costs UT (4)		930.2	485,905	364,428
36	Deferred Excess Net Power Costs OR UM		421	36,936,801	64,808,372
37	Deferred Excess Net Power Costs UT		421	31,877,012	9,736,665
38	Deferred Excess Net Power Costs WY		421	94,139,611	
39	Deferred Excess Net Power Costs ID		421	10,647,839	3,248,264
40	Deferred Excess Net Power Costs OR UE	4,768,723			370,070
41	Oregon UE134 Power Costs			9,878,064	
42	Environmental Costs (10)		925	2,859,625	6,043,301
43	Deferred Cost of TOU Guarantee	1,591			1,591
44	TOTAL	1,198,133,036		471,645,883	1,573,981,490

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) 04/30/2004	Year of Report Dec. 31, 2003
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
- For regulatory assets being amortized, show period of amortization in column (a)
- Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Deferred Intervenor Funding Grants	103,788			103,788
2	IDA1 Costs No. CA Direct Access		407.3	27,759	1,637,765
3	Cholla Plant Transaction Costs (26)		557	1,122,426	15,246,273
4	Washington Colstrip #3 (22)		456	52,188	891,575
5	Cholla Plant Transaction Costs CA (26)	335,644			
6	Cholla Plant Transaction Costs MT (26)	309,500			
7	Cholla Plant Transaction Costs OR			730,961	-730,961
8	Cholla Plant Transaction Costs WA			1,317,668	-1,317,668
9	Cholla Plant Transaction Costs ID			447,887	-447,887
10	Trail Mountain Mine Closure Costs			4,055,544	8,878,003
11	Contra Regulatory Assets	65,000,000			
12	FAS 133 Derivative Net Regulatory Asset			7,078,229	526,897,468
13	FAS 87 Deferred Pension Costs	52,155,885		52,155,885	
14	FAS 88 Deferred Pension Costs Early Retirement		182.3	36,763,423	
15	FAS 87/88 Pension UT			3,159,014	12,636,056
16	FAS 87 Deferred Pension Costs - CA Gen	462,694			
17	FAS 88 Deferred Pension Costs - CA Gen Early Ret.	722,983			
18	FAS 87 Deferred Pension Costs - MT Gen	330,388			
19	FAS 88 Deferred Pension Costs - MT Gen Early Ret.	516,247			
20	FAS 87 Deferred Pension Costs - Write Down	33,906,451			
21	FAS 88 Deferred Pension Costs Early Ret. Write	52,980,545		52,980,545	
22	Trail Mountain Mine Unrecovered Investment (5)			17,238,339	
23	Noell Kempf CAP UT	55,554			55,554
24	P&M Strike Amort UT	798,532			798,532
25	Energy Trust of Oregon SB1149	39,430			39,430
26	BPA Idaho Balancing Account	3,588,767			3,588,767
27	Retail Access Project INC			3,348,909	1,829,901
28	Reg Asset Min. Pension Liab. Adj.	233,771,982			233,771,982
29	ARO/Reg Diff - Naughton Plant 3 FGD Pond2			132,338	-132,338
30	UT DSM AC-DLC Program			20	-20
31	Sch 292 Def Transition Adj Reg Asset				-1,513
32	Sch 293 Def Transition Adj Reg Asset				-546
33	Sch 292 Small Non-Res SB1149 Adj Bal Acct				546
34	Sch 293 Large Non-Res SB1149 Adj Bal Acct				1,513
35	FAS 109 CA Generation	10,252,815			
36	FAS 109 MT Generation	9,589,686			
37	ARO Actual Removal Costs Production			85,204	-85,204
38	ARO Removal Accrual Reversal Production	17,514,698			17,514,698
39	ARO Reg Diff - Blundell Plant	1,097,505			1,097,505
40	ARO Reg Diff - Colstrip Plant Ponds	21,747			21,747
41	ARO Reg Diff - Dave Johnson Plant Landfill	31,337			31,337
42	ARO Reg Diff - Hunter Plant Original Landfill	21,186			21,186
43	ARO Reg Diff - Hunter Plant Original Landfill	16,495			16,495
44	TOTAL	1,198,133,036		471,645,883	1,573,981,490

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	ARO Reg Diff - Huntington Plant Landfill Expansion	1,657			1,657
2	ARO Reg Diff - Jim Bridger Plant Landfill	199,121			199,121
3	ARO Reg Diff - Jim Bridger Plant FGD Pond #1	132,301			132,301
4	ARO Reg Diff - Jim Bridger Plant Evap Pond #3	68,513			68,513
5	ARO Reg Diff - Jim Bridger Plant Raw Water Pond	45,636			45,636
6	ARO Reg Diff - Jim Bridger Plant Pipeline	947,953			947,953
7	ARO Reg Diff - Hermiston Plant	349,890			349,890
8	ARO Reg Diff - American Fork Hydro Plant	84,584			84,584
9	ARO Reg Diff - Powerdale Hydro Plant	447,131			447,131
10	ARO Reg Diff - Huntington Plant Landfill			1,705	-1,705
11	ARO Reg Diff - Jim Bridger Plant FGD Pond #2			150,705	-150,705
12	ARO Reg Diff - Naughton Plant Landfill			27,791	-27,791
13	ARO Reg Diff - Naughton Plant 1 & 2 Clearwater			57,429	-57,429
14	ARO Reg Diff - Naughton Plant 3 Clearwater Pond			128,311	-128,311
15	ARO Reg Diff - Naughton Plant 1 & 2 Ash Pond			522,199	-522,199
16	ARO Reg Diff - Naughton Plant 3 Ash Pond			660,382	-660,382
17	ARO Reg Diff - Naughton Plant 3 FGD Pond 1			100,550	-100,550
18					
19					
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	TOTAL	1,198,133,036		471,645,883	1,573,981,490

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Mill Fork Mine Rights					
2	Lease Payments	26,150,315		101	25,916,265	234,050
3						
4	Joseph Settlement (20)	2,072,161		557	137,381	1,934,780
5						
6	Firth Cogeneration Buyout (10)	1,332,240		557	444,080	888,160
7	Firth Cogeneration Buyout - CA	-25,063		557	-25,063	
8	Firth Cogeneration Buyout - MT	-25,321		557	-25,321	
9						
10	Lacomb Irrigation (24)	872,490		557	45,720	826,770
11						
12	Sales of Electric Utility					
13	Facilities and Properties	385,027		various	122,290	262,737
14						
15	Bogus Creek (42)	1,530,800		557	41,280	1,489,520
16	Bogus Creek settlement (7)	-472,000	118,000			-354,000
17						
18	Intangible Pension Asset:					
19	SERP Plan	330,000	930,000			1,260,000
20	Pension Intangible Asset	41,006,000	1,474,000			42,480,000
21						
22	Business Energy Tax Credit:					
23	Super Good Cents (10)	2,145		421	2,145	
24	Wz Tax Credit Loan Prog. (13)	8,703		421	3,781	4,922
25	Energy Finanswer (13)	128,627		421	48,625	80,002
26	Industrial Finanswer (13)	908,570		421	303,241	605,329
27	Cash Rebate/Incentive (13)	375,614		421	142,967	232,647
28	Commercial Retrofit (6)	416,427		421	150,633	265,794
29	Industrial Retrofit (6)	38,362		421	15,080	23,282
30	Commercial Small Retrofit (6)	255,429		421	94,314	161,115
31	Industrial Small Retrofit (6)	8,159		421	3,264	4,895
32						
33	Tri-State Firm Wheeling (16)	2,030,670		565	1,059,480	971,190
34						
35	Mead Phoenix Availability					
36	& Trans Charge (50)	16,778,840		565	377,760	16,401,080
37						
38	Financing Costs Deferred	1,610,257		930.2	1,372,098	238,159
39						
40	Buffalo Settlement (7)	86,587		557	45,177	41,410
41						
42	Lakeview Buyout (13)	263,285		557	43,280	220,005
43						
44	TGS Buyout (20)	264,392		557	15,527	248,865
45	TGS Buyout - CA (20)	-4,957		557	-4,957	
46	TGS Buyout - MT (20)	-5,022		557	-5,022	
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)		5,000			5,000
49	TOTAL	123,117,377				94,695,115

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						
2	Hermiston Swap (20)	7,329,196		557	539,573	6,789,623
3						
4	Deferred Longwall Costs	1,095,592		151	375,289	720,303
5						
6	Transition Costs - WA (5)	7,168,044		930.2	4,216,844	2,951,200
7						
8	Hayden Settlement (6)	931,239		151	292,182	639,057
9						
10	Northwest Power Pool	118,794	19,298			138,092
11						
12	Other Deferred Debits with					
13	Amounts less than \$50,000	538,269			520,032	18,237
14						
15	Deferred Aquila Streamflow					
16	Hedge Costs	1,458,330				1,458,330
17						
18	Point to Point Transmission	533,175	890,673	565		1,423,848
19						
20	Deferred Costs Wyodak					
21	Settlement (22)	6,703,636		151	335,182	6,368,454
22						
23	Jim Boyd Hydro Buyout (11)	918,365		557	82,860	835,505
24						
25	Deferred Financing Costs		161,601			161,601
26						
27	Unamortized Credit Agmt Costs		702,786			702,786
28						
29	Unamortized PCRB LOC/SBBPA		266,284			266,284
30						
31	Unamortized PCRB Mode Conv Cost		1,030,203			1,030,203
32						
33	Deferred Chrgs-Water Rights		1,225,880			1,225,880
34						
35	Weather Hedge Option Purchases		1,440,000			1,440,000
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)		5,000			5,000
49	TOTAL	123,117,377				94,695,115

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Bond Refinancing	151,243	119,264
3	Deferred Compensation	4,071,370	3,434,588
4	Bad Debt	9,150,856	19,040,048
5	Obsolete Parts	6,774,012	7,762,272
6	Cholla/GE Contract Amortization	24,567,519	23,190,446
7	Other	-10,015,239	-2,667,090
8	TOTAL Electric (Enter Total of lines 2 thru 7)	34,699,761	50,879,528
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	5,121,808	4,908,977
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	39,821,569	55,788,505

Notes

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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	TOTAL_COMMON STOCK	750,000,000		
7				
8				
9	Preferred Stock (Account 204)			
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	No Par Serial Preferred, Cumulative:			
21	\$7.48 Series			
22				
23	TOTAL_PREFERRED STOCK	3,626,533		
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	Authorized and unissued Capital Stock			
35				
36				
37				
38				
39				
40				
41				
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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
312,176,089	2,933,223,674					1
						2
						3
3,001	3,001					4
						5
312,179,090	2,933,226,675					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
						20
						21
						22
414,633	41,463,300					23
						24
						25
						26
						27
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						41
						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) 04/30/2004	Year of Report Dec. 31, 2003
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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	41,093,939
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	\$7.48 Serial	
9		
10		
11		
12		
13		
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21		
22	TOTAL	41,281,084

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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) 04/30/2004	Year of Report Dec. 31, 2003
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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	4.3% Series due September 15, 2008	200,000,000	1,200,000
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	1,300,000
16			232,000 D
17	8.734% Series due October 1, 2014	28,218,000	
18	8.294% Series due October 1, 2015	46,946,000	
19	8.635% Series due October 1, 2016	18,750,000	
20	8.470% Series due October 1, 2017	19,609,000	
21	7.700% Series due November 15, 2031	300,000,000	2,874,150
22			864,000 D
23	7.40% Series E Medium-Term Notes due Jan. 22, 2003	1,000,000	6,333
24	7.36% Series E Medium-Term Notes due Jan. 27, 2003	3,000,000	18,998
25	6.34% Series F Medium-Term Notes due July 28, 2003	19,000,000	150,051
26	6.34% Series F Medium-Term Notes due July 28, 2003	4,000,000	31,590
27	6.34% Series F Medium-Term Notes due July 28, 2003	2,000,000	15,795
28	6.34% Series F Medium-Term Notes due July 28, 2003	2,000,000	15,795
29	6.34% Series F Medium-Term Notes due July 28, 2003	10,000,000	78,974
30	6.31% Series F Medium-Term Notes due July 28, 2003	6,000,000	47,385
31	6.31% Series F Medium-Term Notes due July 28, 2003	18,000,000	142,154
32	6.31% Series F Medium-Term Notes due July 28, 2003	18,000,000	142,154
33	TOTAL	4,468,600,000	65,099,451

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	6.31% Series F Medium-Term Notes due July 28, 2003	1,000,000	7,897
2	9.00% Series C Medium-Term Notes due Sept. 1, 2003	55,226,000	63,366
3	7.03% Series E Medium-Term Notes due Oct. 15, 2003	5,000,000	33,788
4	7.27% Series E Medium-Term Notes due Oct. 21, 2003	2,000,000	13,515
5	7.39% Series E Medium-Term Notes due Oct. 21, 2003	5,000,000	33,788
6	7.30% Series E Medium-Term Notes due Oct. 22, 2003	2,000,000	13,515
7	7.86% Series D Medium-Term Notes due Feb. 16, 2004	2,500,000	21,110
8	7.81% Series D Medium-Term Notes due Feb. 16, 2004	20,000,000	168,880
9	7.79% Series D Medium-Term Notes due Feb. 16, 2004	6,000,000	50,664
10	7.75% Series D Medium-Term Notes due Feb. 16, 2004	3,000,000	25,332
11	6.75% Series H Medium-Term Notes due Jul. 15, 2004	175,000,000	2,680,166
12			500,500 D
13	7.32% Series E Medium-Term Notes due Sept. 3, 2004	7,500,000	56,361
14	7.11% Series E Medium-Term Notes due Sept. 24, 2004	6,500,000	48,846
15	7.30% Series E Medium-Term Notes due Oct. 22, 2004	10,000,000	67,576
16	7.30% Series E Medium-Term Notes due Oct. 22, 2004	10,000,000	67,576
17	7.66% Series E Medium-Term Notes due Oct. 22, 2004	5,000,000	32,745
18	7.53% Series E Medium-Term Notes due Oct. 26, 2004	750,000	5,068
19	7.71% Series E Medium-Term Notes due Oct. 27, 2004	3,000,000	20,273
20	7.71% Series E Medium-Term Notes due Oct. 27, 2004	3,250,000	21,962
21	7.60% Series E Medium-Term Notes due Nov. 1, 2004	1,000,000	6,549
22	7.72% Series E Medium-Term Notes due Nov. 2, 2004	1,500,000	9,824
23	7.43% Series E Medium-Term Notes due Jan. 24, 2005	1,000,000	6,333
24	7.43% Series E Medium-Term Notes due Jan. 24, 2005	2,500,000	15,832
25	7.34% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
26	7.36% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
27	6.12% Series G Medium-Term Notes due Jan. 15, 2006	100,000,000	679,467
28	7.67% Series C Medium-Term Notes due Jan. 10, 2007	5,724,000	36,625
29	6.625% Series G Medium-Term Notes due June 1, 2007	100,000,000	1,267,428
30			630,000 D
31	7.43% Series E Medium-Term Notes due Sept. 11, 2007	2,000,000	15,530
32	7.22% Series E Medium-Term Notes due Sept. 18, 2007	2,500,000	19,412
33	TOTAL	4,468,600,000	65,099,451

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)			
072893	072803	072893	072803		36,282	1
061091	090103	061091	090103		168,138	2
101592	101503	101592	101503		277,294	3
102192	102103	102192	102103		117,128	4
102192	102103	102192	102103		297,653	5
102292	102203	102292	102203		118,017	6
021492	021604	021492	021604	2,500,000	196,500	7
021492	021604	021492	021604	20,000,000	1,562,000	8
021492	021604	021492	021604	6,000,000	467,400	9
021492	021604	021492	021604	3,000,000	232,500	10
071597	071504	071597	071504	175,000,000	11,812,500	11
						12
090492	090304	090492	090304	7,500,000	549,000	13
092492	092404	092492	092404	6,500,000	462,150	14
102292	102204	102292	102204	10,000,000	730,000	15
102292	102204	102292	102204	10,000,000	730,000	16
110692	102204	110692	102204	5,000,000	383,000	17
102692	102604	102692	102604	750,000	56,475	18
102792	102704	102792	102704	3,000,000	231,300	19
102792	102704	102792	102704	3,250,000	250,575	20
110692	110104	110692	110104	1,000,000	76,000	21
110292	110204	110292	110204	1,500,000	115,800	22
012293	012405	012293	012405	1,000,000	74,300	23
012293	012405	012293	012405	2,500,000	185,750	24
101592	101705	101592	101705	5,000,000	367,000	25
101592	101705	101592	101705	5,000,000	368,000	26
012296	011506	012296	011506	100,000,000	6,120,000	27
011092	011007	011092	011007	5,724,000	439,031	28
060995	060107	060995	060107	100,000,000	6,625,000	29
						30
091192	091107	091192	091107	2,000,000	148,600	31
091892	091807	091892	091807	2,500,000	180,500	32
				3,820,085,702	239,757,886	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) 04/30/2004	Year of Report Dec. 31, 2003
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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	7.27% Series E Medium-Term Notes due Sept. 24, 2007	4,000,000	31,059
2	6.375% Series H Medium-Term Notes due May 15, 2008	200,000,000	1,416,179
3			644,000 D
4	7.00% Series H Medium-Term Notes due Jul. 15, 2009	125,000,000	1,976,904
5			451,250 D
6	9.15% Series C Medium-Term Notes due Aug. 9, 2011	8,000,000	75,327
7	8.95% Series C Medium-Term Notes due Sept. 1, 2011	25,000,000	175,398
8	8.95% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	132,118
9	8.92% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	188,318
10	8.29% Series C Medium-Term Notes due Dec. 30, 2011	3,000,000	23,040
11	8.26% Series C Medium-Term Notes due Jan. 10, 2012	1,000,000	7,649
12	8.28% Series C Medium-Term Notes due Jan. 10, 2012	2,000,000	13,297
13	8.25% Series C Medium-Term Notes due Feb. 1, 2012	3,000,000	22,946
14	8.13% Series E Medium-Term Notes due Jan. 22, 2013	10,000,000	75,827
15	7.25% Series F Medium-Term Notes due Aug. 1, 2013	10,000,000	91,474
16	7.25% Series F Medium-Term Notes due Aug. 1, 2013	10,000,000	91,474
17	7.25% Series F Medium-Term Notes due Aug. 1, 2013	10,000,000	91,474
18	7.25% Series F Medium-Term Notes due Aug. 1, 2013	10,000,000	91,474
19	8.53% Series C Medium-Term Notes due Dec. 16, 2021	15,000,000	115,202
20	8.375% Series C Medium-Term Notes due Dec. 31, 2021	5,000,000	38,400
21	8.26% Series C Medium-Term Notes due Jan. 7, 2022	5,000,000	33,243
22	8.27% Series C Medium-Term Notes due Jan. 10, 2022	4,000,000	30,594
23	8.05% Series E Medium-Term Notes due Sept. 1, 2022	15,000,000	131,471
24	8.07% Series E Medium-Term Notes due Sept. 9, 2022	8,000,000	70,118
25	8.12% Series E Medium-Term Notes due Sept. 9, 2022	50,000,000	438,238
26	8.11% Series E Medium-Term Notes due Sept. 9, 2022	12,000,000	105,177
27	8.05% Series E Medium-Term Notes due Sept. 14, 2022	10,000,000	87,648
28	8.08% Series E Medium-Term Notes due Oct. 14, 2022	26,000,000	208,198
29	8.08% Series E Medium-Term Notes due Oct. 14, 2022	25,000,000	200,190
30	8.23% Series E Medium-Term Notes due Jan. 20, 2023	5,000,000	37,914
31	8.23% Series E Medium-Term Notes due Jan. 20, 2023	4,000,000	30,331
32			-81,560 P
33	TOTAL	4,468,600,000	65,099,451

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)			
092292	092407	092292	092407	4,000,000	290,800	1
051298	051508	051298	051208	200,000,000	12,750,000	2
						3
071597	071509	071597	071509	125,000,000	8,750,000	4
						5
080991	080911	080991	080911	8,000,000	732,000	6
081691	090111	081691	090111	25,000,000	2,237,500	7
081691	090111	081691	090111	20,000,000	1,790,000	8
081691	090111	081691	090111	20,000,000	1,784,000	9
123191	123011	123191	123011	3,000,000	248,700	10
010992	011012	010992	011012	1,000,000	82,600	11
011092	011012	011092	011012	2,000,000	165,600	12
011592	020112	011592	020112	3,000,000	247,500	13
012093	012213	012093	012213	10,000,000	813,000	14
072893	080113	072893	080113		422,917	15
072893	080113	072893	080113		422,917	16
072893	080113	072893	080113		422,917	17
072893	080113	072893	080113		422,917	18
121691	121621	121691	121621	15,000,000	1,279,500	19
123191	123121	123191	123121	5,000,000	418,750	20
010892	010722	010892	010722	5,000,000	413,000	21
010992	011022	010992	011022	4,000,000	330,800	22
091892	090122	091892	090122	15,000,000	1,207,500	23
090992	090922	090992	090922	8,000,000	645,600	24
091192	090922	091192	090922	50,000,000	4,060,000	25
091192	090922	091192	090922	12,000,000	973,200	26
091492	091422	091492	091422	10,000,000	805,000	27
101592	101422	101592	101422	26,000,000	2,100,800	28
101592	101422	101592	101422	25,000,000	2,020,000	29
012093	012023	012093	012023	5,000,000	411,500	30
012993	012023	012993	012023	4,000,000	329,200	31
						32
				3,820,085,702	239,757,886	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) 04/30/2004	Year of Report Dec. 31, 2003
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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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	7.26% Series F Medium-Term Notes due July 21, 2023	27,000,000	246,981
2	7.26% Series F Medium-Term Notes due July 21, 2023	11,000,000	100,622
3	7.40% Series F Medium-Term Notes due July 28, 2023	2,000,000	18,295
4	7.37% Series F Medium-Term Notes due Aug. 11, 2023	15,500,000	141,785
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	8.625% Series F Medium-Term Notes due Dec. 13, 2024	20,000,000	151,025
14			498,600 D
15	6.71% Series G Medium-Term Notes due Jan. 15, 2026	100,000,000	904,467
16	Subtotal - First Mortgage Bonds	3,307,342,000	37,578,775
17			
18	Pollution Control Revenue Bonds:		
19	Poll Ctrl Revenue Refunding Bonds, Moffat County, CO, Series 1994	40,655,000	874,159
20	5-5/8% Lincoln County, WY, Series due Nov. 1, 2021	8,300,000	228,980
21			197,125 D
22	5.65% Emery County, Utah, Series due Nov. 1, 2023	46,500,000	1,624,793
23	5-5/8% Emery County, Utah, Series due Nov. 1, 2023	16,400,000	625,551
24			389,500 D
25	Poll Ctrl Rev Refunding Bonds, Sweetwater County, WY, Series 1994	21,260,000	510,479
26	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1994	8,190,000	209,777
27	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1994	121,940,000	3,274,246
28	Poll Ctrl Rev Refunding Bonds, Carbon County, UT, Series 1994	9,365,000	206,519
29	Poll Ctrl Rev Refunding Bonds, Lincoln County, WY, Series 1994	15,060,000	422,858
30			
31	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1988	17,000,000	155,970
32	Poll Ctrl Revenue Bonds, Sweetwater County, WY, Series 1984	15,000,000	122,887
33	TOTAL	4,468,600,000	65,099,451

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)			
072293	072123	072293	072123	27,000,000	1,960,200	1
072293	072123	072293	072123	11,000,000	798,600	2
072893	072823	072893	072823		85,100	3
081193	081123	081193	081123		698,103	4
081693	081623	081693	081623	15,000,000	1,084,500	5
081693	081623	081693	081623	30,000,000	2,172,000	6
091493	091423	091493	091423	5,000,000	337,500	7
091493	091423	091493	091423	2,000,000	135,000	8
091493	091423	091493	091423	2,000,000	134,400	9
102693	102623	102693	102623	20,000,000	1,350,000	10
102693	102623	102693	102623	16,000,000	1,080,000	11
102693	102623	102693	102623	12,000,000	810,000	12
121394	121324	121394	121324	20,000,000	1,725,000	13
						14
012396	011526	012396	011526	100,000,000	6,710,000	15
				3,028,263,000	198,874,642	16
						17
						18
111794	050113	111794	050113	40,655,000	699,895	19
111593	110121	111593	110121	8,300,000	466,875	20
						21
111593	110123	111593	110123	46,500,000	2,627,250	22
111593	110123	111593	110123	16,400,000	922,500	23
						24
111794	110124	111794	110124	21,260,000	382,280	25
111794	110124	111794	110124	8,190,000	147,266	26
111794	110124	111794	110124	121,940,000	2,094,260	27
111794	110124	111794	110124	9,365,000	161,223	28
111794	110124	111794	110124	15,060,000	270,797	29
						30
010188	010114	011488	010114	17,000,000	573,073	31
120184	120114	120184	120114	15,000,000	462,009	32
				3,820,085,702	239,757,886	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) 04/30/2004	Year of Report Dec. 31, 2003
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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			105,000 D
2	Poll Ctrl Rev Refunding Bonds, Lincoln Cnty, WY, Series 1991	45,000,000	771,836
3	Poll Ctrl Revenue Bonds, City of Forsyth, MT, Series 1986	8,500,000	304,824
4			
5	Environ. Imprvmnt Rev Bonds, Converse County, WY, Series 1995	5,300,000	132,043
6	Environ. Imprvmnt Rev Bonds, Lincoln County, WY, Series 1995	22,000,000	404,262
7			
8	Pollution Control Obligations - Secured by Pledged First Mortgage Bonds.		
9			
10	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992A	9,335,000	147,642
11	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992B	6,305,000	138,478
12	Poll Ctrl Rev Refndng Bonds, Converse County, WY, Series 1992	22,485,000	194,271
13	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988B	11,500,000	84,822
14	Poll Ctrl Rev Refndng Bonds, Sweetwater County, WY, Ser. 1990A	70,000,000	660,750
15	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1991	45,000,000	872,505
16	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988A	50,000,000	422,443
17	Poll Ctrl Rev Refndng Bonds, City of Forsyth, MT, Series 1988	45,000,000	380,198
18	Poll Ctrl Rev Refndng Bonds, City of Gillette, WY, Ser. 1988	41,200,000	351,905
19	Environ. Imprvmnt Rev Bonds, Sweetwater County, WY, Series 1995	24,400,000	225,000
20	6.15% Emery County, Utah, Series due September 1, 2030	12,675,000	556,549
21			178,464 D
22	Subtotal - Pollution Control Revenue Bonds	738,370,000	14,773,836
23			
24	TOTAL ACCOUNT 221	4,045,712,000	52,352,611
25			
26			
27	Reacquired Bonds: (Account 222)		
28			
29			
30	Advances from Associated Companies: (Account 223)		
31	8-1/4% Debentures Series C payable to PacifiCorp Capital I	223,712,000	7,487,809
32	7.70% Debentures Series D payable to PacifiCorp Capital II	139,176,000	4,586,685
33	TOTAL	4,468,600,000	65,099,451

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) 04/30/2004	Year of Report Dec. 31, 2003
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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
011791	010116	011791	010116	45,000,000	1,382,140	2
120186	120116	120186	120116	8,500,000	284,761	3
						4
111795	110125	111795	110125	5,300,000	179,634	5
111795	110125	111795	110125	22,000,000	745,653	6
						7
						8
						9
092992	040105	092992	040105	9,335,000	234,498	10
092992	120105	092992	120105	6,305,000	158,383	11
092992	070106	092992	070106	22,485,000	564,829	12
010188	010114	011488	010114	11,500,000	196,449	13
072590	070115	072590	070115	70,000,000	1,917,412	14
052391	070115	052391	070115	45,000,000	811,138	15
010188	010117	011488	010117	50,000,000	863,486	16
010188	010118	011488	010118	45,000,000	768,715	17
010188	010118	011488	010118	41,200,000	1,135,103	18
121495	110125	121495	110125	24,400,000	442,609	19
092496	090130	092496	090130	12,675,000	779,513	20
						21
				738,370,000	19,271,751	22
						23
				3,766,633,000	218,146,393	24
						25
						26
						27
						28
						29
						30
061196	063036	061196	063036		12,252,893	31
080497	093037	080497	093037		7,114,600	32
				3,820,085,702	239,757,886	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) 04/30/2004	Year of Report Dec. 31, 2003
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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			
2	TOTAL ACCOUNT 223	362,888,000	12,074,494
3			
4			
5	Other Long-Term Debt: (Account 224)		
6	\$7.48 Series No Par Serial Preferred Stock	60,000,000	672,346
7			
8	TOTAL ACCOUNT 224	60,000,000	672,346
9			
10			
11	Construction Fund on Deposit with Trustee		
12	Unamortized Premium		
13	Unamortized Discount		
14			
15	Long-Term Debt Authorized but Unissued		
16			
17			
18			
19			
20			
21			
22			
23			
24			
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29			
30			
31			
32			
33	TOTAL	4,468,600,000	65,099,451

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) 04/30/2004	Year of Report Dec. 31, 2003
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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
					19,367,493	2
						3
						4
						5
061192	061507	070103	061507	60,000,000	2,244,000	6
						7
				60,000,000	2,244,000	8
						9
						10
				-2,063,390		11
				51,872		12
				-4,535,780		13
						14
						15
						16
						17
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						31
						32
				3,820,085,702	239,757,886	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) 04/30/2004	Year of Report Dec. 31, 2003
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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)	215,564,953
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	54,496,714
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Other Items	591,440,557
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Allowance for Funds Used During Construction	17,883,136
16	Equity in Earnings of Subsidiary Companies	1,161,193
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Other Items	592,496,547
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	249,961,348
28	Show Computation of Tax:	
29		
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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) 04/30/2004	Year of Report Dec. 31, 2003
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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	-24,886,333		99,241,008	85,970,915	-5,578,725
3	FICA			25,454,218	31,331,984	-5,877,765
4	Unemployment	120,573		435,551	354,724	-115,912
5	Excise Tax - Coal	168,744		3,201,091	3,361,498	
6	State (General)					
7	Income:					-345,231
8	SUBTOTAL	-24,597,016		128,331,868	121,019,121	-162,103
9						
10	Arizona:					
11	Property	1,091,685		2,204,199	2,193,784	
12	Income Tax	529,208		124,842	122,500	-462,335
13	Use			4,241		
14	SUBTOTAL	1,620,893		2,333,282	2,316,284	-462,335
15						
16	California:					
17	Property	807,359		1,616,576	1,614,796	
18	Unemployment			14,767	14,767	
19	Bank/Corp. Franchise	1,007,872		353,218	346,591	167,426
20	Use Tax	1,803		31,284	20,294	
21	Local Franchise Tax	337,355		621,076	678,944	
22	SUBTOTAL	2,154,389		2,636,921	2,675,392	167,426
23						
24	Colorado:					
25	Property	2,600,000		2,354,408	2,454,409	
26	Income	996,013		66,683	65,431	-996,086
27	SUBTOTAL	3,596,013		2,421,091	2,519,840	-996,086
28						
29	Idaho:					
30	Property	1,666,944		2,815,178	2,862,963	
31	Income	1,656,551		668,833	656,283	213,168
32	KWH	1,757		15,526	17,283	
33	Unemployment			9,731	9,731	
34	Regulatory Commission		146,543	271,892	250,698	
35	Use Tax	13,046		164,358	167,968	
36	SUBTOTAL	3,338,298	146,543	3,945,518	3,964,926	213,168
37						
38	Montana:					
39	Property	1,147,333		2,390,695	2,315,566	
40	Corporate License	1,259,693		112,057	109,956	-1,259,815
41	TOTAL	25,154,000	10,622,705	251,844,258	243,157,555	4,064,157

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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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 (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)	
						1
-17,194,965		115,198,273			15,957,265	2
		7,104,321			18,349,922	3
85,488		209,233			226,318	4
8,337					3,201,091	5
						6
-345,231						7
-17,446,371		122,511,827			5,820,066	8
						9
						10
1,102,100		2,204,199				11
69,215		124,842				12
4,241					4,241	13
1,175,556		2,329,041			4,241	14
						15
						16
809,139		1,590,830			25,746	17
		7,116			7,651	18
1,181,925		353,218				19
12,793					31,284	20
279,487		621,076				21
2,283,344		2,572,240			64,681	22
						23
						24
2,500,000		2,353,364			1,044	25
1,179		66,683				26
2,501,179		2,420,047			1,044	27
						28
						29
1,619,159		2,813,078			2,100	30
1,882,269		668,833				31
		15,526				32
		4,689			5,042	33
	125,349				271,892	34
9,436					164,358	35
3,510,864	125,349	3,502,126			443,392	36
						37
						38
1,222,462		2,390,495			200	39
1,979		112,057				40
37,718,526	10,436,368	232,420,480			19,423,803	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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Energy License Tax			207,308	207,308	
2	Wholesale Energy	36,688		163,884	144,068	
3	SUBTOTAL	2,443,714		2,873,944	2,776,898	-1,259,815
4						
5	Nevada:					
6	Unemployment			165	165	
7	SUBTOTAL			165	165	
8						
9	New Mexico:					
10	Property	8,304		2,774	7,384	
11	Income	-47,299			6,991	54,290
12	SUBTOTAL	-38,995		2,774	14,375	54,290
13						
14	Oregon:					
15	Property	4,962	8,061,015	16,578,306	16,784,610	
16	Unemployment			1,124,211	1,124,211	
17	Wilsonville Payroll			1,004	1,004	
18	Regulatory Commission		764,152	2,515,629	2,335,302	
19	Excise Tax	14,709,996		5,291,000	5,191,718	2,451,826
20	City of Portland	194,198		110,051	107,986	109,380
21	Office of Energy			400,502	400,502	
22	Workers Benefit Fund			162,703	162,703	
23	Tri Met			862,015	862,015	
24	Lane County			2,649	2,649	
25	Local Franchise Tax	2,052,402		17,146,715	16,715,657	
26	Multnomah County Tax					1,726,642
27	SUBTOTAL	16,961,558	8,825,167	44,194,785	43,688,357	4,287,848
28						
29	Texas:					
30	Unemployment			762	762	
31	SUBTOTAL			762	762	
32						
33	Utah:					
34	Property	1,951,557		29,139,581	29,328,691	
35	Income	6,199,573		4,560,999	4,475,416	2,224,461
36	Unemployment			94,375	94,375	
37	Regulatory Commission		1,494,802	2,956,105	2,922,606	
38	Navajo Nation			65,402	65,402	
39	Use Tax	98,580		2,259,326	2,223,020	
40	Gross Receipts Tax	1,731,782		2,835,828	2,784,106	
41	TOTAL	25,154,000	10,622,705	251,844,258	243,157,555	4,064,157

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 (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)	
		207,308				1
56,504		163,884				2
1,280,945		2,873,744			200	3
						4
						5
		80			85	6
		80			85	7
						8
						9
3,694		2,774				10
						11
3,694		2,774				12
						13
						14
3,534	8,265,891	16,478,087			100,219	15
		541,756			582,455	16
		484			520	17
	583,825				2,515,629	18
17,261,104		5,291,000				19
305,643		110,051				20
		400,502				21
		78,407			84,297	22
		415,404			446,610	23
		1,273			1,376	24
2,483,461		17,146,715				25
1,726,642						26
21,780,384	8,849,716	40,463,679			3,731,106	27
						28
						29
		367			395	30
		367			395	31
						32
						33
1,762,447		28,616,307			523,274	34
8,509,617		4,560,999				35
		44,948			49,427	36
	1,461,303				2,956,105	37
		65,402				38
134,887					2,259,326	39
1,783,504		2,835,828				40
37,718,526	10,436,368	232,420,480			19,423,803	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) 04/30/2004	Year of Report Dec. 31, 2003
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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	SUBTOTAL	9,981,492	1,494,802	41,911,616	41,893,616	2,224,461
2						
3	Washington:					
4	Property	4,363,434		3,967,577	3,880,481	
5	Unemployment			81,776	81,776	
6	Business Operation	-241		28,770	27,460	
7	Public Utility Tax (Rev.)	842,683		7,412,524	7,045,492	
8	Regulatory Commission		122,180	616,335	329,437	
9	Use Tax	12,276		171,782	167,839	
10	Local Franchise Tax	28,176		95,465	91,308	
11	SUBTOTAL	5,246,328	122,180	12,374,229	11,623,793	
12						
13	Washington D.C.:					
14	Unemployment			486	486	
15	Franchise	2,697				-2,697
16	SUBTOTAL	2,697		486	486	-2,697
17						
18	Wyoming:					
19	Property	2,858,867		6,539,227	6,249,600	
20	Unemployment			42,260	42,260	
21	Regulatory Commission		34,013	797,552	763,539	
22	Glenrock Production Tax	315,830			71,476	
23	Local Franchise Tax	127,126		1,084,361	1,053,017	
24	Use Tax	84,806		1,755,784	1,802,843	
25	Annual Report			29,488	29,488	
26	SUBTOTAL	3,386,629	34,013	10,248,672	10,012,223	
27						
28	Goshute Possessory	7,006		7,303		
29	Sho-Bàn Possessory			132,862	132,712	
30	Navajo Possessory Interest	14,102		30,248	29,226	
31	Ute Possessory Interest	-445		8,981	8,536	
32	Crow Possesory Tax	18,184		36,369	18,185	
33	Umatilla			60,577	60,577	
34	Franchise Taxes Assoc.					
35	with Unbilled Revenues	1,000,000				
36	Misc. Taxes	19,153		291,805	402,081	
37	Subtotal	1,058,000		568,145	651,317	
38						
39						
40						
41	TOTAL	25,154,000	10,622,705	251,844,258	243,157,555	4,064,157

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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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)	
12,190,455	1,461,303	36,123,484			5,788,132	1
						2
						3
4,450,530		3,885,149			82,428	4
		39,408			42,368	5
1,069		28,770				6
1,209,715		7,412,524				7
164,718					616,335	8
16,219					171,782	9
32,333		95,465				10
5,874,584		11,461,316			912,913	11
						12
						13
		234			252	14
						15
		234			252	16
						17
						18
3,148,494		6,457,200			82,027	19
		20,327			21,933	20
					797,552	21
244,354						22
158,470		1,084,361				23
37,746					1,755,784	24
		29,488				25
3,589,064		7,591,376			2,657,296	26
						27
14,309		7,303				28
150		132,862				29
15,124		30,248				30
		8,981				31
36,368		36,369				32
		60,577				33
						34
1,000,000						35
-91,123		291,805				36
974,828		568,145				37
						38
						39
						40
37,718,526	10,436,368	232,420,480			19,423,803	41

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%				411.4		
3	4%	1,789,334			411.4		-1,789,334
4	7%						
5	10%	67,776,221			411.4, 420	5,789,420	18,830,266
6							
7		1,170,509			411.4	65,436	
8	TOTAL	70,736,064				5,854,856	17,040,932
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Nonutility						
12	10%	22,632,356			420	2,065,264	-17,040,932
13							
14	Total Nonutility	22,632,356				2,065,264	-17,040,932
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
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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
	35		2
	35		3
			4
80,817,067	30, 35		5
			6
1,105,073	32		7
81,922,140			8
			9
			10
			11
3,526,160			12
			13
3,526,160			14
			15
			16
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			22
			23
			24
			25
			26
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			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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Cogeneration Bonds - Sunnyside	413,417				413,417
2						
3	Working Capital Deposit DG&T	2,885,000	143	684,000		2,201,000
4						
5	Working Capital and Coal Pile					
6	Deposits from Provo City	273,000				273,000
7						
8	Working capital deposit from UAMPS	1,675,000	143	397,000		1,278,000
9						
10	Reclamation Costs - Dave Johnston					
11	Coal Mine	16,487,208	151	16,487,208		
12						
13	Reclamation Costs - Trapper Mine	2,464,815			346,335	2,811,150
14						
15	Reclamation Costs - Deer Creek					
16	Mine	1,536,144	151	1,536,144		
17						
18	Reclamation Costs - Deseret Mine	1,355,351	151	584,890		770,461
19						
20	Reclamation Costs - Trail					
21	Mountain Mine	1,146,738				1,146,738
22						
23	Deferred Compensation - PPL	7,296,939	131	1,452,468		5,844,471
24						
25	401(k) Plan administrative costs	96,656			42,909	139,565
26						
27	Mill Fork Tract Lease Bonus Paymnt	5,040,000	232	5,040,000		
28						
29	Pension administrative costs	-133,157	920	13,486		-146,643
30						
31	Transmission Service Deposit	6,595,425	Various	2,341,352		4,254,073
32						
33	Deferred Excise Tax	6,315,099				6,315,099
34						
35	Def. Credits - Pricing Dispute	4,599,000			699,517	5,298,517
36						
37	MCI F.O.G. wire lease	558,899	454	3,075,652	3,076,031	559,278
38						
39	Firth Cogeneration Buyout	1,047,240	232	349,080		698,160
40						
41	Redding Contract	7,150,048	456	549,996		6,600,052
42						
43	Footcreek Contract	1,668,782	Various	137,640		1,531,142
44						
45	Lakeview Buyout	165,000	232	55,000		110,000
46						
47	TOTAL	83,021,329		37,320,754	14,030,671	59,731,246

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	Environmental Liabilities -	1,924,470	182	5,865		1,918,605
2	Centralia Plant					
3						
4	Environmental Liabilities -	3,246,771			26,906	3,273,677
5	Centralia Mine					
6						
7	Stock Incentive Plan - 1999	40,798	123	40,798		
8						
9	Stock Incentive Plan - 2000	110,797	123	7,909		102,888
10						
11	Stock Incentive Plan - 2001	53,971	123			53,971
12						
13	Stock Incentive Plan - 2002	136,698	123	5,783		130,915
14						
15	Wyoming Joint Powers Water					
16	Board Settlement	2,175,000	232	300,000		1,875,000
17						
18	Comp Reduct	3,333,258			1,488,058	4,821,316
19						
20	Weather Derivative Liability					
21	Non-Current	3,362,962	Various	1,669,277		1,693,685
22						
23	Unearned Joint Use Pole Contract				2,922,506	2,922,506
24						
25	Oregon DSM Loans NPV Unearned		182.3	2,587,206	5,428,409	2,841,203
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	83,021,329		37,320,754	14,030,671	59,731,246

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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 rating 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	1,637,323		244,609	
4	Pollution Control Facilities				
5	Other (provide details in footnote):				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)	1,637,323		244,609	
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)	1,637,323		244,609	
18	Classification of TOTAL				
19	Federal Income Tax	1,637,323		244,609	
20	State Income Tax				
21	Local Income Tax				

NOTES

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)		
						1,392,714	3
							4
							5
							6
							7
						1,392,714	8
							9
							10
							11
							12
							13
							14
							15
							16
						1,392,714	17
							18
				281		1,392,714	19
		281					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) 04/30/2004	Year of Report Dec. 31, <u>2003</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 rating 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	1,023,239,674	108,115,417	13,758,597
3	Gas			
4	FAS 109	524,790,017	522,778,603	548,532,254
5	TOTAL (Enter Total of lines 2 thru 4)	1,548,029,691	630,894,020	562,290,851
6	Nonutility	6,978,406	1,621,258	425,186
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,555,008,097	632,515,278	562,716,037
10	Classification of TOTAL			
11	Federal Income Tax	1,555,008,097	632,515,278	562,716,037
12	State Income Tax			
13	Local Income Tax			

NOTES

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)		
							1
		282		190, 282, 23		1,117,596,494	2
							3
		182, 254		182, 254		499,036,366	4
						1,616,632,860	5
1,679,661	5,226	190		190		9,848,913	6
							7
							8
1,679,661	5,226					1,626,481,773	9
							10
1,679,661	5,226					1,626,481,773	11
							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) 04/30/2004	Year of Report Dec. 31, 2003
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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	UPL/PPL Merger Amortization	-1,137,447		
4	Loss on Reacquired Debt	11,291,585	12	1,972,792
5	Expense of Pollution Control			
6	Property Taxes (California and			
7				
8	Other	-28,540,923	38,095,810	55,066,725
9	TOTAL Electric (Total of lines 3 thru 8)	-18,386,785	38,095,822	57,039,517
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify) Nonutility			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	-18,386,785	38,095,822	57,039,517
20	Classification of TOTAL			
21	Federal Income Tax	-18,386,785	38,095,822	57,039,517
22	State Income Tax			
23	Local Income Tax			

NOTES

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
						-1,137,447	3
		190		190		9,318,805	4
							5
		190					6
							7
		190		190	1	-45,511,837	8
					1	-37,330,479	9
							10
							11
							12
							13
							14
							15
							16
							17
		190					18
					1	-37,330,479	19
							20
					1	-37,330,479	21
							22
							23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)
2. For regulatory Liabilities being amortized show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is Less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	FAS 109 Income Tax Regulatory Liab	Various	2,302,615		37,019,840
2					
3	Centralia Gain Giveback	456	19,841,619		51,773,529
4					
5	Merger Credits	Various	8,408,398		4,727,217
6					
7	OR Share Hermiston Gain Cr.	456	2,019,511		-172,960
8					
9	OR Gain on Sale of Assets to EPUD	456	196,543		2,191,240
10					
11	Property Insurance Reserve	228.1	2,938,603		2,066,397
12					
13	BPA Washington Balancing Account	Various	2,179,941		4,119,842
14					
15	OR UE 134 Power Cost	182.3	888,665	1,773,745	885,080
16					
17	SMUD Revenue Imputation	447	2,225,738	35,853,318	33,627,580
18					
19	BPA Oregon Balancing Account	Various	310,347	5,673,932	5,363,585
20					
21	ARO/Reg Diff - Deer Creek Mine Reclamation	407.4	151,036	290,217	139,181
22					
23	ARO/Reg Diff - Trojan Nuclear Plant	407.4	1,789,400	2,571,897	782,497
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		43,252,416	46,163,109	142,523,028

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(Next Page is: 300)

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) 04/30/2004	Year of Report Dec. 31, 2003
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ELECTRIC OPERATING REVENUES (Account 400)

- 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 year (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	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	883,516,981	845,261,770
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	782,567,460	764,465,738
5	Large (or Ind.) (See Instr. 4)	709,853,228	672,557,493
6	(444) Public Street and Highway Lighting	16,053,934	14,913,925
7	(445) Other Sales to Public Authorities	17,011,098	17,337,853
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	-478	564
10	TOTAL Sales to Ultimate Consumers	2,409,002,223	2,314,537,343
11	(447) Sales for Resale	1,011,298,485	972,105,329
12	TOTAL Sales of Electricity	3,420,300,708	3,286,642,672
13	(Less) (449.1) Provision for Rate Refunds	24	10,202,000
14	TOTAL Revenues Net of Prov. for Refunds	3,420,300,684	3,276,440,672
15	Other Operating Revenues		
16	(450) Forfeited Discounts	5,978,539	6,431,738
17	(451) Miscellaneous Service Revenues	6,604,626	6,298,474
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	16,102,862	14,541,981
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	84,729,753	115,796,387
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	113,415,780	143,068,580
27	TOTAL Electric Operating Revenues	3,533,716,464	3,419,509,252

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) 04/30/2004	Year of Report Dec. 31, 2003
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ELECTRIC OPERATING REVENUES (Account 400)

4. 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.)
5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.
6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
14,110,075	13,572,456	1,322,317	1,299,893	2
				3
14,323,846	14,059,854	186,943	183,388	4
19,262,175	18,740,705	34,547	34,736	5
150,496	146,608	4,398	4,403	6
491,970	510,288	29	28	7
				8
-11	13			9
48,338,551	47,029,924	1,548,234	1,522,448	10
24,676,609	30,533,466	108	93	11
73,015,160	77,563,390	1,548,342	1,522,541	12
				13
73,015,160	77,563,390	1,548,342	1,522,541	14

Line 12, column (b) includes \$ 17,452,000 of unbilled revenues.
 Line 12, column (d) includes 313,080 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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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	Commercial Sales					
2	CA-PPL					
3	UNBILLED REVENUE	4,023	327,000			0.0813
4	06CHCK000N-CA NRES CHECK			2		
5	06GNSV0A32-GEN SRVC-20 KW	69,930	6,240,578	826	84,661	0.0892
6	06GNSV0025-CA GEN SRVC	60,849	6,438,481	6,550	9,290	0.1058
7	06GNSV025F-GEN SRVC-< 20	976	121,153	88	11,091	0.1241
8	06LGSV0A36-LRG GEN SRVC-O	83,789	6,450,754	204	410,730	0.0770
9	06LNX00102-LINE EXT 80% G		10,415			
10	06LNX00103-LINE EXT 80% G		598			
11	06LNX00105-CNTRCT \$ MIN G		4,626			
12	06LNX00109-REF/NREF ADV +		90,029			
13	06LNX00110-REF/NREF ADV +		-802			
14	06OALT015N-OUTD AR LGT SR	836	136,748	569	1,469	0.1636
15	06RCFL0042-AIRWAY & ATHLE	139	19,123	37	3,757	0.1376
16	06WHSV0031-COMM WTR HEATI	307	27,035	35	8,771	0.0881
17	06LGSV048T-LRG GEN SERV	65,601	3,645,332	12	5,466,750	0.0556
18	ID-UPL					
19	UNBILLED REVENUE	-9,191	-429,000			0.0467
20	BPA BALANCING ACCOUNT		-240,798			
21	07CISH0019-COMM & IND SPA	10,971	733,628	323	33,966	0.0669
22	07GNSV0006-GEN SRVC-LRG P	203,911	10,660,331	869	234,650	0.0523
23	07GNSV0009-GEN SRVC-HI VO	27,612	962,501	1	27,612,000	0.0349
24	07GNSV0023-GEN SRVC-SML P	86,616	7,143,624	4,754	18,220	0.0825
25	07GNSV0035-GEN SRVCOPTION	1,903	105,384	2	951,500	0.0554
26	07GNSV006A-GEN SRVC-LRG P	23,732	1,477,410	192	123,604	0.0623
27	07GNSV006A-GEN SRVC-LRG P		-627,336			
28	07GNSV023A-GEN SRVC-SML P	13,097	1,153,405	1,039	12,605	0.0881
29	07GNSV023A-GEN SRVC-SML P		-343,847			
30	07GNSV023F-GEN SRVC SML P	19	2,601	7	2,714	0.1369
31	07OALT007N-SECURITY AR LG	256	62,537	202	1,267	0.2443
32	07OALT07AN-SECURITY AR LG	6	1,690	14	429	0.2817
33	07OALT07AN-SECURITY AR LG		-220			
34	07GNSV006M-GNSV LRG POWER	8,364	325,408	2	4,182,000	0.0389
35	07LNX00111-80%MIN+ADV+BTW		9,766			
36	07LNX00112-80%ANN+ADV+BTW		957			
37	07LNX00035-ADV 80%MO GUAR		110,763			
38	07LNX00010-MNTHLY 80%GUAR		11,446			
39	07LNX00040-ADV+REFCHG+80%		36,022			
40	07ZZMERGCR-MERGER CREDITS		124			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	07BLSKY01N-BLUESKY ENERGY		132	3		
2	07LNX00015-ANNUAL 80%GUAR		81			
3	OR-PPL					
4	UNBILLED REVENUE	63,884	4,402,000			0.0689
5	BPA BALANCING ACCOUNT		18,033			
6	OR ENRGY COST RECOV AMORT		-19,332,272			
7	01CHCK000N-NRES CHECK MTR			1		
8	01GNSV0024-GEN SRVC DOM/F	108	2,969,248	14,613	7	27.4930
9	01GNSV0024-GEN SRVC DOM/F		-632,577			
10	01GNSV0025-GEN SRVC	-1,162	21,776,110	49,459	-23	-18.7402
11	01GNSV025F-GEN SRVC-FL RA	8,387	693,321	921	9,106	0.0827
12	01GNSV025M-GEN SRVC MANUA	23	1,624	1	23,000	0.0706
13	01LGSV048M-LRG GEN SRVC 1	55,398	2,374,812	2	27,699,000	0.0429
14	01LNX00100-LINE EXT 60% G		15,341			
15	01LNX00102-LINE EXT 80% G		232,472			
16	01LNX00103-LINE EXT 80% G		4,293			
17	01LNX00105-CNTRCT \$ MIN G		13,245			
18	01LNX00109-REF/NREF ADV +		959,243			
19	01LNX00110-REF/NREF ADV +		7,839			
20	01LPRS047M-PART REQ SRVC	2,525	388,352	2	1,262,500	0.1538
21	01OALT014N-OUTD AR LGT NR	2,277	264,352	1,330	1,712	0.1161
22	01OALT014N-OUTD AR LGT NR		-18,870			
23	01OALT015N-OUTD AR LGT NR	8,428	845,048	3,394	2,483	0.1003
24	01PRSV036M-SML PART REQ S	1,779	115,939	3	593,000	0.0652
25	01RCFL0054-REC FIELD LGT	865	78,216	98	8,827	0.0904
26	01GNSV0026-LRG GENSRV D/F	146	1,640,241	145	1,007	11.2345
27	01GNSV0026-LRG GENSRV D/F		-699,421			
28	01GNSV0027-L GENSRV <1000	-1,429	25,250,354	2,089	-684	-17.6699
29	01GNSV027M-GNSV <1000 MAN	1,782	47,811	1	1,782,000	0.0268
30	01LNX00114-TEMP SVC 12MO>		-131			
31	01BLSKY01N-BLUESKY ENERGY		65,613	28		
32	01ZZMERCGR-MERGER CREDITS		-3,208,277			
33	MERGR CREDIT AMORT-OR(JV)		3,208,277			
34	01FCBUYOUT-FAC CHG BUYOUT		26,054			
35	01LGSV0048-1000KW AND OVR		11,690,194	95		
36	01COST0026 - 01GNSV0026	66,254	2,233,005			0.0337
37	01COST0024 - 01GNSV0024	103,917	3,698,770			0.0356
38	01COST0025 - 01GNSV0025	1,290,196	44,060,835			0.0342
39	01COST0027 - 01GNSV0027	1,072,354	36,141,239			0.0337
40	01COST025F - 01GNSV025F	2,031	80,984			0.0399
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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) 04/30/2004	Year of Report Dec. 31, 2003
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	01COST0048 - 01LGSV0048	729,995	21,792,303			0.0299
2	01SEAFIX25 - 01GNSV0025	1,687	61,598			0.0365
3	01FXRENEWN - Fixed Renewable		11,598	101		
4	01HABIT024 - 01GNSV0024	65	2,599			0.0400
5	01HABIT025 - 01GNSV0025	890	33,817			0.0380
6	01RENEW024 - 01GNSV0024	188	7,469			0.0397
7	01RENEW025 - 01GNSV0025	1,923	73,590			0.0383
8	01PTOU0025 - 01GNSV0025	2,701	88,545			0.0328
9	01SEAFIX24 - 01GNSV0024	30	1,197			0.0399
10	01STDAY025 - 01GNSV0025		106,172			
11	01STDAY027 - 01GNSV0027		71,834			
12	01GNSV025T - TOU Portfolio Option		103,817	261		
13	01GNSV024T - TOU Portfolio Option		20,605	69		
14	01GNSV024T - TOU Portfolio Option		-5,303			
15	01PTOU0024 - 01GNSV0024	514	16,445			0.0320
16	01GNSV024L-General Service, > 30	35	1,560,149	416	84	44.5757
17	01GNSV024L-General Service, > 30		-447,399			
18	01GNSV025L - General Service - >		24,884,592	6,566		
19	01LNX00120 - Line Extension 60% G		263			
20	OR Gen Service Cost-Based Supply	11,187	348,189			0.0311
21	01GNSV0023, OR GEN SRV, < 30	-45	10,065,641	49,778	-1	-223.6809
22	01COST0023, OR GEN SRV, COST	297,911	11,259,659			0.0378
23	01COSB0023, OR GEN SRV, COST	1,476	56,868			0.0385
24	01COSTB028, OR GEN SRV, COST	23,697	794,309			0.0335
25	01COSTL028, OR LRG SRV, COST	319,190	10,710,453			0.0336
26	01COSTS028, OR GEN SERV,	349,643	11,689,562			0.0334
27	01GNSB0023, OR GEN SRV, BPA,		1,354,150	14,631		
28	01GNSB0028, OR GEN SRV, BPA,		680,152	430		
29	01GNSV0028, OR GEN SRV > 30		10,420,756	6,624		
30	01GNSV023T, OR GEN SRV, TOU		55,754	275		
31	01HABT0023, OR HABITAT	450	17,411			0.0387
32	01LGSB0028, OR LRG GEN SRV,		540,395	131		
33	01LGSV0028, OR LRG GEN SRV <		7,296,139	1,706		
34	01PTOU0023, OR GEN SRV, TOU	1,547	56,067			0.0362
35	01PTOUB023, OR GEN SRV, TOU	359	12,730			0.0355
36	01RENW0023, OR RENW USAGE	1,003	38,854			0.0387
37	01SEAF0023, OR SEAS FLUX	729	28,864			0.0396
38	01GNSV023F - OR GEN SRV -	4,156	336,907	928	4,478	0.0811
39	01COST023F - OR GEN SRV -	986	39,859			0.0404
40	01GNSB023T - OR GEN SRV - TOU		13,125	83		
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	01HABTB023 - OR HABITAT	33	1,338			0.0405
2	01RENWB023 - OR RENEWABLE	101	4,057			0.0402
3	01SEAFB023 - OR SEASONAL	15	640			0.0427
4	01GNSB0023 - BPA DISC, < 30 kW		-298,398			
5	01GNSB023T - OR GEN SRVC,		-3,685			
6	01GNSB0028 - OR GEN SRVC,		-213,538			
7	01LGSB0028 - OR LRG GEN SRVC,		-243,221			
8	01STDAY023 - OR DAY STD OFR,		4,044			
9	01STDAY028 - OR DAY STD OFF,		42,950			
10	01STDAY030 - OR STD DAY OFF,		51,266			
11	01GNSV023M - OR GEN SRV,	5	339	1	5,000	0.0678
12	01LGSV0030 - OR LRG GEN SRV,		4,256,436	384		
13	01COSTL028 - OR LRG GEN SRV,	231,061	7,690,751			0.0333
14	01COSTB023 - OR GEN SRV,	27,455	1,083,026			0.0394
15	01COSTS030 - OR GEN SRV CBS >	21,044	701,219			0.0333
16	01GNSV0030 - OR GEN SRV, > 200		561,426	62		
17	01GNSB0030 - OR GEN SRV, >		27,304	3		
18	01GNSB0030 - OR GEN SRV, > 200		-14,532			
19	01LGSB0030, GEN DEL SRV, > 200		211,778	19		
20	01LGSB0030, GEN DEL SRV, > 200		-110,773			
21	01NTMTN135 - OR NET MTR, GEN,		273	3		
22	01PRSVL36M, OR PRT REQ SRV, >	447	46,486	2	223,500	0.1040
23	01PRSVM36M - OR PRT SRV, 31 -	125	22,707	2	62,500	0.1817
24	CUSTOMER COUNT - REGULAR					
25	UT-UPL					
26	UNBILLED REVENUE	-140,481	-6,884,000			0.0490
27	08CHCK000N-UT NRES CHECK			2		
28	08CISH0019-COMM & IND SPA	35	2,706	3	11,667	0.0773
29	08GNSV0006-GEN SRVC-DISTR	4,932,601	247,158,931	10,029	491,834	0.0501
30	08GNSV0009-GEN SRVC-HI VO	232,938	7,908,055	27	8,627,333	0.0339
31	08GNSV0023-GEN SRVC-DISTR	1,029,224	66,153,959	54,502	18,884	0.0643
32	08GNSV006A-GEN SRVC-ENERG	149,366	9,955,465	1,343	111,218	0.0667
33	08GNSV006B-GEN SRVC-DEM&	8,022	410,067	17	471,882	0.0511
34	08GNSV009A-GEN SRVC HI VO	17,286	672,015	2	8,643,000	0.0389
35	08GNSV009B-GEN SERVHI VOL	-138	-10,314	2	-69,000	0.0747
36	08GNSV023F-GEN SRVC FIXED	1,937	163,754	126	15,373	0.0845
37	08OALT007N-SECURITY AR LG	9,689	1,526,723	5,066	1,913	0.1576
38	08SLCU1202-TRAF & OTHER S	1,496	89,118	311	4,810	0.0596
39	08SLCU1203-MTR OUTDONIGHT	9,058	637,053	239	37,900	0.0703
40	08LNX00150-AGR MTH GUAR M		66,146			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	08LNX00151-AGR MTH+ADV+BT		73,618			
2	08LNX00152-AGR ANN GUAR M		50,710			
3	08LNX00157-SUBD ADV + AIC		2,756			
4	08PTLD000N-POST TOP LIGHT	65	4,867	8	8,125	0.0749
5	08SLC1202F-TRAFFIC SIG NM	218	13,075	32	6,813	0.0600
6	08CFR00051-MTH FAC SRVCHG		55,719			
7	08GNSV006M-MNL DIST VOLTG	70,334	3,325,653	13	5,410,308	0.0473
8	08GNSV009M-MANL HIGH VOLT	8,879	252,579	1	8,879,000	0.0284
9	08POLE0075-POLES W/LIGHT		907	5		
10	08GNSV06AM-MNL ENERGY TOD	5,282	268,877	1	5,282,000	0.0509
11	08GNSV09AM-MAN TOD HIVOLT	1,294	66,222	1	1,294,000	0.0512
12	08GNSV09LM-GEN TOD LAGOON	7,473	291,321	1	7,473,000	0.0390
13	08PRSV031M-BKUP MNT&SUPPL	10,464	549,902	2	5,232,000	0.0526
14	08GNSV023M-GNSV DIST VOLT	248	15,102	7	35,429	0.0609
15	08GNSV06BM-MNL DEMAND TOD	3,299	187,824	2	1,649,500	0.0569
16	08CFR00052-ANN FAC SVCCHG		2			
17	08LNX00153-AGR ANN+ADV+BT		5,703			
18	08LNX00158-ANNUALCOST MTH		47,629			
19	08RFND1999-UTAH RATE RFND		3			
20	08ZZMERGCR-MERGER CREDITS		-85			
21	08BLSKY01N-BLUESKY ENERGY		66,415	111		
22	08GNSV06MN-GNSV DIST VOLT	3,018	151,134	40	75,450	0.0501
23	08LNX00014-80% MIN MNTHLY		697,069			
24	08LNX00002-MTHLY 80% GUAR		252,854			
25	08LNX00017-ADV/REF&80%ANN		23,074			
26	08LNX00006-FIXD MTHLY MIN		9,163			
27	08LNX00004-ANNUAL 80%GUAR		46,745			
28	08LNX00300 - LINE EXT 80% PLUS		26,454			
29	08BLSKY01M - BLUE SKY		17,700	2		
30	08COOLKPRN - A/C DIRECT LOAD			36		
31	WA-PPL					
32	UNBILLED REVENUE	35,325	1,775,000			0.0502
33	BPA BALANCING ACCOUNT		90,968			
34	02GNSV0024-WA GEN SRVC	453,135	27,041,592	12,408	36,520	0.0597
35	02GNSV0025-WA GEN SRVC DO	48,620	3,112,363	3,280	14,823	0.0640
36	02GNSV0025-WA GEN SRVC DO		-546,996			
37	02GNSV024F-WA GEN SRVC-FL	959	83,980	125	7,672	0.0876
38	02GNSV025F-GEN SRVC DOM/F	422	30,872	16	26,375	0.0732
39	02GNSV025F-GEN SRVC DOM/F		-657			
40	02LGSV0035-WA LRG GEN SRV	63,741	3,032,822	79	806,848	0.0476
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	02LGSV0035-WA LRG GEN SRV		-717,083			
2	02LGSV0036-WA LRG GEN SRV	611,270	29,226,535	743	822,705	0.0478
3	02LGSV048T-LRG GEN SRVC 1	146,046	6,220,029	25	5,841,840	0.0426
4	02LNX00102-LINE EXT 80% G		30,790			
5	02LNX00103-LINE EXT 80% G		1,752			
6	02LNX00105-CNTRCT \$ MIN G		3,324			
7	02LNX00109-REF/NREF ADV +		138,104			
8	02LNX00110-REF/NREF ADV +		2,928			
9	02LNX00112-YR INCURRED CH		669			
10	02OALT013N-WA OUTD AR LGT	776	82,327	642	1,209	0.1061
11	02OALT013N-WA OUTD AR LGT		-8,136			
12	02OALT015N-WA OUTD AR LGT	1,961	191,204	925	2,120	0.0975
13	02RCFL0054-WA REC FIELD L	350	24,378	33	10,606	0.0697
14	02SPWH0038-WA SPACE & WTR	170	10,484	9	18,889	0.0617
15	02WHCH0042-WA CNTRLD WTR	165	13,522	34	4,853	0.0820
16	02WHCH0042-WA CNTRLD WTR		-1,854			
17	02WHCH042X-WA CNTRLD WTR	384	30,117	88	4,364	0.0784
18	02GNSV24FP-GNSV SEASONAL	464	70,359	132	3,515	0.1516
19	02BLSKY01N-BLUESKY ENERGY		640	6		
20	02ZZMERGCR-MERGER CREDITS		-1,148,941			
21	MERGR CREDIT AMORT-WA(JV)		1,148,941			
22	02RFNDCENT - CENTRALIA RFND		-1,821,459			
23	WY-PPL					
24	UNBILLED REVENUE	29,482	1,681,000			0.0570
25	05GNSV0025-WY GEN SRVC	703,350	41,100,259	18,874	37,266	0.0584
26	05GNSV025F-GEN SRVC-FL RA	987	98,413	202	4,886	0.0997
27	05LGSV0045-LRG GEN SRVC	212,615	10,923,181	234	908,611	0.0514
28	05LNX00100-LINE EXT 60% G		273			
29	05LNX00102-LINE EXT 80% G		103,390			
30	05LNX00105-CNTRCT \$ MIN G		6,663			
31	05LNX00109-REF/NREF ADV +		373,629			
32	05LNX00110-REF/NREF ADV +		2,934			
33	05OALT015N-OUTD AR LGT SR	3,804	393,446	1,953	1,948	0.1034
34	05RCFL0054-WY REC FIELD L	572	35,651	55	10,400	0.0623
35	05WAHT0043-COMM WTR HEATI	1	76	1	1,000	0.0760
36	09GNSV0206-GEN SRVC-SINGL	4	550	2	2,000	0.1375
37	05LGSV046T-LRG GEN SERV	177,116	6,988,257	17	10,418,588	0.0395
38	05UOFWYNON-J OF WYO SPECL			70		
39	05LNX00114-TEMP SVC 12MO>		45			
40	05BLSKY01N-BLUESKY ENERGY		1,170	10		
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	05RFNDCENT-CENTRALIA RFND		-113			
2	WY-UPL					
3	UNBILLED REVENUE	-537	-131,000			0.2439
4	05GNSV0025-WY GEN SRVC	83	5,740	10	8,300	0.0692
5	05LNX00102-LINE EXT 80% G		16,019			
6	05LNX00103-LINE EXT 80% G		-1,214			
7	05LNX00109-REF/NREF ADV +		36,621			
8	05LNX00110-REF/NREF ADV +		2,777			
9	09GNSV0206-GEN SRVC-SINGL	99,343	5,783,230	2,136	46,509	0.0582
10	09GNSV206F-GEN SRVC-FIXED	273	22,483	38	7,184	0.0824
11	09OALT207N-SECURITY AR LG	301	75,047	147	2,048	0.2493
12	09SLCU2123-MTR OUTDONIGHT	40	3,351	2	20,000	0.0838
13	09LGSV0208-LGSV OPTIONAL	6,555	338,060	4	1,638,750	0.0516
14	09GNSV206M-GENSERV MANUAL	261	17,912	3	87,000	0.0686
15	09INVCHG0N-INVEST MNT CHG		15	1		
16	09LGSV208M-LGS OPTNL MANL	2,089	117,901	1	2,089,000	0.0564
17	09RFNDCENT-CENTRALIA RFND		-169			
18	Less Multiple Billings			-97,674		
19	Total Account 442.1 Commercial S	14,323,846	782,567,465	186,950	76,619	0.0546
20						
21	Forfeited Discounts					
22	CA-PPL					
23	Late Fee		198,485			
24	ID-UPL					
25	Late Fee		244,591			
26	OR-PPL					
27	Late Fee		2,083,273			
28	UT-UPL					
29	Late Fee		2,736,429			
30	WA-PPL					
31	Late Fee		316,224			
32	WY-PPL					
33	Late Fee		345,063			
34	WY-UPL					
35	Late Fee		54,474			
36	Total Account 450 Forfeited Disco		5,978,539			
37						
38	Industrial Sales					
39	CA-PPL					
40	UNBILLED REVENUE	2,491	139,000			0.0558
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	06GNSV0A32-GEN SRVC-20 KW	1,488	157,254	20	74,400	0.1057
2	06GNSV0025-CA GEN SRVC	1,169	122,875	109	10,725	0.1051
3	06LGSV0A36-LRG GEN SRVC-O	10,076	831,836	18	559,778	0.0826
4	06LNX00109-REF/NREF ADV +		1,241			
5	06OALT015N-OUTD AR LGT SR	24	3,287	9	2,667	0.1370
6	06LGSV048T-LRG GEN SERV	52,205	2,926,278	6	8,700,833	0.0561
7	ID-UPL					
8	UNBILLED REVENUE	-5,435	1,192,000			-0.2193
9	BPA BALANCING ACCOUNT		-39,496			
10	07CFR00001-MTH FACILITY S		1,194			
11	07CISH0019-COMM & IND SPA	188	13,311	7	26,857	0.0708
12	07GNSV0006-GEN SRVC-LRG P	90,640	4,181,736	118	768,136	0.0461
13	07GNSV0008-GEN SRVC-MEDIU	2,697	135,768	4	674,250	0.0503
14	07GNSV0009-GEN SRVC-HI VO	59,081	2,240,428	10	5,908,100	0.0379
15	07GNSV0023-GEN SRVC-SML P	8,614	698,496	376	22,910	0.0811
16	07GNSV006A-GEN SRVC-LRG P	6,723	394,739	39	172,385	0.0587
17	07GNSV006A-GEN SRVC-LRG P		-177,454			
18	07GNSV023A-GEN SRVC-SML P	2,503	236,645	279	8,971	0.0945
19	07GNSV023A-GEN SRVC-SML P		-65,676			
20	07OALT007N-SECURITY AR LG	16	4,257	19	842	0.2661
21	07OALT07AN-SECURITY AR LG	1	387	2	500	0.3870
22	07OALT07AN-SECURITY AR LG		-34			
23	07SLCU1201-TRAF SIGNAL SY	21	2,076	3	7,000	0.0989
24	07SPCL0002	121,146	4,119,119	1	121,146,000	0.0340
25	07SPCL0001	1,366,300	40,216,862	1	1,366,300,000	0.0294
26	07LNX00111-80%MIN+ADV+BTW		-4			
27	07LNX00108-ANN COST MTHLY		824			
28	07LNX00035-ADV 80%MO GUAR		4,406			
29	07ZZMERGCR-MERGER CREDITS		6			
30	OR-PPL					
31	UNBILLED REVENUE	28,077	1,068,000			0.0380
32	BPA BALANCING ACCOUNT		-812			
33	OR ENRGY COST RECOV AMORT		-12,149,262			
34	01GNSV0024-GEN SRVC DOM/F		13,413	70		
35	01GNSV0024-GEN SRVC DOM/F		-2,403			
36	01GNSV0025-GEN SRVC		598,346	1,275		
37	01GNSV025F-GEN SRVC-FL RA		385	4		
38	01GNSV025M-GEN SRVC MANUA	17	11,612	1	17,000	0.6831
39	01LGSV048M-LRG GEN SRVC 1	617,393	23,278,983	4	154,348,250	0.0377
40	01LNX00102-LINE EXT 80% G		625			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	01LNX00105-CNTRCT \$ MIN G		145			
2	01LNX00109-REF/NREF ADV +		44,328			
3	01LPRS047M-PART REQ SRVC	185,311	9,547,769	5	37,062,200	0.0515
4	01OALT014N-OUTD AR LGT NR	11	1,260	9	1,222	0.1145
5	01OALT014N-OUTD AR LGT NR		-87			
6	01OALT015N-OUTD AR LGT NR	576	55,113	189	3,048	0.0957
7	01PRSV036M-SML PART REQ S	35	30,277	2	17,500	0.8651
8	01GNSV0026-LRG GENSrv D/F		54,149	2		
9	01GNSV0026-LRG GENSrv D/F		-18,020			
10	01GNSV0027-L GENSrv <1000	-354	6,324,084	349	-1,014	-17.8646
11	01BLSKY01N-BLUESKY ENERGY		24,436	2		
12	01ZZMERGCR-MERGER CREDITS		-1,535,879			
13	MERGR CREDIT AMORT-OR(JV)		1,535,879			
14	01LGSV0048-1000KW AND OVR	-347	24,874,142	121	-2,868	-71.6834
15	01COST0026 - 01GNSV0026	1,756	59,288			0.0338
16	01COST0024 - 01GNSV0024	496	17,310			0.0349
17	01COST0025 - 01GNSV0025	59,661	1,961,791			0.0329
18	01COST0027 - 01GNSV0027	234,746	7,914,628			0.0337
19	01COST025F - 01GNSV025F	3	115			0.0383
20	01COST0048 - 01LGSV0048	1,736,729	50,508,347			0.0291
21	01SEAFIX25 - 01GNSV0025		3			
22	01HABIT025 - 01GNSV0025	26	1,033			0.0397
23	01RENEW024 - 01GNSV0024	1	40			0.0400
24	01RENEW025 - 01GNSV0025	90	3,310			0.0368
25	01PTOU0025 - 01GNSV0025	74	2,609			0.0353
26	01STDAY027 - 01GNSV0027		1,360			
27	01GNSV025T - TOU Portfolio Option		2,733	6		
28	01GNSV024L-General Service, > 30		9,657	5		
29	01GNSV024L-General Service, > 30		-2,710			
30	01GNSV025L - General Service - >		1,904,989	417		
31	OR Gen Service Cost-Based Supply	432	13,737			0.0318
32	01GNSV0023, OR GEN SRV, < 30		273,930	1,268		
33	01COST0023, OR GEN SRV, COST	7,620	288,758			0.0379
34	01COSB0023, OR GEN SRV, COST	3	117			0.0390
35	01COSTB028, OR GEN SRV, COST	122	4,130			0.0339
36	01COSTL028, OR LRG SRV, COST	44,507	1,494,381			0.0336
37	01COSTS028, OR GEN SERV,	18,326	610,946			0.0333
38	01GNSB0023, OR GEN SRV, BPA,		5,401	69		
39	01GNSB0028, OR GEN SRV, BPA,		7,264	6		
40	01GNSV0028, OR GEN SRV > 30		730,105	396		
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	01GNSV023T, OR GEN SRV, TOU		1,397	5		
2	01HABT0023, OR HABITAT	10	377			0.0377
3	01LGSB0028, OR LRG GEN SRV,		3,977	1		
4	01LGSV0028, OR LRG GEN SRV <		1,167,839	203		
5	01PTOU0023, OR GEN SRV, TOU	41	1,560			0.0380
6	01RENV0023, OR RENW USAGE	39	1,453			0.0373
7	01GNSV023F - OR GEN SRV -		151	3		
8	01COST023F - OR GEN SRV -	1	47			0.0470
9	01RENWB023 - OR RENEWABLE	1	51			0.0510
10	01GNSB0023 - BPA DISC, < 30 kW		-879			
11	01GNSB0028 - OR GEN SRVC,		-1,912			
12	01LGSB0028 - OR LRG GEN SRVC,		-1,256			
13	01GNSV023M - OR GEN SRV,	3	3,085	1	3,000	1.0283
14	01LGSV0030 - OR LRG GEN SRV,		1,749,049	142		
15	01COSTL028 - OR LRG GEN SRV,	75,846	2,528,427			0.0333
16	01COSTB023 - OR GEN SRV,	81	3,296			0.0407
17	01COSTS030 - OR GEN SRV CBS >	4,537	151,407			0.0334
18	01GNSV0030 - OR GEN SRV, > 200		192,509	22		
19	01LGSB0030, GEN DEL SRV, > 200		18,704	1		
20	01LGSB0030, GEN DEL SRV, > 200		-10,396			
21	01PRSVL36M, OR PRT REQ SRV, >		12,813	1		
22	01PRSVS36M - OR PRT REQ SRV,	1	134	1	1,000	0.1340
23	01GNSV030M - OR GEN SRV, 200	3	4,959	1	3,000	1.6530
24	UT-UPL					
25	UNBILLED REVENUE	29,509	-2,049,000			-0.0694
26	08EFOP0021-ELEC FURNACE O	1,961	127,988	3	653,667	0.0653
27	08GNSV0006-GEN SRVC-DISTR	1,491,357	74,792,377	1,480	1,007,674	0.0502
28	08GNSV0009-GEN SRVC-HI VO	2,217,281	71,755,617	106	20,917,745	0.0324
29	08GNSV0023-GEN SRVC-DISTR	60,968	4,024,675	4,065	14,998	0.0660
30	08GNSV006A-GEN SRVC-ENERG	51,501	3,841,893	179	287,715	0.0746
31	08GNSV006B-GEN SRVC-DEM&	3,051	181,904	7	435,857	0.0596
32	08GNSV009A-GEN SRVC HI VO	13,163	650,866	5	2,632,600	0.0494
33	08GNSV009B-GEN SERVHI VOL	3,552	121,947	1	3,552,000	0.0343
34	08GNSV023F-GEN SRVC FIXED	4	1,302	2	2,000	0.3255
35	08OALT007N-SECURITY AR LG	1,765	256,495	605	2,917	0.1453
36	08SLCU1202-TRAF & OTHER S	58	3,318	8	7,250	0.0572
37	08SLCU1203-MTR OUTDONIGHT	7	3,330	7	1,000	0.4757
38	08LNX00150-AGR MTH GUAR M		92,975			
39	08LNX00151-AGR MTH+ADV+BT		11,912			
40	08LNX00157-SUBD ADV + AIC		554			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
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1	08CFR00051-MTH FAC SRVCHG		13,622			
2	08GNSV006M-MNL DIST VOLTG	45,366	2,153,106	11	4,124,182	0.0475
3	08GNSV009M-MANL HIGH VOLT	680,702	19,956,301	12	56,725,167	0.0293
4	08SPCL0001	569,677	16,956,294	1	569,677,000	0.0298
5	08SPCL0002	650,532	15,470,838	1	650,532,000	0.0238
6	08SPCL0003	594,145	21,130,324	1	594,145,000	0.0356
7	08SPCL0005	237,536	7,548,246	1	237,536,000	0.0318
8	08GNSV09AM-MAN TOD HIVOLT	1,400	125,961	1	1,400,000	0.0900
9	08PRSV031M-BKUP MNT&SUPPL	170	17,789	1	170,000	0.1046
10	08EFOP021M-ELEC FURNACE O	1,133	97,376	2	566,500	0.0859
11	08LNX00153-AGR ANN+ADV+BT		2,499			
12	08LNX00158-ANNUALCOST MTH		1,630			
13	08GNSV09BM-DMD TOD <10000	17,048	595,337	1	17,048,000	0.0349
14	08ZZMERGCR-MERGER CREDITS		56,670			
15	08GNSV06MN-GNSV DIST VOLT	487	24,611	8	60,875	0.0505
16	08LNX00014-80% MIN MNTHLY		14,431			
17	08LNX00002-MTHLY 80% GUAR		1,667			
18	08LNX00017-ADV/REF&80%ANN		8,408			
19	08LNX00004-ANNUAL 80%GUAR		2,728			
20	08LNX00300 - LINE EXT 80% PLUS		2			
21	WA-PPL					
22	UNBILLED REVENUE	13,853	596,000			0.0430
23	BPA BALANCING ACCOUNT		3,804			
24	02GNSV0024-WA GEN SRVC	21,132	1,292,933	395	53,499	0.0612
25	02GNSV0025-WA GEN SRVC DO	4,993	340,525	142	35,162	0.0682
26	02GNSV0025-WA GEN SRVC DO		-56,122			
27	02GNSV024F-WA GEN SRVC-FL	33	4,969	4	8,250	0.1506
28	02LGSV0035-WA LRG GEN SRV	2,619	140,273	7	374,143	0.0536
29	02LGSV0035-WA LRG GEN SRV		-29,466			
30	02LGSV0036-WA LRG GEN SRV	175,342	8,462,353	151	1,161,205	0.0483
31	02LGSV048M-WA LRG GEN SRV	104,452	4,105,211	1	104,452,000	0.0393
32	02LGSV048T-LRG GEN SRVC 1	723,547	28,127,023	34	21,280,794	0.0389
33	02LNX00102-LINE EXT 80% G		6,663			
34	02LNX00109-REF/NREF ADV +		2,962			
35	02OALT013N-WA OUTD AR LGT	42	4,329	23	1,826	0.1031
36	02OALT013N-WA OUTD AR LGT		-430			
37	02OALT015N-WA OUTD AR LGT	176	16,152	51	3,451	0.0918
38	02WHCH0042-WA CNTRLD WTR	44	2,602	2	22,000	0.0591
39	02PRSV47TM-LRG PART REQMT	1,120	269,804	1	1,120,000	0.2409
40	02GNSV24FP-GNSV SEASONAL	5	878	1	5,000	0.1756
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	02ZZMERGCR-MERGER CREDITS		-640,425			
2	MERGR CREDIT AMORT-WA(JV)		640,425			
3	02RFNDCENT - CENTRALIA RFND		-1,157,673			
4	WY-PPL					
5	UNBILLED REVENUE	103,970	3,727,000			0.0358
6	05GNSV0025-WY GEN SRVC	127,531	6,964,090	1,649	77,338	0.0546
7	05GNSV025F-GEN SRVC-FL RA	83	7,473	17	4,882	0.0900
8	05LGSV0045-LRG GEN SRVC	112,112	5,126,692	71	1,579,042	0.0457
9	05LGSV045M-LRG GEN SRVC	10,428	566,154	4	2,607,000	0.0543
10	05LGSV046M-WY LRG GEN SRV	631,657	24,728,549	7	90,236,714	0.0391
11	05LNX00100-LINE EXT 60% G		43,448			
12	05LNX00102-LINE EXT 80% G		179,257			
13	05LNX00105-CNTRCT \$ MIN G		35,986			
14	05LNX00109-REF/NREF ADV +		205,845			
15	05OALT015N-OUTD AR LGT SR	107	10,388	59	1,814	0.0971
16	05LGSV046T-LRG GEN SERV	1,534,979	55,998,428	70	21,928,271	0.0365
17	05PRSV033M-PART SERV REQ	602,336	21,926,546	4	150,584,000	0.0364
18	05LGSV048T-LRG GENSERV TIM	1,144,959	33,038,720	6	190,826,500	0.0289
19	05LGSV048M-TOU>1000KW MAN	7,296	712,398	1	7,296,000	0.0976
20	05CONTSPEC-SPECL CONTRACT	1,948	74,049	35	55,657	0.0380
21	05SPCL0001-	392,084	10,586,268	1	392,084,000	0.0270
22	05RFNDCENT-CENTRALIA RFND		-730			
23	05GNSV025M - General Service	550	26,076	1	550,000	0.0474
24	WY-UPL					
25	UNBILLED REVENUE	-4,197	-447,000			0.1065
26	05LNX00102-LINE EXT 80% G		3,472			
27	05LNX00109-REF/NREF ADV +		25,523			
28	09GNSV0206-GEN SRVC-SINGL	40,746	2,098,467	391	104,210	0.0515
29	09GNSV0209-GEN SRVC-HI VO	7	1,383	1	7,000	0.1976
30	09GNSV0217-LRG POWER SRVC	391,778	12,611,470	10	39,177,800	0.0322
31	09OALT207N-SECURITY AR LG	11	3,191	6	1,833	0.2901
32	09LGSV0208-LGSV OPTIONAL	12,320	576,004	5	2,464,000	0.0468
33	09GNSV217M-LRG POWER SRVC	288,042	8,951,383	5	57,608,400	0.0311
34	09GNSV206M-GENSERV MANUAL	3,623	159,881	6	603,833	0.0441
35	09PRSV218M-BKUP,MNT,SUPPL	35,827	2,204,759	2	17,913,500	0.0615
36	09LGSV208M-LGS OPTNL MANL	1,858	80,882	1	1,858,000	0.0435
37	Less Unbilled Revenue			-3,346		
38	Total Account 442.2 Industrial Sa	17,895,608	653,092,743	11,928	1,500,302	0.0365
39						
40	INTERDEPARTMENTAL					
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	OR-PPL					
2	01COST0025 - 01GNSV0025	-10	-413			0.0413
3	UT-UPL					
4	Intercompany/Interdepartmental		422,746			
5	08GNSV0023-GEN SRVC-DISTR		-422,811			
6	Total Account 448 Interdepartment	-10	-478			0.0478
7						
8	IRRIGATION SALES					
9	CA-PPL					
10	UNBILLED REVENUE	-444	-49,000			0.1104
11	06APSV0020-AG PMP SRVC	57,243	4,303,394	1,312	43,630	0.0752
12	06LNX00102-LINE EXT 80% G		-100			
13	06LNX00103-LINE EXT 80% G		3,145			
14	06LNX00109-REF/NREF ADV +		238			
15	06LNX00110-REF/NREF ADV +		15,017			
16	06SLX00001-KLAM FALLS MIN		57,669			
17	06SLX00002-KLAM FALLS IRG		780			
18	06UKRB0040-KLAM IRG ONPRJ	25,269	151,612	590	42,829	0.0060
19	06USBR033T USBR	10,321	38,321	40	258,025	0.0037
20	06UKRB0035-KLAM OFF PROJ			1		
21	ID-UPL					
22	UNBILLED REVENUE	144	7,000			0.0486
23	IRRIGATION BPA BAL ACCT		10,657,509			
24	07MISC0000-FEE OFFERING N		1,027			
25	07APSVNLL-LRG LOAD CANAL	31,570	1,627,391	81	389,753	0.0515
26	07APSVNLL-LRG LOAD CANAL		-1,302,077			
27	07APSVNLS-SML LOAD CANAL	94	7,718	16	5,875	0.0821
28	07APSVNLS-SML LOAD CANAL		-3,301			
29	07BPADEBIT-BPA ADJUST FEE		5,689,439			
30	07LNX00111-80%MIN+ADV+BTW		1,111			
31	07LNX00112-80%ANN+ADV+BTW		11,592			
32	07LNX00107-SUBD ADV & AIC		1,097			
33	07LNX00040-ADV+REFCHG+80%		44,967			
34	07LNX00015-ANNUAL 80%GUAR		5,289			
35	07ZZMERGCR-MERGER CREDITS		221			
36	07APSCL10X - was 07APSC10LX	6,043	417,059	63	95,921	0.0690
37	07APSCS10X - was 07APSC10SX	443	45,441	97	4,567	0.1026
38	07APSBS10X - IRG & PUMP - Sm	208	17,120	7	29,714	0.0823
39	07APSBL10X - IRG & PUMP - Large	49	4,198	2	24,500	0.0857
40	07APSAL10X - IRG & PUMP - Large	4,970	300,454	17	292,353	0.0605
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	07APSAS10X - IRG & PUMP - Small	111	7,806	9	12,333	0.0703
2	07APSA010L - IRG & Pump Large	15,539	946,811	123	126,333	0.0609
3	07APSA010L - IRG & Pump BPA		-661,553			
4	07APSA010S - IRG & Pump Small	392	30,829	28	14,000	0.0786
5	07APSA010S - IRG & Pump BPA		-16,643			
6	07APSB010L - IRG & Pump Large	11,930	713,813	146	81,712	0.0598
7	07APSB010L - IRG & Pump BPA		-505,868			
8	07APSB010S - IRG & Pump Large	244	18,878	22	11,091	0.0774
9	07APSB010S - IRG & Pump BPA		-10,357			
10	07APSC010S - IRG PUMP SRV	4,030	318,324	418	9,641	0.0790
11	07APSC010S - IRG PUMP Srv BPA		-170,834			
12	07APSC010L - IRG PUMP Srv Large	596,926	35,107,057	3,548	168,243	0.0588
13	07APSC010L - IRG PUMP Srv BPA		-25,310,767			
14	OR-PPL					
15	UNBILLED REVENUE	96	6,000			0.0625
16	IRRIGATION BPA BAL ACCT		-27,337			
17	OR ENRGY COST RECOV AMORT		-459,520			
18	01APSV0041-AG PMP SRVC BP	4	2,004,599	4,976	1	501.1498
19	01APSV0041-AG PMP SRVC BP		-500,733			
20	01APSV041X-AG PMP SRVC		76,011	228		
21	01LNX00102-LINE EXT 80% G		4,411			
22	01LNX00103-LINE EXT 80% G		13,947			
23	01LNX00109-REF/NREF ADV +		8,061			
24	01LNX00110-REF/NREF ADV +		46,402			
25	01SLX00005-KLAMATH FALLS		208,757			
26	01SLX00013-K FALLS IRG MI		23,462			
27	01SLX00014-K FALLS IRG MI		393			
28	01UKRB0035-KLAMATH BASIN	51,729	387,973	684	75,627	0.0075
29	01UKRB0035-KLAMATH BASIN		-248,708			
30	01UKRB0040-KLAMATH BASIN	50,304	301,824	1,356	37,097	0.0060
31	01UKRB0040-KLAMATH BASIN		-190,284			
32	01GNSV0027-L GS <1000 IRG		-1,059			
33	01USBR33TX-IR TOU W/O BPA	2,402	8,953	10	240,200	0.0037
34	01BPADEBIT-BPA ADJUST FEE		59,710			
35	01ZZMERGCR-MERGER CREDITS		-92,636			
36	MERGR CREDIT AMORT-OR(JV)		92,636			
37	01COST0024 - 01GNSV0024	25	818			0.0327
38	01COST0025 - 01GNSV0025	132	4,256			0.0322
39	01COST0027 - 01GNSV0027					
40	01COST0041	123,019	4,001,285			0.0325
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	01HABIT041 - 01APSV0041 AG	17	553			0.0325
2	01RENEW041 - 01APSV0041 AG	80	2,618			0.0327
3	01PTOU0041 - 01APSV0041 AG	561	15,414			0.0275
4	01SEAFLEX41 - 01APSV0041 AG	812	26,247			0.0323
5	01APSV041T - AGR PUMP		25,763	60		
6	01APSV041T - AGR PUMP SRV		-5,752			
7	01GNSV025L - General Service - >		3,680	1		
8	01APSV41XL-OR Pumping Serv no		151,986	46		
9	01APSV041L-OR Pumping Serv		2,486,172	1,007		
10	01APSV041L-OR Pumping Serv		-707,516			
11	01STDAY041 - Daily Standard Offer		176			
12	OR Irrigation - BPA adjustment		3,340			
13	01COST0023, OR GEN SRV, COST	11	387			0.0352
14	01COSTS028, OR GEN SERV,	94	3,074			0.0327
15	01GNSV0028, OR GEN SRV > 30		2,777	1		
16	01COSTB023 - OR GEN SRV,	5	183			0.0366
17	CUSTOMER CNT - IRRIGATION					
18	UT-UPL					
19	UNBILLED REVENUE	192	7,000			0.0365
20	08APSV0010-IRR & SOIL DRA	192,380	8,290,858	2,288	84,082	0.0431
21	08LNX00153-AGR ANN+ADV+BT		19,061			
22	08LNX00151-AGR MTH+ADV+BT		-539			
23	08LNX00152-AGR ANN GUAR M		-18,681			
24	08LNX00159-TEMPSVC <12MTH		824			
25	08LNX00150-AGR MTH GUAR M		-13,414			
26	08ZZMERGCR-MERGER CREDITS		-12			
27	08LNX00002-MTHLY 80% GUAR		-133			
28	08LNX00017-ADV/REF&80%ANN		33,361			
29	08LNX00004-ANNUAL 80%GUAR		22,065			
30	08LNX00014-80% MIN MNTHLY		3,499			
31	08APSV10NS- Irg Soil Drain Pump N	5,465	245,456	29	188,448	0.0449
32	WA-PPL					
33	UNBILLED REVENUE	51	5,000			0.0980
34	IRRIGATION BPA BAL ACCT		88,691			
35	02APSV0040-WA AG PMP SRVC	143,024	7,723,486	4,860	29,429	0.0540
36	02APSV0040-WA AG PMP SRVC		-1,608,831			
37	02APSV040X-WA AG PMP SRVC	15,550	819,745	462	33,658	0.0527
38	02LNX00102-LINE EXT 80% G		27,051			
39	02LNX00105-CNTRCT \$ MIN G		36			
40	02LNX00109-REF/NREF ADV +		1,029			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	02LNX00110-REF/NREF ADV +		50,403			
2	02BPADEBIT-BPA ADJUST FEE		52,984			
3	02ZZMERGCR-MERGER CREDITS		-141,346			
4	MERGR CREDIT AMORT-WA(JV)		141,346			
5	02RFNDCENT - CENTRALIA RFND		-228,368			
6	WY-PPL					
7	UNBILLED REVENUE	6	4,000			0.6667
8	05LNX00103-LINE EXT 80% G		248			
9	05LNX00109-REF/NREF ADV +		146			
10	05LNX00110-REF/NREF ADV +		15,288			
11	05APS00040-AG PUMPING SVC	13,852	840,316	526	26,335	0.0607
12	05RFNDCENT-CENTRALIA RFND		1			
13	CUSTOMER CNT - IRRIGATION					
14	WY-UPL					
15	05LNX00103-LINE EXT 80% G		2,240			
16	05LNX00109-REF/NREF ADV +		479			
17	05LNX00110-REF/NREF ADV +		4,703			
18	09APSV0210-IRR & SOIL DRA	1,674	112,177	27	62,000	0.0670
19	09RFNDCENT-CENTRALIA RFND		174			
20	Less Multiple Billings			-460		
21	Total Account 442.3 Irrigation Sa	1,366,567	56,760,493	22,621	60,411	0.0415
22						
23	MISCELLANEOUS SERVICE REV					
24	CA-PPL					
25	Weatherization Loans 8%		167			
26	Energy Finanswer Com		5,764			
27	Industrial Finanswer		5,947			
28	Home Comfort		5,074			
29	Irrigation Finanswer		6,308			
30	06CFR00003-MTH MAINTENANC		1,454			
31	06CONN0300-CA RECONNECTIO		31,300			
32	06RCHK0300-CA RET CHK CHR		5,350			
33	06TAMP0300-CA TAMP & UNAU		813			
34	06TEMP0300-CA TEMP SRVC C		11,875			
35	06TRBL0300-CA TROUBLE CAL		15			
36	ID-UPL					
37	Weatherization Loans		3,129			
38	Energy Finanswer Com		759			
39	07CONN0300-ID RECONNECTIO		53,945			
40	07RCHK0300-ID RET CHK CHR		8,730			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
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1	07TEMP0014-TEMP SRVC CONN		22,675			
2	07CFR00001-MTH FAC SRVCHG		2,100			
3	07TAMP0300		1,725			
4	07FCBUYOUT - FAC CHG BUYOUT		3,572			
5	OR-PPL					
6	Other		-6,249			
7	Irrigation Finanswer		1,194			
8	Hassel Free Water Heater		278			
9	01CFR00003-MTH MAINTENANC		30,143			
10	01CFR00013-MTH MISC CHRG		39,513			
11	01CFR00014-YR MISC CHRG		5			
12	01CONN0300-RECONNECTION C		791,270			
13	01FHFG0011-FROZEN HSLE FR		96,100			
14	01HAFG0011-HSLE FREE GUAR		551,871			
15	01RCHK0300-RETURNED CHECK		127,850			
16	01TAMP0300-TAMP & UNAUTH		29,625			
17	01TEMP0300-TEMP SRVC CHRG		306,150			
18	01TRBL0300-TROUBLE CALL C		93			
19	01DPAC0300-DEMAND PULSE		1,000			
20	01HAFG011A-HASS FREE-ANNL		-76			
21	01XTRN0016-TAMPERING		36			
22	01MTRVR300-METR VERIF FEE		360			
23	01FCBUYOUT-GAC CHG BUYOUT		96,214			
24	UT-UPL					
25	Other		-67,378			
26	Energy Finanswer Com		296,320			
27	Environments		31			
28	Industrial Finanswer		3,056			
29	Energy Finanswer		4,927			
30	Retrofit energy Finanswer		6,730			
31	08CFR00013-MTH MISC CHRG		114,024			
32	08METR0300-UT FEE MTR TES		120			
33	08RCHK0300-UT RET CHK CHR		214,380			
34	08TEMP0014-TEMP SRVC CONN		848,450			
35	08CFR00051-MTH FAC SRVCHG		200,203			
36	08CFR00056-MTH EQUIP RENT		-2,626			
37	08CFR00063-MTH MISC CHARG		3,316			
38	08CFR00052-ANN FAC SVCCHG		424			
39	08CONN0300-RECONN&DISCONN		439,459			
40	08CFR00064-ANN MISC CHARG		6,660			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	08RCON0001-CONNECT FEE		1,612,390			
2	08INFO0300-CUST/3RD P REQ		416			
3	08FCBUYOUT-FAC CHG BUYOUT		127,316			
4	08TAMP0300-TAMPERING&UNAU		38,100			
5	08MTRVR300 - Meter Verification F		690			
6	WA-PPL					
7	Energy Finanswer Com		25,317			
8	Industrial Finanswer		53,334			
9	Home Comfort		20,600			
10	02CFR00003-MTH MAINTENANC		1,320			
11	02CONN0300-WA RECONNECTIO		153,545			
12	02RCHK0300-WA RET CHK CHR		14,008			
13	02TAMP0300-WA TAMP & UNAU		5,625			
14	02TEMP0300-WA TEMP SRVC C		26,975			
15	WY-PPL					
16	Other		12,190			
17	Energy Finanswer Com		4,698			
18	05CFR00003-MTH MAINTENANC		8,032			
19	05CFR00013-MTH MISC CHRG		3,186			
20	05CONN0300-WY RECONNECTIO		58,190			
21	05METR0300-WY FEE MTR TES		150			
22	05RCHK0300-WY RET CHK CHR		22,725			
23	05SERV0300-WY SRVC CALLS		1,680			
24	05TEMP0300-WY TEMP SRVC C		34,585			
25	05LONGFORM-BILL PRINT		40			
26	05TAMP0300		5,550			
27	05FCBUYOUT - FAC CHG BUYOUT		42,759			
28	WY-UPL		731			
29	Energy Finanswer		12,395			
30	05CONN0300-WY RECONNECTIO		2,880			
31	05RCHK0300-WY RET CHK CHR		720			
32	05TEMP0300-WY TEMP SRVC C		2,040			
33	09CFR00014-YR MISC CHRG		3			
34	09TEMP0214-TEMP SRVC CONN			1		
35	09CFR00001-MTH FAC SRVCHG		7,889			
36	05TAMP0300		375			
37	Less Multiple Billings			-1		
38	Total Account 451 Misc. Services		6,604,629			
39						
40	OTHER ELECTRIC REVENUE					
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
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1	OFFICE - PPL					
2	Post-Merger Firm Wheeling		7,949,968			
3	Other Elec Excluding Wheeling		14,641,038			
4	Wheeling Estimate		-32,210			
5	Other Elec Estimate		45,943			
6	Other Elec-Def Net Power Cost		-5,691,983			
7	LINE LOSS TRANSMISS		-1,494,492			
8	Green Credit		43,375			
9	Trading Netted		311,248			
10	CA-PPL					
11	Fish & Wildlife		4,835			
12	DSM Revenue		-600,998			
13	OR-PPL					
14	Post-Merger Firm Wheeling		6,870,307			
15	Rec Wheeling - Revenue		928,785			
16	Other Elec Excluding Wheeling		21,856,671			
17	Pre-Merger Firm Wheeling - PPL		5,244,777			
18	Pre-Merger Firm Wheeling - UPL		12,593,265			
19	Other Elec-DSR Carrying Chrgs		-5,474,104			
20	Other Elec-DSR Def Amort		-4,872,414			
21	DSR Net Lost Revenue		-466,439			
22	Non-Firm Wheeling		11,872,758			
23	Dsr Incentive Mechanisms		-156,505			
24	Short-Term Firm Wheeling		1,622,107			
25	DSR RENEWABLES		423,857			
26	DSR DEFERRED EXPEN		32,606			
27	LINE LOSS TRANSMIS		1,995,948			
28	01CFR00001-MTH FACILITY S		27,135			
29	01CFR00004-EMRGNCY ST&BY		26,003			
30	01CFR00005-INTERMTNT SRVC		44,176			
31	UT-UPL					
32	Other Elec		284,358			
33	Fish & Wildlife		1,490			
34	Other Elec Excluding Wheeling		-661,150			
35	Other Elec-DSR Carrying Chrgs		-215,472			
36	Flyash & By-Product		31,198			
37	08XTRN0016-OUTBIL SVC REN		251,958			
38	08CFR00053-MTHLY MAINTFEE		7,619			
39	08XTRNBLUE - BLUESKY ANN		398			
40	WA-PPL					
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Colstrip Unit 3		-52,188			
2	Fish & Wildlife		28,556			
3	Other Elec Excluding Wheeling		5,465,336			
4	Other Elec-DSR Carrying Chrgs		-4,812			
5	DSM Revenue		-4,888,571			
6	02CFR00004-EMRGNCY ST&BY		7,006			
7	02CFR00005-INTERMTNT SRVC		5,211			
8	WY-PPL					
9	Other Elec		79,182			
10	Flyash & By-Product		843,504			
11	05CFR00004-EMRGNCY ST&BY		21,572			
12	05CFR00005-INTERMTNT SRVC		7,543			
13	09CFR00005-INTERMTNT SRVC		339			
14	WY-UPL					
15	Flyash & By-Product		2,070			
16	Total Account 456 Other Electric		68,960,804			
17						
18	OTHER SALES TO PUBLIC AUTH					
19	UT-UPL					
20	UNBILLED REVENUE	-2,888	-67,000			0.0232
21	08GNSV0006-GEN SRVC-DISTR	61,417	2,695,475	10	6,141,700	0.0439
22	08GNSV0009-GEN SRVC-HI VO	14,297	456,800	2	7,148,500	0.0320
23	08GNSV0023-GEN SRVC-DISTR	74	4,857	8	9,250	0.0656
24	08OALT007N-SECURITY AR LG	23	4,136	6	3,833	0.1798
25	08GNSV009M-MANL HIGH VOLT	419,047	13,916,830	4	104,761,750	0.0332
26	Less Multiple Billings			-1		
27	Total Account 445 Other Sales	491,970	17,011,098	29	16,964,483	0.0346
28						
29	PUBLIC STREET&HIGHWAY					
30	CA-PPL					
31	UNBILLED REVENUE	89	6,000			0.0674
32	06COSL0052-CO-OWND STR LG	7	4,840	5	1,400	0.6914
33	06CUSL053F-SPECIAL CUST O	1,629	142,273	128	12,727	0.0873
34	06CUSL058F-CUST OWND STR	277	27,558	25	11,080	0.0995
35	06HPSV0051-HI PRESSURE SO	779	148,385	79	9,861	0.1905
36	06OALT015N-OUTD AR LGT SR	4	848	4	1,000	0.2120
37	ID-UPL					
38	UNBILLED REVENUE	3	1,000			0.3333
39	07CFR00012-STR LGTS (CONV		-2,429			
40	07SLCO0011-STR LGT CO-OWN	125	35,510	27	4,630	0.2841
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	07SLCU1201-TRAF SIGNAL SY	228	21,103	22	10,364	0.0926
2	07SLCU122A-STR LGT CUST-O		381	1		
3	07SLCU122B-STR LGT CUST-O	178	12,899	13	13,692	0.0725
4	07SLCU122B-STR LGT CUST-O	1,659	210,105	200	8,295	0.1266
5	07ZZMERGCR-MERGER CREDITS		-3			
6	OR-PPL					
7	UNBILLED REVENUE	1,862	231,000			0.1241
8	OR ENRGY COST RECOV AMORT		-159,370			
9	01COSL0052-STR LGT SRVC C	2,198	214,490	110	19,982	0.0976
10	01CUSL053F-STR LGT SRVC C	9,563	486,169	177	54,028	0.0508
11	01HPSV0051-HI PRESSURE SO	18,866	2,570,387	663	28,456	0.1362
12	01MVSL0050-MERC VAPSTR LG	14,589	1,322,771	325	44,889	0.0907
13	01OALT014N-OUTD AR LGT NR	16	2,257	5	3,200	0.1411
14	01OALT014N-OUTD AR LGT NR		-137			
15	01OALT015N-OUTD AR LGT NR	25	2,801	11	2,273	0.1120
16	01CUSL0053-CUS-OWNED MTRD	673	45,743	43	15,651	0.0680
17	01ZZMERGCR-MERGER CREDITS		-51,668			
18	MERGR CREDIT AMORT-OR(JV)		51,668			
19	UT-UPL					
20	UNBILLED REVENUE	-1,150	-160,000			0.1391
21	08CFR00012-STR LGTS (CONV		54			
22	08OALT007N-SECURITY AR LG	252	45,278	131	1,924	0.1797
23	08SLCO0011-STR LGT CO-OWN	23,695	4,392,398	1,136	20,858	0.1854
24	08SLCU1202-TRAF & OTHER S	8,799	513,129	1,547	5,688	0.0583
25	08SLCU1203-MTR OUTDONIGHT	1,227	83,069	37	33,162	0.0677
26	08SLCU121A-STR LGT CUST-O	13,278	1,339,128	353	37,615	0.1009
27	08SLCU121B-STR LGT CUST-O	16,179	1,378,402	661	24,477	0.0852
28	08SLC1202F-TRAFFIC SIG NM	1,170	65,263	126	9,286	0.0558
29	08CFR00051-MTH FAC SRVCHG		4,529			
30	08CFR00062-STREET LIGHTS		79			
31	08THIK0077-STR LIGHT SPEC	141	17,277	1	141,000	0.1225
32	08CFR00061-U/G AREA LIGHT		127			
33	08HAXT0060-LIGHTNG-HAXTON	1	465	1	1,000	0.4650
34	08ZZMERGCR-MERGER CREDITS		19			
35	08SLD13ES2-DECOR CUST-OWN	4,344	162,539	30	144,800	0.0374
36	08SLD13MS2-DECOR CUST-OWN	372	36,942	17	21,882	0.0993
37	08SLD13FS2-DECOR COMP-OWN	101	48,478	7	14,429	0.4800
38	08SLD13MS1-DECOR CUST-OWN	51	5,504	6	8,500	0.1079
39	08SLD13ES1-DECOR CUST-OWN	4,015	88,130	25	160,600	0.0220
40	08SLD13FS1-DECOR COMP-OWN	17	11,149	5	3,400	0.6558
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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	WA-PPL					
2	UNBILLED REVENUE	559	51,000			0.0912
3	02CFR00012-STR LGTS (CONV		91			
4	02COSL0052-WA STR LGT SRV.	423	40,470	22	19,227	0.0957
5	02CUSL053F-WA STR LGT SRV	3,587	177,921	157	22,847	0.0496
6	02CUSL053M-WA STR LGT SRV	967	52,511	82	11,793	0.0543
7	02HPSV0051-WA HI PRESSURE	2,969	422,349	120	24,742	0.1423
8	02MVSL0057-WA MERC VAPSTR	2,387	206,206	64	37,297	0.0864
9	02ZZMERGCR-MERGER CREDITS		-14,920			
10	MERGR CREDIT AMORT-WA(JV)		14,920			
11	02RFNDCENT - CENTRALIA RFND		-25,308			
12	WY-PPL					
13	UNBILLED REVENUE	1,019	113,000			0.1109
14	05COSL0057-CO-OWND STR LG	606	92,442	34	17,824	0.1525
15	05CUSL058F-CUST OWND STR	1,337	66,249	46	29,065	0.0496
16	05CUSL058M-CUST OWND STR	95	4,565	7	13,571	0.0481
17	05HPSV0051-HI PRESSURE SO	4,329	601,703	173	25,023	0.1390
18	05MVSL0053-WY MERC VAPSTR	6	627	2	3,000	0.1045
19	05OALT015N-OUTD AR LGT SR	5	182	2	2,500	0.0364
20	09SLCU2122-TRAF & OTHER S	5,169	449,277	226	22,872	0.0869
21	05MVS00053-MERCURY VAPOR					
22	WY-UPL					
23	UNBILLED REVENUE	265	66,000			0.2491
24	09SLCO0211-STR LGT CO-OWN	1,349	362,946	90	14,989	0.2690
25	09SLCU2121-STR LGT CUST-O	90	12,376	14	6,429	0.1375
26	09SLCU2122-TRAF & OTHER S	69	2,786	14	4,929	0.0404
27	Less Multiple Billings			-2,576		
28	Total Account 444 Street & Highwa	150,493	16,053,933	4,398	34,219	0.1067
29						
30	RENT FROM ELEC PROPERTIES					
31	CA-PPL					
32	MCI Fiber Optic Ground Wire		1,174,352			
33	Hydro		185,687			
34	Transmission		50			
35	General		500			
36	06CFR00006-MTH RNTAL CHR		1,710			
37	06CFR00002-ANN FAC SVCCHG		1,958			
38	Joint Use		218,346			
39	ID-UPL					
40	Hydro		16,700			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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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	General		2,294			
2	07CFR00009-YR LSE CHRG-EQ		661			
3	07LOOP0014-MTH FEE PRE-AS		7,598			
4	07POLE0075-STEEL POLES US		314			
5	07XTRN0013-RNT/LSE L& PRO		111,700			
6	07INVCHG00-INVEST MNT CHG		180			
7	Joint Use		79,780			
8	OR-PPL					
9	Rent		294,260			
10	Non Common		3,156			
11	MCI Fiber Optic Ground Wire		2,180,940			
12	Hydro		882			
13	Transmission		190,529			
14	Distribution		29,799			
15	General		48,819			
16	Corporate		544			
17	Non-Utility		7,739			
18	01CFR00006-MTH RNTAL CHRG		587,737			
19	Joint Use		2,847,583			
20	UT-UPL					
21	Rent		36,143			
22	Non Common		27,291			
23	Steam		114,290			
24	Hydro		159,418			
25	Transmission		485,590			
26	Distribution		90,875			
27	General		394,631			
28	Non-Utility		33,375			
29	08POLE0004-POLE ATTACHMEN		21,922			
30	08POLE0075-STEEL POLES US		117,006			
31	08XTRN0013-RNT/LSE L& PRO		81,449			
32	08INVCHG0N-INVEST MNT CHG		4,678			
33	08LOOP014N-TEMP SERV CONN		27,915			
34	08CFR00058-MTH EQUIP LEAS		609,461			
35	08INVCHG0R-INVEST MNT CHG		400			
36	Joint Use		4,670,078			
37	WA-PPL					
38	Non Common		83,788			
39	Steam		-3,000			
40	Hydro		426,896			
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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1	Transmission		1,851			
2	Distribution		13,425			
3	General		30,512			
4	Corporate		862			
5	Non-Utility		9,111			
6	02CFR00006-MTH RNTAL CHRG		43,749			
7	02CFR00001-MTH FACILITY S		2,115			
8	Joint Use		371,963			
9	WY-PPL					
10	Steam		26,163			
11	Transmission		260			
12	Distribution		-5			
13	General		11,864			
14	Non-Utility		1,723			
15	05CFR00001-MTH FACILITY S		20,565			
16	05CFR00006-MTH RNTAL CHRG		5,391			
17	Joint Use		-648,948			
18	WY-UPL					
19	Rent from Electric Properties		8,540			
20	Steam		7,533			
21	Non-Utility		750			
22	09LOOP0214-MTH FEE PRE-AS		647			
23	09POLE0075-STEEL POLES US		22,560			
24	09POLE0004-POLE ATT CABTV		623			
25	Joint Use		795,585			
26	Total Account 454 Rent Elect. Pro		16,102,863			
27						
28	RESIDENTIAL SALES					
29	CA-PPL					
30	UNBILLED REVENUE	11,663	947,000			0.0812
31	06LNX00109-REF/NREF ADV +		811			
32	06LNX00110-REF/NREF ADV +		119			
33	06OALT015R-OUTD AR LGT SR	449	72,801	445	1,009	0.1621
34	06RESDDC7A-CA RES CLEAN A	27,394	2,296,658	2,000	13,697	0.0838
35	06RESDDL06-CA LOW INCOME	30,477	1,724,006	2,761	11,038	0.0566
36	06RESDD00D-RES SRVC	313,900	25,507,495	29,314	10,708	0.0813
37	06RESDDM9M-MULTI FAMILY	458	34,994	15	30,533	0.0764
38	06RESDDS8M-MULT FAM SBMET	1,272	90,726	16	79,500	0.0713
39	06NETMT135 - CA RES NET	15	1,284	3	5,000	0.0856
40	ID-UPL					
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
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1	UNBILLED REVENUE	-3,857	-415,000			0.1076
2	BPA BALANCING ACCOUNT		-3,038,501			
3	07OALT007R-SECURITY AR LG	16	4,831	20	800	0.3019
4	07OALT07AR-SECURITY AR LG	113	29,910	145	779	0.2647
5	07OALT07AR-SECURITY AR LG		-2,951			
6	07RES0001-RES SRVC	297,621	24,975,839	31,570	9,427	0.0839
7	07RES0001-RES SRVC		-7,856,293			
8	07RES0036-RES SRVC-OPTIO	291,782	19,444,853	16,089	18,135	0.0666
9	07RES0036-RES SRVC-OPTIO		-7,748,729			
10	07LNX00035-ADV 80%MO GUAR		3,390			
11	07LNX00107-SUBDIV ADV+AIC		1,094			
12	07ZZMERGCR-MERGER CREDITS		-12			
13	07BLSKY01R-BLUESKY ENERGY		161	21		
14	07OALCO007-CUST OWN LIGHT	10	2,472	1	10,000	0.2472
15	07ACTSETUP - ID New account			1		
16	CUSTOMER COUNT - REGULAR					
17	OR-PPL					
18	UNBILLED REVENUE	125,340	10,430,000			0.0832
19	BPA BALANCING ACCOUNT		471,116			
20	OR ENRGY COST RECOV AMORT		-21,476,350			
21	01CHCK000R-RES CHECK MTR			1		
22	01LNX00102-LINE EXT 80% G		2,078			
23	01LNX00105-CNTRCT \$ MIN G		68			
24	01LNX00109-REF/NREF ADV +		22,296			
25	01LNX00110-REF/NREF ADV +		155			
26	01OALT014R-OUTD AR LGT RE	3,818	427,598	3,397	1,124	0.1120
27	01OALT014R-OUTD AR LGT RE		-31,451			
28	01OALT015R-OUTD AR LGT RE	6	1,099	16	375	0.1832
29	01RES0004-RES SRVC	-108	244,231,923	433,871		-2,261.4067
30	01RES0004-RES SRVC		-53,471,013			
31	01RES0013-3 PHASE RES SR	-22	-1,822			0.0828
32	01RES0013-3 PHASE RES SR		54			
33	01UPPL000R-BASE SCH FALL			7		
34	01ACTSETUP-NEW SRVC SETUP			10		
35	01NETMT135-NET METERING		10,638	19		
36	01BLSKY01R-BLUESKY ENERGY		-3			
37	01ZZMERGCR-MERGER CREDITS		-4,465,372			
38	MERGR CREDIT AMORT-OR(JV)		4,465,372			
39	01NETMT135-NET METERING		-2,089			
40	01COST0004 - 01RES0004	4,973,129	147,857,927			0.0297
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	01SEAFLX04 - 01RES0004	12,227	364,471			0.0298
2	01HABIT004 - 01RES0004	18,353	523,702			0.0285
3	01RENEW004 - 01RES0004	76,584	2,170,034			0.0283
4	01FXRENEW - Fixed Renewable		183,177	3,809		
5	01PTOU0004 - 01RES0004	16,691	481,817			0.0289
6	01RES004T - RES Time Option		792,584	1,090		
7	01RES004T - RES Time Option		-161,148			
8	UT-UPL					
9	UNBILLED REVENUE	-51,789	-3,330,000			0.0643
10	08CFR00001-MTH FACILITY S		1,535			
11	08CHCK000R-UT RES CHECK M			1		
12	08LNX00103-LINE EXT CNTRC		2,063			
13	08MHTP0025-MOBILE HOME &	11,091	594,972	11	1,008,273	0.0536
14	08OALT007R-SECURITY AR LG	3,285	639,973	3,753	875	0.1948
15	08RES0001-RES SRVC	5,302,654	352,498,057	599,961	8,838	0.0665
16	08RES0002-RES SRVC-OPTIO	120	9,357	12	10,000	0.0780
17	08RES0150-RES ALL E NOT5		-33			
18	08LNX00101-AGR MTH+ADV+BT		6,505			
19	08PTLD000R-POST TOP LIGHT	224	16,780	72	3,111	0.0749
20	08LNX00107-SUBD ADV & AIC		5,668			
21	08LNX00108-ANN COST MTHLY		7,947			
22	08LNX00109-TEMPSVC <12MTH		42			
23	08LNX-ABLR-APPLICNT BUILT		72			
24	08RFND1999-UTAH RATE RFND		-27			
25	08ACTSETUP-NEW SRVC SETUP			13		
26	08ZZMERGCR-MERGER CREDITS		284			
27	08BLSKY01R-BLUESKY ENERGY		277,764	5,778		
28	08RES0003-LIFELINE PRGRM	142,251	9,387,469	18,995	7,489	0.0660
29	08LNX00005-MTHLY MIN GUAR		240			
30	08LNX00013-80% MNTHLY MIN		12,363			
31	08LNX00001-MTHLY 80% GUAR		908			
32	08LNX00016 - 80% annual		519			
33	08NETMT135 - Net Metering	17	1,003	3	5,667	0.0590
34	08COOLKPRR - Utah Cool Keeper		-40	3,076		
35	WA-PPL					
36	UNBILLED REVENUE	50,826	2,860,000			0.0563
37	BPA BALANCING ACCOUNT		1,642,227			
38	02CHCK000R-WA RES CHECK M			1		
39	02LNX00109-REF/NREF ADV +		134			
40	02OALT013R-WA OUTD AR LGT	1,389	147,501	1,368	1,015	0.1062
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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	02OALT013R-WA OUTD AR LGT		-14,405			
2	02OALT015R-WA OUTD AR LGT	3	292	2	1,500	0.0973
3	02RES0016-WA RES SRVC	1,485,811	85,507,757	97,005	15,317	0.0575
4	02RES0016-WA RES SRVC		-16,714,666			
5	02RES0018-WA 3 PHASE RES	2,687	167,961	103	26,087	0.0625
6	02RES0018-WA 3 PHASE RES		-30,225			
7	02RES018X-WA 3 PHASE RES	709	43,933	28	25,321	0.0620
8	02RES018X-WA 3 PHASE RES		-7,982			
9	02BLSKY01R-BLUESKY ENERGY		22,427	496		
10	02ZZMERGCR-MERGER CREDITS		-1,442,680			
11	MERGR CREDIT AMORT-WA(JV)		1,442,680			
12	02RES0017-BILL ASSISTANC	22,644	1,302,568	1,516	14,937	0.0575
13	02RES0017-BILL ASSISTANCE		-254,740			
14	02RFNDCENT - CENTRALIA RFND		-2,301,795			
15	02ACTSETUP-NEW SRVC SETUP			2		
16	WY-PPL					
17	UNBILLED REVENUE	32,822	2,004,000			0.0611
18	05LNX00109-REF/NREF ADV +		20			
19	05OALT015R-OUTD AR LGT SR	1,266	132,403	1,307	969	0.1046
20	05RES0002-WY RES SRVC	691,251	45,994,605	83,265	8,302	0.0665
21	05RES0003-WY OPTIONAL RE	112,216	6,333,395	5,111	21,956	0.0564
22	05RES0018-RES 3 PHASE SR	589	37,246	16	36,813	0.0632
23	05RES018X-RES 3 PHASE SR	110	6,865	4	27,500	0.0624
24	09RES0201-RES SRVC	133	10,226	15	8,867	0.0769
25	05UOFWYRES-U OF WYO SPECL			409		
26	09LNX00108-ANN COST MTHLY		336			
27	05ACTSETUP-NEW SRVC SETUP		33,900	3		
28	05BLSKY01R-BLUESKY ENERGY		112	782		
29	09BLSKY01R-BLUESKY ENERGY		-32	3		
30	05RFNDCENT-CENTRALIA RFND		1,773			
31	05RES0135 - Experimental Partial	28		3	9,333	
32	WY-UPL					
33	UNBILLED REVENUE	-2,502	-232,000			0.0927
34	05LNX00109-REF/NREF ADV +		5,329			
35	05RES0002-WY RES SRVC	469	31,088	55	8,527	0.0663
36	05RES0003-WY OPTIONAL RE	77	4,451	4	19,250	0.0578
37	05RES0018-RES 3 PHASE SR	4	353	1	4,000	0.0883
38	05UPPL000R-BASE SCH FALL			1		
39	09OALT207R-SECURITY AR LG	93	24,394	107	869	0.2623
40	09RES0201-RES SRVC	64,408	5,078,507	8,855	7,274	0.0788
41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	09RES0205-RES SRVC ALL E	39,861	2,639,513	2,237	17,819	0.0662
2	09INVCHG0R-INVEST MNT CHG		15	1		
3	05ACTSETUP-NEW SRVC SETUP			1		
4	05BLSKY01R-BLUESKY ENERGY		2,237	58		
5	05RFNDCENT-CENTRALIA RFND		-9			
6	Less Multiple Billings			-36,735		
7	Total Account 440 Residential Sal	14,110,078	883,516,954	1,322,320	10,671	0.0626
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41	TOTAL Billed	48,025,471	2,489,197,028	1,548,234	31,020	0.0518
42	Total Unbilled Rev.(See Instr. 6)	313,080	17,452,000	0	0	0.0557
43	TOTAL	48,338,551	2,506,649,028	1,548,234	31,222	0.0519

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Requirement Sales					
2	Brigham City	RQ	318	18	17	16
3	Deaver, Town of	RQ	T-4	.2	.2	NA
4	Helper City	RQ	T-6	1	1	.9
5	Helper City Annex	RQ	T-6	.7	.6	.6
6	Navajo Tribal Utility Authority (Mexico	RQ	T-6	.2	.2	.2
7	Navajo Tribal Utility Authority (Red Me	RQ	T-6	.8	.8	.7
8	Portland General Electric Company	RQ	147	NA	NA	NA
9	Portland General Electric Company	RQ	147	NA	NA	NA
10	Price City	RQ	T-6	11	11	10
11	Accrual adjustment	RQ	NA	NA	NA	NA
12						
13	Nonrequirement Sales					
14	Allegheny Energy Supply Company, LLC	SF	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	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) 04/30/2004	Year of Report Dec. 31, 2003
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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)		
					1
98,595	1,633,037	1,717,532		3,350,569	2
942	12,909	16,989		29,898	3
5,759	105,333	102,031		207,364	4
3,778	70,866	66,926		137,792	5
1,017	19,239	17,719		36,958	6
4,440	74,685	77,338		152,023	7
4			7,104	7,104	8
11,151		856,685		856,685	9
63,800	1,009,230	1,112,463		2,121,693	10
-2,749			-68,229	-68,229	11
					12
					13
295,500		6,175,941		6,175,941	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	American Electric Power Co., Inc.	OS	WSPP	NA	NA	NA
2	American Electric Power Co., Inc.	SF	WSPP	NA	NA	NA
3	Anaheim, City of	SF	WSPP	NA	NA	NA
4	Arizona Electric Power Cooperative	LF	T-12	25	25	25
5	Arizona Public Service Company	OS	T-12	NA	NA	NA
6	Arizona Public Service Company	OS	WSPP	NA	NA	NA
7	Arizona Public Service Company	SF	T-11	NA	NA	NA
8	Arizona Public Service Company	SF	T-12	NA	NA	NA
9	Arizona Public Service Company	SF	WSPP	NA	NA	NA
10	Avista Corporation	OS	WSPP	NA	NA	NA
11	Avista Corporation	SF	WSPP	NA	NA	NA
12	Avista Energy, Inc.	OS	WSPP	NA	NA	NA
13	Avista Energy, Inc.	SF	WSPP	NA	NA	NA
14	Axia Energy, LP	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
126		6,140		6,140	1
1,286,033		39,598,813		39,598,813	2
200		8,350		8,350	3
26,040	877,000	443,461		1,320,461	4
59,289		2,454,902	3,775	2,458,677	5
16,733		746,015		746,015	6
21			476	476	7
1,283,750		57,859,801		57,859,801	8
39,537		1,774,275		1,774,275	9
			375	375	10
55,923		2,151,540	701	2,152,241	11
283		10,290	1,220	11,510	12
302,894		10,539,712		10,539,712	13
205,375		9,896,476		9,896,476	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	BP Energy Company	SF	T-11	NA	NA	NA
2	BP Energy Company	SF	WSPP	NA	NA	NA
3	Basin Electric Power Company	LF	T-11	NA	NA	NA
4	Basin Electric Power Company	OS	WSPP	NA	NA	NA
5	Basin Electric Power Company	SF	WSPP	NA	NA	NA
6	Black Hills Power and Light Company	AD	236	NA	NA	NA
7	Black Hills Power and Light Company	LF	236	55	59	55
8	Black Hills Power and Light Company	OS	WSPP	NA	NA	NA
9	Black Hills Power and Light Company	SF	WSPP	NA	NA	NA
10	Blanding City	LF	T-12	2	NA	NA
11	Bonneville Power Administration	AD	T-12	NA	NA	NA
12	Bonneville Power Administration	LF	543	NA	NA	NA
13	Bonneville Power Administration	LU	T-12	NA	NA	NA
14	Bonneville Power Administration	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
297			14,104	14,104	1
520,751		19,465,652		19,465,652	2
3,147			113,118	113,118	3
3,078		136,488		136,488	4
1,488		64,194		64,194	5
			-71,758	-71,758	6
400,993	6,835,695	4,024,374		10,860,069	7
30,717		1,393,220		1,393,220	8
44,822		2,074,705		2,074,705	9
11,147	180,000	288,699		468,699	10
			-72,304	-72,304	11
472,368		20,841,447		20,841,447	12
38,575		1,730,470		1,730,470	13
121,178		4,685,399		4,685,399	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Burbank, City of	OS	WSPP	NA	NA	NA
2	Burbank, City of	SF	WSPP	NA	NA	NA
3	California ISO	SF	T-12	NA	NA	NA
4	Calpine Power Marketing	OS	WSPP	NA	NA	NA
5	Calpine Power Marketing	SF	WSPP	NA	NA	NA
6	Cargill-Alliant, LLC	OS	T-11	NA	NA	NA
7	Cargill-Alliant, LLC	OS	T-12	NA	NA	NA
8	Cargill-Alliant, LLC	SF	T-12	NA	NA	NA
9	Clark County Public Utility District	AD	T-12	NA	NA	NA
10	Clark County Public Utility District	LF	T-12	NA	NA	NA
11	Colorado River Commission	SF	WSPP	NA	NA	NA
12	Colorado Springs Utilities	OS	WSPP	NA	NA	NA
13	Colorado Springs Utilities	SF	WSPP	NA	NA	NA
14	Conoco Inc.	OS	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
1,286		59,132		59,132	1
79,316		3,292,010		3,292,010	2
3,850		266,746		266,746	3
2,393		88,707		88,707	4
72,696		2,806,714		2,806,714	5
25,882			948,294	948,294	6
6,484		299,863		299,863	7
151,740		6,900,272		6,900,272	8
			967,152	967,152	9
205,728	2,402,222	7,303,164		9,705,386	10
30,284		1,647,127	1,125	1,648,252	11
5,871		263,226		263,226	12
13,099		660,411		660,411	13
5		210		210	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
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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.
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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	T-11	NA	NA	NA
2	Conoco Inc.	SF	T-12	NA	NA	NA
3	Constellation Power Source, Inc.	OS	T-11	NA	NA	NA
4	Constellation Power Source, Inc.	SF	T-12	NA	NA	NA
5	Coral Power, L.L.C.	OS	WSPP	NA	NA	NA
6	Coral Power, L.L.C.	SF	T-11	NA	NA	NA
7	Coral Power, L.L.C.	SF	WSPP	NA	NA	NA
8	Deseret Generation & Transmission Coope	AD	462	NA	NA	NA
9	Deseret Generation & Transmission Coope	LF	462	NA	NA	NA
10	Deseret Generation & Transmission Coope	OS	T-11	NA	NA	NA
11	Duke Energy Trading & Marketing, LLC	AD	WSPP	NA	NA	NA
12	Duke Energy Trading & Marketing, LLC	OS	T-12	NA	NA	NA
13	Duke Energy Trading & Marketing, LLC	SF	T-12	NA	NA	NA
14	EPCOR Merchant and Capital (U.S.) Inc.	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
8			793	793	1
60,117		2,432,432		2,432,432	2
97			3,272	3,272	3
957,667		40,003,984		40,003,984	4
75		2,925		2,925	5
1,824			72,101	72,101	6
1,161,802		47,597,140		47,597,140	7
6,965			-313,779	-313,779	8
369,489		11,862,131		11,862,131	9
118			3,783	3,783	10
			-6,042	-6,042	11
11,250		502,825		502,825	12
1,405,822		53,612,078		53,612,078	13
14,623		542,168		542,168	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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).
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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.
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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	Eagle Mountain City	SF	T-12	NA	NA	NA
2	EI Paso Electric Company	OS	WSPP	NA	NA	NA
3	EI Paso Electric Company	SF	WSPP	NA	NA	NA
4	Eugene Water & Electric Board	SF	WSPP	NA	NA	NA
5	Flathead Electric Cooperative, Inc.	LF	T-12	NA	NA	NA
6	Gray's Harbor Public Utility District	SF	WSPP	NA	NA	NA
7	Green Mountain Energy Resources, LLC	AD	T-3	NA	NA	NA
8	Hurricane, City of	LF	T-12	NA	NA	NA
9	IDACORP Energy L.P.	AD	WSPP	NA	NA	NA
10	IDACORP Energy L.P.	IF	T-11	NA	NA	NA
11	IDACORP Energy L.P.	SF	T-11	NA	NA	NA
12	IDACORP Energy L.P.	SF	WSPP	NA	NA	NA
13	Idaho Power Company	AD	WSPP	NA	NA	NA
14	Idaho Power Company	IF	T-11	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	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) 04/30/2004	Year of Report Dec. 31, 2003
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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)		
4,343		169,377		169,377	1
8,997		412,322	660	412,982	2
4,383		193,407		193,407	3
16,414		581,625		581,625	4
148,840		6,485,111		6,485,111	5
5,420		180,245		180,245	6
			94,199	-94,199	7
12,643		354,004		354,004	8
42,794			1,596,229	1,596,229	9
3,383			117,420	117,420	10
94			3,238	3,238	11
199,971		8,673,121	3,000	8,670,121	12
-42,794			-1,596,906	-1,596,906	13
7,988			300,201	300,201	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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)		
6,454		261,570	2,195	263,765	1
7,440			310,451	310,451	2
173,726	200	6,935,459	4,109	6,939,768	3
457,975		17,661,531		17,661,531	4
502,629		20,695,836		20,695,836	5
31,697		1,152,017		1,152,017	6
122,864		4,805,997		4,805,997	7
27,975		1,075,685		1,075,685	8
-75			-1,872	-1,872	9
1,393			47,929	47,929	10
42,118		1,601,583		1,601,583	11
3,576		131,400		131,400	12
-205			-5,511	-5,511	13
16,003			514,524	514,524	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Morgan Stanley Capital Group, Inc.	SF	T-12	NA	NA	NA
2	Municipal Energy Agency of Nebraska	OS	WSPP	NA	NA	NA
3	Municipal Energy Agency of Nebraska	SF	WSPP	NA	NA	NA
4	Nevada Power Company	OS	T-11	NA	NA	NA
5	Nevada Power Company	SF	WSPP	NA	NA	NA
6	Northern California Power Agency	SF	WSPP	NA	NA	NA
7	Northwestern Corporation	SF	WSPP	NA	NA	NA
8	PPL Energy Plus LLC	OS	WSPP	NA	NA	NA
9	PPL Energy Plus LLC	SF	WSPP	NA	NA	NA
10	PPL Montana, LLC	OS	WSPP	NA	NA	NA
11	PPL Montana, LLC	SF	T-11	NA	NA	NA
12	PPL Montana, LLC	SF	WSPP	NA	NA	NA
13	Pacific Northwest Generating Cooperativ	SF	WSPP	NA	NA	NA
14	Panda Gila River, L.P.	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
1,118,804		43,347,626	22,600	43,370,226	1
1,236		59,939		59,939	2
1,526		77,357		77,357	3
4			203	203	4
254,675		10,957,691		10,957,691	5
18,644		752,160		752,160	6
419			17,441	17,441	7
390		14,028		14,028	8
58,439		2,645,463		2,645,463	9
1,312		55,645	48,592	104,237	10
368			9,233	9,233	11
48,849		1,642,930		1,642,930	12
3,472		123,496		123,496	13
29,920		1,324,300		1,324,300	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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)		
-310			9,104	-9,104	1
528,250		15,856,130	708	15,856,838	2
3,380		111,540		111,540	3
21		458	1,995	2,453	4
1,121,348		44,113,403	259	44,113,662	5
14,901			566,827	566,827	6
10,045			347,348	347,348	7
2,072		81,575		81,575	8
876,956		30,941,679	1,096	30,942,775	9
-4			94	-94	10
19			36	36	11
1,146,586	28,131,840	26,279,751		54,411,591	12
5,151			189,214	189,214	13
24,499			915,387	915,387	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	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	Public Utility District No. 1 of Benton	SF	WSPP	NA	NA	NA
6	Public Utility District No. 1 of Chelan	SF	WSPP	NA	NA	NA
7	Public Utility District No. 1 of Dougla	SF	WSPP	NA	NA	NA
8	Public Utility District No. 1 of Frankl	SF	WSPP	NA	NA	NA
9	Public Utility District No. 2 of Grant	SF	WSPP	NA	NA	NA
10	Puget Sound Energy	LF	254	200	200	186
11	Puget Sound Energy	OS	T-3	NA	NA	NA
12	Puget Sound Energy	OS	WSPP	NA	NA	NA
13	Puget Sound Energy	SF	WSPP	NA	NA	NA
14	RWE Trading Americas Inc.	SF	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
141,397		5,680,809	2,910	5,683,719	1
156,546		6,838,427		6,838,427	2
82,669		3,649,645	31,080	3,680,725	3
370,551		15,773,171	2,049	15,771,122	4
7,629		250,380		250,380	5
600		18,300	6,300	24,600	6
315		9,990	390	10,380	7
3,681		121,890		121,890	8
20,790		759,045		759,045	9
876,000	32,260,000	15,313,387		47,573,387	10
717		11,473		11,473	11
			1,209	1,209	12
336,575		12,543,262	13,007	12,556,269	13
199,800		9,681,250		9,681,250	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
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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	Rainbow Energy Marketing Corporation	OS	WSPP	NA	NA	NA
2	Rainbow Energy Marketing Corporation	SF	T-11	NA	NA	NA
3	Rainbow Energy Marketing Corporation	SF	WSPP	NA	NA	NA
4	Redding, City of	SF	WSPP	NA	NA	NA
5	Riverside, City of	SF	WSPP	NA	NA	NA
6	Sacramento Municipal Utility District	AD	250	NA	NA	NA
7	Sacramento Municipal Utility District	LF	250	NA	NA	NA
8	Sacramento Municipal Utility District	SF	WSPP	NA	NA	NA
9	Salt River Project	OS	WSPP	NA	NA	NA
10	Salt River Project	SF	WSPP	NA	NA	NA
11	San Diego Gas & Electric Company	SF	WSPP	NA	NA	NA
12	Santa Clara, City of	SF	WSPP	NA	NA	NA
13	Seattle City Light	SF	WSPP	NA	NA	NA
14	Sempra Energy Resources	SF	T-12	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	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) 04/30/2004	Year of Report Dec. 31, 2003
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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)		
745		38,437		38,437	1
826			25,487	25,487	2
17,138		837,520		837,520	3
2,025		79,403		79,403	4
168		7,812		7,812	5
			1,855,788	1,855,788	6
548,059		8,396,264		8,396,264	7
225,592		7,971,798		7,971,798	8
45,564		1,741,270	1,800	1,743,070	9
78,008		3,045,392		3,045,392	10
55,975		2,690,804		2,690,804	11
46,235		1,804,325		1,804,325	12
44,457		1,560,791	574	1,561,365	13
18,440		648,560		648,560	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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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	Sempra Energy Trading Corporation	OS	T-11	NA	NA	NA
2	Sempra Energy Trading Corporation	OS	T-12	NA	NA	NA
3	Sempra Energy Trading Corporation	SF	T-12	NA	NA	NA
4	Sierra Pacific Power Company	AD	258	NA	NA	NA
5	Sierra Pacific Power Company	LF	258	75	75	72
6	Sierra Pacific Power Company	LF	T-11	NA	NA	NA
7	Sierra Pacific Power Company	OS	WSPP	NA	NA	NA
8	Sierra Pacific Power Company	SF	T-11	NA	NA	NA
9	Sierra Pacific Power Company	SF	WSPP	NA	NA	NA
10	Snohomish County Public Utility Distric	SF	WSPP	NA	NA	NA
11	Southern California Edison Company	LF	248	NA	NA	NA
12	Southern California Edison Company	OS	T-12	NA	NA	NA
13	Southern California Edison Company	SF	T-12	NA	NA	NA
14	Springfield Utility Board	LF	423	30	27	27
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	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) 04/30/2004	Year of Report Dec. 31, <u>2003</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)		
2			61	61	1
869		26,471		26,471	2
986,724		40,853,416		40,853,416	3
			64,666	64,666	4
459,577	15,642,000	10,804,655		26,446,655	5
239			8,188	8,188	6
28,232		1,198,033	500	1,198,533	7
48,893			1,867,764	1,867,764	8
344,752		15,388,281	1,990	15,390,271	9
10,740		427,825		427,825	10
982,400		58,944,000		58,944,000	11
2,000		69,500		69,500	12
96,298		4,001,058	2,800	4,003,858	13
164,563	1,510,100	6,062,686		7,572,786	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	State of California	AD	311	NA	NA	NA
2	State of California	LF	311	100	100	100
3	Tacoma, City of	OS	WSPP	NA	NA	NA
4	Tacoma, City of	SF	WSPP	NA	NA	NA
5	Tractebel Energy Marketing, Inc.	SF	T-11	NA	NA	NA
6	Tractebel Energy Marketing, Inc.	SF	WSPP	NA	NA	NA
7	TransAlta Energy Marketing Corporation	OS	WSPP	NA	NA	NA
8	TransAlta Energy Marketing Corporation	SF	T-11	NA	NA	NA
9	TransAlta Energy Marketing Corporation	SF	WSPP	NA	NA	NA
10	Tri-State Generation and Transmission A	OS	WSPP	NA	NA	NA
11	Tri-State Generation and Transmission A	SF	T-11	NA	NA	NA
12	Tri-State Generation and Transmission A	SF	WSPP	8	8	3
13	Tucson Gas & Electric Company	OS	WSPP	NA	NA	NA
14	Tucson Gas & Electric Company	SF	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
			165,071	165,071	1
613,139	20,712,000	15,481,760		36,193,760	2
			140	140	3
2,154		83,980	126	84,106	4
1			38	38	5
51,621		2,016,241		2,016,241	6
429		17,715		17,715	7
377			14,950	14,950	8
1,038,544		41,070,609		41,070,609	9
60,123		2,775,194	810	2,776,004	10
13			462	462	11
58,476	21,554	2,678,912		2,700,466	12
13,472		716,456		716,456	13
163,741		7,598,689		7,598,689	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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) 04/30/2004	Year of Report Dec. 31, 2003
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SALES FOR RESALE (Account 447)

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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	UBS AG	SF	T-12	NA	NA	NA
2	Utah Associated Municipal Power Systems	OS	WSPP	NA	NA	NA
3	Utah Associated Municipal Power Systems	SF	WSPP	NA	NA	NA
4	Utah Municipal Power Agency	LF	433	8	8	8
5	Utah Municipal Power Agency	LF	433	35	35	34
6	Utah Municipal Power Agency	OS	T-3	NA	NA	NA
7	Utah Municipal Power Agency	SF	T-11	NA	NA	NA
8	Utah Municipal Power Agency	SF	T-3	NA	NA	NA
9	Western Area Power Administration	LF	313	NA	NA	NA
10	Western Area Power Administration	OS	WSPP	NA	NA	NA
11	Western Area Power Administration	SF	WSPP	NA	NA	NA
12	Williams Energy Services Co.	SF	T-12	NA	NA	NA
13	Trade Sales	SF	NA	NA	NA	NA
14	Accrual adjustment	NA	NA	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	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) 04/30/2004	Year of Report Dec. 31, 2003
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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)		
144,150		5,790,900		5,790,900	1
12,760		764,475		764,475	2
13,858		787,609		787,609	3
51,473	1,728,000	1,084,735		2,812,735	4
209,143	4,482,400	4,860,483		9,342,883	5
1,182		57,789		57,789	6
7			214	214	7
4,127		219,878		219,878	8
464,152		14,852,864		14,852,864	9
54,725		2,553,837		2,553,837	10
162,783		8,043,913		8,043,913	11
113,388		4,967,920		4,967,920	12
-2,025,599			-87,934,882	-87,934,882	13
-9,932			-1,361,771	-1,361,771	14
186,737	2,925,299	3,967,683	-61,125	6,831,857	
24,489,872	114,783,011	969,942,379	-80,258,762	1,004,466,628	
24,676,609	117,708,310	973,910,062	-80,319,887	1,011,298,485	

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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	21,127,532	6,454,230
5	(501) Fuel	413,813,285	416,893,788
6	(502) Steam Expenses	31,516,809	20,588,036
7	(503) Steam from Other Sources	4,095,133	3,818,690
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,632,110	3,278,101
10	(506) Miscellaneous Steam Power Expenses	35,730,308	49,778,525
11	(507) Rents	3,650,986	719,202
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	513,566,163	501,530,572
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	7,387,155	5,850,450
16	(511) Maintenance of Structures	18,074,348	19,004,614
17	(512) Maintenance of Boiler Plant	80,318,515	79,596,829
18	(513) Maintenance of Electric Plant	30,327,174	25,128,131
19	(514) Maintenance of Miscellaneous Steam Plant	9,848,721	8,673,206
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	145,955,913	138,253,230
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	659,522,076	639,783,802
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	172,631	-3,353,922
45	(536) Water for Power	47,594	47,842
46	(537) Hydraulic Expenses	3,178,553	2,720,545
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	15,982,757	17,623,450
49	(540) Rents	63,955	17,942
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	19,445,490	17,055,857

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)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		7,345
54	(542) Maintenance of Structures	1,334,959	1,763,439
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,927,384	2,480,357
56	(544) Maintenance of Electric Plant	1,856,545	2,228,423
57	(545) Maintenance of Miscellaneous Hydraulic Plant	2,570,548	3,038,194
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	7,689,436	9,517,758
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	27,134,926	26,573,615
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	324,990	
63	(547) Fuel	79,846,121	60,566,484
64	(548) Generation Expenses	10,602,938	15,631,383
65	(549) Miscellaneous Other Power Generation Expenses	1,309,653	1,539,118
66	(550) Rents	17,322,784	1,900,212
67	TOTAL Operation (Enter Total of lines 62 thru 66)	109,406,486	79,637,197
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		6,023
70	(552) Maintenance of Structures	57,728	
71	(553) Maintenance of Generating and Electric Plant	253,569	2,943
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	110,059	34,167
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	421,356	43,133
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	109,827,842	79,680,330
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	936,220,986	905,522,159
77	(556) System Control and Load Dispatching	1,791,513	117,111
78	(557) Other Expenses	25,637,611	42,450,052
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	963,650,110	948,089,322
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,760,134,954	1,694,127,069
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	5,698,187	3,309,128
84	(561) Load Dispatching	4,118,246	3,279,937
85	(562) Station Expenses	1,306,701	1,104,258
86	(563) Overhead Lines Expenses	2,174,929	2,695,753
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	77,497,156	76,949,453
89	(566) Miscellaneous Transmission Expenses	363,108	1,492,444
90	(567) Rents	405,585	690,935
91	TOTAL Operation (Enter Total of lines 83 thru 90)	91,563,912	89,521,908
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	4,211	3,646
94	(569) Maintenance of Structures	143	24,396
95	(570) Maintenance of Station Equipment	6,836,308	6,746,774
96	(571) Maintenance of Overhead Lines	7,466,454	6,076,751
97	(572) Maintenance of Underground Lines	10,318	
98	(573) Maintenance of Miscellaneous Transmission Plant	80,415	45,151
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	14,397,849	12,896,718
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	105,961,761	102,418,626
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	23,764,850	-2,517,580

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching	6,417,993	6,125,339
106	(582) Station Expenses	1,833,459	1,435,139
107	(583) Overhead Line Expenses	17,824,024	14,365,876
108	(584) Underground Line Expenses	710,938	619,960
109	(585) Street Lighting and Signal System Expenses	39,868	
110	(586) Meter Expenses	5,414,421	4,842,846
111	(587) Customer Installations Expenses	276,892	28,592
112	(588) Miscellaneous Expenses	10,201,170	-4,186,686
113	(589) Rents	4,707,201	3,060,893
114	TOTAL Operation (Enter Total of lines 103 thru 113)	71,190,816	23,774,379
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	938,431	316,692
117	(591) Maintenance of Structures	1,227,236	
118	(592) Maintenance of Station Equipment	4,755,471	7,463,616
119	(593) Maintenance of Overhead Lines	20,240,458	47,770,709
120	(594) Maintenance of Underground Lines	22,701,989	18,731,119
121	(595) Maintenance of Line Transformers	817,032	
122	(596) Maintenance of Street Lighting and Signal Systems	4,756,529	4,744,375
123	(597) Maintenance of Meters	3,727,266	2,428,894
124	(598) Maintenance of Miscellaneous Distribution Plant	4,777,010	-1,861,875
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	63,941,422	79,593,530
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	135,132,238	103,367,909
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	8,212,237	9,604,939
130	(902) Meter Reading Expenses	22,233,313	17,906,601
131	(903) Customer Records and Collection Expenses	44,496,740	34,316,529
132	(904) Uncollectible Accounts	20,345,071	20,912,788
133	(905) Miscellaneous Customer Accounts Expenses	1,129,040	1,358,335
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	96,416,401	84,099,192
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	2,935,290	
138	(908) Customer Assistance Expenses	8,272,111	8,093,855
139	(909) Informational and Instructional Expenses	918,419	614,392
140	(910) Miscellaneous Customer Service and Informational Expenses	454,703	352,157
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	12,580,523	9,060,404
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		-24,677
145	(912) Demonstrating and Selling Expenses		72
146	(913) Advertising Expenses		1,439
147	(916) Miscellaneous Sales Expenses	196,329	536,479
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	196,329	513,313
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	123,397,636	125,892,586
152	(921) Office Supplies and Expenses	17,298,451	24,497,102
153	(Less) (922) Administrative Expenses Transferred-Credit	44,549,333	37,251,881

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	39,767,755	45,778,089
156	(924) Property Insurance	18,571,812	19,899,367
157	(925) Injuries and Damages	18,143,905	21,879,772
158	(926) Employee Pensions and Benefits		679
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	8,871,252	8,925,208
161	(929) (Less) Duplicate Charges-Cr.	7,043,242	5,843,900
162	(930.1) General Advertising Expenses	3,409,968	1,970,152
163	(930.2) Miscellaneous General Expenses	40,071,989	52,410,216
164	(931) Rents	3,630,562	2,012,396
165	TOTAL Operation (Enter Total of lines 151 thru 164)	221,570,755	260,169,786
166	Maintenance		
167	(935) Maintenance of General Plant	29,785,769	17,225,008
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	251,356,524	277,394,794
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	2,361,778,730	2,270,981,307

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Power Purchases					
2	Allegheny Energy Supply Company, LLC	SF		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	Aquila Merchant Services, Inc.	SF		NA	NA	NA
8	Aquila Merchant Services, Inc.	SF		NA	NA	NA
9	Arizona Electric Power Coop	SF		NA	NA	NA
10	Arizona Public Service Co.	LF		NA	NA	NA
11	Arizona Public Service Co.	SF		NA	NA	NA
12	Arizona Public Service Co.	AD		NA	NA	NA
13	Arizona Public Service Co.	OS		NA	NA	NA
14	Avista Corp.	OS		NA	NA	NA
	Total					

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
123,400				4,224,581	2,437	4,227,018	2
52				1,984	-1	1,983	3
1,223,825				42,533,689		42,533,689	4
3,200				41,600	514,400	556,000	5
					-3,451,404	-3,451,404	6
92,000				3,767,100		3,767,100	7
					3,247,600	3,247,600	8
1,200				67,600		67,600	9
168,040				3,907,001	866	3,907,867	10
1,206,421				52,976,414		52,976,414	11
-285					-9,975	-9,975	12
55,318				2,047,108	6,000	2,053,108	13
					200	200	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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 Corp.	LF		150	136	136
2	Avista Corp.	OS		NA	NA	NA
3	Avista Corp.	SF		NA	NA	NA
4	Avista Energy, Inc.	OS		NA	NA	NA
5	Avista Energy, Inc.	SF		NA	NA	NA
6	Ballard Hog Farms, Inc.	LU		.03	.01	.01
7	Beaver City	LF		NA	NA	NA
8	Bell Mountain Power	LU		NA	NA	NA
9	Benton County Public Utility District	SF		NA	NA	NA
10	Biomass One , L.P.	LU		22.5	22.3	17.5
11	Birch Creek Hydro	LU		NA	NA	NA
12	Black Hills Power & Light Company	SF		NA	NA	NA
13	Black Hills Power & Light Company	OS		NA	NA	NA
14	Black Hills Power & Light Company	LU		NA	NA	NA
	Total					

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)	
82,800			2,128,500	5,915,232		8,043,732	1
338				10,564	23,640	34,204	2
32,288				1,277,460	7,503	1,284,963	3
					1,655	1,655	4
203,550				8,066,099		8,066,099	5
52			567	1,985		2,552	6
59				4,643		4,643	7
1,177				57,983	2,417	55,566	8
13,113				484,934		484,934	9
143,003			1,759,500	12,745,651	2,021,036	16,526,187	10
17,039				903,923		903,923	11
245,143				10,236,488		10,236,488	12
8,630				289,535		289,535	13
1,021					1,619,753	1,619,753	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Black Hills Power & Light Company	AD		NA	NA	NA
2	Black Hills Wyoming	SF		NA	NA	NA
3	Black Hills Wyoming	OS		NA	NA	NA
4	Bogus Creek	LU		NA	NA	NA
5	Boise Cascade Corporation	OS		NA	NA	NA
6	Bonneville Power Administration	LF		8.1	8	0
7	Bonneville Power Administration	OS		NA	NA	NA
8	Bonneville Power Administration	LF		925	838	640
9	Bonneville Power Administration	LF		NA	NA	NA
10	Bonneville Power Administration	AD		NA	NA	NA
11	Bonneville Power Administration	OS		NA	NA	NA
12	Bonneville Power Administration	AD		NA	NA	NA
13	Bonneville Power Administration	OS		NA	NA	NA
14	Bonneville Power Administration	SF		NA	NA	NA
	Total					

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)	
					-488	-488	1
8,749				369,006		369,006	2
3,355				110,555		110,555	3
1,045				31,968		31,968	4
14				270		270	5
			11,178			11,178	6
					66,000	66,000	7
			53,164,500			53,164,500	8
					1,279,122	1,279,122	9
					-153,651	-153,651	10
					10,401	10,401	11
					-2,098,510	-2,098,510	12
3,158					115,233	115,233	13
372,259				14,533,841		14,533,841	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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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	Boston Power	LU		.08	.02	.02
2	Boston Power	AD		NA	NA	NA
3	Box Canyon	LU		4	4.8	2.3
4	BP Energy Company	SF		NA	NA	NA
5	Burbank, City of	OS		NA	NA	NA
6	Burbank, City of	SF		NA	NA	NA
7	California Independent System Operator	SF		NA	NA	NA
8	Calpine Energy Services	OS		NA	NA	NA
9	Calpine Energy Services	SF		NA	NA	NA
10	Cargill Power Markets	OS		NA	NA	NA
11	Cargill Power Markets	SF		NA	NA	NA
12	CDM Hydro	LU		NA	NA	NA
13	Central Oregon Irrigation District	LU		2.8	3.1	1.8
14	Chelan County Public Utility District	LU		NA	NA	NA
	Total					

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)	
205			2,618	14,083	11,154	27,855	1
-6					-416	-416	2
26,973			376,650	2,491,729		2,868,379	3
493,654				21,904,167		21,904,167	4
95				3,075		3,075	5
75,768				3,429,263		3,429,263	6
109,464				2,145,766		2,145,766	7
609				27,545		27,545	8
101,641				4,088,866		4,088,866	9
599				73,147		73,147	10
169,832				7,453,919	-6,175	7,447,744	11
22,477				1,187,448		1,187,448	12
18,437			289,197	1,452,838		1,742,035	13
288,610					3,914,768	3,914,768	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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PURCHASED POWER (Account 555)
(Including power exchanges)

- 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.
- 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.
- 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	Chelan County Public Utility District	LU		NA	NA	NA
2	Chelan County Public Utility District	OS		NA	NA	NA
3	Chelan County Public Utility District	SF		NA	NA	NA
4	City of Buffalo	LU		.2	.2	.2
5	Clark Public Utilities	SF		NA	NA	NA
6	Colorado River Commission	SF		NA	NA	NA
7	Colorado Springs Utilities	OS		NA	NA	NA
8	Colorado Springs Utilities	SF		NA	NA	NA
9	Columbia Storage Power Exchange	LF		NA	NA	NA
10	Commercial Energy Management	LU		NA	NA	NA
11	Conoco Inc.	OS		NA	NA	NA
12	Conoco Inc.	SF		NA	NA	NA
13	Constellation Power Source, Inc.	OS		NA	NA	NA
14	Constellation Power Source, Inc.	SF		NA	NA	NA
	Total					

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)	
					124,901	124,901	1
					4,500	4,500	2
81,072				3,198,750	3,119	3,201,869	3
1,737			21,424	86,481		107,905	4
176,328				7,317,612		7,317,612	5
31,000				1,534,800		1,534,800	6
12,025				278,988		278,988	7
2,520				42,011		42,011	8
20,135							9
856				43,850		43,850	10
2,009				75,019		75,019	11
10,683				467,974		467,974	12
80				1,280		1,280	13
909,436				36,908,262		36,908,262	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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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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.

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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	Coral Power	OS		NA	NA	NA
2	Coral Power	SF		NA	NA	NA
3	Curtiss Livestock	LU		NA	NA	NA
4	Davis County Waste Management	LU		NA	NA	NA
5	Deschutes Valley Water District	LU		3.6	3.4	3.0
6	Deseret Generation & Transmission	LF		NA	NA	NA
7	Deseret Generation & Transmission	AD		NA	NA	NA
8	Desert Power, L.P.	SF		NA	NA	NA
9	Douglas County Public Utility District	SF		NA	NA	NA
10	Douglas County Public Utility District	OS		NA	NA	NA
11	Douglas County Public Utility District	OS		NA	NA	NA
12	Douglas County Public Utility District	LU		NA	NA	NA
13	Douglas County Public Utility District	LU		NA	NA	NA
14	DR Johnson Lumber Company	LU		8.6	9.2	7.3
	Total					

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.
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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)	
593				28,695		28,695	1
755,448				34,759,209		34,759,209	2
128				7,509		7,509	3
939				36,044		36,044	4
26,069			357,948	2,343,635		2,701,583	5
198,937				5,297,384		5,297,384	6
-10,538					-1,104,809	-1,104,809	7
37,484				2,429,140		2,429,140	8
7,384				277,260	922	278,182	9
					375	375	10
64,629				953,905	-2,335	951,570	11
228,462					2,206,876	2,206,876	12
					156,644	156,644	13
63,852			783,495	5,686,951		6,470,446	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Dry Creek	LU		NA	NA	NA
2	Duke Energy Trading & Marketing, LLC	SF		NA	NA	NA
3	Dynegy Power Marketing	OS		NA	NA	NA
4	Dynegy Power Marketing	SF		NA	NA	NA
5	Eagle Point Irrigation District	LU		.4	.5	.4
6	El Paso Electric Company	OS		NA	NA	NA
7	El Paso Electric Company	SF		NA	NA	NA
8	Entergy-Koch Trading, L.P.	SF		NA	NA	NA
9	EPCOR Merchant and Capital	OS		NA	NA	NA
10	EPCOR Merchant and Capital	SF		NA	NA	NA
11	Eugene Water & Electric Board	SF		NA	NA	NA
12	Eurus Energy America	LU		NA	NA	NA
13	Falls Creek	LU		2.4	3	1.4
14	Farmers Irrigation District	LU		3.6	3.1	2.4
	Total					

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)	
6,161				286,357		286,357	1
715,545				26,746,777		26,746,777	2
					-313	-313	3
19,600				1,073,800		1,073,800	4
3,248			43,095	305,514		348,609	5
10,624				369,733		369,733	6
4,711				172,262		172,262	7
222,600				8,951,918		8,951,918	8
640				25,600		25,600	9
10,225				382,615		382,615	10
20,729				774,272	45,000	819,272	11
9,274				169,348		169,348	12
16,178			201,668	1,399,545		1,601,213	13
22,218			311,895	1,939,617		2,251,512	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Fery, Loyd	LU		NA	NA	NA
2	Fillmore City	LF		NA	NA	NA
3	Franklin County Public Utilities Dist	SF		NA	NA	NA
4	Galesville Dam	LU		.6	.7	.4
5	Garland Canal	LU		1.5	1.4	1
6	General Chemical Corporation	OS		NA	NA	NA
7	Geneva Nitrogen	OS		NA	NA	NA
8	Georgetown Power	LU		NA	NA	NA
9	Grand Valley Power	LF		NA	NA	NA
10	Grant County Public Utility District	LU		NA	NA	NA
11	Grant County Public Utility District	AD		NA	NA	NA
12	Grant County Public Utility District	LU		NA	NA	NA
13	Grant County Public Utility District	OS		NA	NA	NA
14	Grant County Public Utility District	SF		NA	NA	NA
	Total					

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)	
268				15,672		15,672	1
204				19,680		19,680	2
2,795				89,065		89,065	3
5,890			60,578	590,661		651,239	4
10,001			126,728	328,629		455,357	5
2,783				41,468		41,468	6
					798	798	7
1,085				55,794		55,794	8
78				7,379		7,379	9
751,725					6,994,740	6,994,740	10
					357,687	357,687	11
495,496					4,360,008	4,360,008	12
					24,225	24,225	13
55,094				2,022,658	2,328	2,024,986	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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PURCHASED POWER (Account 555)
(Including power exchanges)

- 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.
- 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.
- 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	Grant County Public Utility District	LF		14	NA	NA
2	Grays Harbor Public Utility District	SF		NA	NA	NA
3	Green Mountain Energy Company	SF		NA	NA	NA
4	HDI Associates V	LU		.4	.6	.3
5	Heber Light & Power Company	LF		NA	NA	NA
6	Hermiston Generating Company, L.P.	LU		242	242	210
7	Hum Wind	LU		NA	NA	NA
8	Hurricane, City of	LF		NA	NA	NA
9	IdaCorp Energy	SF		NA	NA	NA
10	IdaCorp Energy	AD		NA	NA	NA
11	Idaho Falls, City of	SF		NA	NA	NA
12	Idaho Falls, City of	LU		NA	NA	NA
13	Idaho Falls, City of	OS		NA	NA	NA
14	Idaho Power Company	SF		NA	NA	NA
	Total					

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) 04/30/2004	Year of Report Dec. 31, 2003
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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))	
87,600			155,097	3,154,957	1,949,215	5,259,269	1
11,290				441,870		441,870	2
					173,478	173,478	3
2,822			44,707	261,897		306,604	4
3,510				273,429		273,429	5
1,762,806			32,700,252	44,450,198	237,420	77,387,870	6
6				226		226	7
1,187				37,985		37,985	8
142,722				5,680,520		5,680,520	9
32,154					1,146,585	1,146,585	10
33,280				1,152,140		1,152,140	11
41,182					2,491,775	2,491,775	12
3,040				92,880		92,880	13
-31,742				3,013,737	-1,129,144	1,884,593	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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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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.

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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.

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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.

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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	Idaho Power Company	SF		NA	NA	NA
2	Idaho Power Company	OS		NA	NA	NA
3	Idaho Power Company	OS		NA	NA	NA
4	IGI Resouces, Inc.	SF		NA	NA	NA
5	Ingram Warm Springs Ranch	LU		NA	NA	NA
6	Intermountain Power Project	LU		NA	NA	NA
7	J. Aron & Company	SF		NA	NA	NA
8	J. Aron & Company	SF		NA	NA	NA
9	Kennecott	IU		NA	NA	NA
10	Lacomb Irrigation	LU		NA	NA	NA
11	Los Angeles Dept. of Water & Power	OS		NA	NA	NA
12	Los Angeles Dept. of Water & Power	SF		NA	NA	NA
13	Luckey, Paul	LU		NA	NA	NA
14	Magnesium Corporation of America	IU		NA	NA	NA
	Total					

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)	
105,396					591,542	591,542	1
					8,343	8,343	2
6,418				168,172	7,975	176,147	3
					-79,450	-79,450	4
2,425				130,018		130,018	5
502,629				20,695,836		20,695,836	6
					122,231	122,231	7
413,900				16,371,612	2,100,000	18,471,612	8
					7,246,456	7,246,456	9
4,415				204,936		204,936	10
24,965				1,420,520	23,350	1,443,870	11
131,982				5,716,754	599,667	6,316,421	12
281				20,139		20,139	13
109,327				5,310,061		5,310,061	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Marsh Valley Hydro & Electric Company	LU		NA	NA	NA
2	Middlefork Irrigation District	LU		3	3.7	3
3	MIECO, Inc.	SF		NA	NA	NA
4	Mink Creek Hydro	LU		NA	NA	NA
5	Mirant Americas Energy Marketing, L.P	SF		NA	NA	NA
6	Mirant Americas Energy Marketing, L.P	AD		NA	NA	NA
7	Monsanto	IU		NA	NA	NA
8	Morgan City	LF		NA	NA	NA
9	Morgan Stanley Capital Group, Inc.	SF		NA	NA	NA
10	Morgan Stanley Capital Group, Inc.	SF		NA	NA	NA
11	Morgan Stanley Capital Group, Inc.	IF		100	100	75
12	Mountain Energy	LU		.01	.01	.01
13	Municipal Energy Agency of Nebraska	SF		NA	NA	NA
14	Murray City	LF		NA	NA	NA
	Total					

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)	
2,160				117,848		117,848	1
23,385			182,029	1,933,736		2,115,765	2
3,202				145,810		145,810	3
7,128				361,841		361,841	4
63,184				2,633,201		2,633,201	5
350					10,575	10,575	6
					9,344,574	9,344,574	7
13				406		406	8
962,374				40,617,436	3,084	40,620,520	9
					720,000	720,000	10
80,000			2,740,000	4,400,000		7,140,000	11
51			530	3,986		4,516	12
5,176				194,232		194,232	13
25				1,620		1,620	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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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	Nephi City	LF		NA	NA	NA
2	Nevada Power Company	SF		NA	NA	NA
3	Nevada Power Company	OS		NA	NA	NA
4	Nicholson Sunnybar Ranch	LU		NA	NA	NA
5	Northern California Power Agency	SF		NA	NA	NA
6	Northwestern Corporation	SF		NA	NA	NA
7	Nucor Corporation	IF		NA	NA	NA
8	O.J. Power Company	LU		NA	NA	NA
9	Odell Creek	LU		.03	.05	.03
10	ONEOK Energy Marketing and Trading Co.	SF		NA	NA	NA
11	Ormsby, Leslie	LU		NA	NA	NA
12	Pacific Northwest Generating Cooperat	SF		NA	NA	NA
13	Pancheri, Inc.	LU		NA	NA	NA
14	Panda Gila River	OS		NA	NA	NA
	Total					

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)	
16				1,616		1,616	1
11,003				146,925	286,699	433,624	2
37,533				1,379,431		1,379,431	3
1,557				81,005		81,005	4
400				9,000		9,000	5
290					11,984	11,984	6
					1,932,000	1,932,000	7
366				15,644	-1	15,643	8
205			2,912	16,146		19,058	9
					-4,166,400	-4,166,400	10
5				269		269	11
22,960				875,345		875,345	12
38				1,716		1,716	13
20				400	4,400	4,800	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- 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.
- 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.
- 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	Panda Gila River	SF		NA	NA	NA
2	Payson City Corporation	LF		NA	NA	NA
3	Pinnacle West Capital Corporation	SF		NA	NA	NA
4	Pinnacle West Capital Corporation	IF		NA	NA	NA
5	Pinnacle West Capital Corporation	OS		NA	NA	NA
6	Pinnacle West Capital Corporation	OS		NA	NA	NA
7	Pinnacle West Capital Corporation	SF		NA	NA	NA
8	Platte River Power	OS		NA	NA	NA
9	Portland General Electric	LF		NA	NA	NA
10	Portland General Electric	AD		NA	NA	NA
11	Portland General Electric	OS		NA	NA	NA
12	Portland General Electric	SF		NA	NA	NA
13	Powerex	SF		NA	NA	NA
14	Powerex	OS		NA	NA	NA
	Total					

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) 04/30/2004	Year of Report Dec. 31, 2003
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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.
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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)	
55,060				2,340,215		2,340,215	1
22				1,872	85	1,957	2
25					700	700	3
48,800				3,708,800		3,708,800	4
38				76		76	5
285					9,975	9,975	6
408,455				12,947,823		12,947,823	7
928				46,566		46,566	8
12,000					477,000	477,000	9
					-23,062	-23,062	10
657				34,728	250	34,978	11
772,299				29,652,197	14,719	29,666,916	12
					361	361	13
25				1,550		1,550	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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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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.

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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 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.

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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	Powerex	SF		NA	NA	NA
2	PPL Montana, LLC	SF		NA	NA	NA
3	PPL Montana, LLC	OS		NA	NA	NA
4	Preston City Hydro	LU		NA	NA	NA
5	Provo City	LF		NA	NA	NA
6	Public Service Company of Colorado	OS		NA	NA	NA
7	Public Service Company of Colorado	SF		NA	NA	NA
8	Public Service Company of Colorado	SF		NA	NA	NA
9	Public Service Company of New Mexico	IF		NA	NA	NA
10	Public Service Company of New Mexico	OS		NA	NA	NA
11	Public Service Company of New Mexico	SF		NA	NA	NA
12	Puget Sound Energy	OS		NA	NA	NA
13	Puget Sound Energy	SF		NA	NA	NA
14	Rainbow Energy Marketing	SF		NA	NA	NA
	Total					

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) 04/30/2004	Year of Report Dec. 31, 2003
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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)	
558,436				23,608,952	200	23,609,152	1
15,651				490,463		490,463	2
1,841				70,885		70,885	3
2,336				112,553		112,553	4
187				14,931		14,931	5
4,924				330,185		330,185	6
279,449				11,634,839		11,634,839	7
-197					-6,109	-6,109	8
134,400				9,923,552		9,923,552	9
141,669				4,956,404	830	4,957,234	10
294,939				11,309,948		11,309,948	11
					3,800	3,800	12
396,634				15,153,907	22,472	15,176,379	13
31,559				1,440,081		1,440,081	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Ralphs Ranch, Inc.	LU		NA	NA	NA
2	Redding, City of	OS		NA	NA	NA
3	Redding, City of	SF		NA	NA	NA
4	Reliant Energy Services, Inc.	AD		NA	NA	NA
5	Reliant Energy Services, Inc.	SF		NA	NA	NA
6	Riverside, City of	OS		NA	NA	NA
7	Riverside, City of	SF		NA	NA	NA
8	Rocky Mountain Generation Cooperative	OS		NA	NA	NA
9	Roseburg Forest Products	OS		NA	NA	NA
10	Roush Hydro Inc.	LU		NA	NA	NA
11	Roush Hydro Inc.	AD		NA	NA	NA
12	RWE Trading Americas	SF		NA	NA	NA
13	Sacramento Municipal Utility District	LF		NA	NA	NA
14	Sacramento Municipal Utility District	SF		NA	NA	NA
	Total					

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)	
310				22,233		22,233	1
20				580		580	2
8,510				329,068		329,068	3
					-138,989	-138,989	4
267,400				8,166,800		8,166,800	5
320				8,613		8,613	6
6,389				176,371		176,371	7
49,652				1,372,287	350	1,372,637	8
16				338		338	9
264				15,423		15,423	10
15					935	935	11
185,225				8,255,925		8,255,925	12
105,978				1,133,965		1,133,965	13
28,496				1,289,417		1,289,417	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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PURCHASED POWER (Account 555)
(Including power exchanges)

- 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.
- 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.
- 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	Salt River Project	SF		NA	NA	NA
2	Salt River Project	OS		NA	NA	NA
3	San Diego Gas & Electric	SF		NA	NA	NA
4	Santa Clara, City of	SF		NA	NA	NA
5	Santiam Water Control District	LU		.1	.1	.1
6	Seattle City Light	OS		NA	NA	NA
7	Seattle City Light	SF		NA	NA	NA
8	Seawest	LU		NA	NA	NA
9	Sempra Energy Resources	IF		100	100	75
10	Sempra Energy Trading Corp.	SF		NA	NA	NA
11	Sempra Energy Trading Corp.	OS		NA	NA	NA
12	SF Phosphates Limited Company	IU		NA	NA	NA
13	SF Phosphates Limited Company	OS		NA	NA	NA
14	Sierra Pacific Power Company	OS		NA	NA	NA
	Total					

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)	
97,691				4,265,752		4,265,752	1
71,737				2,975,852		2,975,852	2
19,064				809,357		809,357	3
21,200				1,227,600		1,227,600	4
1,093			10,702	94,688		105,390	5
50				1,250	2,250	3,500	6
117,692				4,503,238	5,845	4,509,083	7
154,660				5,487,350	4,115,415	1,371,935	8
70,400			2,540,000	4,098,880	336,069	6,302,811	9
835,574				35,245,067	98,200	35,146,867	10
1,222				32,902		32,902	11
85,985				3,705,576		3,705,576	12
					975	975	13
2,418				106,695		106,695	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- 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.
- 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.
- 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	Sierra Pacific Power Company	SF		NA	NA	NA
2	Slate Creek	LU		2.2	2.4	1.3
3	Snohomish Public Utility District No.	SF		NA	NA	NA
4	Southern California Edison Company	OS		NA	NA	NA
5	Southern California Edison Company	SF		NA	NA	NA
6	Southwestern Public Service	SF		NA	NA	NA
7	Spanish Fork City	LF		NA	NA	NA
8	Springville City	LF		NA	NA	NA
9	State of CA Dept. of Water Resources	SF		NA	NA	NA
10	Strawberry Electric Service District	LF		NA	NA	NA
11	Sunnyside Cogeneration Associates	LU		52.6	51.4	44.9
12	Tacoma, City of	SF		NA	NA	NA
13	Thayn Ranch Hydro	LU		.07	.06	.02
14	Tractebel Energy Marketing, Inc.	SF		NA	NA	NA
	Total					

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.
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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)	
234,107				9,936,185	27,468	9,963,653	1
14,435			279,400	1,159,802		1,439,202	2
21,150				760,094	-981	759,113	3
5,120				239,975		239,975	4
102,994				3,569,663		3,569,663	5
2,200				67,310		67,310	6
47				4,174		4,174	7
46				4,740		4,740	8
100				3,700		3,700	9
72				5,305		5,305	10
388,652			10,203,719	10,424,025		20,627,744	11
86,781				3,388,845	2,015	3,390,860	12
197			2,660	7,885		10,545	13
37,045				1,489,924		1,489,924	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- 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.
- 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.
- 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 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.

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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	TransAlta Energy Marketing Inc.	AD		NA	NA	NA
2	TransAlta Energy Marketing Inc.	LF		NA	NA	NA
3	TransAlta Energy Marketing Inc.	SF		NA	NA	NA
4	Tri-State Generation & Transmission	LF		50	50	47.1
5	Tri-State Generation & Transmission	OS		NA	NA	NA
6	Tri-State Generation & Transmission	SF		NA	NA	NA
7	Tucson Electric Power	OS		NA	NA	NA
8	Tucson Electric Power	SF		NA	NA	NA
9	UBS Warburg Energy LLC	SF		NA	NA	NA
10	Utah Associated Municipal Power Syste	OS		NA	NA	NA
11	Utah Associated Municipal Power Syste	SF		NA	NA	NA
12	Utah Municipal Power Agency	SF		NA	NA	NA
13	Walla Walla, City of	AD		NA	NA	NA
14	Walla Walla, City of	LU		1.8	1.4	1.2
	Total					

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)	
					319,670	-319,670	1
3,428,414				115,958,989	-1,123,804	114,835,185	2
1,187,739				46,714,208		46,714,208	3
288,175			7,878,000	4,437,895		12,315,895	4
42,169				1,245,595		1,245,595	5
15,609				493,333		493,333	6
33,430				948,156		948,156	7
44,935				1,239,144		1,239,144	8
261,600				11,480,990		11,480,990	9
35				925		925	10
6,220				139,125		139,125	11
35				1,320		1,320	12
-105					-11,376	-11,376	13
10,624			130,363	1,178,229		1,308,592	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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PURCHASED POWER (Account 555)
(including power exchanges)

- 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.
- 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.
- 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	Washington City	LF		NA	NA	NA
2	Western Area Power Administration	SF		NA	NA	NA
3	Western Area Power Administration	OS		NA	NA	NA
4	Whitney, A. C.	LU		NA	NA	NA
5	Williams Energy Market & Trading Co.	SF		NA	NA	NA
6	Williams International	OS		NA	NA	NA
7	Yakima Tieton	LU		.9	.8	.5
8	Accrual Adjustment			NA	NA	NA
9	Potential Liability	LU		NA	NA	NA
10	Trade Purchases	SF		NA	NA	NA
11						
12						
13						
14						
	Total					

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)	
				12		12	1
27,027				954,067		954,067	2
76,868				2,296,620		2,296,620	3
				16		16	4
58,655				2,962,760		2,962,760	5
					11	11	6
7,410			64,178	776,591		840,769	7
					17,645,535	17,645,535	8
					420,381	420,381	9
-2,025,599					-87,478,522	-87,478,522	10
							11
							12
							13
							14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Power Exchanges					
2	Anaheim, City of	EX	WSPP	NA	NA	NA
3	Arizona Public Service Co.	EX	306	NA	NA	NA
4	Ashland, City of	EX	353	NA	NA	NA
5	Avista Corp.	EX	366	NA	NA	NA
6	Avista Corp.	EX	554	NA	NA	NA
7	Basin Electric Power Cooperative	EX	T-11	NA	NA	NA
8	Black Hills Power & Light Company	EX	246	NA	NA	NA
9	Bonneville Power Administration	EX	554	NA	NA	NA
10	Bonneville Power Administration	EX	368	NA	NA	NA
11	Bonneville Power Administration	EX	237	NA	NA	NA
12	Bonneville Power Administration	EX	WSPP	NA	NA	NA
13	Bonneville Power Administration	EX	256	NA	NA	NA
14	Bonneville Power Administration	EX	(18)	NA	NA	NA
	Total					

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
	108,440	108,440					2
	571,429	571,392			-1,118,216	-1,118,216	3
	2,198	187			72,383	72,383	4
	27,600	28,150			168,325	168,325	5
	2,145						6
	12,998	5,847			142,766	142,766	7
	70						8
	64,434	19,497					9
	239,928	239,928					10
					34,682	34,682	11
	104,800						12
	2,210	2,210			-17,680	-17,680	13
	8,625,770	8,625,770			-107,408,815	-107,408,815	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	EX	T-12	NA	NA	NA
2	Bonneville Power Administration	EX	347	NA	NA	NA
3	Chelan County Public Utility District	EX	554	NA	NA	NA
4	Clark Public Utilities District	EX	417	NA	NA	NA
5	Colockum Transmission Company	EX	343	NA	NA	NA
6	Desert Power, LP	EX	T-11	NA	NA	NA
7	Douglas County Public Utility District	EX	554	NA	NA	NA
8	Emerald Peoples Utility District	EX	351	NA	NA	NA
9	Eugene Water & Electric Board	EX	T-12	NA	NA	NA
10	Flathead Electric Cooperative	EX	T-11	NA	NA	NA
11	Georgia Pacific	EX	T-11	NA	NA	NA
12	Grant County Public Utility District	EX	554	NA	NA	NA
13	Idaho Power Company	EX	380	NA	NA	NA
14	Los Angeles Dept.of Water & Power	EX	WSPP	NA	NA	NA
	Total					

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.
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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)	
	97,844	101,193			-161,068	-161,068	1
	2,382,387	2,349,513			1,162,000	1,162,000	2
		16,964					3
	145,918				5,692,737	5,692,737	4
		280,660			-28,643	-28,643	5
	1,681				34,314	34,314	6
		755					7
		665			-16,613	-16,613	8
	19,232	20,129			-41,261	-41,261	9
	8,730	187			270,060	270,060	10
	2,281	183			58,388	58,388	11
	7,245	78,234					12
	280,838	226,685					13
	55,164	55,111			369,168	369,168	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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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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.

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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	Northwestern Corporation	EX	554	NA	NA	NA
2	Pope & Talbot	EX	T-11	NA	NA	NA
3	Portland General Electric	EX	554	NA	NA	NA
4	Public Service Company of Colorado	EX	WSPP	NA	NA	NA
5	Public Service Company of Colorado	EX	T-12	NA	NA	NA
6	Public Service Company of Colorado	EX	T-11	NA	NA	NA
7	Public Service Company of Colorado	EX	319	NA	NA	NA
8	Redding, City of	EX	364	NA	NA	NA
9	Seattle City Light	EX	554	NA	NA	NA
10	Sierra Pacific Power Company	EX	WSPP	NA	NA	NA
11	Tri-State Generation & Transmission	EX	319	NA	NA	NA
12	Utah Associated Municipal Power Syste	EX	T-11	NA	NA	NA
13	Utah Municipal Power Agency	EX	T-11	NA	NA	NA
14	Warm Springs Power Enterprises	EX	T-11	NA	NA	NA
	Total					

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)	
	5,325						1
	429	1,250			-32,366	-32,366	2
	158,173	156,989					3
		4,140					4
	71,912	73,186			115,361	115,361	5
	1	1,709			-62,187	-62,187	6
	7,525						7
	114,960	117,577			-37,964	-37,964	8
	317,822	315,563			310,992	310,992	9
		-199			6,760	6,760	10
	166,093	153,710			46,797	46,797	11
	267,654	260,790			-802,401	-802,401	12
	531,186	519,425			679,457	679,457	13
	1,632	4,752			-131,820	-131,820	14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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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	Western Area Power Administration	EX	T-11	NA	NA	NA
2						
3	System Deviation	NA				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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)	
	34,218	39,656			474,986	474,986	1
							2
1,720							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
24,589,508	14,440,272	14,380,248	116,574,090	950,953,039	-131,306,143	936,220,986	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "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 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.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Aquila Power Corporation			SF
2	Aquila Power Corporation			OS
3	Arizona Public Service Co.			SF
4	Arizona Public Service Co.			OS
5	Basin Electric Power Cooperative	Western Area Power Admin.	Flathead Electric Coop., Inc.	LF
6	Basin Electric Power Cooperative	Western Area Power Admin.	Powder River Energy Corp.	LF
7	Basin Electric Power Cooperative			LF
8	Basin Electric Power Cooperative			LF
9	Black Hills Power & Light Co.			OS
10	Black Hills Power & Light Co.	PacifiCorp Merchant	Montana-Dakota Utilities	LF
11	Black Hills Power & Light Co.	PacifiCorp Merchant	Black Hills Power & Light Co.	LF
12	Black Hills Power & Light Co.			LF
13	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
14	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
15	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
16	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
17	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
	TOTAL			

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11						1
OV-11						2
OV-11				480	480	3
OV-11						4
OV-11	Yellowtail Sub	Sheridan Sub	13			5
OV-11	Yellowtail Sub	Sheridan Sub	8			6
OV-11	Yellowtail Sub	Sheridan Sub				7
136	Dave Johnston Sub					8
OV-11				52,243	52,243	9
OV-11	Various	Sheridan Sub	35			10
OV-11	Various	Wyodak Sub	27			11
226	Wyodak Sub					12
237	Various	Various	226	1,409,516	1,409,516	13
324	Lost Creek Hydro Pl	Various		261,824	261,824	14
299	Various	Various	200	1,159,177	1,159,177	15
256	Various	Various	362			16
OV-11	Green Springs Hyd	Alvey Sub	18			17
			2,223	7,442,952	7,442,952	

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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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
				2
		1,860	1,860	3
				4
211,075			211,075	5
168,505			168,505	6
		11,938	11,938	7
		14,400	14,400	8
	183,854		183,854	9
915,605			915,605	10
534,600		46,908	581,508	11
		276	276	12
4,194,783		74,124	4,268,907	13
		312,276	312,276	14
1,855,097		215,604	2,070,701	15
5,841,702			5,841,702	16
437,400			437,400	17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(including transactions referred to as 'wheeling')

- Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "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 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.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LF
2	BP Energy Company			OS
3	Bridger Valley Rural Elec. Assoc.			LF
4	Cargill-Alliant, LLC			OS
5	Cheyenne Light, Fuel & Power			OS
6	Conoco, Inc			OS
7	Constellation Power Source, Inc.			OS
8	Coral Power			SF
9	Deseret Generation & Transmiss.		Deseret Generation & Transmis.	LF
10	Deseret Generation & Transmiss.			OS
11	Deseret Generation & Transmiss.			LF
12	Dynegy Power Marketing, Inc.			SF
13	Fall River Rural Electric Coop.	Marysville Hydro Partners	Idaho Power Company	LF
14	Flathead Electric Coop. Inc.	Western Area Power Admin.	Flathead Electric Coop., Inc.	LF
15	Georgia Pacific			SF
16	IdaCorp Energy			OS
17	IdaCorp Energy			SF
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11	Various	Gazely Sub	3			1
OV-11				7,120	7,120	2
213	Blacksfork Sub					3
OV-11				984,679	984,679	4
OV-11				21,720	21,720	5
OV-11				190	190	6
OV-11				4,603	4,603	7
OV-11				81,288	81,288	8
280	Various	Various	50	22,127	22,127	9
OV-11				4,742	4,742	10
462						11
OV-11						12
322	Targhee Sub	Goshen Sub	9			13
OV-11	Yellowtail Sub	Various	1			14
OV-11				17,112	17,112	15
OV-11						16
OV-11				9,992	9,992	17
			2,223	7,442,952	7,442,952	

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Name of Respondent
PacifiCorp

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/2004

Year of Report
Dec. 31, 2003

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
 10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
 11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
34,093		76,766	110,859	1
	20,820		20,820	2
		2,964	2,964	3
	2,665,433		2,665,433	4
	23,440		23,440	5
	1,045		1,045	6
	13,111		13,111	7
	245,654		245,654	8
1,201,729		241,206	1,442,935	9
	14,072		14,072	10
		12,240	12,240	11
				12
151,308			151,308	13
16,710		27,356	44,066	14
	46,575	19,934	66,509	15
				16
	27,723		27,723	17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 LF - for Long-term firm transmission service. "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 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.
 SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	IdaCorp Energy	CAISO	IdaCorp Energy	LF
2	IdaCorp Energy	L.A. Dept of Water & Power	IdaCorp Energy	LF
3	Idaho Power Company	Nevada Power	Idaho Power Company	LF
4	Idaho Power Company			SF
5	Idaho Power Company			OS
6	Idaho Power Company			LF
7	Idaho Power Company			LF
8	Mirant Americas Energy Marketing			SF
9	Mirant Americas Energy Marketing			OS
10	Moon Lake Electric Association	Moon Lake Electric Association	Moon Lake Electric Association	LF
11	Morgan Stanley Capital Group Inc.			SF
12	Morgan Stanley Capital Group Inc.			OS
13	Nevada Power Company			OS
14	Pacific Gas & Electric			LF
15	Pacific Gas & Electric			LF
16	Pacific Gas & Electric			LF
17	PPM Energy	Stateline Wind Project	Various	SF
	TOTAL			

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11	Craig View Sub	Enterprise Sub	30			1
OV-11	Mona Sub	Borah/Brady	100			2
OV-11	Red Butte	Borah/Brady	75			3
OV-11						4
OV-11				4,991	4,991	5
257	Antelope Sub					6
203	Jim Bridger Sub					7
OV-11				88,863	88,863	8
OV-11						9
302	Duchesne	Duchesne	2			10
OV-11				392,490	392,490	11
OV-11				263,608	263,608	12
OV-11				100	100	13
86	Malin Sub	Indian Springs				14
298	Pinto Sub					15
298	Pinto Sub					16
OV-11	Wallula Sub	Mid-C	155			17
			2,223	7,442,952	7,442,952	

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(Next Page is: 330.2)

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		129,300	129,300	1
		375,000	375,000	2
759,375			759,375	3
				4
	670,521		670,521	5
		73,824	73,824	6
		16,284	16,284	7
	170,100		170,100	8
				9
20,901			20,901	10
	744,684		744,684	11
	855,667		855,667	12
	584		584	13
		237,500	237,500	14
		447,212	447,212	15
		12,504	12,504	16
3,543,750			3,543,750	17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "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 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.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PPM Energy	Pleasant Valley	Various	SF
2	PPM Energy	West Valley Project	Nevada Power	SF
3	PPM Energy	West Valley Project	Idaho Power Company	SF
4	PPM Energy	West Valley Project	Sierra Pacific Power Company	SF
5	PPM Energy			OS
6	Pope & Talbot			SF
7	Portland General Electric			OS
8	Portland General Electric			LF
9	Portland General Electric			LF
10	Portland General Electric			LF
11	Powerex	Bonneville Power Administration	CAISO	LF
12	Powerex			OS
13	PPL Montana, LLC			OS
14	Public Service Co. of Colorado	L.A. Dept of Water & Power	Nevada Power Company	LF
15	Public Service Co. of Colorado			SF
16	Public Service Co. of Colorado			OS
17	Puget Sound Energy			OS
	TOTAL			

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11	Uin./Pleas.V./Evanst	MPAC	125			1
OV-11	West Valley Project	Red Butte	13			2
OV-11	West Valley Project	Borah/Brady	8			3
OV-11	West Valley Project	Gonder	44			4
OV-11						5
OV-11				16,368	16,368	6
OV-11						7
137	Dalreed Sub					8
137	Dalreed Sub					9
372	Harrison Sub					10
OV-11	Bonneville Pwr Adm	Weed Jct. Sub	80			11
OV-11				48,111	48,111	12
OV-11				965	965	13
OV-11	Mona Sub	Red Butte	25			14
OV-11						15
OV-11				77,484	77,484	16
OV-11						17
			2,223	7,442,952	7,442,952	

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	253,125		253,125	1
				2
				3
				4
				5
	44,550	17,899	62,449	6
				7
		3,314	3,314	8
		985	985	9
		31,260	31,260	10
1,944,000			1,944,000	11
	1,258,228		1,258,228	12
	29,992		29,992	13
		607,500	607,500	14
	221,286		221,286	15
	2,222,365		2,222,365	16
				17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "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 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.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Rainbow Energy Marketing			OS
2	Rainbow Energy Marketing			SF
3	San Diego Gas & Electric			LF
4	Seawest Windpower, Inc.			LF
5	Sempra Energy Trading Corp.			OS
6	Sheridan-Johnson Rural Elec Assoc			LF
7	Sierra Pacific Power Company			SF
8	Sierra Pacific Power Company			OS
9	Southern California Edison Co.			LF
10	Southern California Edison Co.			LF
11	Southern California Edison Co.			LF
12	State of South Dakota	Western Area Power Admin.	Black Hills Power & Light Co.	LF
13	Texas Utilities			SF
14	Tractabel Energy Marketing Inc.			OS
15	TransAlta Energy Marketing Inc.			OS
16	Tri-State Generation & Transmiss.		Tri-State Generation & Transm.	LF
17	Tri-State Generation & Transmiss.			SF
	TOTAL			

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11				6,151	6,151	1
OV-11				43,200	43,200	2
86	Malin Sub	Indian Springs				3
OV-11	Foote Creek Sub		25			4
OV-11				50	50	5
59	Buffalo Sub					6
OV-11						7
OV-11				102,410	102,410	8
86	Malin Sub	Indian Springs				9
298	Pinto Sub					10
298	Pinto Sub					11
OV-11	Yellowtail Sub	Wyodak Sub	4			12
OV-11						13
OV-11				25	25	14
OV-11				12,805	12,805	15
OV-11	Various	Various	29	10,654	10,654	16
OV-11				304	304	17
			2,223	7,442,952	7,442,952	

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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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	18,026		18,026	1
	64,575		64,575	2
		33,252	33,252	3
541,296		46,764	588,060	4
	292		292	5
		200	200	6
				7
	3,754,279		3,754,279	8
		204,252	204,252	9
		447,212	447,212	10
		12,504	12,504	11
97,200			97,200	12
				13
	146		146	14
	51,567		51,567	15
				16
	1,775		1,775	17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 LF - for Long-term firm transmission service. "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 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.
 SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Tri-State Generation & Transmiss.			LF
2	Tri-State Generation & Transmiss.			LF
3	Tri-State Generation & Transmiss.			LF
4	Tri-State Generation & Transmiss.			LF
5	Tri-State Generation & Transmiss.			LF
6	United States Bureau of Reclam.	Bonneville Power Administration	Crooked River Irrigation District	LF
7	United States Bureau of Reclam.	Bonneville Power Administration	United States Bureau of Reclam.	LF
8	Utah Associated Municipal Power		Utah Associated Municip. Power	LF
9	Utah Municipal Power Agency			LF
10	Utah Municipal Power Agency			OS
11	Utah Municipal Power Agency		Utah Municipal Power Agency	LF
12	Warm Springs Power Enterprises			SF
13	Western Area Power Administration			LF
14	Western Area Power Administration			LF
15	Western Area Power Administration			LF
16	Western Area Power Administration	Western Area Power Admin.	Western Area Power Admin.	LF
17	Western Area Power Administration	Western Area Power Admin.	Western Area Power Admin.	LF
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
123	Difficulty Sub					1
123	Riverton Sub					2
123	Thermopolis Sub					3
123	Platte Sub					4
123	Various	Various				5
67	Franklin Sub	Various	3	5,000	5,000	6
35	Redmond Sub	Various				7
297	Various	Various	83	525,397	525,397	8
4	Various	Various				9
OV-11				25	25	10
279	Various	Various	55	441,760	441,760	11
OV-11			25			12
262	Various	Various	327	1,322,506	1,322,506	13
263	Utah Low Voltage	Utah Low Voltage	9			14
286	Various	Various				15
OV-11	Yellowtail Sub	Dave Johnston Sub	50			16
OV-11	Various	Various	4			17
			2,223	7,442,952	7,442,952	

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(Next Page is: 330.5)

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		14,904	14,904	1
		10,164	10,164	2
		20,328	20,328	3
		10,164	10,164	4
44,000	7,725		51,725	5
9,188	775	9,230	19,193	6
		3,493	3,493	7
3,937,291	839,206	259,080	5,035,577	8
				9
	8,977		8,977	10
1,510,795		107,340	1,618,135	11
119,700			119,700	12
2,819,275			2,819,275	13
39,541			39,541	14
	27,970		27,970	15
506,250			506,250	16
54,724			54,724	17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 LF - for Long-term firm transmission service. "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 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.
 SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Western Area Power Administration			LF
2	Western Area Power Administration			OS
3	Western Area Power Administration			LF
4	Western Area Power Administration			LF
5	Williams Energy Market & Trad. Co.			OS
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent
PacifiCorp

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/2004

Year of Report
Dec. 31, 2003

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
OV-11	Wyoming Distribut.	Wyoming Distribut.		42,872	42,872	1
OV-11	Various	Various				2
331	Casper Sub					3
330	Thermopolis Sub					4
OV-11	Various	Various				5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
			2,223	7,442,952	7,442,952	

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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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		38,328	38,328	1
				2
		5,628	5,628	3
		10,164	10,164	4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
31,509,893	14,490,002	4,241,581	50,241,476	

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
- In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
- Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
- Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service.
- In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Arizona Public Service	581,963	581,963	1,689,653	1,141,072	127,368	2,958,093
2	Avista Corporation	72,634	76,893	295,926	153,786		449,712
3	Big Horn Rurl Elec Coop					36,659	36,659
4	Blanding City	6,049	6,049		36,296	21,387	57,683
5	Bonneville Power Admin	3,192,254	3,243,633	45,488,387	581,895	1,043,296	47,113,578
6	California ISO	225,157	225,157		533,059	84,558	448,501
7	California PX					32,262	-32,262
8	Flowell Electric Assoc.	187	187		244	95	339
9	Hermiston Gen Co, L.P.					147,556	147,556
10	Idaho Power Company	878,770	914,827	5,963	1,617,777	9,178,778	10,802,518
11	Los Angeles Dept of W&P	190,800	190,800		1,177,500	23,124	1,200,624
12	Mid Area Cont. Pwr Pool					553	553
13	Monsanto					486,000	486,000
14	Montana Power Company	88,233	94,752		445,819	795,034	1,240,853
15	Moon Lake Elec. Assoc.			103,244		83	103,327
16	Navajo Tribal Utility					1,430	1,430
	TOTAL	7,163,447	7,282,769	57,262,939	7,127,451	13,106,766	77,497,156

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
- In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
- Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
- Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service.
- In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Nevada Power Company	587,581	587,581		1,248,112	747,128	1,995,240
2	Portland General Elec.	729,925	731,108			143,407	143,407
3	Public Ser.Co.Colorado	249,024	256,536	785,125			785,125
4	Puget Sound Energy	6,400	6,400		9,400	226	9,626
5	Seattle City Light	450	450		1,125		1,125
6	Sierra Pacific Power Co	15,871	15,871		117,591	6,633	126,224
7	Snohomish PUD	6,669	6,669		13,013		13,013
8	Springfield Utility			294,846			294,846
9	Surprise Valley Elec.					9,835	9,835
10	Tri State G&T	330,160	342,573	1,844,605	40,720	2,299	1,887,624
11	Western Area Power Ad	1,320	1,320	6,755,190	10,042	420,335	7,185,567
12	Accrual Adjustment					30,360	30,360
13							
14							
15							
16							
	TOTAL	7,163,447	7,282,769	57,262,939	7,127,451	13,106,766	77,497,156

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) 04/30/2004	Year of Report Dec. 31, 2003
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	906,944		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	501,991		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6				
7	Bank Charges and Fees			
8	Bank of New York	11,689		
9	Bank One	124,337		
10	US Bank	584,754		
11	Wachovia Bank	192,275		
12	Wells Fargo Bank	118,197		
13	Other	-3,855		
14				
15	Community & Economic Development			
16	American Leadership Forum	8,750		
17	Cache Chamber of Commerce	5,000		
18	Casper Area Economic Development Alliance	5,000		
19	Economic Development Corporation of Utah	6,500		
20	Economic Development for Central Oregon	5,000		
21	Klamath County Economic Development Association	5,000		
22	Laramie Economic Development Corporation	5,000		
23	N/NE Economic Development Alliance	5,000		
24	Oregon Economic Development Association	25,000		
25	South Coast Development Council	10,000		
26	Utah Center for Rural Life	7,500		
27	Washington State Dept. of Community Trade	5,000		
28	Other	32,350		
29				
30	Corporate Memberships and Subscriptions			
31	American Legislative Exchange	5,000		
32	Association of Edison Illuminating Co.	10,331		
33	Business for Social Responsibility	10,000		
34	Cambridge Energy Research Associates	30,000		
35	Center for Clean Air Policy	10,000		
36	Consortium for Energy Efficiency	12,000		
37	Operations Mgmt. Roundtable	54,500		
38	Harvard University Electric Association	50,000		
39	Hydropower Task Force	10,000		
40	Northwest Power Quality Service	10,000		
41	Oregon Business Association	10,000		
42	Pacific NW Utilities Conference	64,871		
43	Rocky Mountain Electrical League	14,698		
44	Salt Lake Area Chamber of Commerce	37,819		
45	United Telecom Council	13,293		
46	TOTAL	40,071,989		

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
6	Corporate Memberships and Subscriptions - Continued	
7	Utah Foundation	22,500
8	Utah Manufacturers Association	12,000
9	Utah Mining Association	26,335
10	Utah Taxpayers Association	40,000
11	Western Electricity Coordinating Council	5,000
12	Western Energy Institute	47,500
13	Wyoming Taxpayers Association	8,525
14	Other	96,867
15		
16	Directors Fees	232,680
17		
18	General	
19	1997 Software Write-Off UT	797,586
20	24 X 7 Security Log Monitoring Project - Write off	71,993
21	BSIP/SAP Re-Engineering 1999	1,056,144
22	BSIP/SAP Re-Engineering 2000	7,573
23	CA & MT FAS 109	-4,626,594
24	Early Retirement OR Amortization	919,237
25	Glenrock Mine UT 1998 Case (Excluding Reclamation)	1,152,774
26	Glenrock Mine UT Stipulat. (Excluding Reclamation)	149,625
27	Hallock Modye Inc.	6,482
28	Internal Web Form Devl. Proj. - Write off	10,966
29	Intuity Interchange Training	9,030
30	Nature Conservancy	150,667
31	Noell Kempf	13,432
32	Settlement-Termination of Sale of CA Srvc Territory	1,650,000
33	P&M Strike Reg. Asset Amortization	74,862
34	Poles moved for RE Dept. on Company Property	13,843
35	Reclass Costs to Capital Project	-158,245
36	Reclassify A&G Costs to 903 Customer Accounts	-378,411
37	Transition Plan Reg. Asset Amortization	20,172,390
38	Transition Team Costs - UT	569,704
39	UT Amortization - Deferred Pension Regulatory Asset	3,159,014
40	WCOE Dept. Portal Project - Write off	32,085
41	Wasatch Workers Comp Bankruptcy	11,513,000
42	Y2K Expenses OR Amortization	268,659
43	Other	40,822
44		
45		
46	TOTAL	40,071,989

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) 04/30/2004	Year of Report Dec. 31, 2003
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			50,727,537	1,752,038	52,479,575
2	Steam Production Plant	129,105,941				129,105,941
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	12,720,452		28,435		12,748,887
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	9,162,337				9,162,337
7	Transmission Plant	48,536,283				48,536,283
8	Distribution Plant	119,403,164				119,403,164
9	General Plant	37,171,368		1,444,751		38,616,119
10	Common Plant-Electric					
11	TOTAL	356,099,545		52,200,723	1,752,038	410,052,306

B. Basis for Amortization Charges

The amortization of Limited-Term electric Plant is based on straight-line amortization over the life of the asset.

The amortization of Other Electric Plant consists of costs associated with the merger of PacifiCorp and Utah Power & Light Company. Amortization is straight-line over a 15 year period.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM						
13							
14	Hunter Plant						
15	310.20 UT	246	43.99		2.39		23.00
16	311.00 UT	198,248	43.51	-3.99	2.62		22.49
17	312.00 UT	492,600	41.11	-3.68	2.76		22.11
18	314.00 UT	136,917	35.18	-3.66	3.21		21.27
19	315.00 UT	98,171	43.30	-3.24	2.58		22.69
20	316.00 UT	6,749	40.87	-3.00	2.86		20.57
21	317.00 UT	1,323			3.55		
22							
23	Jim Bridger Plant						
24	310.20 WY	281	44.44		2.54		18.00
25	311.00 WY	133,478	41.25	-5.15	3.03		17.69
26	312.00 WY	513,661	37.37	-4.92	3.27		17.46
27	314.00 WY	124,890	34.19	-4.91	3.57		16.94
28	315.00 WY	51,492	43.77	-4.59	2.85		17.81
29	315.70 WY	50	42.49	-4.59	2.92		17.81
30	316.00 WY	3,714	38.99	-4.41	3.26		16.50
31	317.00 WY	8,013			3.99		
32							
33	Huntington Plant						
34	311.00 UT	98,159	41.82	-6.10	3.14		16.72
35	312.00 UT	218,131	37.01	-5.89	3.44		16.52
36	314.00 UT	82,609	32.65	-5.88	3.83		16.05
37	315.00 UT	29,146	41.85	-5.58	3.09		16.83
38	316.00 UT	3,723	32.94	-5.41	3.84		15.67
39	317.00 UT	814			5.56		
40							
41	Cholla Plant						
42	311.00 AZ	45,699	41.93	-3.64	2.37		22.49
43	312.00 AZ	217,242	41.49	-3.31	2.44		21.19
44	314.00 AZ	50,552	41.15	-3.32	2.46		21.27
45	315.00 AZ	45,781	44.15	-2.90	2.19		22.69
46	315.70 AZ	13	32.19	-2.90	3.12		22.69
47	316.00 AZ	2,891	41.56	-2.66	2.44		20.57
48							
49	Dave Johnston Plant						
50	310.20 WY	100	47.39		2.42		18.00

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	311.00 WY	47,645	34.26	-5.95	3.53		17.69
13	312.00 WY	261,537	35.18	-5.69	3.60		16.52
14	314.00 WY	63,418	38.88	-5.71	3.29		16.94
15	315.00 WY	18,060	43.08	-5.38	2.93		17.81
16	315.70 WY		36.24	-5.39	3.34		17.81
17	316.00 WY	2,573	25.04	-5.21	4.61		16.50
18	317.00 WY	581			10.00		
19							
20	Wyodak Plant						
21	310.20 WY	165	40.69		2.85		20.00
22	311.00 WY	48,157	42.42	-3.10	2.95		19.61
23	312.00 WY	187,601	39.05	-2.84	3.15		19.33
24	314.00 WY	41,465	41.40	-2.82	3.09		18.69
25	315.00 WY	19,309	43.81	-2.46	2.84		19.77
26	316.00 WY	1,093	39.93	-2.26	3.20		18.16
27							
28	Naughton Plant						
29	310.20 WY	15	59.50		1.52		20.00
30	311.00 WY	56,654	38.13	-6.51	2.87		19.61
31	312.00 WY	219,442	37.92	-6.25	2.90		19.33
32	314.00 WY	52,243	42.78	-6.24	2.63		18.69
33	315.00 WY	16,390	45.12	-5.88	2.40		19.77
34	316.00 WY	2,078	41.55	-5.67	2.72		18.16
35	317.00 WY	3,982			3.72		
36							
37	Colstrip Plant						
38	311.00 MT	56,173	44.00	-2.94	2.24		26.29
39	312.00 MT	108,283	42.91	-2.58	2.30		25.78
40	314.00 MT	29,120	39.63	-2.55	2.55		24.62
41	315.00 MT	8,902	44.24	-2.06	2.18		26.57
42	316.00 MT	2,219	38.62	-1.77	2.62		23.68
43	317.00 MT	93			2.33		
44							
45	Craig Plant						
46	311.00 CO	35,251	43.94	-3.69	2.57		21.53
47	312.00 CO	93,339	42.54	-3.40	2.66		21.19
48	314.00 CO	18,942	41.58	-3.38	2.77		20.41
49	315.00 CO	16,386	44.53	-2.98	2.50		21.72
50	316.00 CO	1,670	41.49	-2.75	2.79		19.77

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Gadsby Plant						
14	311.00 UT	13,694	31.32	-8.78	6.59		4.98
15	312.00 UT	35,470	29.98	-8.75	6.74		4.97
16	314.00 UT	13,522	36.99	-8.75	6.15		4.94
17	315.00 UT	5,474	34.15	-8.70	6.30		4.99
18	316.00 UT	672	22.45	-8.68	7.88		4.92
19							
20	Carbon Plant						
21	311.00 UT	11,009	35.38	-6.00	4.39		7.95
22	312.00 UT	46,313	26.91	-5.93	5.26		7.90
23	314.00 UT	16,654	32.77	-5.92	4.66		7.81
24	315.00 UT	3,647	39.58	-5.81	4.07		7.97
25	316.00 UT	409	28.31	-5.75	5.15		7.73
26							
27	Blundell Plant						
28	311.00 UT	6,157	36.54	-2.25	3.45		18.65
29	312.00 UT	12,141	35.53	-2.01	3.53		18.40
30	314.00 UT	15,238	32.07	-1.99	3.85		17.81
31	315.00 UT	4,672	36.92	-1.65	3.38		18.79
32	316.00 UT	1,034	35.02	-1.46	3.68		17.33
33	317.00 UT	720			2.70		
34							
35	James River Plant						
36	311.00 WA	5,734	20.31	-2.51	5.78		13.81
37	312.00 WA	5,798	20.18	-2.34	5.82		13.68
38	314.00 WA	18,601	19.86	-2.34	5.96		13.36
39	315.00 WA	4,283	20.39	-2.10	5.72		13.89
40							
41	Hayden Plant						
42	311.00 CO	5,196	49.07	-3.96	2.40		21.53
43	312.00 CO	49,883	32.84	-3.67	3.36		21.19
44	314.00 CO	6,477	41.88	-3.65	2.80		20.41
45	315.00 CO	2,481	48.71	-3.25	2.36		21.72
46	316.00 CO	1,107	38.51	-3.03	3.02		19.77
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	HYDRAULIC PLANT						
13							
14	Swift (218)						
15	330.20 WA	6,277	77.73		1.46		33.50
16	330.50 WA	97	76.00		1.49		33.50
17	331.00 WA	3,083	71.09	-1.80	1.65		32.68
18	331.20 WA	1,775	52.43	-1.80	2.10		32.68
19	331.30 WA	901	46.45	-1.80	2.32		32.68
20	332.00 WA	37,346	76.24	-4.50	1.65		32.68
21	332.30 WA	110	44.18	-4.50	2.50		32.68
22	333.00 WA	10,453	65.32	-0.60	1.74		32.41
23	334.00 WA	1,300	60.22	-1.00	1.89		31.62
24	334.70 WA	331	48.23	-1.00	2.26		31.62
25	335.00 WA	573	69.87		1.68		30.85
26	335.30 WA	9	56.35		1.99		30.85
27	336.00 WA	395	48.22	-0.20	2.20		32.95
28							
29	Yale (219)						
30	330.20 WA	760	81.79		1.42		33.50
31	331.00 WA	3,649	68.33	-1.80	1.71		32.68
32	331.20 WA	14	46.18	-1.80	2.34		32.68
33	331.30 WA	2,298	45.94	-1.80	2.35		32.68
34	332.00 WA	26,117	81.35	-4.50	1.58		32.68
35	332.20 WA	43	41.18	-4.50	2.65		32.68
36	333.00 WA	10,392	56.67	-0.60	1.96		32.41
37	334.00 WA	3,395	48.24	-1.00	2.27		31.62
38	334.70 WA	111	47.12	-1.00	2.31		31.62
39	335.00 WA	517	78.00		1.55		30.85
40	336.00 WA	1,204	44.10	-0.20	2.37		32.95
41							
42	Merwin (215)						
43	330.20 WA	301	101.17		1.15		33.50
44	330.50 WA	212	103.00		1.14		33.50
45	331.00 WA	5,677	57.31	-1.80	1.93		32.68
46	331.20 WA	13,822	42.84	-1.80	2.47		32.68
47	331.30 WA	1,597	46.14	-1.80	2.32		32.68
48	332.00 WA	8,695	82.07	-4.50	1.53		32.68
49	332.20 WA	587	43.30	-4.50	2.53		32.68
50	332.30 WA	30	43.18	-4.50	2.54		32.68

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	333.00 WA	7,111	69.82	-0.60	1.62		32.41
13	334.00 WA	5,412	39.26	-1.00	2.66		31.62
14	334.70 WA	346	41.87	-1.00	2.52		31.62
15	335.00 WA	136	38.95		2.67		30.85
16	335.20 WA	49	100.35		1.23		30.85
17	336.00 WA	384	66.55	-0.20	1.65		32.95
18							
19	Merwin (Non-Project)						
20	331.30 WA	5,006	43.18	-1.80	2.46		32.68
21	332.30 WA	73	42.59	-4.50	2.57		32.68
22	336.00 WA	1,346	43.45	-0.20	2.39		32.95
23							
24	J.C. Boyle (18)						
25	331.00 OR	1,947	56.36	-1.80	2.05		32.68
26	331.30 OR	56	46.29	-1.80	2.37		32.68
27	332.00 OR	11,665	74.17	-5.30	1.63		37.41
28	332.20 OR	868	48.90	-4.50	2.36		32.68
29	333.00 OR	4,277	62.80	-0.60	1.87		32.41
30	334.00 OR	2,600	43.35	-1.00	2.51		31.62
31	334.70 OR	910	44.12	-1.00	2.47		31.62
32	335.00 OR	145	75.35		1.68		30.85
33	336.00 OR	900	63.01	-0.20	1.83		32.95
34							
35	Lemolo #2 (41)						
36	331.00 OR	685	77.26	-2.00	1.59		36.47
37	331.20 OR	3	61.01	-2.00	1.88		36.47
38	331.30 OR	2	67.97	-2.10	1.74		36.47
39	332.00 OR	15,399	70.79	-5.10	1.77		36.47
40	332.20 OR	121	82.68	-5.10	1.60		36.47
41	333.00 OR	1,666	76.40	-0.70	1.57		36.13
42	334.00 OR	247	59.72	-1.20	1.93		35.15
43	334.70 OR	43	49.65	-1.20	2.21		35.15
44	335.00 OR	8	68.73		1.74		34.20
45	336.00 OR	1,283	70.83	-0.20	1.63		36.81
46							
47	Iron Gate (610)						
48	330.20 CA	5	74.00		1.70		33.50
49	331.00 CA	1,430	66.61	-1.80	1.90		32.68
50	331.20 CA	1,929	53.50	-1.80	2.19		32.68

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	331.30 CA	395	55.74	-1.80	2.14		32.68
13	332.00 CA	7,659	69.13	-4.50	1.94		32.68
14	332.20 CA	789	69.82	-4.50	1.93		32.68
15	333.00 CA	1,104	72.90	-0.60	1.77		32.41
16	334.00 CA	185	66.04	-1.00	1.93		31.62
17	334.70 CA	53	44.05	-1.00	2.52		31.62
18	335.00 CA	15	71.09		1.85		30.85
19	335.20 CA	5	52.53		2.09		35.03
20	336.00 CA	639	69.48	-0.20	1.79		32.95
21							
22	Powerdale (27)						
23	330.20 OR		50.06		3.44		15.50
24	331.00 OR	659	42.71	-0.80	3.76		15.33
25	331.20 OR	21	15.83	-0.80	6.44		15.33
26	331.30 OR	55	33.49	-0.80	4.21		15.33
27	332.00 OR	10,379	37.16	-1.90	4.08		15.33
28	332.20 OR	937	23.28	-1.90	5.18		15.33
29	333.00 OR	1,516	26.55	-0.30	4.73		15.27
30	334.00 OR	293	37.89	-0.40	3.99		15.10
31	334.70 OR	4	33.60	-0.40	4.23		15.10
32	335.00 OR	16	15.43		6.56		14.93
33	336.00 OR	44	31.05	-0.10	4.32		15.38
34	337.00 OR	4,873			14.81		
35							
36	Grace (457)						
37	331.00 ID	1,186	81.64	-1.50	1.55		27.42
38	332.00 ID	7,556	71.68	-3.80	1.79		27.42
39	333.00 ID	2,211	59.64	-0.50	1.92		27.71
40	334.00 ID	909	57.00	-0.90	2.03		27.13
41	334.70 ID	4	27.13	-0.90	2.84		27.13
42	335.00 ID	93	45.52		2.42		26.57
43	336.00 ID	43	60.70	-0.10	1.88		27.61
44							
45	Clearwater #2 (43)						
46	331.00 OR	751	79.39	-2.00	1.55		36.47
47	331.30 OR	7	67.97	-2.00	1.73		36.47
48	332.00 OR	8,942	68.56	-5.10	1.80		36.47
49	332.20 OR	5	63.03	-5.10	1.91		36.47
50	333.00 OR	924	84.14	-0.70	1.46		36.13

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	334.00 OR	197	72.27	-1.20	1.67		35.15
13	334.70 OR	25	49.65	-1.20	2.21		35.15
14	335.00 OR	5	62.34		1.86		34.20
15	336.00 OR	220	68.39	-0.20	1.66		36.81
16							
17	Lemolo #1 (40)						
18	331.00 OR	724	78.98	-2.00	1.42		36.47
19	332.00 OR	7,507	81.03	-5.10	1.47		36.47
20	332.20 OR	2	83.97	-5.10	1.43		36.47
21	333.00 OR	3,858	70.97	-0.70	1.53		36.13
22	334.00 OR	1,710	45.16	-1.20	2.32		35.15
23	334.70 OR	6	55.63	-1.20	1.93		35.14
24	335.00 OR	29	49.65		2.12		34.20
25	336.00 OR	407	80.88	-0.20	1.33		36.81
26							
27	Cutler (444)						
28	330.20 UT		31.00				21.50
29	330.30 UT	5	96.74		2.43		21.50
30	330.40 UT	91	74.10		2.63		21.50
31	331.00 UT	3,727	53.44	-1.10	3.05		21.16
32	332.00 UT	5,933	51.16	-2.80	3.18		21.16
33	332.30 UT	63	27.95	-2.80	4.18		21.16
34	333.00 UT	1,110	77.53	-0.40	2.66		21.05
35	334.00 UT	490	56.37	-0.60	3.02		20.72
36	335.00 UT	69	37.44		3.59		20.40
37	336.00 UT	566	39.99	-0.10	3.38		21.27
38							
39	Toketee (44)						
40	331.00 OR	1,427	62.15	-2.00	1.62		36.47
41	331.30 OR	5	67.97	-2.00	1.47		36.47
42	332.00 OR	6,332	81.83	-5.10	1.29		36.47
43	333.00 OR	2,313	71.95	-0.70	1.35		36.13
44	334.00 OR	410	70.30	-1.20	1.44		35.15
45	334.70 OR	26	62.40	-1.20	1.61		35.15
46	335.00 OR	50	69.72		1.42		34.20
47	336.00 OR	111	63.46	-0.20	1.53		36.81
48							
49	Prospect #2 (32)						
50	330.20 OR	4	63.45		1.66		32.50

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) 04/30/2004	Year of Report Dec. 31, 2003
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	330.40 OR	3	98.00		1.12		32.50
13	331.00 OR	1,969	53.56	-1.80	2.02		31.72
14	331.20 OR	4	38.22	-1.80	2.72		31.72
15	331.30 OR	3	56.19	-1.80	1.93		31.72
16	332.00 OR	13,610	74.78	-4.40	1.59		31.72
17	332.20 OR	136	51.49	-4.40	2.17		31.72
18	333.00 OR	1,484	57.79	-0.60	1.92		29.59
19	334.00 OR	1,341	42.44	-1.00	2.48		30.73
20	334.70 OR	80	30.73	-1.00	2.44		30.73
21	335.00 OR	19	30.50		3.29		30.00
22	336.00 OR	191	57.26	-0.10	1.84		31.98
23							
24	Prospect #3 (Non-Proj)						
25	331.20 OR	11	31.80	-0.80	4.16		16.30
26							
27	Pioneer (449)						
28	330.20 UT	9	132.92		1.13		27.50
29	330.30 UT	111	133.00		1.13		27.50
30	331.00 UT	355	60.00	-1.50	2.02		26.94
31	331.20 UT	10	27.44	-1.50	3.71		26.94
32	332.00 UT	7,836	44.02	-3.70	2.63		26.94
33	333.00 UT	955	37.15	-0.50	2.88		26.76
34	334.00 UT	475	43.88	-0.80	2.57		26.23
35	335.00 UT	10	47.35		2.23		30.00
36	336.00 UT	12	56.48	-0.10	1.87		31.98
37							
38	Lifton (458)						
39	330.20 ID	20	115.70		1.04		45.50
40	330.30 ID	24	109.25		1.08		45.50
41	331.00 ID	1,172	88.10	-2.50	1.36		43.99
42	331.30 ID	4	50.49	-2.50	2.09		43.99
43	332.00 ID	7,275	73.35	-6.30	1.64		43.99
44	332.20 ID	411	51.49	-6.30	2.14		43.99
45	333.00 ID	391	101.23	-0.80	1.20		43.49
46	334.00 ID	265	64.82	-1.40	1.72		42.07
47	335.00 ID	56	54.93		1.95		40.70
48	336.00 ID	19	113.82	-0.20	1.07		44.48
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Oneida (459)						
13	331.00 ID	1,160	69.77	-1.50	2.06		27.90
14	331.30 ID	64	34.90	-1.50	3.12		27.90
15	332.00 ID	4,538	64.04	-3.80	2.24		27.90
16	333.00 ID	2,145	59.07	-0.50	2.23		27.71
17	334.00 ID	746	53.92	-0.90	2.40		27.13
18	335.00 ID	6	49.59		2.53		26.57
19	336.00 ID	381	57.23	-0.10	2.24		28.10
20							
21	Oneida (Non-Project)						
22	331.00 ID	4	106.53	-1.50	1.06		27.90
23	334.00 ID	151	55.63	-0.90	1.93		27.13
24							
25	Ashton (455)						
26	330.20 ID	29	41.00		3.05		25.50
27	331.00 ID	758	48.30	-1.40	2.92		25.02
28	331.20 ID	354	32.52	-1.40	3.52		25.02
29	332.00 ID	4,489	40.36	-3.40	3.25		25.02
30	333.00 ID	1,952	40.59	-0.50	3.14		24.87
31	334.00 ID	1,066	39.64	-0.80	3.23		24.40
32	334.70 ID	42	35.90	-0.80	3.38		24.40
33	335.00 ID	8	47.90		2.98		23.95
34	336.00 ID	1	110.68	-0.10	2.14		25.18
35							
36	Copco #1 (611)						
37	330.20 CA	36	118.00		1.10		33.50
38	330.40 CA	1	111.00		1.14		33.50
39	331.00 CA	1,134	58.73	-1.80	1.94		32.68
40	331.30 CA	82	56.25	-1.80	2.01		32.68
41	332.00 CA	2,484	92.79	-4.50	1.47		32.68
42	333.00 CA	3,591	45.74	-0.60	2.34		32.41
43	334.00 CA	976	54.51	-1.00	2.07		31.62
44	334.70 CA	59	45.23	-1.00	2.40		31.62
45	335.00 CA	1	67.09		1.76		30.85
46	336.00 CA	105	44.40	-0.20	2.37		32.95
47							
48	North Umpqua (48)						
49	331.00 OR	4,815	49.97	-2.00	2.23		36.47
50	331.30 OR	27	64.36	-2.00	1.89		36.47

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	332.00 OR	92	49.42	-5.10	2.34		36.47
13	333.00 OR	38	40.75	-0.70	2.55		36.13
14	334.00 OR	147	51.65	-1.20	2.20		35.15
15	334.70 OR	425	41.97	-1.20	2.54		35.15
16	335.00 OR	1,004	45.94		2.38		34.20
17	336.00 OR	2,088	67.81	-0.20	1.76		36.81
18							
19	Soda (461)						
20	330.20 ID	6	112.35		1.58		28.50
21	331.00 ID	577	78.39	-1.50	1.95		27.90
22	332.00 ID	4,987	64.25	-3.80	2.25		27.90
23	333.00 ID	1,597	58.08	-0.50	2.26		27.71
24	334.00 ID	459	63.66	-0.90	2.20		27.13
25	335.00 ID	16	46.84		2.62		26.57
26							
27	Soda (Non-Project)						
28	332.00 ID	9	84.87	-3.80	1.63		27.90
29							
30	Keno (15)						
31	330.20 OR	14	87.23		1.72		33.50
32	331.20 OR	10	46.18	-1.80	2.52		32.68
33	331.30 OR	213	55.88	-1.80	2.26		32.68
34	332.00 OR	6,770	66.06	-4.50	2.15		32.68
35	332.20 OR	236	69.18	-4.50	2.10		32.68
36	334.70 OR	13	42.12	-1.00	2.68		31.62
37	336.00 OR	111	67.87	-0.20	1.98		32.95
38							
39	Fish Creek (45)						
40	331.00 OR	561	72.23	-2.00	1.67		36.47
41	332.00 OR	5,684	65.56	-5.10	1.88		36.47
42	332.20 OR	76	45.53	-5.30	2.44		36.47
43	333.00 OR	548	79.70	-0.70	1.53		36.13
44	334.00 OR	124	71.61	-1.20	1.70		35.14
45	335.00 OR	7	72.13		1.69		34.20
46	336.00 OR	400	68.30	-0.20	1.68		36.81
47							
48	Copco #2 (612)						
49	331.00 CA	1,572	47.00	-1.20	2.44		22.13
50	332.00 CA	2,859	89.90	-3.00	1.61		22.13

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	333.00 CA	3,493	38.84	-0.40	2.84		22.01
13	334.00 CA	549	52.20	-0.80	2.11		24.39
14	334.70 CA	277	35.77	-0.70	3.14		21.65
15	335.00 CA	33	36.69		3.01		21.29
16	336.00 CA	240	41.21	-0.10	2.68		22.25
17							
18	Prospect #3 (33)						
19	331.00 OR	282	42.47	-0.80	3.72		16.30
20	331.30 OR	2	42.40	-0.80	3.72		16.30
21	332.00 OR	1,955	46.79	-2.10	3.65		16.30
22	332.20 OR	2,022	23.19	-2.10	5.10		16.30
23	333.00 OR	1,923	25.92	-0.30	4.71		16.24
24	334.00 OR	449	27.54	-0.50	4.61		16.04
25	335.00 OR	73	29.20		4.48		15.85
26	336.00 OR	51	62.59	-0.10	3.15		16.37
27							
28	Condit (213)						
29	330.40 WA	3	95.00		6.71		7.00
30	331.00 WA	817	38.40	-296.00	28.65		7.00
31	331.30 WA	158	19.49	-296.00	31.97		7.00
32	332.00 WA	4,093	39.77	-296.00	28.53		7.00
33	332.30 WA	209	9.00	-296.00	39.24		7.00
34	333.00 WA	1,174	25.11	-295.90	30.51		6.99
35	334.00 WA	143	43.00	-295.40	28.23		6.99
36	334.70 WA	54	18.99	-295.40	32.10		6.99
37	335.00 WA	4	8.73	-295.00	39.53		6.99
38	336.00 WA	60	53.59	-296.20	27.68		7.00
39							
40	Condit (Non-Project)						
41	330.20 WA		75.00		6.98		3.50
42							
43	Soda Springs (46)						
44	331.00 OR	821	80.28	-2.00	1.30		36.47
45	332.00 OR	3,614	80.82	-5.10	1.38		36.47
46	333.00 OR	641	86.54	-0.70	1.18		36.13
47	334.00 OR	426	52.47	-1.20	1.98		35.15
48	334.70 OR	30	52.65	-1.20	1.97		35.15
49	335.00 OR	2	47.07		2.18		34.20
50	336.00 OR	26	44.31	-0.20	2.27		36.81

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) 04/30/2004	Year of Report Dec. 31, 2003
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Slide Creek (47)						
14	331.00 OR	783	72.45	-2.00	1.59		36.47
15	332.00 OR	3,753	79.20	-5.10	1.56		36.47
16	333.00 OR	677	86.13	-0.70	1.36		36.13
17	334.00 OR	419	50.36	-1.20	2.14		35.15
18	334.70 OR	59	43.65	-1.20	2.41		35.15
19	335.00 OR	5	50.17		2.14		34.20
20	336.00 OR	17	50.01	-0.20	2.09		36.81
21							
22	Clearwater #1 (42)						
23	331.00 OR	562	79.43	-2.00	1.29		36.47
24	332.00 OR	3,339	83.53	-5.10	1.31		36.47
25	332.20 OR	5	85.97	-5.10	1.27		36.47
26	333.00 OR	749	83.19	-0.70	1.20		36.13
27	334.00 OR	158	79.51	-1.20	1.29		35.15
28	334.70 OR	47	45.65	-1.20	2.24		35.15
29	335.00 OR	7	66.03		1.54		34.20
30							
31	Klamath (19)						
32	330.20	624	40.00		2.72		33.50
33	330.40	235	63.00		2.22		33.50
34	331.00	22	37.52	-1.80	2.91		32.68
35	331.30	11	62.29	-1.80	2.33		32.68
36	332.00	3,522	48.84	-4.50	2.66		32.68
37	334.00	523	38.10	-1.00	2.92		31.62
38	335.00	36	68.35		2.31		30.85
39							
40	Big Fork (410)						
41	331.00 MT	310	53.73	-1.50	1.29		27.90
42	331.30 MT	13	76.27	-1.50	0.83		27.90
43	332.00 MT	3,654	27.90	-3.80	2.22		27.90
44	332.20 MT	88	37.40	-3.80	2.49		27.90
45	332.30 MT	2	38.40	-3.80	2.40		27.90
46	333.00 MT	1,278	37.25	-0.50	2.39		27.71
47	334.00 MT	197	52.20	-0.90	1.34		27.13
48	335.00 MT		32.03		2.96		27.53
49	336.00 MT	4	101.75	-0.10			28.10
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Prospect #1 (31)						
13	331.00 OR	232	74.63	-1.80	1.01		31.72
14	331.30 OR	1	63.22	-1.80	1.31		31.72
15	332.00 OR	129	113.05	-4.40	0.52		31.72
16	333.00 OR	151	75.96	-0.60	0.95		31.47
17	334.00 OR	48	74.65	-1.00	0.99		30.73
18	336.00 OR	4	69.48	-0.10	1.08		31.98
19							
20	Prospect #4 (34)						
21	331.00 OR	53	54.56	-1.80	1.81		31.72
22	331.30 OR	9	40.22	-1.80	2.51		31.72
23	332.00 OR	49	64.07	-4.40	1.60		31.72
24	333.00 OR	53	88.97	-0.60	1.00		31.47
25	334.00 OR	22	77.70	-1.00	1.21		30.73
26							
27	East Side (16)						
28	331.00 OR	101	62.08	-0.40	3.99		7.46
29	332.00 OR	1,477	38.32	-0.90	4.95		7.46
30	333.00 OR	103	85.86	-0.10	3.56		7.45
31	334.00 OR	99	35.63	-0.20	5.06		7.41
32	334.70 OR	18	17.91	-0.20	7.44		7.41
33	335.00 OR	11	85.84		3.57		7.38
34	336.00 OR	67	24.51		6.09		7.48
35							
36	West Side (17)						
37	331.00 OR	93	40.58	-0.30			7.46
38	331.30 OR	8	31.47	-0.30			7.46
39	332.00 OR	129	90.91	-0.70			7.46
40	333.00 OR	45	49.38	-0.10			7.45
41	334.00 OR	35	41.05	-0.20			7.41
42	336.00 OR		66.68				7.48
43							
44	Fall Creek (613)						
45	330.40 CA	17	99.00		0.15		33.50
46	331.00 CA	129	64.15	-1.80	0.40		32.68
47	331.30 CA	3	64.18	-1.80	0.40		32.68
48	332.00 CA	469	57.21	-4.50	0.57		32.68
49	333.00 CA	134	69.70	-0.60	0.31		32.41
50	334.00 CA	38	77.87	-1.00	0.27		31.62

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Fall Creek (13)						
14	330.20 OR	1	133.00		1.22		33.50
15	330.40 OR		99.00		1.25		33.50
16	332.00 OR	149	49.00	-4.50	1.72		32.68
17							
18	Cove (456)						
19	331.00 ID	191	92.87	-1.50	1.66		27.90
20	332.00 ID	1,894	67.91	-3.80	2.06		27.90
21	333.00 ID	360	68.30	-0.50	1.95		27.71
22	334.00 ID	326	46.11	-0.90	2.56		27.13
23	335.00 ID	3	43.67		2.65		26.57
24	336.00 ID	9	113.60	-5.00	1.61		28.10
25							
26	Paris (460)						
27	331.00 ID	38	43.08	-0.60	3.06		12.39
28	332.00 ID	96	66.61	-1.50	2.36		12.39
29	333.00 ID	69	43.35	-0.20	3.03		12.35
30	334.00 ID	105	34.81	-0.30	3.58		12.24
31	335.00 ID	7	28.46		4.17		12.13
32							
33	Wallowa Falls (29)						
34	331.00 OR	47	36.55	-0.70	4.11		13.37
35	331.30 OR	64	23.45	-0.70	5.25		13.37
36	332.00 OR	896	22.62	-1.60	5.43		13.37
37	333.00 OR	58	51.14	-0.20	3.48		13.33
38	334.00 OR	1,381	24.35	-0.40	5.16		13.20
39	334.70 OR		57.99	-0.40	3.36		13.20
40	336.00 OR	311	20.75	-0.10	5.60		13.41
41							
42	Wallowa Falls(Non-Prj)						
43	334.70 OR	4	27.70	-0.40	2.20		13.20
44							
45	St. Anthony (462)						
46	331.00 ID	90	51.61	-1.40	2.55		25.02
47	332.00 ID	436	42.58	-3.40	2.94		25.02
48	332.20 ID	135	34.52	-3.40	3.34		25.02
49	333.00 ID	496	35.86	-0.50	3.16		24.87
50	334.00 ID	168	41.68	-0.80	2.92		24.40

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	335.00 ID		52.48		2.55		23.95
13							
14	Olmstead (448)						
15	331.00 UT	176	78.30	-0.70	2.10		13.37
16	334.00 UT	17	18.70	-0.40	5.76		13.20
17	335.00 UT	3	37.78		3.37		13.07
18	336.00 UT	4	22.91	-0.10	4.84		13.41
19							
20	Bend (23)						
21	331.00 OR	46	49.27		1.19		2.50
22	331.30 OR	10	36.82		2.15		2.50
23	332.00 OR	76	82.32		0.04		2.50
24	332.30 OR	2	37.00		2.14		2.50
25	333.00 OR	77	63.29		0.56		2.50
26	334.00 OR	85	25.17		3.87		2.50
27	334.70 OR	535	17.72		6.09		2.50
28	335.00 OR	15	3.00		34.79		2.50
29	336.00 OR		69.00		0.46		2.50
30							
31	Cline Falls (24)						
32	331.00 OR	117	21.38		17.87		2.50
33	332.00 OR	84	35.85		16.26		2.50
34	333.00 OR	47	58.13		15.33		2.50
35	334.00 OR	19	53.83		15.45		2.50
36	334.70 OR	33	15.00		19.51		2.50
37	336.00 OR	1	62.00		15.25		2.50
38							
39	Eagle Point (36)						
40	330.20 OR	12	53.00		6.82		7.50
41	331.00 OR	128	31.31	-0.30	7.72		7.46
42	332.00 OR	1,188	23.66	-0.70	8.40		7.46
43	332.20 OR	26	37.96	-0.70	7.42		7.46
44	333.00 OR	252	36.91	-0.10	7.40		7.45
45	334.00 OR	72	37.65	-0.20	7.42		7.41
46	336.00 OR	108	44.32		7.07		7.48
47							
48	Weber (454)						
49	331.00 UT	219	55.64	-0.90	2.84		17.28
50	331.30 UT	148	27.78	-0.90	4.23		17.28

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	332.00 UT	1,023	65.45	-2.20	2.70		17.28
13	333.00 UT	874	35.69	-0.30	3.60		17.20
14	334.00 UT	115	42.00	-0.50	3.32		16.98
15	335.00 UT	22	34.98		3.69		16.77
16	336.00 UT	40	25.58	-0.10	4.41		17.35
17							
18	Gunlock (463)						
19	331.00 UT	36	55.10	-0.90	2.82		17.28
20	332.00 UT	195	75.80	-2.20	2.50		17.28
21	333.00 UT	121	36.95	-0.30	3.50		17.20
22	334.00 UT	239	31.33	-0.50	3.92		16.98
23	335.00 UT	5	41.96		3.29		16.77
24	336.00 UT		102.85	-0.10	2.09		17.35
25							
26	Veyo (464)						
27	331.00 UT	70	38.37	-0.90	3.77		17.28
28	332.00 UT	356	38.37	-2.20	3.85		17.28
29	333.00 UT	144	33.81	-0.30	3.99		17.20
30	334.00 UT	149	22.74	-0.50	4.98		16.98
31	335.00 UT	8	41.52		3.67		16.77
32	336.00 UT		62.20	-0.10	3.03		17.35
33							
34	Sandcove (465)						
35	331.00 UT	35	48.81	-0.90	2.97		17.28
36	332.00 UT	395	56.14	-2.20	2.83		17.28
37	333.00 UT	162	31.91	-0.30	3.80		17.20
38	334.00 UT	238	26.04	-0.50	4.39		16.98
39	336.00 UT	2	93.85	-0.10	2.12		17.35
40							
41	Stairs (452)						
42	331.00 UT	168	52.78	-1.20	2.50		22.13
43	332.00 UT	335	59.86	-3.00	2.40		22.13
44	333.00 UT	513	37.16	-0.40	3.12		22.01
45	334.00 UT	161	40.43	-0.70	2.99		21.65
46							
47	Last Chance (468)						
48	331.00 ID	427	38.82	-1.20	2.98		22.13
49	332.00 ID	819	39.01	-3.00	3.05		22.13
50	333.00 ID	1,087	40.40	-0.40	2.87		22.01

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	334.00 ID	103	40.47	-0.70	2.91		21.65
13	336.00 ID	65	41.75	-0.10	2.77		22.25
14							
15	American Fork (441)						
16	331.00 UT	91	39.69	-106.40	28.38		5.48
17	332.00 UT	663	44.97	-106.70	28.24		5.48
18	333.00 UT	121	32.98	-106.10	28.68		5.48
19	334.00 UT	123	26.81	-105.70	29.18		5.46
20	335.00 UT	2	22.55	-105.10	29.64		5.44
21	336.00 UT	9	15.99	-106.40	30.79		5.49
22	337.00 UT	1,061			25.00		
23							
24	Upper Beaver (443)						
25	331.00 UT	158	76.29	-1.50	1.40		26.94
26	332.00 UT	1,820	45.73	-3.70	2.37		26.94
27	333.00 UT	118	68.83	-0.50	1.52		26.76
28	334.00 UT	401	36.72	-0.80	2.81		26.23
29	335.00 UT	10	42.63		2.43		25.70
30	336.00 UT	10	81.47	-0.10	1.26		27.13
31							
32	Snake Creek (451)						
33	331.00 UT	57	48.48	-0.90	2.90		17.28
34	332.00 UT	423	44.61	-2.20	3.12		17.28
35	333.00 UT	263	36.24	-0.30	3.44		17.20
36	334.00 UT	156	38.00	-0.50	3.38		16.98
37	335.00 UT	2	33.27		3.68		16.77
38							
39	Viva Naughton (467)						
40	331.00 WY	389	52.50	-2.00	2.01		36.47
41	332.00 WY	104	52.18	-5.10	2.11		36.47
42	333.00 WY	486	52.63	-0.70	1.98		36.13
43	334.00 WY	159	51.54	-1.20	2.05		35.15
44	335.00 WY	21	50.70		2.07		34.20
45							
46	Granite (445)						
47	331.00 UT	136	64.07	-1.50	2.41		26.94
48	332.00 UT	3,490	31.97	-3.70	3.49		26.94
49	333.00 UT	676	46.69	-0.50	2.76		26.76
50	334.00 UT	183	44.02	-0.80	2.89		26.23

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	335.00 UT		1	57.80		2.56	25.70
13							
14	Swift (Non-Project)						
15	334.00			13.70	-0.40	7.54	13.20
16							
17	Fountain Green (446)						
18	331.00 UT		23	57.51	-0.30	2.35	7.46
19	332.00 UT		319	19.84	-0.70	2.40	7.46
20	333.00 UT		24	75.62	-0.10	2.33	7.45
21	334.00 UT		78	27.70	-0.20	2.35	7.41
22	335.00 UT		2	23.88		2.33	7.38
23	336.00 UT		1	78.47		2.30	7.48
24							
25	Skookumchuck (201)						
26	331.00 WA		199	59.19	-2.50	1.30	43.99
27	331.20 WA		905	63.23	-2.50	1.11	43.99
28	332.00 WA		5,126	73.45	-6.30	0.80	43.99
29	333.00 WA		1,143	55.75	-0.80	1.44	43.49
30	334.00 WA		343	53.67	-1.40	1.54	42.07
31	336.00 WA		199	73.98	-0.20	0.65	44.48
32							
33	Naches Drop (214)						
34	330.20 WA		1	41.00			3.50
35	331.00 WA		44	61.69	0.10		3.50
36	332.00 WA		178	36.94	0.20		3.50
37	333.00 WA		169	42.77			3.49
38	334.00 WA		26	26.76			3.49
39							
40	Naches (216)						
41	330.20 WA		22	58.12			3.50
42	331.00 WA		512	31.16	-0.10		3.50
43	332.00 WA		5,294	27.49	-0.20		3.50
44	332.20 WA		2,415	13.00	-0.20		3.50
45	333.00 WA		1,311	18.35			3.49
46	334.00 WA		110	29.55			3.49
47	334.70 WA		13	16.92			3.49
48	335.00 WA		8	3.99			3.49
49	336.00 WA		1	66.77			3.50
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	OTHER PRODUCTION						
13							
14	Hermiston Plant						
15	341.00 OR	12,475	34.72	-1.37	3.00		29.00
16	342.00 OR	3,089	32.52	-1.37	3.17		29.00
17	343.00 OR	93,942	35.47	-1.37	2.94		29.00
18	344.00 OR	39,503	35.50	-1.37	2.94		29.00
19	345.00 OR	9,059	35.50	-1.37	2.94		29.00
20	346.00 OR	497	35.50	-1.37	2.94		29.00
21	347.00 OR	674		-1.37	2.63		
22							
23	Little Mountain						
24	341.00 UT	204	32.16	-3.00	3.02		4.00
25	342.00 UT	121	36.39	-3.00	2.60		4.00
26	343.00 UT	1,846	29.32	-3.00	3.37		4.00
27	344.00 UT	2,466	26.69	-3.00	3.75		4.00
28	345.00 UT	211	30.11	-3.00	3.26		4.00
29	346.00 UT	37	34.45	-3.00	2.78		4.00
30							
31	Gadsby						
32	341.00 UT	3,073	25.00	-1.38	4.06		25.00
33	342.00 UT	2,194	25.00	-1.38	4.06		25.00
34	343.00 UT	52,623	25.00	-1.38	4.06		25.00
35	344.00 UT	15,712	25.00	-1.38	4.06		25.00
36	345.00 UT	4,199	25.00	-1.38	4.06		25.00
37							
38	Utah Solar						
39	344.00 UT	36	15.00		12.03	SQ	6.50
40							
41	Oregon Solar						6.50
42	344.00 OR	56	15.00		7.90	SQ	7.50
43							
44	Green River Solar						
45	344.00 WY	55	15.00		11.92	SQ	6.56
46							
47	Wyoming Wind						
48	343.00 WY	30,514	25.00	-0.73	4.34	SQ	20.50
49	344.00 WY	3,542	25.00	-0.73	4.34	SQ	20.50
50	345.00 WY	2,211	25.00	-0.73	4.34	SQ	20.50

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) 04/30/2004	Year of Report Dec. 31, 2003
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	T&D PLANT						
14							
15	Transmission Plant						
16	350.20	56,264	70.00		1.40	R5	46.59
17	352.00	46,825	65.00	-10.00	1.67	R2	49.60
18	353.00	778,992	58.00	-5.00	1.79	R1.5	44.82
19	353.70	42,179	20.00	-5.00	5.15	R1	12.93
20	354.00	357,737	60.00	-30.00	2.13	S6	39.08
21	355.00	465,234	50.00	-30.00	2.56	R3	35.26
22	356.00	564,863	60.00	-30.00	2.13	R5	39.85
23	356.20	34,757	70.00		1.40	R5	42.66
24	357.00	2,364	60.00	-90.00	3.15	R2	54.20
25	358.00	3,914	50.00	-20.00	2.38	R2	41.46
26	359.00	11,338	70.00		1.42	R5	57.56
27							
28	Distribtn Plant-UT&ID						
29	360.20	7,105	52.00		1.82	R5	42.41
30	361.00	15,742	55.00	-10.00	1.87	R3	42.92
31	362.00	273,144	55.00	-5.00	1.84	R0.5	47.76
32	362.70	9,067	15.00		4.31	R5	6.04
33	364.00	270,605	42.00	-75.00	3.83	R1.5	31.44
34	365.00	191,060	40.00	-20.00	2.72	R2	28.67
35	366.00	124,070	60.00	-50.00	2.38	R2	49.67
36	367.00	343,673	50.00	-15.00	2.16	R2	39.71
37	368.00	328,006	40.00		2.31	R1	30.30
38	369.00	137,406	50.00	-20.00	2.25	S5	39.43
39	370.00	92,090	27.00		3.32	R0.5	18.85
40	371.00	4,815	20.00	-10.00	4.57	L1	11.68
41	372.00	50	25.00		2.60	L0	10.10
42	373.00	23,557	20.00	-30.00	5.69	R0.5	13.10
43							
44	Distribution Plant-OR						
45	360.20 OR	3,556	55.00		1.70	S4	27.47
46	361.00 OR	10,751	60.00	-10.00	1.83	R2	48.36
47	362.00 OR	147,147	55.00	-30.00	2.25	S0.5	41.58
48	362.70 OR	2,981	20.00		4.05	L4	10.25
49	364.00 OR	258,597	40.00	-90.00	4.33	R0.5	31.46
50	365.00 OR	198,478	45.00	-50.00	3.07	R0.5	34.89

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	366.00 OR	66,823	53.00	-40.00	2.78	R5	41.37
13	367.00 OR	113,977	48.00	-15.00	2.26	R1.5	38.44
14	368.00 OR	312,165	38.00		2.62	R1	27.71
15	369.10 OR	52,248	50.00		2.00	R1.5	37.69
16	369.20 OR	95,022	54.00		1.78	R2.5	44.87
17	370.00 OR	56,829	27.00	2.00	3.57	R1	17.54
18	371.00 OR	2,459	20.00	-5.00	3.94	L0	11.80
19	373.00 OR	16,827	40.00	-15.00	2.76	S-.5	30.89
20							
21	Distribution Plant-WA						
22	360.20 WA	298	50.00		1.85	R4	25.40
23	361.00 WA	1,442	55.00	-5.00	1.86	R2	41.36
24	362.00 WA	40,747	50.00	-25.00	2.44	R1.5	38.18
25	362.70 WA	578	18.00		4.70	R5	6.04
26	364.00 WA	69,871	50.00	-165.00	5.20	R1.5	40.01
27	365.00 WA	49,130	55.00	-40.00	2.44	R1	43.13
28	366.00 WA	12,216	60.00	-20.00	1.73	S1	49.96
29	367.00 WA	14,405	45.00	-10.00	2.38	R2.5	34.17
30	368.00 WA	74,311	45.00		2.15	R2	32.09
31	369.10 WA	12,926	50.00	-10.00	2.14	R1.5	36.41
32	369.20 WA	19,705	55.00	-10.00	1.97	R3	45.16
33	370.00 WA	13,903	27.00		3.53	R1	16.64
34	371.00 WA	552	30.00	-15.00	3.64	L0	18.23
35	373.00 WA	3,263	35.00	-15.00	3.16	S0	23.45
36							
37	Distribution Plant-WY						
38	360.20 WY	3,279	50.00		1.82	R5	34.35
39	361.00 WY	5,201	45.00	-10.00	2.27	R2.5	33.10
40	362.00 WY	89,950	45.00	-5.00	2.22	S-.5	36.07
41	362.70 WY	2,568	20.00		3.89	R4	9.43
42	364.00 WY	78,036	45.00	-105.00	4.30	R1	35.14
43	365.00 WY	75,913	50.00	-35.00	2.54	R1	38.31
44	366.00 WY	10,879	50.00	-35.00	2.54	R3	38.44
45	367.00 WY	32,382	40.00	-10.00	2.50	R4	27.42
46	368.00 WY	61,707	40.00	-5.00	2.41	R1.5	28.22
47	369.10 WY	9,904	55.00	-25.00	2.15	S-.5	43.25
48	369.20 WY	14,326	50.00	-25.00	2.35	R2	38.63
49	370.00 WY	13,947	27.00		3.25	R1	16.73
50	371.00 WY	886	25.00	-10.00	3.87	L0	15.52

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) 04/30/2004	Year of Report Dec. 31, 2003
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	373.00 WY	7,457	45.00	-30.00	2.72	S-5	34.72
13							
14	Distribution Plant-CA						
15	360.20 CA	914	55.00		1.55	R4	23.21
16	361.00 CA	1,436	50.00	-5.00	2.02	R3	36.53
17	362.00 CA	12,529	55.00	-25.00	0.02	R1	40.88
18	362.70 CA	229	20.00		4.35	R5	8.99
19	364.00 CA	39,794	50.00	-90.00	3.68	R1.5	38.34
20	365.00 CA	30,230	60.00	-55.00	2.52	S-5	48.31
21	366.00 CA	13,892	50.00	-30.00	2.52	R2	39.22
22	367.00 CA	14,747	45.00		2.14	R2	33.77
23	368.00 CA	38,770	45.00	-52.00	0.04	S1.5	30.30
24	369.10 CA	6,452	45.00	-5.00	2.27	R1	35.54
25	369.20 CA	9,975	55.00	-5.00	1.87	R2.5	45.40
26	370.00 CA	3,906	27.00		3.49	R1	17.64
27	371.00 CA	265	25.00	-30.00	4.81	L0	14.65
28	373.00 CA	649	30.00	-35.00	4.14	S0	17.17
29							
30	GENERAL PLANT						
31							
32	General Plant (OR)						
33	390.00 OR	53,238	45.00	2.00	2.32	L1	38.16
34	391.10 OR	5,192	5.00		26.85	L2	2.19
35	392.01 OR	7,875	13.00	10.00	7.12	L1.5	8.76
36	392.05 OR	6,567	16.00	10.00	6.65	L3	9.49
37	392.09 OR	2,185	39.00	20.00	2.19	R2	29.00
38	396.03 OR	5,885	10.00	37.00	7.22	S3	6.24
39	396.07 OR	18,318	15.00	35.00	4.88	R1.5	9.38
40	397.00 OR	92,957	20.00	-5.00	5.44	R1	14.11
41							
42	General Plant (WA)						
43	390.00 WA	11,477	35.00	-30.00	3.80	R3	27.00
44	392.01 WA	1,905	12.00	20.00	7.11	S2	6.55
45	392.05 WA	2,042	13.00	10.00	7.34	L3	7.40
46	392.09 WA	427	33.00	15.00	2.67	S0.5	22.79
47	396.03 WA	1,625	10.00	15.00	8.93	R4	6.13
48	396.07 WA	4,946	12.00	20.00	7.16	S0.5	6.22
49	397.00 WA	12,149	20.00	-1.00	5.30	R1.5	12.33
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	General Plant-UTDIV						
13	389.20	40	40.00		2.36	R1	22.71
14	390.00	88,514	40.00		2.43	R1	29.67
15	392.01	19,022	12.00	15.00	6.69	S2	6.89
16	392.05	19,384	15.00	10.00	5.64	S1	8.35
17	392.09	7,152	28.00	25.00	2.51	R2.5	15.19
18	396.03	5,637	10.00		9.55	R3	6.27
19	396.07	43,380	13.00	20.00	5.81	S-.5	7.50
20	397.00	70,893	20.00		4.75	S0.5	12.14
21							
22	General Plant (WY)						
23	390.00 WY	4,487	40.00	-5.00	2.58	R3	25.92
24	392.01 WY	3,955	15.00	10.00	5.89	L2	9.61
25	392.05 WY	3,523	20.00	5.00	4.67	S2	13.42
26	392.09 WY	1,860	30.00		3.27	R3	19.18
27	396.03 WY	2,025	10.00	20.00	7.82	R4	5.93
28	396.07 WY	19,978	15.00	40.00	3.93	S0.5	9.76
29	397.00 WY	26,505	20.00		4.86	R2	10.94
30							
31	General Plant (CA)						
32	390.00 CA	1,419	45.00	-10.00	2.22	R2	32.64
33	392.01 CA	590	11.00	20.00	6.31	S4	7.12
34	392.05 CA	453	15.00	10.00	5.04	S2	9.01
35	392.09 CA	281	40.00		2.30	S3	30.10
36	396.03 CA	1,061	10.00	30.00	5.92	S6	6.11
37	396.07 CA	1,873	10.00	25.00	3.42	R4	3.06
38	397.00 CA	4,130	20.00	5.00	4.15	R1	13.08
39							
40	General Plant (MT)						
41	390.00 MT	340	40.00		2.33	R1	29.57
42	392.01 MT	2	12.00	15.00	6.89	S2	10.50
43	396.07 MT	15	13.00	20.00	6.05	S-.5	11.96
44	397.00 MT	2,346	20.00		3.93	S0.5	9.48
45							
46	General						
47	390.30	11,214	15.00		6.67		
48	391.00	33,090	20.00		5.00		
49	391.20	73,126	5.00		20.00		
50	391.30	2,244	8.00		12.50		

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	393.00	10,727	25.00		4.00		
13	394.00	47,996	24.00		4.17		
14	395.00	33,712	20.00		5.00		
15	397.20	7,270	11.00		9.09		
16	398.00	5,509	20.00		5.00		
17							
18	MINING						
19							
20	Mining Operations (UT)						
21	399.30 UT	11,581	23.83		2.61	FCST	5.00
22	399.30 UT (WASH)	23,263	29.98		3.13	FCST	19.00
23	399.45 UT	91,403	11.00	2.00	7.57	L2	5.45
24	399.45 UT (WASH)	8,072	29.31		3.22	FCST	19.00
25	399.51 UT	1,013	15.00	5.00	5.67	S1.5	8.14
26	399.52 UT	2,843	20.00	1.00	4.50	R3	11.54
27	399.60 UT	2,092	13.00		6.76	S0.5	6.55
28	399.61 UT	876	10.00		7.79	R4	3.58
29	399.70 UT	23,095	18.20		4.39	FCST	4.55
30							
31	Mining Operations (WY)						
32	399.30 WY	10,158					
33	399.43 WY	665					
34	399.44 WY	566					
35	399.51 WY	812					
36	399.52 WY	19,225					
37	399.60 WY	1,442					
38	399.61 WY	855					
39	399.70 WY	527					
40							
41							
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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) 04/30/2004	Year of Report Dec. 31, 2003
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REGULATORY COMMISSION EXPENSES

- Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
- Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Before the Public Service Commission of Utah:				
2	Annual Fee	2,914,065		2,914,065	
3	Other State Regulatory Expenses		83,504	83,504	
4					
5	Before the Idaho Public Utilities Commission:				
6	Annual Fee	279,522		279,522	
7	Other State Regulatory Expenses				
8					
9	Before the Public Service Commission				
10	of Wyoming:				
11	Annual Fee	1,063,090		1,063,090	
12	Other State Regulatory Expenses		4,139	4,139	
13					
14	Before the Public Utilities Commission				
15	of California:				
16	Annual Fee	208,146		208,146	
17	Other State Regulatory Expenses				
18					
19	Before the Public Utility Commission				
20	of Oregon:				
21	Annual Fee	2,407,640		2,407,640	
22	Other State Regulatory Expenses		2,938	2,938	
23					
24	Before the Washington Utilities and				
25	Transportation Commission:				
26	Annual Fee	627,687		627,687	
27	Other State Regulatory Expenses				
28					
29	Before the Federal Energy Regulatory				
30	Commission:				
31	Annual Fee	1,246,227		1,246,227	
32					
33	Other State Regulatory Expenses:				
34	All States		34,294	34,294	
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	8,746,377	124,875	8,871,252	

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	2,914,065					2
Electric	928	83,504					3
							4
							5
Electric	928	279,522					6
							7
							8
							9
							10
Electric	928	1,063,090					11
Electric	928	4,139					12
							13
							14
							15
Electric	928	208,146					16
							17
							18
							19
							20
Electric	928	2,407,640					21
Electric	928	2,938					22
							23
							24
							25
Electric	928	627,687					26
							27
							28
							29
							30
Electric	928	1,246,227					31
							32
							33
Electric	928	34,294					34
							35
							36
							37
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							39
							40
							41
							42
							43
							44
							45
		8,871,252					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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

- | | | |
|--|---|---|
| <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p> a. hydroelectric</p> <p> i. Recreation fish and wildlife</p> <p> ii Other hydroelectric</p> <p> b. Fossil-fuel steam</p> <p> c. Internal combustion or gas turbine</p> <p> d. Nuclear</p> <p> e. Unconventional generation</p> <p> f. Siting and heat rejection</p> | <p>(3) Transmission</p> <p> a. Overhead</p> <p> b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> | <p>B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> |
|--|---|---|

Line No.	Classification (a)	Description (b)
1		
2	A. Electric R, D & D performed internally	
3	(1) Generation	
4	b. Fossil-fuel steam	
5		Huntington Farm - Evapotranspiration Study
6	(7) Total Cost Incurred	
7		
8		
9	B. Electric R, D & D performed externally	None
10		
11		
12		
13		
14		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
48,046		506	48,046		5
48,046			48,046		6
					7
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					11
					12
					13
					14
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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) 04/30/2004	Year of Report Dec. 31, 2003
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	78,912,718		
4	Transmission	7,738,029		
5	Distribution	27,128,046		
6	Customer Accounts	37,985,578		
7	Customer Service and Informational	3,871,555		
8	Sales	49,642		
9	Administrative and General	65,420,351		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	221,105,919		
11	Maintenance			
12	Production	40,340,293		
13	Transmission	4,397,672		
14	Distribution	32,697,087		
15	Administrative and General	4,622,494		
16	TOTAL Maint. (Total of lines 12 thru 15)	82,057,546		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	119,253,011		
19	Transmission (Enter Total of lines 4 and 13)	12,135,701		
20	Distribution (Enter Total of lines 5 and 14)	59,825,133		
21	Customer Accounts (Transcribe from line 6)	37,985,578		
22	Customer Service and Informational (Transcribe from line 7)	3,871,555		
23	Sales (Transcribe from line 8)	49,642		
24	Administrative and General (Enter Total of lines 9 and 15)	70,042,845		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	303,163,465		303,163,465
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	303,163,465		303,163,465
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	139,623,867		139,623,867
66	Gas Plant			
67	Other (provide details in footnote):			
68	TOTAL Construction (Total of lines 65 thru 67)	139,623,867		139,623,867
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			
72	Other (provide details in footnote):			
73	TOTAL Plant Removal (Total of lines 70 thru 72)			
74	Other Accounts (Specify, provide details in footnote):			
75	Fuel Stock	23,397,393		23,397,393
76	Misc Income Deduction	1,491,249		1,491,249
77	Misc Nonoperating/nonutility	3,992,508		3,992,508
78	Taxes other than income taxes	835		835
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	28,881,985		28,881,985
96	TOTAL SALARIES AND WAGES	471,669,317		471,669,317

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) 04/30/2004	Year of Report Dec. 31, 2003
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	48,338,551
3	Steam	45,384,185	23	Requirements Sales for Resale (See instruction 4, page 311.)	186,737
4	Nuclear	-272	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	24,489,872
5	Hydro-Conventional	3,776,479	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage	-5,339	26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	139,190
7	Other	2,916,576	27	Total Energy Losses	3,447,489
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	76,601,839
9	Net Generation (Enter Total of lines 3 through 8)	52,071,629			
10	Purchases	24,589,508			
11	Power Exchanges:				
12	Received	14,440,272			
13	Delivered	14,380,248			
14	Net Exchanges (Line 12 minus line 13)	60,024			
15	Transmission For Other (Wheeling)				
16	Received	7,442,952			
17	Delivered	7,442,952			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses	-119,322			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	76,601,839			

Name of Respondent
PacifiCorp

This Report Is:
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(2) A Resubmission

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(Mo, Da, Yr)
04/30/2004

Year of Report
Dec. 31, 2003

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c)
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	6,833,442	2,339,127	7,331	8	0800 PST
30	February	6,067,948	1,990,245	7,417	25	0800 PST
31	March	6,474,704	2,300,868	6,929	4	0800 PST
32	April	6,571,437	2,584,945	6,669	3	0800 PST
33	May	6,193,547	2,062,851	7,822	29	1600 PDT
34	June	6,303,655	1,994,298	8,049	17	1500 PDT
35	July	7,115,572	2,036,571	8,922	22	1500 PDT
36	August	6,420,795	1,652,451	8,310	13	1600 PDT
37	September	5,900,724	1,827,624	7,948	4	1600 PDT
38	October	5,961,242	1,912,406	6,971	31	0800 PST
39	November	6,099,921	1,869,114	7,429	24	1800 PST
40	December	6,658,852	1,919,372	7,697	29	1800 PST
41	TOTAL	76,601,839	24,489,872			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Carbon (b)	Plant Name: Cholla (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor Boiler	Full Outdoor				
3	Year Originally Constructed	1954	1981				
4	Year Last Unit was Installed	1957	1981				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	188.60	414.00				
6	Net Peak Demand on Plant - MW (60 minutes)	176	380				
7	Plant Hours Connected to Load	8760	8454				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	175	380				
10	When Limited by Condenser Water	0	0				
11	Average Number of Employees	75	83				
12	Net Generation, Exclusive of Plant Use - KWh	1371293000	2873317000				
13	Cost of Plant: Land and Land Rights	956546	1231557				
14	Structures and Improvements	11008869	45698945				
15	Equipment Costs	67022648	316478454				
16	Asset Retirement Costs	0	0				
17	Total Cost	78988063	363408956				
18	Cost per KW of Installed Capacity (line 17/5) including	418.8126	877.7994				
19	Production Expenses: Oper, Supv, & Engr	238813	1184744				
20	Fuel	10521512	40820236				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1091533	2043663				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	1536116	1093196				
26	Misc Steam (or Nuclear) Power Expenses	4170854	1203668				
27	Rents	13713	26184				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	0	2032303				
30	Maintenance of Structures	279786	479965				
31	Maintenance of Boiler (or reactor) Plant	2513158	3517028				
32	Maintenance of Electric Plant	620297	615260				
33	Maintenance of Misc Steam (or Nuclear) Plant	486094	1930367				
34	Total Production Expenses	21471876	54946614				
35	Expenses per Net KWh	0.0157	0.0191				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	657352	1337	0	1549166	2744	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11828	140000	0	9726	137212	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	15.723	40.862	0.000	25.946	40.862	0.000
41	Average Cost of Fuel per Unit Burned	15.923	40.862	0.000	26.279	40.862	0.000
42	Average Cost of Fuel Burned per Million BTU	0.673	6.950	0.000	1.351	6.975	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.008	0.000	0.000	0.014	0.000	0.000
44	Average BTU per KWh Net Generation	11346.012	0.000	0.000	10493.168	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <u>Hayden</u> (b)			Plant Name: <u>Hunter Unit No. 1</u> (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)			Steam			Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)			Outdoor Boiler			Outdoor Boiler
3	Year Originally Constructed			1965			1978
4	Year Last Unit was Installed			1976			1978
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)			81.25			443.00
6	Net Peak Demand on Plant - MW (60 minutes)			78			413
7	Plant Hours Connected to Load			8710			8275
8	Net Continuous Plant Capability (Megawatts)			0			0
9	When Not Limited by Condenser Water			78			403
10	When Limited by Condenser Water			0			0
11	Average Number of Employees			19			80
12	Net Generation, Exclusive of Plant Use - KWh			592399000			3131772000
13	Cost of Plant: Land and Land Rights			167098			9646568
14	Structures and Improvements			5196110			60248862
15	Equipment Costs			59948068			213229259
16	Asset Retirement Costs			0			441134
17	Total Cost			65311276			283565823
18	Cost per KW of Installed Capacity (line 17/5) Including			803.8311			640.1034
19	Production Expenses: Oper, Supv, & Engr			157085			88245
20	Fuel			6976230			28081013
21	Coolants and Water (Nuclear Plants Only)			0			0
22	Steam Expenses			478271			3682806
23	Steam From Other Sources			0			0
24	Steam Transferred (Cr)			0			0
25	Electric Expenses			194225			87324
26	Misc Steam (or Nuclear) Power Expenses			773655			2421397
27	Rents			0			41540
28	Allowances			0			0
29	Maintenance Supervision and Engineering			251984			0
30	Maintenance of Structures			120232			2130001
31	Maintenance of Boiler (or reactor) Plant			1026121			3654579
32	Maintenance of Electric Plant			244520			625491
33	Maintenance of Misc Steam (or Nuclear) Plant			248777			245626
34	Total Production Expenses			10471100			41058022
35	Expenses per Net KWh			0.0177			0.0131
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	295662	349	0	1434834	3274	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	10539	132599	0	11458	140000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	22.672	36.652	0.000	19.754	45.557	0.000
41	Average Cost of Fuel per Unit Burned	23.552	36.652	0.000	19.466	45.557	0.000
42	Average Cost of Fuel Burned per Million BTU	1.117	6.580	0.000	0.850	7.799	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.012	0.000	0.000	0.009	0.000	0.000
44	Average BTU per KWh Net Generation	10522.970	0.000	0.000	10505.207	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <u>Hunter Unit No. 2</u> (d)			Plant Name: <u>Hunter Unit No. 3</u> (e)			Plant Name: <u>Hunter - Total Plant</u> (f)			Line No.
	Steam		Steam			Steam			1
	Outdoor Boiler		Outdoor Boiler			Outdoor Boiler			2
	1980		1983			1978			3
	1980		1983			1983			4
	285.00		495.60			1223.60			5
	268		482			1256			6
	7610		8016			8760			7
	0		0			0			8
	259		460			1122			9
	0		0			0			10
	51		85			217			11
	1887215000		3475795000			8494782000			12
	9646568		10253197			29546333			13
	49449482		88549262			198247606			14
	142987004		378220778			734437041			15
	441134		441134			1323402			16
	202524188		477464371			963554382			17
	710.6112		963.4067			787.4750			18
	88245		88245			264735			19
	17237543		31185296			76503852			20
	0		0			0			21
	3174156		4090704			10947667			22
	0		0			0			23
	0		0			0			24
	87324		87324			261973			25
	-1684510		2324742			3061629			26
	40827		45394			127761			27
	0		0			0			28
	0		0			0			29
	2299859		2236797			6666657			30
	3611021		5278400			12544000			31
	872152		1058634			2556277			32
	258176		249585			753387			33
	25984793		46645121			113687938			34
	0.0138		0.0134			0.0134			35
Coal	Oil		Coal	Oil		Coal	Oil		36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
859657	2061	0	1588324	6989	0	3882816	12323	0	38
11410	140000	0	11453	140000	0	11445	140000	0	39
19.754	45.557	0.000	19.754	45.557	0.000	19.754	45.557	0.000	40
19.942	45.557	0.000	19.434	45.557	0.000	19.559	45.557	0.000	41
0.874	7.767	0.000	0.848	7.719	0.000	0.855	7.748	0.000	42
0.009	0.000	0.000	0.009	0.000	0.000	0.009	0.000	0.000	43
10401.304	0.000	0.000	10479.112	0.000	0.000	10471.446	0.000	0.000	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) 04/30/2004	Year of Report Dec. 31, 2003
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Huntington</i> (b)	Plant Name: <i>Jim Bridger</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor Boiler	Semi-Outdoor				
3	Year Originally Constructed	1974	1974				
4	Year Last Unit was Installed	1977	1979				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	996.00	1541.10				
6	Net Peak Demand on Plant - MW (60 minutes)	907	1392				
7	Plant Hours Connected to Load	8754	8759				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	895	1413				
10	When Limited by Condenser Water	0	0				
11	Average Number of Employees	174	257				
12	Net Generation, Exclusive of Plant Use - KWh	7213219000	9653111000				
13	Cost of Plant: Land and Land Rights	2405337	1161925				
14	Structures and Improvements	98158682	133477806				
15	Equipment Costs	333608477	693807839				
16	Asset Retirement Costs	813996	8012755				
17	Total Cost	434986492	836460325				
18	Cost per KW of Installed Capacity (line 17/5) Including	436.7334	542.7684				
19	Production Expenses: Oper, Supv, & Engr	36242	15347831				
20	Fuel	57956997	113739905				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	8274532	-118833				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	0	0				
26	Misc Steam (or Nuclear) Power Expenses	8360681	-8171422				
27	Rents	3167478	206638				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	1332658	581437				
30	Maintenance of Structures	1124038	5320251				
31	Maintenance of Boiler (or reactor) Plant	5285008	21270104				
32	Maintenance of Electric Plant	2782997	9905987				
33	Maintenance of Misc Steam (or Nuclear) Plant	1376380	1437390				
34	Total Production Expenses	89697011	159519288				
35	Expenses per Net KWh	0.0124	0.0165				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels	Tons	Barrels		
38	Quantity (Units) of Fuel Burned	3150798	13544	0	5473298	24586	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11562	140000	0	9326	140000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	18.727	40.645	0.000	20.950	41.641	0.000
41	Average Cost of Fuel per Unit Burned	18.220	40.645	0.000	20.594	41.641	0.000
42	Average Cost of Fuel Burned per Million BTU	0.788	6.912	0.000	1.104	7.082	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.008	0.000	0.000	0.012	0.000	0.000
44	Average BTU per KWh Net Generation	10111.764	0.000	0.000	10591.051	0.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Naughton</i> (d)	Plant Name: <i>Wyodak</i> (e)	Plant Name: <i>Gadsby Steam Plant</i> (f)	Line No.						
Steam	Steam	Steam	1						
Outdoor Boiler	Conventional	Outdoor	2						
1963	1978	1951	3						
1971	1978	1955	4						
707.20	289.60	251.64	5						
716	280	215	6						
8760	8405	2001	7						
0	0	0	8						
700	268	235	9						
0	0	0	10						
175	66	37	11						
4799139000	2197461000	158301000	12						
607076	210526	1259170	13						
56654425	48156801	13694051	14						
290152981	249469349	55138519	15						
3982418	0	0	16						
351396900	297836676	70091740	17						
496.8848	1028.4416	278.5397	18						
189118	4260105	78202	19						
52243371	16944823	6075862	20						
0	0	0	21						
6601457	0	0	22						
0	0	0	23						
0	0	0	24						
1065	0	0	25						
5110850	-510112	4760622	26						
116	3102	0	27						
0	0	0	28						
2094629	1157	0	29						
1086805	482693	185659	30						
11635097	4358209	1395605	31						
2522240	823830	1697852	32						
941337	580649	212233	33						
82426085	26944456	14406035	34						
0.0172	0.0123	0.0910	35						
Coal	Gas		Coal	Oil		Gas			36
Tons	MCF		Tons	Barrels		MCF			37
2571603	239310	0	1657446	5754	0	2003008	0	0	38
9900	1058	0	8059	140000	0	1068	0	0	39
20.003	0.000	0.000	10.100	40.412	0.000	0.000	0.000	0.000	40
20.001	3.380	0.000	10.083	40.412	0.000	3.033	0.000	0.000	41
1.026	3.291	0.000	0.626	6.873	0.000	2.844	0.000	0.000	42
0.011	0.000	0.000	0.008	0.000	0.000	0.000	0.000	0.000	43
10660.686	0.000	0.000	12172.476	0.000	0.000	0.000	0.000	0.000	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) 04/30/2004	Year of Report Dec. 31, 2003
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Little Mountain</i> (b)	Plant Name: <i>Harmiston</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine	Combined Cycle
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor Boiler	Outdoor
3	Year Originally Constructed	1972	1996
4	Year Last Unit was Installed	1972	1996
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	16.00	237.00
6	Net Peak Demand on Plant - MW (60 minutes)	16	245
7	Plant Hours Connected to Load	6224	8694
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	14	245
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	6	26
12	Net Generation, Exclusive of Plant Use - KWH	86653000	1762710000
13	Cost of Plant: Land and Land Rights	635	842245
14	Structures and Improvements	204044	12474621
15	Equipment Costs	4681772	146090385
16	Asset Retirement Costs	0	674204
17	Total Cost	4886451	160081455
18	Cost per KW of Installed Capacity (line 17/5) Including	305.4032	675.4492
19	Production Expenses: Oper, Supv, & Engr	4125	0
20	Fuel	4797945	43524823
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	530741	7679602
26	Misc Steam (or Nuclear) Power Expenses	363	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	41572	0
34	Total Production Expenses	5374746	51204425
35	Expenses per Net KWh	0.0620	0.0290
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	MCF
38	Quantity (Units) of Fuel Burned	1352371 0 0	12363733 0 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1062 0 0	1022 0 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 0.000 0.000	0.000 0.000 0.000
41	Average Cost of Fuel per Unit Burned	3.548 0.000 0.000	3.520 0.000 0.000
42	Average Cost of Fuel Burned per Million BTU	3.341 0.000 0.000	3.446 0.000 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 0.000 0.000	0.000 0.000 0.000
44	Average BTU per KWh Net Generation	0.000 0.000 0.000	0.000 0.000 0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Gadsby Gas Peakers</i> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Gas Turbine	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor	
3	Year Originally Constructed	2002	
4	Year Last Unit was Installed	2002	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	141.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	123	0
7	Plant Hours Connected to Load	4345	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	114	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	385069000	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	3072740	0
15	Equipment Costs	74728584	0
16	Asset Retirement Costs	0	0
17	Total Cost	77801324	0
18	Cost per KW of Installed Capacity (line 17/5) Including	551.7824	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	11979586	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	2698	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	57058	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	229371	0
33	Maintenance of Misc Steam (or Nuclear) Plant	106609	0
34	Total Production Expenses	12375322	0
35	Expenses per Net KWh	0.0321	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	
38	Quantity (Units) of Fuel Burned	3865262	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1067	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	3.099	0.000
42	Average Cost of Fuel Burned per Million BTU	2.909	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0.0000	0.0000	0.0000	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2082 Plant Name: Copco No. 1 (b)	FERC Licensed Project No. 2082 Plant Name: Copco No. 2 (c)
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1918	1925
4	Year Last Unit was Installed	1922	1925
5	Total installed cap (Gen name plate Rating in MW)	20.00	27.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	26	32
7	Plant Hours Connect to Load	5,920	5,805
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	25	29
10	(b) Under the Most Adverse Oper Conditions	25	29
11	Average Number of Employees	3	5
12	Net Generation, Exclusive of Plant Use - Kwh	91,502,000	114,596,000
13	Cost of Plant		
14	Land and Land Rights	180,375	20,914
15	Structures and Improvements	1,216,018	1,571,664
16	Reservoirs, Dams, and Waterways	2,484,197	2,859,408
17	Equipment Costs	4,627,703	4,352,420
18	Roads, Railroads, and Bridges	105,442	240,200
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	8,613,735	9,044,606
21	Cost per KW of Installed Capacity (line 20 / 5)	430.6868	334.9854
22	Production Expenses		
23	Operation Supervision and Engineering	-50,057	-66,941
24	Water for Power	40	55
25	Hydraulic Expenses	4,468	6,032
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	421,651	522,761
28	Rents	2,588	3,493
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	162,572	209,850
31	Maintenance of Reservoirs, Dams, and Waterways	12,513	6,946
32	Maintenance of Electric Plant	35,163	69,069
33	Maintenance of Misc Hydraulic Plant	43,479	59,319
34	Total Production Expenses (total 23 thru 33)	632,417	810,584
35	Expenses per net KWh	0.0069	0.0071

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 1927 Plant Name: Clearwater No. 1 (d)	FERC Licensed Project No. 1927 Plant Name: Clearwater No. 2 (e)	FERC Licensed Project No. 2420 Plant Name: Cutler (f)	Line No.
Run-of-River	Run-of-River	Storage	1
Outdoor	Outdoor	Conventional	2
1953	1953	1927	3
1953	1953	1927	4
15.00	26.00	30.00	5
15	23	14	6
8,396	8,233	3,062	7
			8
15	26	29	9
15	26	29	10
0	0	4	11
48,795,000	50,168,000	31,874,000	12
			13
0	0	3,505,129	14
561,966	757,788	3,726,679	15
3,344,156	8,947,288	5,996,787	16
961,087	1,150,572	1,668,962	17
0	219,901	566,413	18
0	0	0	19
4,867,209	11,075,549	15,463,970	20
324.4806	425.9827	515.4657	21
			22
-49,655	-86,102	-220,584	23
30	53	152	24
71,697	124,275	27,521	25
0	0	0	26
302,132	483,358	669,019	27
-265	-459	-1,356	28
0	0	0	29
10,200	16,040	10,891	30
3,711	17,863	28,471	31
23,988	11,743	194,830	32
35,003	59,627	130,777	33
396,841	626,398	839,721	34
0.0081	0.0125	0.0263	35

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 1927 Plant Name: Fish Creek (b)	FERC Licensed Project No. 2401 Plant Name: Grace (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional
3	Year Originally Constructed	1952	1908
4	Year Last Unit was Installed	1952	1923
5	Total installed cap (Gen name plate Rating in MW)	11.00	33.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	15	32
7	Plant Hours Connect to Load	6,266	8,037
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	12	33
10	(b) Under the Most Adverse Oper Conditions	12	33
11	Average Number of Employees	0	18
12	Net Generation, Exclusive of Plant Use - Kwh	50,626,000	73,880,000
13	Cost of Plant		
14	Land and Land Rights	0	50,393
15	Structures and Improvements	560,588	1,185,960
16	Reservoirs, Dams, and Waterways	5,759,697	7,556,005
17	Equipment Costs	678,823	3,216,958
18	Roads, Railroads, and Bridges	400,007	43,134
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	7,399,115	12,052,450
21	Cost per KW of Installed Capacity (line 20 / 5)	672.6468	365.2258
22	Production Expenses		
23	Operation Supervision and Engineering	-25,422	256,933
24	Water for Power	22	167
25	Hydraulic Expenses	75,701	38,258
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	234,380	923,009
28	Rents	-194	1,327
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	6,786	26,753
31	Maintenance of Reservoirs, Dams, and Waterways	1,432	322,829
32	Maintenance of Electric Plant	4,838	117,637
33	Maintenance of Misc Hydraulic Plant	25,121	374,583
34	Total Production Expenses (total 23 thru 33)	322,664	2,061,496
35	Expenses per net KWh	0.0064	0.0279

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 2082 Plant Name: Iron Gate (d)	FERC Licensed Project No. 2082 Plant Name: JC Boyle (e)	FERC Licensed Project No. 1927 Plant Name: Lemolo No. 1 (f)	Line No.
Storage	Storage	Run-of-River	1
Outdoor	Outdoor	Outdoor	2
1962	1958	1955	3
1962	1958	1955	4
18.00	80.00	29.00	5
20	88	33	6
8,684	6,121	4,997	7
20	90	29	9
20	84	28	10
0	6	0	11
113,562,000	259,137,000	80,601,000	12
341,706	54,984	0	14
3,754,034	2,002,421	723,963	15
8,447,749	12,532,114	7,509,212	16
1,362,657	7,931,094	5,603,327	17
638,679	900,347	407,171	18
0	0	0	19
14,544,825	23,420,960	14,243,673	20
808.0458	292.7620	491.1611	21
-44,925	-114,630	-93,443	23
36	162	59	24
4,022	17,873	197,859	25
0	0	0	26
356,569	819,467	633,602	27
2,329	2,012	3,988	28
0	0	0	29
139,119	9,608	38,966	30
5,570	126,702	39,933	31
37,730	107,989	211,770	32
39,556	102,677	71,330	33
540,006	1,071,860	1,104,064	34
0.0048	0.0041	0.0137	35

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 1927 Plant Name: Lemolo No. 2 (b)	FERC Licensed Project No. 935 Plant Name: Merwin (c)
		Run-of-River	Storage
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional
3	Year Originally Constructed	1956	1931
4	Year Last Unit was Installed	1956	1958
5	Total installed cap (Gen name plate Rating in MW)	33.00	135.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	35	148
7	Plant Hours Connect to Load	8,144	8,760
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	35	144
10	(b) Under the Most Adverse Oper Conditions	34	141
11	Average Number of Employees	0	30
12	Net Generation, Exclusive of Plant Use - Kwh	145,508,000	501,921,000
13	Cost of Plant		
14	Land and Land Rights	0	985,530
15	Structures and Improvements	691,292	26,101,656
16	Reservoirs, Dams, and Waterways	15,520,629	9,383,380
17	Equipment Costs	1,964,898	13,055,010
18	Roads, Railroads, and Bridges	1,283,430	1,729,939
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	19,460,249	51,255,515
21	Cost per KW of Installed Capacity (line 20 / 5)	589.7045	379.6705
22	Production Expenses		
23	Operation Supervision and Engineering	-103,302	887,794
24	Water for Power	67	194
25	Hydraulic Expenses	166,725	482,178
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	602,799	1,711,696
28	Rents	-457	10,758
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	20,834	128,249
31	Maintenance of Reservoirs, Dams, and Waterways	36,805	66,230
32	Maintenance of Electric Plant	20,225	100,735
33	Maintenance of Misc Hydraulic Plant	83,784	199,572
34	Total Production Expenses (total 23 thru 33)	827,480	3,587,406
35	Expenses per net KWh	0.0057	0.0071

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 1927 Plant Name: Toketee Falls (d)	FERC Licensed Project No. 472 Plant Name: Oneida (e)	FERC Licensed Project No. 2630 Plant Name: Prospect No. 2 (f)	Line No.
Conventional	Storage	Run-of-River	1
Outdoor	Conventional	Conventional	2
1950	1915	1928	3
1950	1920	1928	4
42.30	30.00	32.00	5
44	30	32	6
8,673	8,759	8,448	7
			8
45	28	36	9
45	28	36	10
0	2	2	11
206,718,000	22,106,000	233,574,000	12
			13
0	36,698	105,168	14
1,432,071	1,227,815	1,975,421	15
6,332,289	4,537,738	13,745,513	16
2,799,037	3,048,460	2,935,233	17
111,245	381,105	191,385	18
0	0	0	19
10,674,642	9,231,816	18,952,720	20
252.3556	307.7272	592.2725	21
			22
-140,520	-222,755	-53,509	23
86	152	65	24
237,579	27,521	7,149	25
0	0	0	26
755,213	689,170	494,650	27
-750	-444	2,396	28
0	0	0	29
33,323	224	19,412	30
6,049	14,626	4,131	31
47,282	78,522	51,260	32
97,060	134,109	56,611	33
1,035,322	721,125	582,165	34
0.0050	0.0326	0.0025	35

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) 04/30/2004	Year of Report Dec. 31, 2003
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 1927 Plant Name: Slide Creek (b)	FERC Licensed Project No. 20 Plant Name: Soda (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional
3	Year Originally Constructed	1951	1924
4	Year Last Unit was Installed	1951	1924
5	Total installed cap (Gen name plate Rating in MW)	18.00	14.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	19	8
7	Plant Hours Connect to Load	8,558	4,502
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	18	14
10	(b) Under the Most Adverse Oper Conditions	18	14
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - Kwh	86,963,000	11,949,000
13	Cost of Plant		
14	Land and Land Rights	0	504,056
15	Structures and Improvements	782,809	576,798
16	Reservoirs, Dams, and Waterways	3,753,383	4,996,525
17	Equipment Costs	1,160,042	2,072,224
18	Roads, Railroads, and Bridges	16,778	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	5,713,012	8,149,603
21	Cost per KW of Installed Capacity (line 20 / 5)	317.3896	582.1145
22	Production Expenses		
23	Operation Supervision and Engineering	-59,433	-103,898
24	Water for Power	36	71
25	Hydraulic Expenses	86,036	12,843
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	339,194	326,511
28	Rents	-318	-207
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	11,522	3,829
31	Maintenance of Reservoirs, Dams, and Waterways	4,249	7,232
32	Maintenance of Electric Plant	13,969	6,554
33	Maintenance of Misc Hydraulic Plant	41,188	68,655
34	Total Production Expenses (total 23 thru 33)	436,443	321,590
35	Expenses per net KWh	0.0050	0.0269

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) 04/30/2004	Year of Report Dec. 31, 2003
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: Olmstead (b)	FERC Licensed Project No. 0 Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1904	
4	Year Last Unit was Installed	1922	
5	Total installed cap (Gen name plate Rating in MW)	10.30	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	5	0
7	Plant Hours Connect to Load	5,964	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	10	0
10	(b) Under the Most Adverse Oper Conditions	5	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - Kwh	9,034,000	0
13	Cost of Plant		
14	Land and Land Rights	2,672	0
15	Structures and Improvements	121,152	0
16	Reservoirs, Dams, and Waterways	389,115	0
17	Equipment Costs	11,940	0
18	Roads, Railroads, and Bridges	1,967	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	526,846	0
21	Cost per KW of Installed Capacity (line 20 / 5)	51.1501	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	-76,318	0
24	Water for Power	52	0
25	Hydraulic Expenses	9,449	0
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	384,464	0
28	Rents	180	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	20,055	0
31	Maintenance of Reservoirs, Dams, and Waterways	3,989	0
32	Maintenance of Electric Plant	2,215	0
33	Maintenance of Misc Hydraulic Plant	45,730	0
34	Total Production Expenses (total 23 thru 33)	389,816	0
35	Expenses per net KWh	0.0431	0.0000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity/ Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro Plants: Licensed Proj. No.					
2	American Fork 696	1907	0.95	1.3	5,144	2,070,225
3	Ashton 2381	1917	6.85	6.5	29,104	8,765,398
4	Upper Beaver 814	1907	2.52	1.9	7,493	2,518,374
5	Bend 2643	1913	1.11	1.0	3,049	859,317
6	Skookumchuck	1990	0.48		716	8,657,150
7	Big Fork 2652	1910	4.15	4.2	26,555	5,600,697
8	Cline Falls	1913	1.00	1.1	2,101	300,995
9	Condit 2342	1913	9.60	15.0	80,193	6,864,677
10	Cove 2401	1917	7.50	2.9	1,142	2,794,711
11	Naches Drop	1914	1.40	1.1	1,690	421,096
12	Eagle Point	1957	2.80	2.8	15,279	1,786,113
13	East Side 2082	1924	3.20	3.2	11,817	1,889,316
14	Fall Creek 2082	1903	2.20	3.0	12,636	982,589
15	Fountain Green	1922	0.16	0.1	553	451,772
16	Granite	1896	2.00	1.3	5,430	4,486,245
17	Gunlock	1917	0.75	0.3	74	597,227
18	Last Chance 4580	1983	1.70	1.2	3,369	2,501,854
19	Naches	1909	6.37	2.0	7,646	9,788,983
20	Paris 703	1910	0.70	0.7	1,484	316,900
21	Pioneer 2722	1897	5.00	3.4	7,203	9,774,315
22	Powerdale 2659	1923	6.00	6.0	19,681	18,880,273
23	Prospect No. 1 2630	1912	3.76	3.8	25,545	558,599
24	Prospect No. 3 2337	1932	7.20	8.0	34,577	6,809,020
25	Prospect No. 4 2630	1944	1.00	2.0	4,851	187,091
26	Sand Cove	1926	0.80	0.4	238	855,166
27	Snake Creek	1910	1.18	0.5	1,728	902,711
28	Stairs 597	1895	1.00	1.9	3,951	1,179,461
29	St. Anthony 2381	1915	0.50		-17	1,329,927
30	Veyo	1920	0.50	0.2	228	731,640
31	Viva Naughton	1986	0.74		-83	1,158,452
32	Wallowa Falls 308	1921	1.10	1.3	5,130	2,759,408
33	Weber 1744	1911	3.85	3.3	11,098	2,451,188
34	West Side 2082	1908	0.60	1.0	2,206	350,185
35	Keno Regulating Dam					7,471,018
36	Upper Klamath Lake					4,976,413
37	North Umpqua					8,634,883
38						
39	Pumping Plant					
40	Lifton	1917			-5,339	11,136,527
41						
42						
43						
44						
45						
46						

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
2,179,184	57,500		8,346			2
1,279,620	260,503		79,690			3
999,355	131,147		57,529			4
774,159	101,364		1,877			5
18,035,729	217,769		-66,175			6
1,349,566	98,203		244,809			7
300,995	24,665		1,435			8
715,071	186,551		37,520			9
372,628	109,611		99,689			10
300,783	29,466		5,398			11
637,898	161,181		60,553			12
590,411	69,416		143,813			13
446,631	59,305		46,182			14
2,823,575	19,639		1,497			15
2,243,123	88,011		12,376			16
796,303	45,981		21,590			17
1,471,679	51,012		68,519			18
1,536,732						19
452,714	30,808		9,264			20
1,954,863	189,120		136,403			21
3,146,712	172,061		74,345			22
148,564	98,604		49,704			23
945,697	136,110		287,456			24
187,091	35,949		28,487			25
1,068,958	44,874		49,181			26
765,009	62,929		13,636			27
1,179,461	75,089		41,417			28
2,659,854	41,116		4,961			29
1,463,280	59,044		3,785			30
1,565,476	92		38,816			31
2,508,553	14,660		23,935			32
636,672	135,391		33,872			33
583,642	30,757		37,566			34
	4,899		15,379			35
	257,552		18,900			36
						37
						38
						39
	234,398		453,992			40
						41
						42
						43
						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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Malin, Oregon	Indian Springs., CA	500.00	500.00	Steel Tower	47.00		1
2	Midpoint, Idaho	Malin, Oregon	500.00	500.00	Steel Tower	446.00		1
3	Malin, Oregon	Medford, Oregon	500.00	500.00	Steel Tower	85.00		1
4	Alvey Sub, Oregon	Dixonville Sub, Oregon	500.00	500.00	Steel Tower	58.00		1
5	Malin, Oregon	Captain Jack, OR	500.00	500.00	Steel Tower	7.00		1
6	Dixonville, Oregon	Meridian, OR	500.00	500.00	Steel Tower	74.00		1
7	Ben Lomond Sub., Utah	Borah Substation, Idaho	345.00	345.00	Steel - H	135.00		1
8	Ben Lomond Sub., Utah	Terminal Substation, UT	345.00	345.00	Steel - D	47.00		2
9	Spanish Fork Sub., Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - SP	35.00		2
10	Huntington Plant, Utah	Sigurd Substation, Utah	345.00	345.00	Steel - H	95.00		1
11	Huntington Plt. Sub., UT	Spanish Fork Sub., Utah	345.00	345.00	Steel - H	78.00		1
12	Terminal Substation, UT	Ninety South Sub., Utah	345.00	345.00	Steel - SP	15.00		2
13	Emery Substation, Utah	Sigurd Substation, Utah	345.00	345.00	Steel - H	75.00		1
14	Sigurd Substation, Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - H-P	116.00		1
15	Camp Williams Sub., Utah	Ninety South Sub., Utah	345.00	345.00	Steel - SP	9.00		2
16	Terminal Substation, UT	Camp Williams Sub., Utah	345.00	345.00	Steel - D	25.00		1
17	Emery Substation, Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - H	96.00		1
18	Newcastle, Utah	Utah - Nevada Border	345.00	345.00	Steel - D	54.00		1
19	Sigurd Substation, Utah	Newcastle, Utah	345.00	345.00	Steel - D	137.00		1
20	Goshen Substation, Idaho	Kinport Substation, ID	345.00	345.00	Steel - H	41.00		1
21	Huntington Plant, Utah	Four Corners Sub., NM	345.00	345.00	Wood - U	101.00		1
22	Camp Williams Sub., Utah	Huntington Plant, Utah	345.00	345.00	Wood - U	106.00		1
23	Huntington Plant, Utah	Pinto Substation, Utah	345.00	345.00	Wood - U	156.00		1
24	Camp Williams Sub., Utah	Sigurd Substation, Utah	345.00	345.00	Wood - U	70.00		1
25	Jim Bridger Plant #3, WY	Borah Substation, Idaho	345.00	345.00	Steel Tower	240.00		1
26	Jim Bridger Plant #2, WY	Kinport Substation, ID	345.00	345.00	Steel Tower	234.00		1
27	Fairview, Oregon	Isthmus, Oregon	230.00	230.00	H Frame Wood	12.00		1
28	Antelope Sub., Idaho	Lost River 230kV Line, ID	230.00	230.00	Wood - H	20.00		1
29	Walla Walla, Washington	Hells Canyon, ID	230.00	230.00	H Frame Wood	78.00		1
30	Bethel, Oregon	Fry, Oregon	230.00	230.00	H Frame Wood	26.00		1
31	Fry, Oregon	Dixonville, Oregon	230.00	230.00	H Frame Wood	45.00		1
32	Alvey, Oregon	Dixonville, Oregon	230.00	230.00	H Frame Wood	59.00		1
33	Troutdale, Oregon	Linneman, Oregon	230.00	230.00	Steel Tower	6.00		1
34	Troutdale, Oregon	Gresham, Oregon	230.00	230.00	Steel Tower	6.00		1
35	McNary, Washington	Walla Walla, Washington	230.00	230.00	H Frame Wood	56.00		1
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1852	134,356	4,446,402	4,580,758					1
1272.0	3,109,688	151,214,187	154,323,875					2
1272.0	2,907,175	38,008,844	40,916,019					3
1272.0	1,468,204	19,640,140	21,108,344					4
1272.0	9,230	1,460,186	1,469,416					5
1272.0	4,865,952	26,247,891	31,113,843					6
954.0	5,229,653	35,195,496	40,425,149					7
1272.0	9,886,248	25,889,025	35,775,273					8
1272.0	5,978,617	10,158,595	16,137,212					9
954.0	318,831	20,080,786	20,399,617					10
954.0	791,811	17,670,321	18,462,132					11
1272.0	2,603,293	7,500,130	10,103,423					12
954.0	281,834	13,630,764	13,912,598					13
954.0	510,490	19,757,078	20,267,568					14
1272.0	483,117	3,895,713	4,378,830					15
1272.0	4,310,914	7,970,336	12,281,250					16
954.0	926,251	27,916,136	28,842,387					17
954.0	2,320,872	50,649,765	52,970,637					18
954.0	56,050	13,548,519	13,604,569					19
795.0	313,477	2,565,555	2,879,032					20
954.0	117,662	2,697,370	2,815,032					21
795.0	887,900	19,069,416	19,957,316					22
795.0								23
795.0	84,959	10,741,208	10,826,167					24
1272.0	1,128,222	26,201,017	27,329,239					25
1272.0	1,099,796	27,997,165	29,096,961					26
954.0	285,322	1,565,837	1,851,159					27
795.0	12,929	1,199,587	1,212,516					28
1272.0	64,394	8,806,783	8,871,177					29
1272.0	351,982	1,227,204	1,579,186					30
1272.0	485,896	4,298,392	4,784,288					31
954.0	1,428,247	13,396,191	14,824,438					32
954.0		413,491	413,491					33
954.0	363,717	573,074	936,791					34
1272.0	220,967	2,906,023	3,126,990					35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	BPA Heppner, Oregon	Dalred Substation, Orego	230.00	230.00	H Frame Wood	1.00		1
2	Sigurd Substation, Utah	Garfield, Utah	230.00	230.00	Wood - U	135.00		1
3	Dixonville, Oregon	Reston, Oregon	230.00	230.00	H Frame Wood	17.00		1
4	Yamsey, Oregon	Klamath Falls, Oregon	230.00	230.00	H Frame Wood	56.00		1
5	Yamsey, Oregon	Klamath Falls, Oregon	230.00	230.00	Steel Tower	6.00		1
6	Dixonville, Oregon	Lone Pine, Oregon	230.00	230.00	H Frame Wood	5.00		1
7	Klamath Falls, Oregon	Medford, Oregon	230.00	230.00	H Frame Wood	76.00		1
8	Klamath Falls, Oregon	Malin, Oregon	230.00	230.00	H Frame Wood	35.00		1
9	Table Rock, SW Station, OR	Grants Pass, Oregon	230.00	230.00	H Frame Wood	35.00		1
10	Grants Pass, Oregon	Days Creek, Oregon	230.00	230.00	H Frame Wood	71.00		1
11	Dixonville, Oregon	Dixonville, Oregon	230.00	230.00	Wood	1.00		1
12	Sigurd Substation, Utah	Pavant Substation, Utah	230.00	230.00	Wood - U	43.00		1
13	Pavant Substation, Utah	Nevada - Utah State line	230.00	230.00	Wood - U	98.00		1
14	Bannack Pass, Idaho	Antelope Sub., Idaho	230.00	230.00	Wood - U	76.00		1
15	Brady Substation, Idaho	Treasureton Sub., Idaho	230.00	230.00	Wood - U	66.00		1
16	Ben Lomond Sub., Utah	Naughton Plt. #1, WY	230.00	230.00	Wood - U	88.00		1
17	Sigurd Substation, Utah	Arizona - Utah State line	230.00	230.00	Wood - U	149.00		1
18	Birch Creek Sub., WY	Railroad Substation, WY	230.00	230.00	Wood - HSW	12.00		1
19	Birch Creek Sub., WY	Railroad Substation, WY	230.00	230.00	Wood - HSW	7.00		1
20	Ben Lomond Sub., Utah	Naughton Plt. #2, WY	230.00	230.00	Wood - U	59.00		1
21	Ben Lomond Sub., Utah	Naughton Plt. #2, WY	230.00	230.00	Wood - U	29.00		1
22	Chappel Creek, WY	Naughton Plant, WY	230.00	230.00	Wood Tower	46.00		1
23	Ben Lomond Sub., Utah	Terminal Substation, UT	230.00	230.00	Steel - D-P	74.00		1
24	Naughton Plant, Wyoming	Treasureton Sub., Idaho	230.00	230.00	Wood - U	79.00		1
25	Naughton Plant, Wyoming	Treasureton Sub., Idaho	230.00	230.00	Wood - U	1.00		1
26	Swift Plant #1, WA	Cowlitz Co. Line, WA	230.00	230.00	H Frame Wood	3.00		1
27	Swift Plant #2, WA	BPA Woodland, WA	230.00	230.00	H Frame Wood	23.00		1
28	Union Gap, Washington	BPA Midway, WA	230.00	230.00	H Frame Wood	39.00		1
29	Walla Walla, Washington	Lewiston, ID	230.00	230.00	H Frame Wood	45.00		1
30	Walla Walla, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	33.00		1
31	Pomona, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	37.00		1
32	Centralia, Washington	BPA Tap, Washington	230.00	230.00	H Frame Wood	3.00		1
33	Pomona, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	8.00		1
34	Meridian Sub, OR	Lone Pine Sub, OR	230.00	230.00		5.00		
35	Billings, Montana	Yellowtail, Montana	230.00	230.00	H Frame Wood	59.00		1
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795.0		108,274	108,274					1
795.0	390,878	7,624,920	8,015,798					2
	39,971	1,479,321	1,519,292					3
795.0								4
795.0	247,093	3,935,064	4,182,157					5
795.0	439,563	2,880,499	3,320,062					6
795.0	173,608	5,786,203	5,959,811					7
1272.0	115,448	1,581,298	1,696,746					8
954.0	191,124	4,170,991	4,362,115					9
1272.0	379,961	10,756,963	11,136,924					10
1272.0		443,003	443,003					11
795.0	41,499	4,348,262	4,389,761					12
795.0								13
1272.0	5,103	2,424,716	2,429,819					14
795.0	72,118	2,002,140	2,074,258					15
795.0	420,409	3,804,129	4,224,538					16
954.0	22,643	4,480,149	4,502,792					17
954.0	165,054	1,277,573	1,442,627					18
954.0	181,047	1,487,637	1,668,684					19
1272.0	736,390	4,851,045	5,587,435					20
1272.0	5,717	1,564,395	1,570,112					21
954.0	170,967	5,900,151	6,071,118					22
1272.0	572,459	9,774,884	10,347,343					23
954.0	56,498	2,849,420	2,905,918					24
954.0	569	27,749	28,318					25
954.0	1,293	293,107	294,400					26
954.0	103,532	2,023,462	2,126,994					27
1272.0	172,451	1,600,505	1,772,956					28
1272.0	366,291	5,901,545	6,267,836					29
954.0	235,532	1,936,698	2,172,230					30
1780.0	207,123	2,640,020	2,847,143					31
954.0	33,885	165,771	199,656					32
556.5	169	1,488,459	1,488,628					33
		2,003,740	2,003,740					34
1272.0	32,998	1,464,838	1,497,836					35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Yellowtail, Montana	Muddy Ridge, Wyoming	230.00	230.00	H Frame Wood	176.00		1
2	Sheridan, Wyoming	Decker, Montana	230.00	230.00	H Frame Wood	23.00		1
3	Dave Johnston Plant, WY	Casper, Wyoming	230.00	230.00	H Frame Wood	31.00		1
4	Yellowtail, Montana	Casper, Wyoming	230.00	230.00	H Frame Wood	147.00		1
5	Rock Springs, Wyoming	Kemmerer, Wyoming	230.00	230.00	H Frame Wood	71.00		1
6	Rock Springs, Wyoming	Atlantic City, Wyoming	230.00	230.00	H Frame Wood	69.00		1
7	Thermopolis, Wyoming	Riverton, Wyoming	230.00	230.00	H Frame Wood	51.00		1
8	Casper, Wyoming	Riverton, Wyoming	230.00	230.00	H Frame Wood	110.00		1
9	Dave Johnston Plant, WY	Rock Springs, Wyoming	230.00	230.00	H Frame Wood	206.00		1
10	Dave Johnston Plant, WY	Spence, Wyoming	230.00	230.00	H Frame Wood	31.00		1
11	Riverton, Wyoming	Atlantic City, Wyoming	230.00	230.00	H Frame Wood	50.00		1
12	Rock Springs, Wyoming	Flaming Gorge, Utah	230.00	230.00	H Frame Wood	48.00		1
13	Palisades, Wyoming	Green River, Wyoming	230.00	230.00	H Frame Wood	5.00		1
14	Buffalo, Wyoming	Gillette, Wyoming	230.00	230.00	H Frame Wood	69.00		1
15	Jim Bridger Plant, WY	Point of Rocks, Wyoming	230.00	230.00	H Frame Wood	4.00		1
16	Jim Bridger Plant, WY	Point of Rocks, Wyoming	230.00	230.00	H Frame Wood	5.00		1
17	Dave Johnston Plant, WY	Yellowcake, Wyoming	230.00	230.00	H Frame Wood	69.00		1
18	Wyodak, WY	Sub. Tie Line, WY	230.00	230.00	H Frame Wood	1.00		1
19	Jim Bridger Plant, WY	Point of Rocks Ln 2, WY	230.00	230.00	H Frame Wood	35.00		1
20	Blue Rim, Wyoming	South Trona, Wyoming	230.00	230.00	H Frame Wood	13.00		1
21	Monument, Wyoming	Exxon Plant, Wyoming	230.00	230.00	H Frame Wood	13.00		1
22	Firehole, Wyoming	Mansface, Wyoming	230.00	230.00	Steel Pole	2.00		1
23	Firehole, Wyoming	Mansface, Wyoming	230.00	230.00	H Frame Wood	10.00		1
24	Monuments, Wyoming	South Trona, Wyoming	230.00	230.00	H Frame Wood	19.00		1
25	Spence Sub., WY	Jim Bridger Plant, WY		230.00	H Frame Wood	47.00		
26	Jim Bridger Plant, WY	Mustang Sub., Wyoming	230.00	230.00	H Frame Wood	73.00		1
27	Spence Sub., Wyoming	Mustang Sub., Wyoming	230.00	230.00	H Frame Wood	77.00		1
28	Rock Springs, Wyoming	Flaming Gorge, Utah	230.00	230.00	Steel Tower	7.00		1
29	Line 59, CA	Copco II, CA	230.00	230.00	H Frame Wood	5.00		1
30	Arizona/Utah State Line	Glen Canyon Sub., Arizona	230.00	230.00	H Frame Wood	10.00		1
31	Miners Sub, Wyoming	Foot creek Sub., Wyoming	230.00	230.00		29.00		
32	Montana-Idaho State line	Grace Plant, Idaho	161.00	161.00	Wood - H	57.00	90.00	1
33	Goshen Substation, Idaho	Rigby Substation, Idaho	161.00	161.00	Wood - H	61.00		1
34	Goshen Substation, Idaho	Antelope Substation, ID	161.00	161.00	Wood - H	45.00		1
35	Goshen Substation, Idaho	Sugar Mill Substation, ID	161.00	161.00	Wood - SP	17.00		1
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1272.0	120,949	5,348,348	5,469,297					1
1272.0	26,093	590,458	616,551					2
795.0	14,928	982,665	997,593					3
1271.0	130,197	7,700,926	7,831,123					4
1271.0	52,906	2,413,587	2,466,493					5
954.0	31,859	1,772,393	1,804,252					6
1272.0	57,112	1,903,860	1,960,972					7
954.0	67,857	3,921,037	3,988,894					8
1272.0	58,102	8,697,453	8,755,555					9
1272	33,008	2,658,898	2,691,906					10
1271.0	48,281	2,124,063	2,172,344					11
1272.0	30,769	1,975,211	2,005,980					12
1272.0	12	637,754	637,766					13
1272.0	361,351	4,195,868	4,557,219					14
1272.0	4,800	134,061	138,861					15
1272.0		130,166	130,166					16
1272.0	294,290	5,961,346	6,255,636					17
1272.0		15,463	15,463					18
1272.0	3,967	6,204,912	6,208,879					19
1272.0		872,172	872,172					20
1272.0		160,129	160,129					21
1272.0								22
1272.0		2,661,277	2,661,277					23
1272.0		7,508,193	7,508,193					24
1272.0		170,295	170,295					25
1272.0		9,760,523	9,760,523					26
1272.0		9,508,067	9,508,067					27
1272.0	4,482	395,574	400,056					28
	4,339	820,071	824,410					29
		430,671	430,671					30
		4,968,612	4,968,612					31
397.5	18,978	1,204,091	1,223,069					32
397.5	27,520	670,705	698,225					33
397.5	8,857	2,366,415	2,375,272					34
397.5	48,227	837,149	885,376					35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
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4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Sugar Mill Sub., Idaho	Rigby Substation, Idaho	161.00	161.00	Wood - SP	17.00		1
2	Goshen Substation, Idaho	Bonneville Sub., Idaho	161.00	161.00	Wood - SP-H	21.00		1
3	Billings, Montana	Yellowtail, Montana	161.00	161.00	H Frame Wood	46.00		1
4	Big Grassy Sub., ID	Idaho Power Line, ID	161.00	161.00	Wood - H	1.00		1
5	Rigby Sub., Idaho	Jefferson Roberts, Idaho	161.00	161.00	Wood - SP	18.00		1
6	Thermopolis, Wyoming	Wapa Tie Line #2, Wyoming	161.00	161.00		1.00		
7	Naughton Plant, Wyoming	Evanston Substation, WY	138.00	138.00	Wood - H	62.00		1
8	Evanston Substation, WY	Anschutz Substation, WY	138.00	138.00	Wood - H	6.00		1
9	Evanston Substation, WY	Anschutz Substation, WY	138.00	138.00	Wood - H	12.00		1
10	Naughton Plant, Wyoming	Carter Creek Sub., WY	138.00	138.00	Wood - H	36.00		1
11	Railroad Sub., Wyoming	Carter Creek Sub., WY	138.00	138.00	Wood - H	119.00		1
12	Painter Substation, WY	Natural Gas Sub., WY	138.00	138.00	Wood - H	6.00		1
13	Grace Plant, Idaho	Terminal Sub., UT(103-104	138.00	138.00	Steel - S	42.00		2
14	Grace Point, ID	Terminal Sub, UT (103-10	138.00	138.00	Wood - H	198.00		2
15	Grace Plant, Idaho	Terminal Sub., UT (105)	138.00	138.00	Wood - H	132.00		2
16	Grace Plant, Idaho	Soda Plant, Idaho	138.00	138.00	Wood - H	8.00	4.00	2
17	Oneida Plant, Idaho	Ovid Substation, Idaho	138.00	138.00	Wood - H	23.00		1
18	Antelope Substation, ID	Scoville Sub., Idaho	138.00	138.00	Wood - H	1.00		1
19	Soda Plant, Idaho	Monsanto Sub., Idaho	138.00	138.00	Wood - H	8.00		1
20	Caribou Substation, ID	Grace Plant, Idaho	138.00	138.00	Wood - H	16.00		1
21	Caribou Substation, ID	Becker Substation, Idaho	138.00	138.00	Wood - H	5.00		1
22	Treasureton Sub., ID	Franklin Sub., Idaho	138.00	138.00	Wood - H & SP	10.00		1
23	Franklin Substation, ID	Smithfield Sub., Utah	138.00	138.00	Wood - H	25.00		1
24	Midvalley Substation, UT	Thirty South Sub., UT	138.00	138.00	Wood - H	1.00		1
25	Angel Substation, UT	Smith's UT	138.00	138.00	Wood - H	1.00		1
26	Terminal Substation, UT	Kennecott Sub., Utah	138.00	138.00	Steel - S	7.00		2
27	Terminal Substation, UT	30 South Switch Rack, UT	138.00	138.00	Steel - S	7.00		1
28	Jordan, UT	Terminal Substation, UT	138.00	138.00	Wood - H	6.00		1
29	Wheelon Substation, Utah	American Falls Sub., UT	138.00	138.00	Wood - H	82.00		1
30	Cutler Plant, UT	Wheelon Substation, UT	138.00	138.00	Wood - H	1.00		1
31	Terminal Substation, UT	Helper Substation, Utah	138.00	138.00	Wood - H	121.00		1
32	Hale Plant, Utah	Nebo Substation, Utah	138.00	138.00	Wood - H	54.00		1
33	Carbon Plant, Utah	Helper Substation, Utah	138.00	138.00	Wood - H	2.00		1
34	Terminal Substation, UT	Tooele Substation, Utah	138.00	138.00	Wood - H	29.00		1
35	Wheelon Substation, Utah	Smithfield Sub., Utah	138.00	138.00	Wood - H	19.00	1.00	2
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
397.5	27,536	913,912	941,448					1
954.0	362,279	2,807,280	3,169,559					2
556.5	23,368	1,257,918	1,281,286					3
556.5		26,208	26,208					4
556.5	76,306	1,242,793	1,319,099					5
		12,306	12,306					6
795.0	146,645	3,882,305	4,028,950					7
795.0	129,130	473,050	602,180					8
795.0	3,381	290,803	294,184					9
795.0	41,411	3,588,374	3,629,785					10
795.0	72,622	3,810,587	3,883,209					11
795.0	-12,424	-278,836	-291,260					12
795.0	765,185	8,313,671	9,078,856					13
795.0								14
250.0	132,960	12,639,872	12,772,832					15
795.0	3,289	146,357	149,646					16
336.0	4,817	422,989	427,806					17
397.5	148	390	538					18
397.5	2,555	109,052	111,607					19
795.0	18,284	421,186	439,470					20
397.5	14,424	145,941	160,365					21
795.0	39,101	509,110	548,211					22
397.5	47,613	1,042,458	1,090,071					23
		193,583	193,583					24
		20,229	20,229					25
250.0	4,658	464,499	469,157					26
500.0	1,837	960,134	961,971					27
	666,573	1,777,644	2,444,217					28
250.0	118,180	6,153,322	6,271,502					29
250.0		69,072	69,072					30
250.0	458,799	8,413,779	8,872,578					31
397.5	27,545	4,469,276	4,496,821					32
954.0	786	98,978	99,764					33
397.5	4,801	2,184,039	2,188,840					34
397.5	188,018	737,230	925,248					35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Helper Substation, Utah	Moab Substation, Utah	138.00	138.00	Wood - H	119.00		1
2	Ninetieth South Sub, Utah	Carbon Plant, Utah	138.00	138.00	Wood - H	75.00		2
3	Terminal Substation, UT	Ninetieth South Sub, UT	138.00	138.00	Wood - H	16.00		2
4	30 South Switch Rack, UT	McClelland Sub., Utah	138.00	138.00	Wood - SP	6.00		1
5	Moab Substation, Utah	Pinto Substation, Utah	138.00	138.00	Wood - H	58.00		1
6	Pinto Substation, Utah	Abajo, UT	138.00	138.00	Wood - H	45.00		1
7	Carbon Plant, Utah	Ashley Substation, Utah	138.00	138.00	Wood - H	92.00		1
8	McClelland Sub., Utah	Cottonwood Sub., Utah	138.00	138.00	Wood - SP	5.00		1
9	Ashley Substation, Utah	Vernal Substation, Utah	138.00	138.00	Wood - H	12.00		1
10	Sigurd Substation, Utah	West Cedar Substation, UT	138.00	138.00	Wood - H	118.00		1
11	Ben Lomond Sub., Utah	El Monte Substation, UT	138.00	138.00	Wood - H	18.00		1
12	Cottonwood Sub., Utah	Ninetieth South Sub, Uta	138.00	138.00	Wood - SP	11.00		1
13	Terminal Substation, UT	Rowley Substation, Utah	138.00	138.00	Wood - H	56.00		1
14	Huntington Plant, Utah	McFadden Substation, UT	138.00	138.00	Wood - H	7.00		1
15	Ben Lomond Sub., Utah	El Monte Substation, UT	138.00	138.00	Wood - H	13.00		1
16	Cottonwood Sub., Utah	Silvercreek Sub., Utah	138.00	138.00	Wood - SP	35.00		1
17	Ninetieth South Sub, Utah	Taylorville Sub., Utah	138.00	138.00	Wood - SP	7.00		1
18	Gadsby Plant, Utah	McClelland Sub., Utah	138.00	138.00	Wood - SP	4.00		1
19	Ninetieth South Sub, Utah	Oquirrh Substation, Utah	138.00	138.00	Wood - SP	9.00		2
20	Nebo, UT	Jerusalem, UT	138.00	138.00	Wood Tower	26.00		1
21	Ben Lomond Sub., Utah	Western Zircon Sub., UT	138.00	138.00	Wood - H	14.00		1
22	Tooele Substation, Utah	Oquirrh Substation, Utah	138.00	138.00	Wood - SP	21.00		1
23	Wheelon Substation, Utah	Nucor Steel Sub., Utah	138.00	138.00	Wood - H	14.00	4.00	1
24	Nebo Substation, Utah	Martin-Marietta Sub., UT	138.00	138.00	Wood - H	30.00		1
25	West Cedar Sub., Utah	Middleton Substation., UT	138.00	138.00	Wood - H	69.00		1
26	Gadsby Plant, Utah	Terminal Substation, UT	138.00	138.00	Wood - H	6.00		1
27	Oquirrh Substation, Utah	Kennecott Sub., Utah	138.00	138.00	Wood - H	4.00		1
28	Oquirrh Substation, Utah	Barney Substation, Utah	138.00	138.00	Wood - HS	5.00		2
29	West Cedar Sub., Utah	Pepcon Substation, Utah	138.00	138.00	Wood - SP	14.00		1
30	Taylorville Substation, UT	Mid-Valley Substation, UT	138.00	138.00	Steel - SP	5.00		1
31	Warren Substation, Utah	Kimberly Clark Sub., UT	138.00	138.00	Wood - HP	14.00		1
32	Honeyville, Utah	Promontory, Utah	138.00	138.00	Wood Tower	24.00		1
33	Ninetieth South Sub, Utah	Hale Plant, Utah	138.00	138.00	Wood Tower	45.00		1
34	Dumas, UT	Bimple, UT	138.00	138.00	Wood Tower	4.00		
35	Columbia Sub, Utah	Sunnyside Co. Gen., Utah	138.00	138.00	Wood Tower	2.00		1
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
397.5	33,968	2,651,548	2,685,516					1
795.0	345,835	5,064,615	5,410,450					2
1272.0	428,863	901,555	1,330,418					3
795.0	62,113	1,537,250	1,599,363					4
397.5	40,115	996,661	1,036,776					5
397.5	43,002	2,089,679	2,132,681					6
397.5	47,374	1,665,865	1,713,239					7
795.0	13,733	239,547	253,280					8
397.5	5,546	272,179	277,725					9
397.5	52,280	3,074,274	3,126,554					10
795.0	18,845	732,141	750,986					11
795.0	549,064	1,692,982	2,242,046					12
795.0	222,286	2,248,676	2,470,962					13
397.5	264	234,826	235,090					14
795.0	24,901	835,790	860,691					15
397.5	177,824	2,858,859	3,036,683					16
795.0	5,178	435,845	441,023					17
795.0	56,759	925,859	982,618					18
795.0	243,445	1,306,619	1,550,064					19
397.5	253,539	2,159,364	2,412,903					20
250.0	96,457	968,211	1,064,668					21
795.0	252,891	3,034,755	3,287,646					22
795.0	46,947	909,120	956,067					23
397.5	66,452	1,772,781	1,839,233					24
397.5	25,148	1,473,512	1,498,660					25
1272.0	668,771	814,950	1,483,721					26
795.0		201,459	201,459					27
795.0	16,668	440,160	456,828					28
795.0	43,590	1,088,222	1,131,812					29
1272.0	33,466	2,492,894	2,526,360					30
297.5	14,722	141,422	156,144					31
397.5	475,682	2,874,162	3,349,844					32
397.5	146,425	5,527,357	5,673,782					33
397.5		3,136,585	3,136,585					34
397.5	-41	2	-39					35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, 2003
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Syracuse Sub, Utah	Ben Lomond Sub, Utah	138.00	138.00	Steel- D-P	18.00		1
2	Hale Plant, Utah	Midway Sub, Utah	138.00	138.00	Wood - H	19.00		1
3	Jordan 138 kv, UT	Fifth West 138 kv, UT	138.00	138.00	Steel Tower	1.00		1
4	Gadsby 138 kv, UT	Jordan 138 kv, UT	138.00	138.00	Steel Tower	1.00		1
5	2-138 kv Riverdale Sub, UT	2-138 kv Riverdale Sub, UT	138.00	138.00	Steel Tower	1.00		2
6	Panther, UT	Willow Creek, UT	138.00	138.00	Wood Tower	1.00		1
7	Hammer Substation, UT	Butlerville Substation, UT	138.00	138.00	Wood Tower	5.00		
8	Midway Substation, UT	Silver Creek Sub, UT	138.00	138.00	Wood Tower	2.00		
9	Midway Substation, UT	Cottonwood Sub, UT	138.00	138.00	Wood Tower	10.00		
10	McFadden Substation, UT	Blackhawk Substation, Utah	138.00	138.00		11.00		
11								
12								
13	All 115 kV lines		115.00	115.00	Wood & Steel	1,605.00		
14	All 69 kV lines		69.00	69.00	Wood & Steel	3,026.00	1.00	
15	All 57 kV lines		57.00	57.00	Wood & Steel	113.00		
16	All 46 kV lines		46.00	46.00	Wood & Steel	2,708.00		
17								
18								
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26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	15,763.00	100.00	189

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1272.0		1,297,998	1,297,998					1
397.5	246,503	3,905,235	4,151,738					2
1272.0	16	1,078,958	1,078,974					3
1272.0	755	381,900	382,655					4
795.0		76,205	76,205					5
397.5		40,890	40,890					6
	188,391	3,364,795	3,553,186					7
		2,755,012	2,755,012					8
	690,025	11,127,283	11,817,308					9
		1,747,470	1,747,470					10
								11
								12
	3,510,355	105,835,877	109,346,232					13
	3,257,343	180,021,352	183,278,695					14
	41,234	6,911,423	6,952,657					15
	4,404,128	159,133,641	163,537,769					16
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								35
	80,289,022	1,423,115,247	1,503,404,269					36

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	El Monte	Pioneer	0.94	Steel Dbl Ckt.	10.00	1	2
2	Tooele	Terminal	0.42	Steel Dbl Ckt.	15.00	2	2
3	Midvalley	Cottonwood	4.79	Steel Sngle PI	25.00	1	2
4	Saratoga Tap	Saratoga	3.70	Wood Sngle PI	21.00	1	2
5	Rock Springs	Point of Rocks	26.60	Wood H-Frame	7.00	1	1
6	Monument	Craven Creek	19.80	Steel H-Frame	7.00	1	1
7							
8							
9							
10							
11							
12							
13							
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34							
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36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		56.25		85.00	7	10

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1272 MCM	ACSR	Verticle/10'	138		529,291	260,696		789,987	1
1557 MCM	ACSR/TW	Verticle/10'	138		511,278	251,823		763,101	2
1557 MCM	ACSR/TW	Verticle/10'	138		3,850,189	1,896,361		5,746,550	3
1272 MCM	ACSR	Vertical/10'	138		1,708,333	841,418		2,549,751	4
1272 MCM	ACSR	Horiz./20'	230		3,861,490	1,901,928		5,763,418	5
1272 MCM	ACSR	Horiz./20'	230		3,216,153	1,584,075		4,800,228	6
									7
									8
									9
									10
									11
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									37
									38
									39
									40
									41
									42
									43
					13,676,734	6,736,301		20,413,035	44

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CALIFORNIA				
2	COPCO #1 HYDRO PLANT	Distribution - Atte	69.00	2.30	
3	FALL CREEK HYDRO PLANT	Distribution - Atte	69.00	2.30	
4	IRON GATE HYDRO PLANT	Distribution - Atte	69.00	6.60	
5	TOTAL		207.00	11.20	
6	NUMBER OF SUBSTATIONS DISTRIBUTION ATTE - 3				
7					
8	BELMONT	Distribution - Unat	69.00	12.47	
9	BIG SPRINGS	Distribution - Unat	69.00	12.47	
10	CANBY # 2	Distribution - Unat	69.00	2.40	
11	CASTELLA	Distribution - Unat	69.00	2.40	
12	CLEAR LAKE	Distribution - Unat	69.00	12.47	
13	COPCO #2	Distribution - Unat	69.00	12.47	
14	DOG CREEK	Distribution - Unat	69.00	2.40	
15	DORRIS	Distribution - Unat	69.00	12.47	
16	CRESCENT CITY	Distribution - Unat	12.00	2.40	
17	FORT JONES	Distribution - Unat	69.00	12.47	
18	GASQUET	Distribution - Unat	115.00	12.47	
19	GREENHORN	Distribution - Unat	69.00	12.47	
20	HAMBURG	Distribution - Unat	69.00	2.40	
21	HAPPY CAMP	Distribution - Unat	69.00	12.47	
22	HORNBROOK	Distribution - Unat	69.00	12.47	
23	INTERNATIONAL PAPER	Distribution - Unat	69.00	2.40	
24	LAKE EARL	Distribution - Unat	69.00	12.47	
25	LITTLE SHASTA	Distribution - Unat	69.00	7.20	
26	LUCERNE	Distribution - Unat	69.00	12.47	
27	MACDOEL	Distribution - Unat	69.00	12.47	
28	MCCLOUD	Distribution - Unat	69.00	2.40	12.00
29	MERRILL	Distribution - Unat	69.00	12.47	
30	MILLER REDWOOD	Distribution - Unat	69.00	12.47	
31	MONTAGUE	Distribution - Unat	69.00	12.47	
32	MOUNT SHASTA	Distribution - Unat	69.00	4.16	
33	NEW OBRIEN	Distribution - Unat	115.00	12.47	
34	NEWELL	Distribution - Unat	69.00	12.47	
35	NORTH DUNSMUIR	Distribution - Unat	69.00	4.16	
36	NORTHCREST	Distribution - Unat	69.00	12.47	
37	NUTGLADE	Distribution - Unat	69.00	2.40	
38	PATRICKS CREEK	Distribution - Unat	115.00	7.20	
39	PEREZ	Distribution - Unat	69.00	12.47	
40	REDWOOD	Distribution - Unat	69.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
37	8	1				2
2	3					3
19	1					4
58	12	1				5
						6
						7
25	1					8
6	1					9
1	3					10
1	3					11
4	3					12
2	3					13
	1					14
8	3					15
3	6					16
6	1					17
9	1					18
13	1					19
1	1					20
8	3					21
4	3					22
9	3					23
13	1					24
2	3					25
4	1					26
31	2					27
11	2					28
17	6					29
4	3					30
6	1					31
16	4					32
9	1					33
8	3					34
6	6					35
20	4					36
2	3					37
1	1					38
2	3					39
9	3					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SCOTT BAR	Distribution - Unat	69.00	12.47	
2	SEIAD	Distribution - Unat	69.00	12.47	
3	SHASTINA	Distribution - Unat	69.00	20.80	
4	SHOTGUN CREEK	Distribution - Unat	69.00	12.47	
5	SIMONSON	Distribution - Unat	69.00	12.47	
6	SMITH RIVER	Distribution - Unat	69.00	12.47	
7	SNOW BRUSH	Distribution - Unat	69.00	7.20	
8	SOUTH DUNSMUIR	Distribution - Unat	69.00	4.16	
9	TUNNEL	Distribution - Unat	69.00	2.40	
10	TURKEY HILL	Distribution - Unat	69.00	12.47	
11	TULELAKE	Distribution - Unat	69.00	12.47	
12	WALKER-BRYAN	Distribution - Unat	69.00	12.47	
13	WEED	Distribution - Unat	69.00	12.47	
14	YUBA	Distribution - Unat	69.00	12.47	
15	YUROK	Distribution - Unat	69.00	12.47	
16	TOTAL		3393.00	475.52	12.00
17	NUMBER OF SUBSTATIONS DISTRIBUTION - 48				
18					
19	ALTURAS	T/D - Unattended	115.00	12.47	
20	YREKA	T/D - Unattended	115.00	12.47	
21	TOTAL		230.00	24.94	
22	NUMBER OF SUBSTATIONS T/D - 2				
23					
24	COPCO #2 HYDRO PLANT	Transmission - Atte	115.00	69.00	
25	TOTAL		115.00	69.00	
26	NUMBER OF SUBSTATIONS TRANSMISSION ATTE - 1				
27					
28	AGER	Transmission - Unat	115.00	69.00	
29	CARIBOU	Transmission - Unat	138.00	46.00	
30	COPCO #2 230 KV	Transmission - Unat	230.00	115.00	
31	CRAG VIEW	Transmission - Unat	115.00	69.00	
32	DEL NORTE	Transmission - Unat	115.00	69.00	
33	FISHCREEK	Transmission - Unat	161.00	46.00	
34	WEED JUNCTION	Transmission - Unat	115.00	69.00	
35	TOTAL		989.00	483.00	
36	NUMBER OF SUBSTATIONS TRANSMISSION - 7				
37					
38	IDAHO				
39	ALEXANDER	Distribution - Unat	46.00	12.47	
40	AMMON	Distribution - Unat	69.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
2	3					1
2	3					2
18	3					3
1	1					4
5	3					5
6	3					6
	3					7
2	3					8
6	6					9
13	3					10
20	1					11
7	1					12
12	1					13
4	3					14
4	3					15
363	124					16
						17
						18
31	4					19
95	2					20
126	6					21
						22
						23
80	4	1				24
80	4	1				25
						26
						27
5	3					28
27	1					29
125	1					30
19	3					31
150	2					32
75	3					33
163	4					34
564	17					35
						36
						37
						38
47	1					39
11	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ANDERSON	Distribution - Unat	69.00	12.47	
2	ARCO	Distribution - Unat	69.00	12.47	
3	ARIMO	Distribution - Unat	46.00	12.47	
4	ASHTON	Distribution - Unat	46.00	2.00	
5	BANCROFT	Distribution - Unat	46.00	12.00	
6	BELSON	Distribution - Unat	69.00	12.47	
7	BERENICE	Distribution - Unat	67.00	12.47	
8	CAMAS	Distribution - Unat	69.00	12.50	
9	CANYON CREEK	Distribution - Unat	69.00	24.90	
10	CHESTERFIELD	Distribution - Unat	46.00	12.47	
11	CLEMENT	Distribution - Unat	69.00	12.47	
12	CLIFTON	Distribution - Unat	46.00	12.47	
13	COVE	Distribution - Unat	46.00	7.00	
14	DOWNEY	Distribution - Unat	46.00	12.47	
15	DUBOIS	Distribution - Unat	69.00	12.47	
16	EASTMONT	Distribution - Unat	69.00	12.47	
17	EGIN	Distribution - Unat	69.00	12.47	
18	EIGHT MILE	Distribution - Unat	46.00	12.47	
19	GEORGETOWN	Distribution - Unat	69.00	12.47	
20	GRACE CITY	Distribution - Unat	46.00	12.47	
21	HAMER	Distribution - Unat	69.00	12.47	
22	HAYES	Distribution - Unat	69.00	12.47	
23	HENRY	Distribution - Unat	46.00	12.47	
24	HOLBROOK	Distribution - Unat	69.00	12.47	
25	HOOPES	Distribution - Unat	69.00	12.47	
26	HORSLEY	Distribution - Unat	46.00	12.47	
27	IDAHO FALLS	Distribution - Unat	46.00	12.47	
28	INDIAN CREEK	Distribution - Unat	69.00	12.50	
29	JEFFCO	Distribution - Unat	69.00	24.90	
30	KETTLE	Distribution - Unat	69.00	24.90	
31	LAVA	Distribution - Unat	46.00	12.47	
32	LUND	Distribution - Unat	46.00	12.47	
33	MCCAMMON	Distribution - Unat	46.00	46.00	
34	MENAN	Distribution - Unat	69.00	12.47	
35	MERRILL	Distribution - Unat	69.00	12.47	
36	MILLER	Distribution - Unat	67.00	12.47	
37	MONTPELIER	Distribution - Unat	69.00	12.47	
38	MOODY	Distribution - Unat	69.00	24.90	
39	MUD LAKE	Distribution - Unat	69.00	12.47	
40	NEWDALE	Distribution - Unat	69.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
20	1					1
3	1					2
8	1					3
25	3					4
4	1					5
13	1					6
11	1					7
10	1					8
20	1					9
5	1					10
5	1					11
4	1					12
20	4	1				13
4	1					14
13	1					15
14	1					16
14	1					17
3	1					18
3	1					19
5	1					20
14	1					21
9	1					22
	2					23
6	1					24
9	1					25
4	1					26
20	1					27
5	1					28
20	1					29
14	1					30
1	1					31
5	1					32
3	1					33
11	1					34
20	1					35
5	1					36
8	1					37
14	1					38
14	1					39
20	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ONEIDA HYDRO	Distribution - Unat	138.00	12.00	
2	OSGOOD	Distribution - Unat	69.00	12.47	
3	PRESTON	Distribution - Unat	43.80	12.50	
4	RAYMOND	Distribution - Unat	69.00	12.47	
5	RENO	Distribution - Unat	69.00	12.47	
6	REXBURG	Distribution - Unat	69.00	12.47	
7	RICH	Distribution - Unat	69.00	12.47	
8	RIRIE	Distribution - Unat	69.00	12.47	
9	ROBERTS	Distribution - Unat	69.00	12.47	
10	RUBY	Distribution - Unat	69.00	12.47	
11	SAINT ANTHONY	Distribution - Unat	69.00	12.47	
12	SAND CREEK	Distribution - Unat	69.00	12.47	
13	SANDUNE	Distribution - Unat	69.00	24.90	
14	SHELLEY	Distribution - Unat	46.00	12.47	
15	SMITH	Distribution - Unat	69.00	12.50	
16	SMITHFIELD	Distribution - Unat	138.00	12.47	
17	SODA	Distribution - Unat	138.00	7.00	46.00
18	SPUD	Distribution - Unat	46.00	12.50	
19	SOUTH FORK	Distribution - Unat	69.00	12.47	
20	ST. CHARLES	Distribution - Unat	69.00	12.47	
21	SUGAR CITY	Distribution - Unat	69.00	12.47	
22	SUNNYDELL	Distribution - Unat	69.00	12.47	
23	TANNER	Distribution - Unat	46.00	12.47	
24	TARGHEE	Distribution - Unat	46.00	12.50	
25	THORNTON	Distribution - Unat	69.00	12.47	
26	UCON	Distribution - Unat	69.00	12.47	
27	WATKINS	Distribution - Unat	69.00	12.47	
28	WEBSTER	Distribution - Unat	69.00	12.47	
29	WESTON	Distribution - Unat	46.00	12.47	
30	WINSPER	Distribution - Unat	69.00	25.00	
31	TOTAL		4662.80	983.88	46.00
32	NUMBER OF SUBSTATIONS DISTRIBUTION UNAT - 72				
33					
34	GOSHEN (IDAHO)	T/D - Attended	345.00	12.47	161.00
35	TOTAL		345.00	12.47	161.00
36	NUMBER OF SUBSTATIONS T/D ATTENDED - 1				
37					
38	MALAD	T/D Unattended	138.00	12.47	
39	RIGBY	T/D Unattended	161.00	12.47	
40	TOTAL		299.00	24.94	

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
40	2					1
20	1					2
13	1					3
3	1					4
20	1					5
33	2					6
5	1					7
9	1					8
8	1					9
7	1					10
40	2					11
40	2					12
20	1					13
20	1					14
20	1					15
63	2					16
22	1					17
8	1					18
14	1					19
5	1					20
13	1					21
13	1					22
4	1					23
4	1					24
7	1					25
7	1					26
14	1					27
20	1					28
4	1					29
20	1					30
980	83	1				31
						32
						33
1099	7					34
1099	7					35
						36
						37
90	5					38
189	4					39
279	9					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
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- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NUMBER OF SUBSTATIONS T/D UNATTENDED - 2				
2					
3	GRACE HYDRO PLANT	Transmission - Atte	161.00	6.60	138.00
4	TOTAL		161.00	6.60	138.00
5	NUMBER OF SUBSTATIONS TRANSMISSION ATTE - 1				
6					
7	AMPS	Transmission - Unat	230.00	69.00	
8	ANTELOPE	Transmission - Unat	230.00	161.00	
9	BIG GRASSY	Transmission - Unat	161.00	69.00	
10	BONNEVILLE	Transmission - Unat	161.00	69.00	
11	CONDA	Transmission - Unat	138.00	46.00	
12	FRANKLIN	Transmission - Unat	138.00	69.00	
13	GREEN CANYON	Transmission - Unat	138.00	46.00	
14	JEFFERSON	Transmission - Unat	161.00	69.00	
15	OVID	Transmission - Unat	138.00	69.00	
16	SCOVILLE	Transmission - Unat	138.00	46.00	
17	SUGAR MILL	Transmission - Unat	161.00	46.00	
18	TREASURETON	Transmission - Unat	230.00	138.00	
19	TOTAL		2024.00	897.00	
20	NUMBER OF SUBSTATIONS TRANSMISSION - 12				
21					
22	MONTANA				
23	YELLOWTAIL	Transmission - Unat	230.00	161.00	
24	TOTAL		230.00	161.00	
25	NUMBER OF SUBSTATIONS TRANSMISSION - 1				
26					
27	OREGON				
28	BEND HYDRO PLANT	Distribution - Atte	69.00	2.40	4.16
29	J C BOYLE PLANT	Distribution - Atte	69.00	2.30	
30	LEMOLO 1 HYDRO	Distribution - Atte	115.00	11.50	12.00
31	LEMOLO 2 HYDRO	Distribution - Atte	115.00	11.50	13.80
32	TOKETEE HYDRO	Distribution - Atte	115.00	7.00	
33	TOTAL		483.00	34.70	29.96
34	NUMBER OF SUBSTATIONS DISTRIBUTION ATTE - 5				
35					
36	26TH STREET	Distribution - Unat	20.80	4.16	
37	35TH STREET	Distribution - Unat	20.80	2.00	
38	AGNESS AVE	Distribution - Unat	115.00	12.47	
39	ALDERWOOD	Distribution - Unat	69.00	12.47	
40	ARLINGTON	Distribution - Unat	69.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
277	8					3
277	8					4
						5
						6
120	2	1				7
250	1					8
67	1					9
67	1					10
67	1					11
53	1					12
67	2					13
233	3					14
30	1					15
76	2					16
168	3					17
533	2					18
1731	20	1				19
						20
						21
						22
100	1					23
100	1					24
						25
						26
						27
25	4					28
	3					29
48	8	1				30
40	4					31
50	9					32
163	28	1				33
						34
						35
5	1					36
30	6					37
25	1					38
25	1					39
5	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ATHENA	Distribution - Unat	69.00	12.47	
2	BANDON TIE	Distribution - Unat	20.80	12.47	
3	BEACON	Distribution - Unat	69.00	12.47	
4	BEATTY	Distribution - Unat	69.00	13.00	
5	BELKNAP	Distribution - Unat	69.00	12.47	
6	BLALOCK	Distribution - Unat	69.00	12.47	
7	BLOSS	Distribution - Unat	115.00	12.47	
8	BLY	Distribution - Unat	69.00	12.47	
9	BOISE CASCADE	Distribution - Unat	69.00	11.00	
10	BONANZA	Distribution - Unat	69.00	12.47	
11	BROOKHURST	Distribution - Unat	115.00	12.47	
12	BROOKS SCANION LUMBER	Distribution - Unat	69.00	12.47	
13	BROWNSVILLE	Distribution - Unat	69.00	20.80	
14	BRYANT	Distribution - Unat	69.00	12.47	
15	BUCHANAN	Distribution - Unat	115.00	20.80	
16	BUCKAROO	Distribution - Unat	69.00	12.47	
17	CAMPBELL	Distribution - Unat	115.00	12.47	
18	CANNON BEACH	Distribution - Unat	115.00	12.47	
19	CARNES	Distribution - Unat	69.00	12.47	
20	CASEBEER	Distribution - Unat	69.00	20.80	
21	CAVE JUNCTION	Distribution - Unat	115.00	12.47	
22	CAVEMAN	Distribution - Unat	115.00	12.47	
23	CHERRY LANE	Distribution - Unat	69.00	12.47	
24	CHILOQUIN MARKET	Distribution - Unat	69.00	12.47	
25	CHINA HAT	Distribution - Unat	69.00	12.47	
26	CIRCLE BLVD	Distribution - Unat	115.00	20.80	
27	CLEARWATER # 2 HYDRO	Distribution - Unat	138.00	12.00	
28	CLEARWATER #1 HYDRO	Distribution - Unat	138.00	6.90	
29	CLEVELAND AVE	Distribution - Unat	69.00	12.47	
30	CLINE FALLS HYDRO PI	Distribution - Unat	12.00	2.40	
31	CLOAKE	Distribution - Unat	69.00	20.80	
32	COBURG	Distribution - Unat	69.00	20.80	
33	COLLISEUM	Distribution - Unat	20.80	4.16	
34	COLUMBIA	Distribution - Unat	115.00	12.00	57.00
35	COOS RIVER	Distribution - Unat	115.00	20.80	
36	COQUILLE	Distribution - Unat	115.00	20.80	
37	CROOKED RIVER RANCH	Distribution - Unat	69.00	20.80	
38	CROWFOOT	Distribution - Unat	115.00	20.80	
39	CULLY	Distribution - Unat	115.00	12.47	
40	CULVER	Distribution - Unat	69.00	12.47	

Name of Respondent
PacifiCorp

This Report Is:
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Date of Report
(Mo, Da, Yr)
04/30/2004

Year of Report
Dec. 31, 2003

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
9	1					1
10	4					2
11	3					3
6	1					4
40	2					5
2	3					6
32	2					7
8	3					8
3	1					9
9	3					10
50	2					11
20	1					12
13	1					13
34	2					14
40	2					15
34	2					16
20	1					17
13	1					18
9	3					19
20	1					20
70	2					21
45	2					22
25	1					23
5	3					24
25	1					25
80	2					26
31	3					27
17	3					28
45	2					29
1	3					30
20	1					31
10	3					32
9	2					33
55	3					34
20	1					35
40	2					36
13	1					37
20	1					38
25	1					39
13	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CUTLER CITY	Distribution - Unat	20.80	4.16	
2	DAIRY	Distribution - Unat	69.00	12.47	
3	DALLAS	Distribution - Unat	115.00	20.80	
4	DESCHUTES	Distribution - Unat	69.00	12.47	
5	DEVILS LAKE	Distribution - Unat	115.00	20.80	
6	DIXON	Distribution - Unat	115.00	4.16	
7	DODGE BRIDGE	Distribution - Unat	69.00	20.80	
8	EAGLE POINT HYDRO	Distribution - Unat	138.00	2.40	
9	EASY VALLEY	Distribution - Unat	115.00	12.47	
10	EMPIRE NEW	Distribution - Unat	115.00	20.80	
11	ENTERPRISE	Distribution - Unat	69.00	12.47	
12	FERN HILL	Distribution - Unat	115.00	12.47	
13	FIELDER CREEK	Distribution - Unat	115.00	20.80	
14	FISH CREEK	Distribution - Unat	138.00	6.90	
15	FOOTHILLS	Distribution - Unat	69.00	12.47	
16	FRALEY	Distribution - Unat	69.00	12.47	
17	GARDEN VALLEY	Distribution - Unat	69.00	20.80	
18	GAZLEY	Distribution - Unat	69.00	12.47	
19	GEARHART	Distribution - Unat	12.47	4.16	
20	GLENDALE	Distribution - Unat	230.00	12.47	
21	GLENEDEN	Distribution - Unat	20.80	4.16	
22	GLIDE	Distribution - Unat	115.00	12.47	
23	GOLD HILL	Distribution - Unat	69.00	12.47	
24	GORDON HOLLOW	Distribution - Unat	69.00	20.80	
25	GOSHEN	Distribution - Unat	115.00	20.80	
26	GRANT STREET	Distribution - Unat	115.00	20.80	
27	GRASS VALLEY	Distribution - Unat	21.00	2.40	
28	GREEN	Distribution - Unat	69.00	12.47	
29	GRIFFIN CREEK	Distribution - Unat	115.00	12.47	
30	HAMAKER	Distribution - Unat	69.00	12.47	
31	HARRISBURG	Distribution - Unat	69.00	20.80	
32	HENLEY	Distribution - Unat	69.00	12.47	
33	HERMISTON	Distribution - Unat	69.00	12.47	
34	HILLVIEW	Distribution - Unat	115.00	20.80	
35	HINKLE	Distribution - Unat	69.00	12.47	
36	HOLLADAY	Distribution - Unat	115.00	12.47	
37	HOLLYWOOD	Distribution - Unat	115.00	12.47	
38	HOOD RIVER	Distribution - Unat	69.00	12.47	
39	HORNET	Distribution - Unat	69.00	12.47	
40	HURRICANE	Distribution - Unat	230.00	2.40	69.00

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
1	1					1
25	1					2
50	2					3
13	1					4
50	2					5
7	1					6
13	1					7
3	1					8
45	2					9
20	1					10
19	2					11
13	1					12
25	1					13
13	3					14
21	4					15
5	3					16
20	1					17
8	3					18
1	3					19
25	2					20
5	1					21
13	1					22
11	3					23
6	1					24
20	1					25
45	2					26
1	4					27
25	1					28
20	1					29
8	3					30
13	1					31
6	3					32
40	2					33
45	2					34
20	1					35
75	3					36
50	2					37
40	2					38
20	1					39
29	2					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	INDEPENDENCE	Distribution - Unat	69.00	20.80	
2	JEFFERSON	Distribution - Unat	69.00	20.80	
3	JEROME PRAIRIE	Distribution - Unat	115.00	12.47	
4	JORDAN POINT	Distribution - Unat	115.00	12.47	
5	JOSEPH	Distribution - Unat	20.80	12.47	
6	JUNCTION CITY	Distribution - Unat	69.00	20.80	
7	KENWOOD	Distribution - Unat	69.00	12.47	
8	KILLINGSWORTH	Distribution - Unat	69.00	12.47	
9	KNAPPA SVENSEN	Distribution - Unat	115.00	12.47	
10	LAKEPORT	Distribution - Unat	69.00	12.47	
11	LAKEVIEW	Distribution - Unat	69.00	12.47	
12	LANCASTER	Distribution - Unat	69.00	20.80	
13	LEBANON	Distribution - Unat	115.00	20.80	
14	LINCOLN	Distribution - Unat	115.00	12.47	
15	LOCKHART ST	Distribution - Unat	115.00	20.80	
16	LYONS	Distribution - Unat	69.00	20.80	
17	MADRAS	Distribution - Unat	69.00	12.47	
18	MALLORY	Distribution - Unat	115.00	12.47	
19	MARYS RIVER	Distribution - Unat	115.00	20.80	
20	MCKAY SW STATION	Distribution - Unat	69.00	13.00	
21	MEDCO	Distribution - Unat	115.00	12.47	
22	MEDFORD	Distribution - Unat	115.00	4.16	
23	MERLIN	Distribution - Unat	115.00	12.47	
24	MINAM	Distribution - Unat	69.00	12.47	
25	MODOC	Distribution - Unat	69.00	12.47	
26	MORO	Distribution - Unat	20.80	2.40	
27	MURDER CREEK	Distribution - Unat	115.00	12.47	
28	MYRTLE CREEK	Distribution - Unat	69.00	12.47	
29	MYRTLE POINT	Distribution - Unat	115.00	20.80	
30	NELSCOTT	Distribution - Unat	20.80	4.16	
31	OAK KNOLL	Distribution - Unat	115.00	12.47	
32	OAKLAND	Distribution - Unat	115.00	12.47	
33	ORCHARD STREET	Distribution - Unat	12.47	4.16	
34	OREMET	Distribution - Unat	115.00	12.47	
35	OVERPASS	Distribution - Unat	69.00	12.47	
36	PACIFIC PLYWOOD	Distribution - Unat	69.00	4.16	
37	PALLETTE	Distribution - Unat	69.00	19.90	
38	PARK STREET	Distribution - Unat	115.00	12.47	
39	PARKROSE	Distribution - Unat	57.00	12.47	
40	PENDLETON	Distribution - Unat	69.00	4.16	

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SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
20	1					1
13	1					2
20	1					3
45	2					4
9	2					5
25	2					6
3	3					7
40	2					8
6	1					9
50	2					10
9	1					11
13	3					12
40	2					13
105	3					14
40	2					15
22	2					16
25	2					17
25	1					18
20	1					19
9	1					20
20	1					21
81	15					22
45	2					23
	1					24
6	3					25
2	3					26
100	4					27
14	1					28
9	1					29
4	1					30
45	2					31
8	1					32
2	3					33
75	3					34
45	2					35
8	3					36
1	2	1				37
40	2					38
39	2					39
53	8	1				40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PILOT ROCK	Distribution - Unat	69.00	12.47	
2	POWELL BUTTE	Distribution - Unat	115.00	12.47	
3	PRINEVILLE	Distribution - Unat	115.00	12.47	
4	PROSPECT 1 HYDRO	Distribution - Unat	69.00	6.60	
5	PROSPECT 2 HYDRO	Distribution - Unat	69.00	2.30	
6	PROSPECT 3 HYDRO	Distribution - Unat	69.00	6.60	
7	PROVOLT	Distribution - Unat	69.00	12.47	
8	QUEEN AVE	Distribution - Unat	69.00	20.80	
9	RED BLANKET	Distribution - Unat	69.00	4.16	
10	REDMOND	Distribution - Unat	115.00	12.47	
11	RICH MFG.	Distribution - Unat	57.00	12.47	
12	RIDDLE	Distribution - Unat	69.00	12.47	
13	RIDDLE-VENEER	Distribution - Unat	69.00	12.47	
14	ROGUE RIVER	Distribution - Unat	69.00	12.47	
15	ROSEBURG	Distribution - Unat	115.00	20.80	
16	ROSS AVENUE	Distribution - Unat	69.00	12.47	
17	RUCH	Distribution - Unat	69.00	12.47	
18	RUNNING Y	Distribution - Unat	69.00	20.80	
19	RUSSELLVILLE	Distribution - Unat	115.00	12.47	
20	SAGE ROAD	Distribution - Unat	115.00	12.47	
21	SCIO	Distribution - Unat	69.00	12.47	
22	SEASIDE	Distribution - Unat	115.00	12.47	
23	SELMA	Distribution - Unat	115.00	12.47	
24	SHASTA WAY	Distribution - Unat	12.47	4.16	
25	SIMTAG BOOSTER PUMP	Distribution - Unat	34.50	4.16	
26	SKOOKUMCHUK	Distribution - Unat	12.47	4.16	2.00
27	SLIDE CREEK	Distribution - Unat	115.00	7.00	
28	SODA SPRINGS HYDRO	Distribution - Unat	115.00	7.00	
29	SOUTH DUNES	Distribution - Unat	115.00	12.47	
30	SOUTHGATE	Distribution - Unat	69.00	20.80	
31	SPRAGUE RIVER	Distribution - Unat	69.00	12.47	
32	STATE ST	Distribution - Unat	115.00	20.80	
33	STAYTON	Distribution - Unat	115.00	20.80	
34	STAYTON CITY FII	Distribution - Unat	12.00	2.40	
35	STEAMBOAT STATION	Distribution - Unat	115.00	7.20	
36	STEVENS ROAD	Distribution - Unat	115.00	20.80	
37	SUTHERLIN	Distribution - Unat	115.00	12.47	
38	SWEET HOME	Distribution - Unat	115.00	20.80	
39	TAKELMA	Distribution - Unat	115.00	20.80	
40	TALENT	Distribution - Unat	69.00	12.47	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
22	2					1
6	1					2
50	2					3
48	7	1				4
5	3					5
10	6					6
11	3					7
50	2					8
2	3					9
50	2					10
8	1					11
14	1					12
25	1					13
25	2					14
50	2					15
9	3					16
9	1					17
9	1					18
45	2					19
40	2					20
8	1					21
40	2					22
9	1					23
2	3					24
19	2					25
2	1					26
21	3					27
13	3					28
9	1					29
20	1					30
7	3					31
40	2					32
55	2					33
1	3					34
	1					35
25	1					36
13	1					37
42	2					38
13	1					39
50	2					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TEXUM	Distribution - Unat	69.00	12.47	
2	TILLER	Distribution - Unat	115.00	12.47	
3	TOLO	Distribution - Unat	69.00	12.47	
4	U.S.PLYWOOD	Distribution - Unat	20.80	4.16	
5	UMAPINE	Distribution - Unat	69.00	12.47	
6	UMATILLA	Distribution - Unat	69.00	12.47	
7	USBR PUMP-STEP DOWN	Distribution - Unat	12.47	2.40	
8	VERNON	Distribution - Unat	69.00	12.47	
9	VILAS	Distribution - Unat	115.00	12.47	
10	VILLAGE GREEN	Distribution - Unat	115.00	20.80	
11	VINE STREET	Distribution - Unat	69.00	2.40	20.80
12	WALLOWA FALLS HYDRO	Distribution - Unat	20.80	7.20	
13	WALLOWA	Distribution - Unat	69.00	12.47	
14	WARM SPRINGS	Distribution - Unat	69.00	20.80	
15	WARRENTON	Distribution - Unat	115.00	12.47	
16	WASCO	Distribution - Unat	20.80	4.16	
17	WECOMA BEACH	Distribution - Unat	20.80	4.16	
18	WESTERN KRAFT	Distribution - Unat	115.00	12.47	
19	WESTON NEW	Distribution - Unat	69.00	12.47	
20	WESTSIDE HYDRO PLANT	Distribution - Unat	69.00	2.30	
21	WEYERHAUSER	Distribution - Unat	69.00	12.47	
22	WHITE CITY	Distribution - Unat	115.00	12.47	
23	WILLOW COVE	Distribution - Unat	34.50	4.16	
24	WILLOW CREEK	Distribution - Unat	69.00	34.50	
25	WINSTON	Distribution - Unat	69.00	12.47	
26	YOUNGS BAY	Distribution - Unat	115.00	12.47	
27	TOTAL		15832.75	2437.79	148.80
28	NUMBER OF SUBSTATIONS DISTRIBUTION - 191				
29					
30	ALBINA	T/D - Unattended	115.00	0.24	69.00
31	APPLEGATE	T/D - Unattended	115.00	12.00	
32	ASHLAND MTN AVE	T/D - Unattended	115.00	12.47	
33	COVE	T/D - Unattended	230.00	12.00	
34	HAZELWOOD	T/D - Unattended	115.00	12.47	20.80
35	JACKSONVILLE	T/D - Unattended	115.00	12.47	
36	KNOTT	T/D - Unattended	115.00	12.00	69.00
37	MILE-HI	T/D - Unattended	115.00	69.00	12.47
38	PILOT BUTTE	T/D - Unattended	230.00	2.40	69.00
39	PROSPECT CENTRAL	T/D - Unattended	115.00	12.47	69.00
40	SCENIC	T/D - Unattended	115.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
17	6					1
1	1					2
11	1					3
13	2					4
25	13	1				5
25	2					6
1	3					7
50	2					8
25	1					9
40	2					10
22	4					11
2	3					12
7	1					13
13	3					14
25	2					15
2	3					16
3	1					17
50	2					18
22	2					19
23	9					20
40	2					21
60	3					22
28	3					23
5	1					24
9	3					25
37	2					26
4480	415	4				27
						28
						29
177	9					30
65	2					31
70	2					32
127	3					33
132	4					34
75	2					35
187	8					36
39	2					37
401	5					38
47	4					39
70	3					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WINCHESTER	T/D - Unattended	115.00	12.47	
2	TOTAL		1610.00	182.46	309.27
3	NUMBER OF SUBSTATIONS T/D - 12				
4					
5	MALIN	Transmission - Atte	500.00	230.00	69.00
6	TOTAL		500.00	230.00	69.00
7	NUMBER OF SUBSTATIONS TRANSMISSION ATTE - 1				
8					
9	CALAPOOYA	Transmission - Unat	230.00	69.00	
10	CHILOQUIN	Transmission - Unat	230.00	69.00	115.00
11	COLD SPRINGS	Transmission - Unat	230.00	69.00	
12	DALREED	Transmission - Unat	230.00	34.50	
13	DAYS CREEK	Transmission - Unat	115.00	69.00	
14	DIAMOND HILL	Transmission - Unat	230.00	69.00	
15	DIXONVILLE 115/230kV	Transmission - Unat	230.00	115.00	69.00
16	DIXONVILLE 500kV	Transmission - Unat	500.00	230.00	
17	EAST SIDE HYDRO PLANT	Transmission - Unat	69.00	4.16	
18	FISH HOLE	Transmission - Unat	115.00	69.00	
19	FRY	Transmission - Unat	230.00	115.00	
20	GRANTS PASS	Transmission - Unat	230.00	69.00	115.00
21	GREEN SPRINGS PLANT	Transmission - Unat	121.00	69.00	
22	ISTHMUS	Transmission - Unat	230.00	115.00	
23	JC BOYLE KLAMATH HYDRO	Transmission - Unat	230.00	11.00	
24	KENNEDY	Transmission - Unat	69.00	57.00	
25	KLAMATH FALLS	Transmission - Unat	230.00	69.00	
26	LONE PINE	Transmission - Unat	230.00	69.00	115.00
27	MERIDIAN 500 KV	Transmission - Unat	500.00	230.00	
28	MONPAC	Transmission - Unat	115.00	69.00	
29	PONDEROSA	Transmission - Unat	230.00	115.00	
30	POWERDALE HYDRO	Transmission - Unat	69.00	7.20	
31	ROBERTS CREEK	Transmission - Unat	115.00	69.00	
32	TROUTDALE	Transmission - Unat	230.00	69.00	
33	TUCKER	Transmission - Unat	115.00	69.00	
34	TOTAL		5123.00	1999.86	414.00
35	NUMBER OF SUBSTATIONS TRANSMISSIONS - 25				
36					
37	UTAH				
38	118TH SOUTH	Distribution - Unat	138.00	12.47	
39	ALTAVIEW	Distribution - Unat	46.00	12.47	
40	AMALGA	Distribution - Unat	46.00	12.47	7.20

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
75	5					1
1465	49					2
						3
						4
342	2					5
342	2					6
						7
						8
75	1					9
152	5	1				10
66	2					11
70	3					12
50	1					13
75	1					14
350	7					15
867	4	1				16
3	3					17
15	3					18
500	2					19
458	5					20
19	3					21
250	1					22
85	2					23
33	1					24
293	7	1				25
733	10					26
1517	7	1				27
50	1					28
250	1					29
10	4	1				30
50	1					31
500	3					32
100	2					33
6571	80	5				34
						35
						36
						37
30	1					38
45	2					39
11	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	AMERICAN FORK	Distribution - Unat	138.00	12.47	
2	APEX MINE	Distribution - Unat	34.50	4.16	
3	ARAGONITE	Distribution - Unat	46.00	12.50	
4	AURORA	Distribution - Unat	46.00	12.47	
5	BANGERTER	Distribution - Unat	138.00	12.47	132.00
6	BARNEYS	Distribution - Unat	138.00	46.00	
7	BEAR RIVER	Distribution - Unat	46.00	12.47	
8	BENJAMIN	Distribution - Unat	46.00	12.47	
9	BINGHAM	Distribution - Unat	46.00	12.47	
10	BLACK MOUNTAIN POLE MNT	Distribution - Unat	46.00	7.20	
11	BLUE CREEK	Distribution - Unat	46.00	12.47	
12	BLUFF	Distribution - Unat	69.00	12.47	
13	BLUFFDALE	Distribution - Unat	46.00	12.47	
14	BLUNDELL GEOTHERMAL PLANT	Distribution - Unat	46.00	12.47	
15	BOTHWELL	Distribution - Unat	46.00	12.47	
16	BOX ELDER	Distribution - Unat	43.80	12.47	
17	BRIAN HEAD	Distribution - Unat	34.50	12.47	
18	BRICKYARD	Distribution - Unat	46.00	12.47	
19	BRIGHTON	Distribution - Unat	46.00	12.47	
20	BROOKLAWN	Distribution - Unat	46.00	12.47	
21	BRUNSWICK	Distribution - Unat	46.00	12.47	
22	BURTON	Distribution - Unat	34.50	12.47	
23	BUSH	Distribution - Unat	46.00	12.47	
24	CANNON	Distribution - Unat	46.00	12.47	
25	CANYONLANDS	Distribution - Unat	69.00	12.47	
26	CAPITOL	Distribution - Unat	46.00	12.47	
27	CARBIDE	Distribution - Unat	46.00	7.20	
28	CARBON	Distribution - Unat	46.00	23.00	
29	CARBONVILLE	Distribution - Unat	46.00	12.47	
30	CASTO	Distribution - Unat	46.00	12.47	
31	CENTENNIAL	Distribution - Unat	138.00	12.47	46.00
32	CENTERVILLE	Distribution - Unat	46.00	12.47	
33	CENTRAL	Distribution - Unat	46.00	12.47	
34	CHAPARRAL POLE MNT	Distribution - Unat	46.00	2.40	
35	CHERRYWOOD	Distribution - Unat	138.00	12.47	
36	CIRCLEVILLE	Distribution - Unat	69.00	12.47	
37	CLEAR CREEK	Distribution - Unat	46.00	12.47	
38	CLEAR LAKE	Distribution - Unat	46.00	12.00	
39	CLEARFIELD	Distribution - Unat	46.00	12.47	
40	CLINTON	Distribution - Unat	138.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
30	1					1
2	3					2
1	1					3
3	1					4
50	2					5
100	1					6
17	2					7
2	1					8
20	1					9
1	1					10
2	3					11
1	3					12
9	1					13
25	1					14
4	1					15
14	1					16
14	1					17
9	1					18
26	2					19
6	1					20
60	3					21
4	1					22
9	1					23
13	1					24
1	1					25
20	1					26
3	1					27
	1					28
6	1					29
20	1					30
40	2					31
22	1					32
2	1					33
						34
25	1					35
3	1					36
	1					37
	3					38
19	2					39
50	2					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CLIVE	Distribution - Unat	46.00	12.47	
2	COALVILLE	Distribution - Unat	46.00	12.47	
3	COLD WATER CANYON	Distribution - Unat	138.00	12.47	
4	COLEMAN	Distribution - Unat	138.00	12.47	132.00
5	COLTON	Distribution - Unat	46.00	4.16	
6	CORINNE	Distribution - Unat	46.00	12.47	
7	COTTONWOOD	Distribution - Unat	138.00	12.47	46.00
8	COVE FORT	Distribution - Unat	46.00	12.47	
9	CRESCENT JUNCTION	Distribution - Unat	46.00	12.00	
10	CRICKET MOUNTAIN	Distribution - Unat	46.00	12.47	
11	CUDAHY	Distribution - Unat	138.00	12.47	
12	DAIRY FORK	Distribution - Unat	46.00	7.20	
13	DAMMERON VALLEY	Distribution - Unat	34.50	12.47	
14	DECKER LAKE	Distribution - Unat	138.00	12.00	
15	DELLE	Distribution - Unat	46.00	12.47	
16	DELTA	Distribution - Unat	46.00	12.47	
17	DESERET	Distribution - Unat	46.00	4.16	
18	DEWEYVILLE	Distribution - Unat	46.00	12.47	
19	DIMPLE DELL	Distribution - Unat	138.00	12.47	
20	DIXIE DEER	Distribution - Unat	34.50	12.47	
21	DRAGERTON	Distribution - Unat	46.00	12.47	
22	DRAPER	Distribution - Unat	46.00	12.47	
23	DRY LAKES POLE MNT	Distribution - Unat	34.50	12.00	
24	DUMAS	Distribution - Unat	138.00	12.47	
25	EAST	Distribution - Unat	138.00	12.47	
26	EAST BENCH	Distribution - Unat	138.00	12.47	
27	EAST HYRUM	Distribution - Unat	43.80	12.47	7.20
28	EAST MILLCREEK	Distribution - Unat	46.00	12.47	
29	EDEN	Distribution - Unat	46.00	12.47	
30	EL MONTE	Distribution - Unat	46.00	12.47	
31	ELK MEADOWS	Distribution - Unat	46.00	12.47	
32	ELSINORE	Distribution - Unat	46.00	12.47	
33	EMERY CITY	Distribution - Unat	69.00	12.47	
34	EMIGRATION	Distribution - Unat	46.00	12.47	
35	ENOCH	Distribution - Unat	138.00	12.47	
36	EMMA PARK	Distribution - Unat	132.00	12.47	7.20
37	ENTERPRISE VALLEY	Distribution - Unat	138.00	12.47	
38	EUREKA	Distribution - Unat	46.00	12.47	
39	FARMINGTON	Distribution - Unat	46.00	12.47	
40	FAYETTE	Distribution - Unat	46.00	7.20	

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
20	2					2
30	1					3
256	4					4
1	3					5
3	1					6
268	6					7
2	3					8
	1					9
20	1					10
22	1					11
	1					12
42	1					13
55	2					14
6	1					15
23	2					16
2	1					17
4	1					18
30	1					19
2	1					20
6	1					21
22	2					22
	3					23
20	1					24
30	1					25
30	1					26
	1					27
20	1					28
12	2					29
5	1					30
3	1					31
2	1					32
3	3					33
25	1					34
14	1					35
	1					36
10	1					37
3	1					38
29	2					39
1	2					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FERRON	Distribution - Unat	69.00	12.47	
2	FIELDING	Distribution - Unat	46.00	12.47	
3	FIFTH WEST	Distribution - Unat	138.00	12.47	
4	FLUX	Distribution - Unat	46.00	12.47	
5	FOOL CREEK	Distribution - Unat	46.00	12.47	
6	FOUNTAIN GREEN	Distribution - Unat	46.00	12.47	
7	FREEDOM	Distribution - Unat	46.00	7.20	
8	FRUIT HEIGHTS	Distribution - Unat	46.00	12.47	
9	GARDEN CITY	Distribution - Unat	67.00	12.47	7.20
10	GATEWAY	Distribution - Unat	69.00	6.00	
11	GENEVA	Distribution - Unat	132.00	13.80	
12	GOSHEN (UTAH)	Distribution - Unat	46.00	12.47	
13	GRANGER	Distribution - Unat	46.00	12.47	
14	GRANTSVILLE	Distribution - Unat	46.00	12.47	
15	GRAVEL PIT FII	Distribution - Unat	46.00	12.00	
16	GREEN RIVER	Distribution - Unat	46.00	12.47	
17	GROW	Distribution - Unat	138.00	12.47	46.00
18	GUNNISON	Distribution - Unat	46.00	12.47	
19	HALE	Distribution - Unat	138.00	12.47	46.00
20	HAMILTON FORT	Distribution - Unat	34.50	12.00	
21	HAMMER	Distribution - Unat	138.00	12.47	
22	HAVASU	Distribution - Unat	69.00	12.47	
23	HELPER CITY	Distribution - Unat	46.00	12.47	
24	HENEFER	Distribution - Unat	46.00	12.47	
25	HIAWATHA	Distribution - Unat	46.00	4.16	
26	HIGHLAND	Distribution - Unat	46.00	12.47	
27	HOGGARD	Distribution - Unat	138.00	12.47	
28	HOGLE	Distribution - Unat	46.00	12.47	
29	HOLDEN	Distribution - Unat	46.00	12.47	
30	HOLLADAY	Distribution - Unat	46.00	12.47	
31	HUNTER	Distribution - Unat	46.00	12.47	
32	HUNTINGTON CITY	Distribution - Unat	69.00	12.47	
33	HURRICANE BENCH POLE MNT	Distribution - Unat	69.00	12.50	
34	HURRICANE FIELDS	Distribution - Unat	34.50	12.00	
35	IRON MOUNTAIN	Distribution - Unat	34.50	7.20	
36	IRON SPRINGS	Distribution - Unat	34.50	12.47	
37	IRONTON	Distribution - Unat	46.00	12.47	
38	IVINS	Distribution - Unat	34.50	12.47	
39	JORDAN NARROWS	Distribution - Unat	46.00	4.16	
40	JORDAN PARK	Distribution - Unat	138.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
5	1					1
6	1					2
30	1					3
4	1					4
2	1					5
2	1					6
	1					7
14	1					8
	1					9
39	4					10
						11
2	1					12
42	2					13
13	1					14
3	1					15
5	2					16
72	3					17
11	2					18
114	2					19
1	3					20
2						21
3	1					22
3	3					23
1	3					24
1	3					25
25	1					26
50	2					27
22	1					28
4	1					29
32	2					30
22	1					31
13	2					32
						33
1	3	1				34
1	3					35
1	3					36
2	1					37
22	1					38
13	2					39
30	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	JORDAN	Distribution - Unat	138.00	4.16	46.00
2	JUAB	Distribution - Unat	46.00	12.47	
3	JUDGE	Distribution - Unat	46.00	12.47	
4	JUNCTION	Distribution - Unat	69.00	12.47	
5	KAIBAB	Distribution - Unat	69.00	12.47	
6	KAMAS	Distribution - Unat	46.00	12.47	
7	KANARAVILLE	Distribution - Unat	34.50	12.47	
8	KEARNS	Distribution - Unat	46.00	12.47	
9	KENSINGTON	Distribution - Unat	46.00	4.16	
10	KYUNE POLE MNT	Distribution - Unat	46.00	7.20	
11	LAKEPARK	Distribution - Unat	138.00	12.47	
12	LAMPO	Distribution - Unat	138.00	46.00	
13	LARK	Distribution - Unat	46.00	12.47	
14	LASAL	Distribution - Unat	69.00	12.47	
15	LAYTON	Distribution - Unat	46.00	12.47	
16	LE GRANDE	Distribution - Unat	46.00	12.47	
17	LEWISTON	Distribution - Unat	46.00	12.47	
18	LINCOLN	Distribution - Unat	46.00	12.47	
19	LINDON	Distribution - Unat	46.00	12.47	
20	LISBON	Distribution - Unat	69.00	12.47	
21	LITTLE MOUNTAIN	Distribution - Unat	46.00	12.47	
22	LOAFER	Distribution - Unat	46.00	7.20	
23	LOGAN CANYON	Distribution - Unat	46.00	7.20	
24	LONETREE	Distribution - Unat	34.50	12.47	
25	LOST CREEK	Distribution - Unat	46.20	7.20	
26	LOWER BEAVER	Distribution - Unat	46.00	6.60	
27	LYNNDYL	Distribution - Unat	46.00	12.47	
28	MAESER	Distribution - Unat	69.00	12.47	
29	MAGNA	Distribution - Unat	138.00	12.00	
30	MANILA	Distribution - Unat	46.00	12.00	
31	MANTUA	Distribution - Unat	46.00	12.47	
32	MAPLETON	Distribution - Unat	46.00	12.47	
33	MARRIOTT	Distribution - Unat	46.00	12.47	
34	MARYSVALE	Distribution - Unat	46.00	7.20	
35	MATHIS	Distribution - Unat	46.00	12.47	
36	MCCLELLAND	Distribution - Unat	138.00	12.47	
37	MCCORNICK	Distribution - Unat	46.00	12.47	
38	MCKAY	Distribution - Unat	46.00	12.47	
39	MEADOWBROOK	Distribution - Unat	138.00	12.47	46.00
40	MEDICAL	Distribution - Unat	46.00	4.16	43.80

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
164	2					1
2	3					2
22	1					3
3	1					4
5	1					5
7	1					6
1	3					7
50	2					8
5	1					9
	1					10
45	2					11
75	1					12
6	1					13
5	1					14
40	2					15
2	1					16
14	1					17
20	1					18
20	1					19
4	1					20
20	1					21
	1					22
	1					23
35	1					24
	1					25
1	3					26
4	1					27
13	1					28
30	1					29
22	1					30
2	1					31
9	1					32
20	1					33
2	3					34
9	1					35
340	4					36
6	1					37
20	1					38
42	2					39
58	4					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MELLING	Distribution - Unat	34.50	4.16	
2	MIDLAND	Distribution - Unat	138.00	12.47	
3	MIDVALE	Distribution - Unat	46.00	12.47	
4	MILFORD	Distribution - Unat	46.00	12.47	
5	MILFORD TV	Distribution - Unat	46.00	7.00	
6	MILLS	Distribution - Unat	46.00	7.20	
7	MILLVILLE	Distribution - Unat	46.00	12.47	
8	MINERAL PRODUCTS	Distribution - Unat	69.00	46.00	
9	MINERSVILLE	Distribution - Unat	46.00	12.47	
10	MOAB CITY	Distribution - Unat	69.00	12.47	
11	MONTEZUMA	Distribution - Unat	69.00	12.47	
12	MOORE	Distribution - Unat	46.00	12.47	
13	MORGAN	Distribution - Unat	46.00	4.16	
14	MORONI	Distribution - Unat	46.00	12.47	
15	MORTON COURT	Distribution - Unat	138.00	12.47	
16	MOUNTAIN DELL	Distribution - Unat	46.00	12.47	
17	MOUNTAIN GREEN	Distribution - Unat	46.00	12.47	
18	MYTON	Distribution - Unat	69.00	12.47	
19	NEW HARMONY	Distribution - Unat	69.00	12.47	
20	NEWGATE	Distribution - Unat	46.00	12.47	
21	NEWTON	Distribution - Unat	46.00	12.47	7.20
22	NIBLEY	Distribution - Unat	46.00	25.00	
23	NORTH BENCH	Distribution - Unat	46.00	12.47	
24	NORTH CEDAR	Distribution - Unat	34.50	34.50	
25	NORTH FIELDS	Distribution - Unat	46.00	12.47	
26	NORTH LOGAN	Distribution - Unat	46.00	12.47	
27	NORTH OGDEN	Distribution - Unat	46.00	12.47	
28	NORTH SALT LAKE	Distribution - Unat	46.00	12.47	
29	NORTHEAST	Distribution - Unat	46.00	4.00	
30	NORTHRIDGE	Distribution - Unat	46.00	12.47	
31	OAK SPRINGS POLE MNT	Distribution - Unat	43.80	12.47	
32	OAKLAND AVENUE	Distribution - Unat	46.00	4.16	
33	OAKLEY	Distribution - Unat	46.00	12.00	
34	OCKEY	Distribution - Unat	46.00	7.20	
35	OGDEN DEFENSE DEPOT	Distribution - Unat	46.00	7.20	
36	OLYMPUS	Distribution - Unat	46.00	12.47	
37	OPHIR	Distribution - Unat	46.00	12.47	
38	OQUIRRH	Distribution - Unat	138.00	12.00	
39	ORANGE	Distribution - Unat	46.00	12.47	
40	ORANGEVILLE	Distribution - Unat	69.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
5	1					1
30	1					2
25	1					3
14	1					4
	1					5
	1					6
13	1					7
13	1					8
2	1					9
19	2					10
13	1					11
3	1					12
7	2					13
6	1					14
25	1					15
5	1					16
6	1					17
5	1					18
7	1					19
20	1					20
	1					21
14	1					22
25	1					23
5	1					24
2	1					25
14	1					26
22	1					27
13	1					28
45	10					29
14	1					30
	1					31
24	2					32
6	1					33
	1					34
26	5					35
16	1					36
3	1					37
113	3					38
20	1					39
14	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OREM	Distribution - Unat	46.00	12.00	
2	PACK CREEK RESERVOIR	Distribution - Unat	46.00	12.47	
3	PANGUITCH	Distribution - Unat	69.00	12.47	
4	PARIETTE	Distribution - Unat	69.00	25.00	
5	PARK CITY	Distribution - Unat	46.00	12.47	
6	PARKWAY	Distribution - Unat	138.00	12.47	
7	PARLEYS	Distribution - Unat	46.00	12.47	
8	PARRY	Distribution - Unat	46.00	4.16	
9	PELICAN POINT	Distribution - Unat	46.00	12.00	
10	PINE CANYON	Distribution - Unat	138.00	12.47	
11	PINE CREEK	Distribution - Unat	46.00	12.47	
12	PINNACLE	Distribution - Unat	46.00	12.00	
13	PLAIN CITY	Distribution - Unat	138.00	12.47	
14	PLEASANT GROVE	Distribution - Unat	46.00	12.50	
15	PLEASANT VIEW	Distribution - Unat	46.00	12.47	
16	PROMONTORY	Distribution - Unat	46.00	12.47	
17	QUAIL CREEK	Distribution - Unat	34.50	34.50	
18	QUARRY	Distribution - Unat	138.00	12.47	
19	QUITCHAPA	Distribution - Unat	34.50	12.47	
20	RAINS	Distribution - Unat	46.00	7.20	
21	RANDOLPH	Distribution - Unat	46.00	12.50	
22	RASMUSSEN	Distribution - Unat	46.00	7.20	
23	RATTLESNAKE	Distribution - Unat	69.00	12.47	
24	RED ROCK	Distribution - Unat	69.00	4.16	
25	REDWOOD	Distribution - Unat	46.00	12.47	
26	RESEARCH PARK	Distribution - Unat	46.00	12.47	
27	RICHFIELD	Distribution - Unat	46.00	12.47	
28	RICHMOND	Distribution - Unat	46.00	12.47	
29	RIDGELAND	Distribution - Unat	138.00	12.47	132.00
30	RITER	Distribution - Unat	46.00	12.47	
31	ROCK CANYON	Distribution - Unat	69.00	12.47	
32	ROCKVILLE	Distribution - Unat	34.50	12.47	
33	ROSE PARK	Distribution - Unat	46.00	4.16	
34	ROUND VALLEY	Distribution - Unat	46.00	7.20	
35	ROYAL	Distribution - Unat	46.00	4.16	
36	SALINA	Distribution - Unat	46.00	12.47	
37	SAND COVE HYDRO	Distribution - Unat	34.50	2.30	
38	SANDY	Distribution - Unat	138.00	12.47	
39	SANPITCH	Distribution - Unat	46.00	7.20	
40	SANTAQUIN	Distribution - Unat	46.00	12.50	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
48	2					1
4	1					2
5	1					3
4	3					4
29	2					5
50	2					6
16	2					7
8	4					8
6	1					9
20	1					10
2	1					11
14	1					12
22	1					13
25	1					14
14	1					15
2	1					16
4	1					17
60	2					18
4	1					19
	1					20
2	1					21
1	3					22
14	1					23
3	1					24
32	2					25
45	2					26
22	2					27
11	1					28
40	2					29
20	1					30
5	1					31
4	1					32
38	3					33
	1					34
	3					35
11	1					36
	1					37
60	2					38
1	1					39
	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SARATOGA	Distribution - Unat	138.00	12.00	
2	SCIPPIO	Distribution - Unat	46.00	12.47	
3	SCOFIELD	Distribution - Unat	46.00	12.00	
4	SCOFIELD RESERVOIR	Distribution - Unat	46.00	7.20	
5	SECOND STREET	Distribution - Unat	46.00	12.47	
6	SEVENMILE	Distribution - Unat	69.00	7.20	
7	SEVIER	Distribution - Unat	138.00	12.47	46.00
8	SHARON	Distribution - Unat	46.00	12.47	
9	SHIVWITS	Distribution - Unat	34.50	4.16	
10	SILVER CREEK	Distribution - Unat	138.00	12.47	
11	SINK POLE MNT	Distribution - Unat	44.00	6.60	
12	SIXTH SOUTH	Distribution - Unat	46.00	12.47	
13	SKULL VALLEY	Distribution - Unat	46.00	12.47	
14	SMITHFIELD	Distribution - Unat	138.00	12.47	
15	SNARR	Distribution - Unat	46.00	12.47	
16	SNOWVILLE	Distribution - Unat	69.00	12.47	
17	SNYDERVILLE	Distribution - Unat	138.00	12.47	
18	SOLDIER SUMMIT	Distribution - Unat	69.00	7.20	46.00
19	SOUTH	Distribution - Unat	46.00	25.00	
20	SOUTH JORDAN	Distribution - Unat	138.00	12.00	
21	SOUTH MOUNTAIN	Distribution - Unat	138.00	12.47	
22	SOUTH OGDEN	Distribution - Unat	46.00	12.47	
23	SOUTH PARK	Distribution - Unat	46.00	12.47	
24	SOUTH WEBER	Distribution - Unat	138.00	12.47	
25	SOUTH YARD	Distribution - Unat	46.00	4.16	
26	SOUTHEAST	Distribution - Unat	46.00	4.16	
27	SOUTHWEST	Distribution - Unat	46.00	12.47	
28	SPANISH VALLEY	Distribution - Unat	69.00	12.47	
29	SPHINX	Distribution - Unat	138.00	12.47	115.00
30	SPRINGDALE	Distribution - Unat	34.50	12.47	
31	ST. JOHN	Distribution - Unat	46.00	12.47	
32	STAIRS	Distribution - Unat	12.00	2.40	
33	STANSBURY	Distribution - Unat	46.00	12.47	
34	SUGARLOAF POLE MNT	Distribution - Unat	46.00	12.50	
35	SUMMIT CREEK	Distribution - Unat	138.00	12.47	
36	SUMMIT PARK	Distribution - Unat	46.00	12.47	
37	SUNRISE	Distribution - Unat	138.00	12.47	
38	SUNSTONE POLE MNT	Distribution - Unat	43.80	7.20	
39	SUPERIOR	Distribution - Unat	69.00	12.47	
40	SUTHERLAND	Distribution - Unat	46.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
50	2					1
1	3					2
1	3					3
	1					4
13	2					5
1	4					6
29	4					7
20	1					8
6	1					9
78	2					10
	1					11
20	1					12
2	1					13
63	2					14
40	2					15
5	1					16
	1					17
13	2					18
20	2					19
30	1					20
30	1					21
25	1					22
14	1					23
22	1					24
2	1					25
39	8					26
22	2					27
6	1					28
23	4					29
4	1					30
4	1					31
2	1					32
20	1					33
						34
14	1					35
7	1					36
30	1					37
						38
8	1					39
6	1					40

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SWISS	Distribution - Unat	46.00	7.20	
2	TABIONA	Distribution - Unat	69.00	12.00	
3	TAGGART	Distribution - Unat	46.00	7.20	
4	TAYLOR	Distribution - Unat	46.00	12.00	
5	TAYLORSVILLE	Distribution - Unat	138.00	12.47	
6	THIEF CREEK	Distribution - Unat	138.00	25.00	
7	THIRD WEST	Distribution - Unat	46.00	12.47	
8	THIRTEENTH SOUTH	Distribution - Unat	46.00	4.16	
9	THISTLE POLE MNT	Distribution - Unat	46.00	12.47	7.20
10	THOMPSON	Distribution - Unat	46.00	4.16	
11	TIMP	Distribution - Unat	138.00	12.47	
12	TOOELE	Distribution - Unat	138.00	12.47	46.00
13	TOQUERVILLE	Distribution - Unat	69.00	12.47	
14	TRI CITY	Distribution - Unat	138.00	13.20	
15	TWENTY THIRD STREET OGDEN	Distribution - Unat	46.00	4.16	
16	UINTAH	Distribution - Unat	46.00	12.47	
17	UNION	Distribution - Unat	46.00	12.47	
18	UNIVERSITY	Distribution - Unat	46.00	4.16	
19	UPPER BEAVER HYDRO	Distribution - Unat	46.00	2.30	
20	UTE UTAH	Distribution - Unat	69.00	7.20	
21	VALLEY CENTER	Distribution - Unat	46.00	12.47	
22	VERMILLION	Distribution - Unat	46.00	12.47	
23	VERNAL	Distribution - Unat	69.00	12.47	
24	VEYO HYDRO	Distribution - Unat	34.50	2.30	
25	VICKERS	Distribution - Unat	46.00	12.47	
26	VINEYARD	Distribution - Unat	46.00	12.47	
27	WALLSBURG	Distribution - Unat	138.00	12.47	
28	WARREN	Distribution - Unat	132.00	12.47	
29	WASATCH	Distribution - Unat	46.00	12.00	
30	WASHAKIE	Distribution - Unat	138.00	4.16	
31	WELBY	Distribution - Unat	46.00	12.47	
32	WELFARE	Distribution - Unat	46.00	12.47	
33	WELLINGTON	Distribution - Unat	46.00	12.47	
34	WEST COMMERCIAL	Distribution - Unat	46.00	12.47	
35	WEST JORDAN	Distribution - Unat	138.00	12.47	
36	WEST OGDEN	Distribution - Unat	132.00	12.47	
37	WEST ROY	Distribution - Unat	46.00	7.20	
38	WEST TEMPLE	Distribution - Unat	46.00	12.47	
39	WESTWATER	Distribution - Unat	69.00	12.47	
40	WHITE MESA	Distribution - Unat	69.00	12.00	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
	1					1
5	1					2
	1					3
14	1					4
358	4					5
358	4					6
40	2					7
24	3					8
	1					9
2	1					10
130	2					11
133	3					12
34	2					13
30	1					14
20	3					15
23	2					16
36	2					17
43	5					18
5	1					19
	1					20
16	1					21
3	1					22
33	2					23
2	3					24
2	1					25
25	1					26
13	1					27
30	1					28
2	3					29
14	1					30
40	2					31
4	1					32
4	1					33
2	1					34
20	1					35
30	1					36
15	1					37
40	3					38
1	4					39
14	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WILLOWCREEK	Distribution - Unat	46.00	12.00	
2	WILLOWRIDGE	Distribution - Unat	46.00	12.47	
3	WINCHESTER HILLS	Distribution - Unat	34.50	12.47	
4	WINKLEMAN	Distribution - Unat	46.00	7.20	
5	WOLF CREEK	Distribution - Unat	69.00	12.47	
6	WOODRUFF	Distribution - Unat	46.00	12.47	
7	WOODS CROSS	Distribution - Unat	46.00	12.47	
8	WOODSIDE POLE MNT	Distribution - Unat	46.00	7.20	
9	WYUTA	Distribution - Unat	46.00	12.00	
10	TOTAL		21514.90	3915.28	1012.00
11	NUMBER OF SUBSTATIONS DISTRIBUTION - 332				
12					
13	90TH SOUTH	T/D - Unattended	345.00	12.00	
14	ANGEL	T/D - Unattended	138.00	12.47	
15	BLACKHAWK	T/D - Unattended	138.00	46.00	69.00
16	BUTLERVILLE	T/D - Unattended	138.00	12.47	46.00
17	CAMP WILLIAMS	T/D - Unattended	345.00	12.47	138.00
18	EMERY	T/D - Unattended	345.00	6.90	138.00
19	GADSBY	T/D - Unattended	138.00	12.00	46.00
20	HIGHLAND	T/D - Unattended	138.00	12.47	
21	HONEYVILLE	T/D - Unattended	138.00	12.47	
22	HUNTINGTON CANYON	T/D - Unattended	345.00	0.24	138.00
23	MIDDLETON	T/D - Unattended	138.00	34.50	69.00
24	NEBO	T/D - Unattended	138.00	12.47	46.00
25	PIONEER PLANT	T/D - Unattended	138.00	2.30	
26	RIVERDALE	T/D - Unattended	138.00	12.00	46.00
27	SYRACUSE	T/D - Unattended	138.00	12.47	132.00
28	TERMINAL	T/D - Unattended	345.00	12.47	230.00
29	TOTAL		3243.00	225.70	1098.00
30	NUMBER OF SUBSTATIONS T/D UNATTENDED - 16				
31					
32	ABAJO	Transmission - Unat	138.00	69.00	
33	ASHLEY	Transmission - Unat	138.00	69.00	
34	BEN LOMOND	Transmission - Unat	345.00	138.00	230.00
35	BOOKCLIFFS	Transmission - Unat	69.00	46.00	
36	CAMERON	Transmission - Unat	138.00	46.00	
37	CARBON PLANT	Transmission - Unat	138.00	2.40	13.80
38	COLUMBIA	Transmission - Unat	138.00	46.00	
39	CUTLER	Transmission - Unat	138.00	7.20	46.00
40	EL MONTE	Transmission - Unat	138.00	46.00	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
6	1					1
14	1					2
4	1					3
	1					4
6	1					5
2	1					6
20	1					7
	1					8
	1					9
7007	511	1				10
						11
						12
1067	6					13
113	3					14
78	2					15
205	4					16
169	2					17
702	14					18
275	3					19
97	2					20
80	2					21
212	4					22
141	5					23
68	2					24
51	7					25
136	4					26
156	4					27
1108	8	1				28
4658	72	1				29
						30
						31
67	1					32
134	2					33
1686	5					34
8	4					35
25	3					36
224	5					37
33	1					38
70	2					39
313	3					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GADSBY PLANT	Transmission - Unat	138.00	4.16	46.00
2	GARKANE INTERTIE	Transmission - Unat	69.00	46.00	
3	HELPER	Transmission - Unat	138.00	46.00	
4	HONEYVILLE	Transmission - Unat	138.00	46.00	46.00
5	HORSESHOE	Transmission - Unat	138.00	12.47	46.00
6	HUNTER PLANT	Transmission - Unat	345.00	22.00	
7	HUNTINGTON PLANT	Transmission - Unat	345.00	22.00	
8	JERUSALEM	Transmission - Unat	138.00	46.00	
9	MCFADDEN	Transmission - Unat	138.00	69.00	
10	MIDVALLEY	Transmission - Unat	345.00	138.00	
11	MIDWAY	Transmission - Unat	138.00	46.00	
12	MOAB	Transmission - Unat	138.00	69.00	
13	PAROWAN VALLEY	Transmission - Unat	230.00	34.50	138.00
14	PAVANT	Transmission - Unat	230.00	46.00	
15	PINTO	Transmission - Unat	345.00	69.00	138.00
16	RED BUTTE	Transmission - Unat	345.00	138.00	
17	SIGURD	Transmission - Unat	345.00	46.00	230.00
18	SPANISH FORK	Transmission - Unat	345.00	46.00	138.00
19	WEST CEDAR	Transmission - Unat	230.00	34.50	138.00
20	TOTAL		5658.00	1450.23	1209.80
21	NUMBER OF SUBSTATIONS TRANSMISSION UNAT - 28				
22					
23	WASHINGTON				
24	ATTALIA	Distribution - Unat	69.00	12.47	
25	BOWMAN STREET	Distribution - Unat	69.00	12.47	
26	CASCADE KRAFT	Distribution - Unat	69.00	4.16	
27	CENTRAL	Distribution - Unat	69.00	12.47	
28	CLINTON	Distribution - Unat	115.00	12.47	
29	DAYTON	Distribution - Unat	69.00	12.47	
30	DODD ROAD	Distribution - Unat	69.00	20.80	
31	HOPLAND	Distribution - Unat	115.00	12.47	
32	MILL CREEK	Distribution - Unat	69.00	12.47	
33	NACHES HYDRO	Distribution - Unat	115.00	12.47	
34	NOB HILL	Distribution - Unat	115.00	12.47	
35	NORTH PARK	Distribution - Unat	115.00	12.47	
36	ORCHARD	Distribution - Unat	115.00	12.47	
37	PACIFIC	Distribution - Unat	115.00	12.47	
38	POMEROY	Distribution - Unat	69.00	12.47	
39	PROSPECT POINT	Distribution - Unat	69.00	12.47	
40	PUNKIN CENTER	Distribution - Unat	115.00	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
543	11					1
33	1					2
120	2					3
35	1					4
80	2					5
2305	7	1				6
981	4					7
67	1					8
32	1					9
850	2					10
67	1					11
67	1					12
84	2					13
133	2					14
823	5					15
400	1					16
1337	7					17
1017	5					18
412	3					19
11946	85	1				20
						21
						22
						23
25	1					24
45	2					25
118	6					26
14	1					27
25	1					28
23	2					29
25	4					30
34	2					31
45	2					32
20	1					33
42	2					34
45	2					35
50	2					36
28	3					37
9	1					38
40	2					39
19	2					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	RIVER ROAD	Distribution - Unat	115.00	12.47	
2	SELAH	Distribution - Unat	115.00	12.47	
3	SULPHUR CREEK	Distribution - Unat	115.00	12.47	
4	SUNNYSIDE	Distribution - Unat	115.00	12.47	
5	TIETON	Distribution - Unat	115.00	12.47	
6	TOPPENISH	Distribution - Unat	115.00	12.47	
7	TOUCHET	Distribution - Unat	69.00	12.47	
8	VOELKER	Distribution - Unat	115.00	12.47	
9	WAITSBURG	Distribution - Unat	69.00	12.47	
10	WAPATO	Distribution - Unat	115.00	12.47	
11	WENAS	Distribution - Unat	115.00	12.47	
12	WHITE SWAN	Distribution - Unat	115.00	12.47	
13	WILEY	Distribution - Unat	115.00	12.47	
14	TOTAL		2944.00	374.12	
15	NUMBER OF SUBSTATIONS DISTRIBUTION UNAT - 30				
16					
17	GRANDVIEW	T/D - Unattended	115.00	12.47	
18	PASCO	T/D - Unattended	115.00	7.00	69.00
19	UNION GAP	T/D - Unattended	230.00	12.47	115.00
20	TOTAL		460.00	31.94	184.00
21	NUMBER OF SUBSTATIONS T/D UNATTENDED - 3				
22					
23	CONDIT PLANT	Transmission - Unat	69.00	2.30	
24	MERWIN PLANT	Transmission - Unat	115.00	13.20	
25	OUTLOOK	Transmission - Unat	230.00	115.00	
26	POMONA HEIGHTS	Transmission - Unat	230.00	115.00	
27	SWIFT #1 HYRO PLANT	Transmission - Unat	13.20	230.00	
28	SWIFT 1&2	Transmission - Unat	230.00	13.00	
29	WALLA WALLA 230 kV	Transmission - Unat	230.00	2.40	69.00
30	WALLULA	Transmission - Unat	230.00	2.40	69.00
31	YALE PLANT	Transmission - Unat	115.00	0.48	13.80
32	TOTAL		1462.20	493.78	151.80
33	NUMBER OF SUBSTATIONS TRANSMISSION UNAT - 9				
34					
35	WYOMING				
36	WYODAK 230kV	Distribution - Atte	69.00	7.20	
37	TOTAL		69.00	7.20	
38	NUMBER OF SUBSTATIONS DISTRIBUTION ATTE - 1				
39					
40	AIR BASE	Distribution - Unat	12.47	2.40	

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
51	4					1
45	2					2
25	1					3
45	2					4
29	2					5
50	2					6
6	1					7
25	1					8
9	1					9
45	2					10
25	2					11
22	2					12
45	2					13
1029	60					14
						15
						16
58	2					17
39	9					18
348	5					19
445	16					20
						21
						22
15	7	1				23
203	10	1				24
125	1					25
300	2					26
261	1					27
351	5					28
306	3					29
130	4					30
194	6	1				31
1885	39	3				32
						33
						34
						35
60	1					36
60	1					37
						38
						39
1	3					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	AMOCO SERVICE PIPE	Distribution - Unat	34.50	2.40	
2	ANTELOPE MINE	Distribution - Unat	230.00	34.50	
3	ASTLE STREET	Distribution - Unat	34.50	13.20	
4	BAILEY DOME	Distribution - Unat	57.00	12.47	
5	BATTLE SPRINGS FII	Distribution - Unat	34.50	7.20	
6	BELLAMY	Distribution - Unat	57.00	2.40	
7	BIG MUDDY	Distribution - Unat	69.00	12.47	
8	BIG PINEY	Distribution - Unat	69.00	24.90	
9	BLACKS FORK	Distribution - Unat	230.00	34.50	
10	BRYAN	Distribution - Unat	115.00	12.47	
11	BUFFALO TOWN	Distribution - Unat	20.80	2.40	
12	BYRON	Distribution - Unat	34.50	12.47	
13	CASSA	Distribution - Unat	57.00	7.20	34.50
14	CENTER STREET	Distribution - Unat	115.00	4.16	
15	CHAPMAN	Distribution - Unat	46.00	12.47	
16	CHATHAM	Distribution - Unat	34.50	4.16	
17	CHUKAR	Distribution - Unat	12.47	4.16	
18	CHURCH AND DWIGHT	Distribution - Unat	34.50	0.48	
19	COKEVILLE	Distribution - Unat	46.00	25.00	
20	COLUMBIA GENEVA STEEL	Distribution - Unat	230.00	13.80	
21	COMMUNITY PARK	Distribution - Unat	69.00	12.47	
22	CONTINENTAL PIPELINE FII	Distribution - Unat	12.47	2.40	
23	CROOKS GAP	Distribution - Unat	34.50	12.47	
24	D.J. COAL MINE	Distribution - Unat	69.00	34.50	
25	DEAVER TOWN	Distribution - Unat	34.50	4.16	
26	DEER CREEK	Distribution - Unat	69.00	12.47	
27	DOUGLAS	Distribution - Unat	57.00	2.30	
28	DRY FORK	Distribution - Unat	69.00	4.16	
29	ELK BASIN	Distribution - Unat	34.50	7.20	
30	EMIGRANT	Distribution - Unat	115.00	12.47	
31	EVANS	Distribution - Unat	69.00	12.47	
32	EVANSTON	Distribution - Unat	138.00	12.47	
33	FARMERS UNION	Distribution - Unat	34.50	4.16	
34	FORT CASPER	Distribution - Unat	69.00	12.47	
35	FORT SANDERS	Distribution - Unat	115.00	13.20	
36	FRONTIER	Distribution - Unat	69.00	4.16	
37	GLENDO	Distribution - Unat	57.00	2.40	34.50
38	GREAT DIVIDE	Distribution - Unat	115.00	34.50	
39	GREYBULL	Distribution - Unat	34.50	4.16	
40	HANNA	Distribution - Unat	34.50	12.47	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
2	3					1
25	1					2
13	1					3
2	1					4
2	1					5
5	1					6
7	1					7
8	1					8
150	2					9
25	1					10
2	3					11
2	3					12
4	7	1				13
13	1					14
4	1					15
1	3					16
1	3					17
3	2					18
4	1					19
45	2					20
40	2					21
2	3					22
5	3					23
13	1					24
	3					25
9	1					26
12	4					27
9	1					28
5	1					29
13	1					30
9	1					31
40	2					32
2	3					33
25	1					34
20	1					35
6	1					36
1	4					37
20	1					38
3	1					39
6	1					40

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) 04/30/2004	Year of Report Dec. 31, <u>2003</u>
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HILLTOP	Distribution - Unat	115.00	20.80	
2	JACKALOPE	Distribution - Unat	115.00	12.47	
3	KEMMERER	Distribution - Unat	69.00	25.00	
4	KIRBY CREEK PUMPING STATION	Distribution - Unat	34.50	2.40	
5	KIRBY CREEK	Distribution - Unat	34.50	2.40	
6	LABARGE	Distribution - Unat	69.00	24.90	
7	LANDER	Distribution - Unat	34.50	12.47	
8	LARAMIE	Distribution - Unat	115.00	13.10	
9	LINCH	Distribution - Unat	69.00	13.80	
10	LOVELL	Distribution - Unat	34.50	4.16	
11	MANDERSON	Distribution - Unat	34.50	4.16	
12	MEDICINE WHEEL	Distribution - Unat	34.50	4.16	
13	MILL IRON	Distribution - Unat	34.50	12.47	
14	MILLS	Distribution - Unat	12.47	4.16	
15	MOSS JUNCTION	Distribution - Unat	46.00	2.40	
16	MOUNTAIN GAS FII	Distribution - Unat	34.50	2.40	
17	MOXA	Distribution - Unat	69.00	2.40	
18	MURPHY DOME	Distribution - Unat	34.50	13.20	
19	NORTH BAXTER FII	Distribution - Unat	34.50	2.30	
20	NUGGETT	Distribution - Unat	69.00	7.20	
21	OPAL	Distribution - Unat	69.00	25.00	
22	ORIN	Distribution - Unat	57.00	12.47	
23	ORPHA	Distribution - Unat	57.00	7.20	
24	OWL CREEK FII	Distribution - Unat	34.50	4.16	
25	PARCO	Distribution - Unat	34.50	12.47	
26	PINEDALE	Distribution - Unat	69.00	25.00	
27	PITCHFORK	Distribution - Unat	69.00	24.90	
28	PLATTE PIPE BRYON FII	Distribution - Unat	34.50	4.16	
29	PLATTE PIPE OREGON BASIN FII	Distribution - Unat	34.50	4.16	
30	PLATTE RIVER DJ FII	Distribution - Unat	69.00	7.20	
31	POINT OF ROCKS	Distribution - Unat	230.00	34.50	
32	POISON SPIDER	Distribution - Unat	69.00	2.40	
33	POLECAT	Distribution - Unat	34.50	12.00	
34	RAINBOW	Distribution - Unat	34.50	12.47	
35	RED BUTTE	Distribution - Unat	69.00	12.47	
36	REFINERY	Distribution - Unat	115.00	12.47	
37	ROCK SPRINGS 34.5 kV	Distribution - Unat	34.50	2.30	
38	SAGE HILL	Distribution - Unat	34.50	12.47	
39	SERVICE PIPE MIDWEST HEIGHTS	Distribution - Unat	69.00	2.40	
40	SHOSHONI	Distribution - Unat	34.50	2.40	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
58	3					1
25	1					2
10	1					3
3	3					4
2	3					5
8	6					6
25	2					7
59	3					8
13	1					9
4	1					10
1	3					11
	3					12
25	2	1				13
	3					14
6	3					15
3	1					16
1	1					17
5	1					18
1	3					19
	1					20
8	1					21
2	3					22
3	3					23
2	3					24
3	1					25
8	1					26
21	11	1				27
2	3					28
3	3					29
2	3					30
25	1					31
3	1					32
2	3					33
13	1					34
20	1					35
45	2					36
11	4					37
6	1					38
4	1					39
2	3					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SINCLAIR PIPELINE FII	Distribution - Unat	34.50	4.16	
2	SLATE CREEK	Distribution - Unat	69.00	12.47	
3	SOUTH CODY	Distribution - Unat	69.00	24.90	
4	SOUTH ELK BASIN	Distribution - Unat	34.50	4.16	7.20
5	SPRING CREEK	Distribution - Unat	115.00	13.20	
6	SVILAR	Distribution - Unat	34.50	4.00	
7	TEAPOT	Distribution - Unat	69.00	12.47	
8	TEN MILE	Distribution - Unat	69.00	34.50	
9	THERMOPOLIS TOWN	Distribution - Unat	34.50	4.16	
10	THUNDER CREEK	Distribution - Unat	57.00	12.47	
11	TIPTON FII	Distribution - Unat	34.40	4.36	
12	VETERANS	Distribution - Unat	34.50	12.47	
13	WARM SPRINGS SPL	Distribution - Unat	115.00	4.16	
14	WELCH	Distribution - Unat	57.00	2.40	
15	WEST ADAMS	Distribution - Unat	34.50	4.16	
16	WESTERN CLAY	Distribution - Unat	34.50	0.48	
17	WYCO PIPELINE DIST FII	Distribution - Unat	12.47	2.40	
18	TOTAL		6127.55	1038.14	76.20
19	NUMBER OF SUBSTATIONS DISTRIBUTION UNAT - 98				
20					
21	DAVE JOHNSTON 69	T/D - Attended	115.00	2.00	69.00
22	JIM BRIDGER 345kV	T/D - Attended	345.00	0.48	230.00
23	TOTAL		460.00	2.48	299.00
24	NUMBER OF SUBSTATIONS T/D ATTENDED - 2				
25					
26	BAIROIL	T/D - Unattended	115.00	34.50	
27	BRIDGER PUMP	T/D - Unattended	230.00	4.16	34.50
28	CASPER	T/D - Unattended	230.00	4.00	115.00
29	MIDWEST	T/D - Unattended	230.00	12.47	34.50
30	NAUGHTON	T/D - Unattended	230.00	4.00	69.00
31	PLATTE	T/D - Unattended	230.00	34.50	115.00
32	RIVERTON 230	T/D - Unattended	230.00	12.47	34.50
33	TOTAL		1495.00	106.10	402.50
34	NUMBER OF SUBSTATIONS T/D UNATTENDED - 7				
35					
36	DAVE JOHNSTON 230	Transmission - Atte	230.00	13.20	115.00
37	TOTAL		230.00	13.20	115.00
38	NUMBER OF SUBSTATIONS TRANSMISSION ATTE - 1				
39					
40	BAR X	Transmission - Unat	230.00	34.50	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
1	1					2
19	4					3
2	6					4
25	1					5
2	3					6
2	1					7
13	1					8
5	1					9
9	1					10
3	1					11
25	2					12
9	1					13
3	3					14
3	1					15
1	1					16
2	3					17
1122	205	3				18
						19
						20
191	11					21
1084	22					22
1275	33					23
						24
						25
53	3					26
73	4					27
529	9					28
98	5					29
1906	16					30
165	4					31
50	3					32
2874	44					33
						34
						35
1166	7					36
1166	7					37
						38
						39
25	1					40

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) 04/30/2004	Year of Report Dec. 31, 2003
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BUFFALO	Transmission - Unat	230.00	20.80	
2	CHAPPELL CREEK	Transmission - Unat	230.00	69.00	
3	FIREHOLE	Transmission - Unat	230.00	34.50	
4	FOOTE CREEK WIND FARM	Transmission - Unat	230.00	0.48	34.50
5	FRANNIE	Transmission - Unat	230.00	34.50	
6	GARLAND	Transmission - Unat	230.00	34.50	
7	GLENDO AUTO	Transmission - Unat	69.00	57.00	
8	GRASS CREEK	Transmission - Unat	230.00	34.50	
9	JIM BRIDGER #1&2	Transmission - Unat	345.00	22.00	
10	JIM BRIDGER #3&4	Transmission - Unat	345.00	22.00	
11	LITTLE MOUNTAIN	Transmission - Unat	230.00	34.50	
12	MANSFACE	Transmission - Unat	230.00	34.50	
13	MINERS	Transmission - Unat	230.00	34.50	
14	MONUMENT SW	Transmission - Unat	230.00	230.00	
15	MUSTANG 230 kV	Transmission - Unat	230.00	115.00	
16	OREGON BASIN	Transmission - Unat	230.00	34.50	
17	RAILROAD	Transmission - Unat	230.00	138.00	
18	RAVEN	Transmission - Unat	230.00	34.50	
19	ROCK SPRINGS	Transmission - Unat	230.00	34.50	
20	SAGE	Transmission - Unat	69.00	46.00	
21	SOUTH TRONA	Transmission - Unat	230.00	34.50	
22	THERMOPOLIS	Transmission - Unat	230.00	115.00	
23	WESTVACO	Transmission - Unat	230.00	34.50	
24	WYODAK	Transmission - Unat	230.00	7.00	22.00
25	WYOPO	Transmission - Unat	230.00	34.50	
26	YELLOWCAKE	Transmission - Unat	230.00	34.50	
27	TOTAL		6118.00	1359.78	56.50
28	NUMBER OF SUBSTATIONS TRANSMISSION UNAT - 27				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
67	1					2
159	2					3
206	6					4
50	2					5
45	2					6
15	2					7
25	1					8
1122	2					9
1683	3	1				10
20	1					11
20	1					12
95	6					13
600	2					14
200	2					15
115	4					16
400	1					17
200	2					18
50	2					19
22	1					20
150	2					21
175	2					22
25	1					23
791	4	1				24
40	2	1				25
25	1					26
6345	57	3				27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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) 04/30/2004	Year of Report Dec 31, 2003
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.

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

PacifiCorp Capital I was cancelled 9/30/03.

Schedule Page: 103 Line No.: 11 Column: a

PacifiCorp Capital II was cancelled 9/30/03.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

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

The Respondent sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2003, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information for 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

The Respondent sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2003, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information for 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.: 7 Column: c

The Respondent sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2003, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information for 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.: 9 Column: c

The Respondent sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2003, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information for 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.: 11 Column: c

The Respondent sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2003, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information for 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.: 25 Column: b

Stan K. Watters elected Senior Vice President on 6/03/03.

Schedule Page: 104 Line No.: 33 Column: b

Richard D. Peach elected Chief Financial Officer 1/01/03.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 105 Line No.: 30 Column: a

Andrew P. Haller elected 5/23/03.

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

Richard D. Peach elected 5/23/03.

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) 04/30/2004	Year of Report Dec 31, 2003
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FOOTNOTE DATA

Schedule Page: 114 Line No.: 14 Column: c

Reconciliation to Page 262-263 Taxes Accrued, Prepaid, and Charged During The Year.

Page 263, Line 41 Total Taxes Charged to Accounts 408.1 & 409.1	232,420,480
Statement of Income For The Year, Page 114, Line 14	105,934,524
Statement of Income For The Year, Page 114, Line 14	113,289,157
Statement of Income For The Year, Page 114, Line 15	<u>13,196,799</u>
	232,420,480

Schedule Page: 114 Line No.: 14 Column: d

Reconciliation to Page 262-263 Taxes Accrued, Prepaid, and Charged During The Year.

Page 263, Line 41 Total Taxes Charged to Accounts 408.1 & 409.1	235,671,210
Statement of Income For The Year, Page 114, Line 14	123,964,333
Statement of Income For The Year, Page 114, Line 15	93,566,061
Statement of Income For The Year, Page 114, Line 16	<u>18,140,816</u>
	235,671,210

Schedule Page: 114 Line No.: 15 Column: c

See Footnote on Line 14 Column C

Schedule Page: 114 Line No.: 15 Column: d

See Footnote on Line 14 Column D

Schedule Page: 114 Line No.: 16 Column: c

See Footnote on Line 14 Column C

Schedule Page: 114 Line No.: 16 Column: d

See Footnote on Line 14 Column D

Schedule Page: 114 Line No.: 72 Column: c

Amount charged to FERC Account 190.1, Accumulated Deferred Income Taxes.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 5 Column: b

	Amount	FERC Account
Amortization of Organization Costs	1,752,038	404
Amortization of Software Development	47,772,747	404
Amortization of Other Intangible Assets	4,427,976	404
Amortization of Electric Plant Acq. Adj. - Common	5,479,353	406.1
Amortization of Regulatory Assets - Debits	27,759	407.3
Amortization of Unrecovered Plant - Trojan	1,844,942	407.31
Amortization of Regulatory Liabilities - Credits	-1,095,688	407.4
Amortization of Regulatory Assets - Credits	4,020,510	407.4
	64,229,637	

Schedule Page: 120 Line No.: 18 Column: b

	Amount	FERC Account
Coal Depreciation & Depletion included in Cost of Fuel	11,245,891	151
PMI Equity Earnings included in Cost of Fuel	-15,907,514	151
(Gain)/Loss on Sale of Property	-3,012,948	254 / 411.6 / 411.7
Establish 2003 UT & OR & ID Rate Orders	-12,975,669	182.3
Establish Trail Mountain Mine Reg Asset per Reg Order	-2,571,194	182.3
Establish Regulatory Liability - BPA/SMUD	33,529,000	254
OR, UT, WY & ID Reg Orders - Deferred Excess Net Power Costs	18,494,059	182.3
OR, UT, WY & ID Orders - Def Excess Net Power Costs Amortization	96,101,624	182.3
Accumulated Provision for Pension & Benefits	-4,731,554	228.32
Write-Off of Assets Under Construction	7,742,881	107
Accumulated Provision for Mining/Environ/Decom	7,506,114	228 / 253
Other	-1,819,427	
	133,601,263	

Schedule Page: 120 Line No.: 53 Column: b

	Amount	FERC Account
Other Investments/Special Funds	-1,379,218	124 / 128
Temporary Facilities	112,272	185
FAS 115 M-T-M Securities Adjustments (Unrealized)	29,779	219
Minimum Pension/SERP Liability Adjustment (OCI)	-785,576	219
	-2,022,743	

Schedule Page: 120 Line No.: 76 Column: b

	Amount	FERC Account
Inter-Company Borrowing (Note Agreements)	-362,629,000	233

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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	30,361,367	25,200,000	-	-	55,561,367
3	39930	STRUCTURES	44,986,888	15,079	-	-	45,001,967
4	39941	SURFACE - PLANT EQUIPMENT	-	-	-	11,236,746	11,236,746
5	39942	SURFACE - DRAGLINE	7,433,469	-	(7,433,469)	-	-
6	39943	SURFACE - RAILROAD EQUIPMENT	664,816	-	-	-	664,816
7	39944	SURFACE - ELECTRIC POWER FACILITIES	1,210,167	-	(643,691)	-	566,476
8	39945	UNDERGROUND - COAL MINE EQUIPMENT	100,148,707	3,969,970	(853,847)	(57,408,275)	45,856,555
9	39946	LONGWALL SHIELDS	-	-	-	17,678,600	17,678,600
10	39947	LONGWALL EQUIPMENT	-	408,381	-	11,402,150	11,810,531
11	39948	MAINLINE EXTENSION	-	804,856	(2,617,134)	12,841,180	11,028,902
12	39949	SECTION EXTENSION	-	164,660	(2,550,972)	4,249,599	1,863,287
13	39951	VEHICLES	1,946,026	114,023	(48,740)	(186,696)	1,824,613
14	39952	HEAVY CONSTRUCTION EQUIPMENT	23,063,189	-	(994,844)	-	22,068,345
15	39960	MISCELLANEOUS GENERAL EQUIPMENT	3,693,393	77,658	(65,044)	(171,223)	3,534,784
16	39961	COMPUTERS - MAINFRAME	1,613,305	118,133	(712)	-	1,730,726
17	39970	MINE DEVELOPMENT AND ROAD EXTENSION	22,419,059	1,202,838	-	-	23,621,897
18	399915	Coal Mine ARO	-	572,867	(572,867)	-	-
19		TOTAL PLANT USED IN MINING OPERATIONS	240,175,302	32,648,465	(15,314,794)	(824,445)	256,684,528

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

This amount reflects the pending completion of the sale of the Naches Hydro Project.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

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

Needed to access to future coal portals & federal coal reserves when East Mountain is mined out.

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

To be converted to 138 kV, scheduled in service date is 2004.

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

Various dates and plans.

Schedule Page: 214 Line No.: 24 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) 04/30/2004	Year of Report Dec 31, 2003
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 Energy Regulatory Commission in a letter to the Company dated August 5, 1993, Docket No. AC93-181-000.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: b	
Account 182.3 Other Regulatory Assets	1,052,828
Vehicle Depreciation allocated to O&M based on useage activity	7,754,208
Account 503.1 Blundell Depreciation	1,173,081
Account 421 Depreciation for Future Use	2,938
	9,983,055

Schedule Page: 219 Line No.: 16 Column: b	
Transition entry for Asset Retirement Obligations	\$ 5,871,674
Other items including:	
- Recovery from third parties for asset relocations and damage property	
- Insurance recoveries	
- Adjustments of reserve related to electric plant sold	
- Reclassifications from electric plant	16,288,404
Total	\$22,160,078

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2004	Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 224 Line No.: 29 Column: g

PacifiCorp Capital I was cancelled 9/30/03.

Schedule Page: 224 Line No.: 34 Column: g

PacifiCorp Capital II was cancelled 9/30/03.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 10 Column: c

Mining M&S	2,479,301
General Plant M&S	<u>163,897</u>
	2,643,198

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2004	Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 230 Line No.: 30 Column: d
 Reclassification of Unrecovered Plant (Trail Mountain Mine Closure) previously booked as a Regulatory Asset.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 13 Column: d

Account 108
Account 102

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

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

Line 7 - Other:	Beg. Balance	End Balance
Supplemental Executive Retirement Plan (SERP)	10,410,415	11,681,353
Sales of Emission Allowances	(123,489)	(123,489)
Federal Income Tax Interest	77,784	(256)
Sick Leave, Vacation & PT	7,221,728	8,807,588
Injuries & Damages	7,892,303	9,168,199
Trojan Decommissioning	(2,709,926)	(3,637,136)
Other M-1 Line 4 & 5 Differences	(62,928,639)	(38,718,377)
NW Power Act	2,414,448	3,625,243
Noncash Pension, Bonus & Severance	(25,828,752)	(42,944,050)
Utility Asset Writedowns	21,272,331	22,283,418
Property Tax Litigation Accrual	(560,457)	(16,939,733)
Bonus Liability	17,686	3,334,489
Glenrock 263A	(3,183,815)	(3,183,815)
Exchange Tulana Farms	295,695	295,695
Sec 174 R & E Expenditures	8,682,386	9,160,594
PMI Deferred Tax Adjustments	14,402,162	15,271,527
Centralia Mining Company	(1,184,864)	(4,525,891)
Monsanto Contract	1	1
Redding Contract	2,713,419	2,511,553
Glenrock Overburden Amort	(3,447,242)	(3,447,242)
Utah Rate Case Refund	15,618,440	23,127,569
CA/MT Asset Writeoff	(110,621)	(110,621)
University of WY Contract	(956,232)	(1,238)
Minimum Pension Liability Adj.	-	838,344
Minimum SERP Liability Adj.	-	300,943
FAS 143 ARO Adj.	-	558,242
Total	(10,015,239)	(2,667,090)

Schedule Page: 234 Line No.: 17 Column: a

Line 17 - Other:	Beg. Balance	End Balance
Malin Line	13,809,859	12,551,411
30 South Substation Site Writedown	166,923	245,409
Nonutility Asset Writedown	142,666	142,666
Centralia Mining Reclamation - NOB's	(4,726,577)	(4,726,577)
Yakima Hydro Licensing Fee	(2,101,661)	(2,101,661)
Trail Mountain Closing Costs	(2,169,402)	(1,202,271)
Total	5,121,808	4,908,977

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 1 Column: c

Common stock has no par or stated value.

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.: 21 Column: a

In accordance with SFAS No. 150, this preferred stock, subject to mandatory redemption, has been moved to FERC account 224, Other Long Term Debt.

Schedule Page: 250 Line No.: 34 Column: a

Authorizations for the issuance of common stock by PacifiCorp to its immediate corporate parent, PacifiCorp Holdings, Inc. (50,000,000 shares authorized; 35,148,515 available as of December 31, 2003) are as follows:

Oregon Public Utility Commission, Docket No. UF-4193, Order No. 02-769, dated October 30, 2002.

Washington Utilities and Transportation Commission, Docket No. UE-021259, dated October 23, 2002.

Idaho Public Utilities Commission, Docket No. PAC-E-02-4, Order No. 29144, dated October 30, 2002.

Name of Respondent	This Report is:	Date of Report	Year of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2004	Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 254 Line No.: 8 Column: a

Issuance Expense on the \$7.48 Series was reclassified to account 181, Unamortized Debt Expense, upon the adoption by the company of SFAS No. 150, Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity. Amortization to be charged to account 428, Amortization of Debt Discount and Expense over the remaining life of the Security.

Schedule Page: 254 Line No.: 8 Column: a

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 256.2 Line No.: 15 Column: a

On August 1, 2003, PacifiCorp redeemed the 7.25% Series F Medium-Term Notes due August 1, 2013 and transferred \$45,789 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.2 Line No.: 16 Column: a

On August 1, 2003, PacifiCorp redeemed the 7.25% Series F Medium-Term Notes due August 1, 2013 and transferred \$45,789 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.2 Line No.: 17 Column: a

On August 1, 2003, PacifiCorp redeemed the 7.25% Series F Medium-Term Notes due August 1, 2013 and transferred \$45,789 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.2 Line No.: 18 Column: a

On August 1, 2003, PacifiCorp redeemed the 7.25% Series F Medium-Term Notes due August 1, 2013 and transferred \$45,789 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.3 Line No.: 3 Column: a

On July 28, 2003, PacifiCorp redeemed the 7.40% Series F Medium-Term Notes due July 28, 2023 and transferred \$12,206 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.3 Line No.: 4 Column: a

On August 11, 2003, PacifiCorp redeemed the 7.37% Series F Medium-Term Notes due August 11, 2023 and transferred \$94,811 of unamortized debt expense to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.4 Line No.: 8 Column: a

Pollution Control Obligations Secured by Pledged First Mortgage Bonds

Issue	Amount	Pledgee
Poll Ctrl Revenue Refunding Bonds, Series 1994	40,655,000	Moffat County, CO
Poll Ctrl Revenue Refunding Bonds, Series 1994	21,260,000	Sweetwater County, WY
Poll Ctrl Revenue Refunding Bonds, Series 1994	8,190,000	Converse County, WY
Poll Ctrl Revenue Refunding Bonds, Series 1994	121,940,000	Emery County, UT
Poll Ctrl Revenue Refunding Bonds, Series 1994	9,365,000	Carbon County, UT
Poll Ctrl Revenue Refunding Bonds, Series 1994	15,060,000	Lincoln County, WY
Poll Ctrl Revenue Refunding Bonds, Series 1988	17,000,000	Converse County, WY
Poll Ctrl Revenue Refunding Bonds, Series 1991	45,000,000	Lincoln County, WY
Poll Ctrl Revenue Bonds, Series 1984	15,000,000	Sweetwater County, WY
Poll Ctrl Revenue Bonds, Series 1986	8,500,000	City of Forsyth, MT
Environ Improvmt Rev Bonds, Series 1995	5,300,000	Converse County, WY
Environ Improvmt Rev Bonds, Series 1995	22,000,000	Lincoln County, WY
5.625 % Series Due Nov. 2021	8,300,000	Lincoln County, WY
5.650% Series Due Nov. 2023	46,500,000	Emery County, UT
5.625% Series Due Nov. 2023	16,400,000	Emery County, UT

Schedule Page: 256.4 Line No.: 24 Column: i

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Account 427 Interest on long-term Debt	220,390,392
Account 430 Interest on Debt to Associated Companies	19,714,054
Less: short-term Intercompany Interest	<u>346,560</u>
	239,757,886

Schedule Page: 256.4 Line No.: 30 Column: a

The reconciliation of net changes to Account 223 is as follows:

	Beginning Balance	Advances	Repayments	Interest Added	Ending Balance
PC I	223,712,000	0	223,712,000	0	0
PC II	139,176,000	0	139,176,000	0	0
Total	<u>362,888,000</u>	<u>0</u>	<u>362,888,000</u>	<u>0</u>	<u>0</u>

On August 29th, 2003, the company redeemed prior to maturity, all of its series C and D junior subordinated debentures held by two wholly owned subsidiary trusts of the company (PacifiCorp Capital I & PacifiCorp Capital II), resulting in the redemption by these trusts of all of the 8.25% Series A Cumulative Quarterly Income Preferred Securities and all of the 7.70% Series B Preferred Securities. Subsequent to these redemptions, these trusts were canceled. Upon the redemption of these two series, \$10,039,515 of unamortized debt expense was transferred to account 189, Unamortized Loss on Reacquired Debt.

Schedule Page: 256.5 Line No.: 2 Column: i

See footnote pg. 256.4 Column i, line number 21.

Schedule Page: 256.5 Line No.: 6 Column: a

On July 1, 2003, the \$7.48 preferred stock series (subject to mandatory redemption) was reclassified from account 204 (Preferred Stock) to account 224 (Other Long-Term Debt) upon the adoption by the company of SFAS No. 150, Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity.

As of December 31, 2003, there were 600,000 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 each June 15 from 2004 through 2006, with all shares outstanding on June 15, 2007 subject to mandatory redemption on that date.

Schedule Page: 256.5 Line No.: 8 Column: i

See footnote pg. 256.4 Column i, line number 21.

Schedule Page: 256.5 Line No.: 15 Column: a

Long-term debt authorized but not yet issued as of December 31, 2003 is as follows:

Authorization for the issuance of \$1,600,000,000 of long-term debt of which \$400,000,000 remains available as of December 31, 2003 is as follows:

Oregon Public Utility Commission, Docket No. UF-4167, Order No. 99-786, dated December 23, 1999; amended November 13, 2001, Order No. 01-965.

Washington Utilities and Transportation Commission, Docket No. UE-991745, dated December 8, 1999.

Idaho Public Utilities Commission, Docket No. PAC-E-03-06, Order No. 29238, dated May 14, 2003.

Authorization for the issuance of pollution control revenue bonds (\$125,000,000 authorized; \$79,225,000 available as of December 31, 2003) is as follows:

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

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

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.

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) 04/30/2004	Year of Report Dec 31, 2003
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FOOTNOTE DATA

Schedule Page: 261 Line No.: 10 Column: a

Particulars (Details)	Amount
Federal Income Tax	148,041,794
Deferred State Income Tax	3,967,096
Merger Credits & Givebacks	65,390,385
Coal Pile Inventory Adjustment	46,584,009
Allowance for Bad Debts	6,950,905
Avoided Costs	15,123,529
Acquisition Adjustment Amortization	5,299,302
Misc. Deferred Tax Debits	131,985,693
Extraction Tax	7,683,330
Reclamation Liability - NOB's	7,728,105
Interest Accrual on Federal Tax	25,350,425
University of WY Contract Amort.	2,954,206
Misc. Contracts/Deposits	1,812,246
Utility Asset Wriredown - GCC & Other	2,607,418
Amortization of Debt. Disc & Exp	8,172,460
BSIP/SAP Write-off	1,184,747
Book Depreciation Flow-through	10,140,399
Reg. Asset - FAS 109	9,589,686
Tax Depletion	2,786,038
Bonus Liability	6,980,382
Pension/Retirement	6,889,868
Reg. Asset 186.2	8,981,072
Injuries & Damages Reserve	8,234,296
M&S Inventory Write-Off	10,514,751
Non-Utility Asset Writedown	4,490,872
Sick Leave, Vacation & Personal Time	2,267,539
Trail Mountain Closing Costs	6,977,678
Capitalized Depreciation	3,675,127
Other Items	29,077,199
Total	591,440,557

Schedule Page: 261 Line No.: 20 Column: a

Particulars (Details)	Amount
Tax Depreciation in Excess of Book Depreciation	291,964,445
Centralia Giveback	35,383,627
Trojan Decommissioning Costs	3,627,171
Deferred Compensation	1,197,676
Severance	29,106,780
FAS 133 Derivatives	1,258,849
UT Deferred Compensation COLI	5,653,896
Weatherization	12,331,151
Contra-Reg Asset	16,067,451
SPI 404(k) Contribution	6,064,983
Gain/Loss on Property Disposition	2,179,988
Removal Costs	45,676,912
Monsanto Renegotiated Contract	2,359,065
NW Power Contract	1,585,482
Misc. Deferred Reg Assets	53,897,682
Special Assessment - DOE	10,040,921
Final Reclamation	16,357,857
Glenrock 263A Adj.	25,556,058

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Other Items	32,186,553
Total	592,496,547

Schedule Page: 261 Line No.: 28 Column: b

Federal Income Tax at 35.00%	\$87,486,472
2000/2001 Federal Accrual to Return Adjustments	9,379,869
Tax Reserve Changes	5,363,794
Tax Reclass	547,435
Credits	<u>(3,536,562)</u>
Total	\$99,241,008

Reconciliation:	
Account 570001 Federal Income Tax Exp-Utility	\$113,289,156
Account 570002 Federal Income Tax Exp-Non-Utility	<u>(14,048,148)</u>
Total	\$99,241,008

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

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

Adjust Fiscal Year-End Balances	-2,201,967
True-Up: Provision to Return	<u>-3,376,758</u>
	-5,578,725

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

Other Income and Deductions 409.2

Schedule Page: 262 Line No.: 3 Column: f

Corrections and transfers, primarily taxes related to AIP being transferred against the accrued liability.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Corrections and transfers, primarily taxes related to AIP being transferred against the accrued liability.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Fuel Stock Account 151

Schedule Page: 262 Line No.: 7 Column: f

Reclass from State (General) to specific states

Schedule Page: 262 Line No.: 12 Column: f

Reclass to Federal Accrual and Other State Accrual.

Schedule Page: 262 Line No.: 13 Column: l

Clearing Account 184

Schedule Page: 262 Line No.: 17 Column: l

Other Income and Deductions 408.2 and 409.2	21,813
Account 589.1	<u>3,933</u>
	25,746

Schedule Page: 262 Line No.: 18 Column: l

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262 Line No.: 19 Column: f

Reclass State Accrual from Other States and Federal.

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

Clearing Account 184

Schedule Page: 262 Line No.: 25 Column: l

Other Income and Deductions Accounts 408.2 and 409.2

Schedule Page: 262 Line No.: 26 Column: f

Reclass to Federal Accrual and Other State Accrual.

Schedule Page: 262 Line No.: 30 Column: l

Other Incomes and Deductions Accounts 408.2 and 409.2

Schedule Page: 262 Line No.: 31 Column: f

Reclass State Accrual from Other States and Federal.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Operation and Maintenance Expense Accounts 401 and 402.

Schedule Page: 262 Line No.: 35 Column: l

Clearing Account 184

Schedule Page: 262 Line No.: 39 Column: l

Other Income and Deductions Accounts 408.2 and 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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 40 Column: f

Reclass to Federal Accrual and Other State Accrual.

Schedule Page: 262.1 Line No.: 6 Column: l

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.1 Line No.: 11 Column: f

Reclass State Accrual from Other States and Federal.

Schedule Page: 262.1 Line No.: 15 Column: l

Other Income and Deductions Accounts 408.2 and 409.2	38,675
Account 589.1	<u>61,544</u>
	100,219

Schedule Page: 262.1 Line No.: 16 Column: l

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.1 Line No.: 17 Column: l

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.1 Line No.: 18 Column: l

Operation and Maintenance Expense Accounts 401 and 402.

Schedule Page: 262.1 Line No.: 19 Column: f

Reclass State Accrual from Other States and Federal.

Schedule Page: 262.1 Line No.: 20 Column: f

Reclass State Accrual from Other States and Federal.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

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

Multnomah County Tax included in account 236 Taxes Accrued should have gone to account 241 Tax Collections Payable.

Schedule Page: 262.1 Line No.: 26 Column: g

Multnomah County Tax included in account 236 Taxes Accrued should have gone to account 241 Tax Collections Payable.

Schedule Page: 262.1 Line No.: 30 Column: l

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.1 Line No.: 34 Column: l

Other Income and Deductions Accounts 408.2 and 409.2	14,400
Fuel Stock Account 151	<u>508,874</u>
	523,274

Schedule Page: 262.1 Line No.: 35 Column: f

Reclass State Accrual from Other States and Federal.

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.1 Line No.: 37 Column: l

Operation and Maintenance Expense Accounts 401 and 402.

Schedule Page: 262.1 Line No.: 39 Column: l

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Clearing Account 184

Schedule Page: 262.2 Line No.: 4 Column: I

Other Income and Deductions Accounts 408.2 and 409.2	78,000
Account 589.1	<u>4,428</u>
	82,428

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.2 Line No.: 8 Column: I

Operation and Maintenance Expense Accounts 401 and 402.

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

Clearing Account 184

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.2 Line No.: 15 Column: f

Reclass to Federal Accrual and Other.

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

Fuel Stock Account 151	66,550
Other Income and Deductions Accounts 408.2 and 409.2	240
Account 589.1	<u>15,237</u>
	82,027

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

Pursuant to an accounting policy change effective April 1, 2003, payroll taxes follow labor expense and are charged to various Operation and Maintenance Accounts.

Schedule Page: 262.2 Line No.: 21 Column: I

Operation and Maintenance Accounts 401 and 402

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

Clearing Account 184

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 3 Column: g

Correct prior year entry between Utility and Non-Utility.

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

Correct prior year entry between Utility and Non-Utility.

Schedule Page: 266 Line No.: 12 Column: g

Correct prior year entry between Utility and Non-Utility.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 31 Column: c

Account 447

Schedule Page: 269 Line No.: 43 Column: c

Account 456

Account 142

Schedule Page: 269.1 Line No.: 21 Column: c

Account 232

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 8 Column: a

Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)
		Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
						Accounts Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
Line 8 - Other: Purchase Power Agreement Settlement	(3,136,250)	5,444,832	5,324,972			190				(3,016,390)
Other M-1 Differences	(4,357,421)	759,020	339,650			190				(3,938,051)
Hermiston Breakage Fee	2,612,080									2,612,080
Special Assessment	102,607	36,302				190				138,909
FAS 106	(13,769,351)	4,522,680	4,324,547			190			1	(13,571,217)
Regulatory Asset	(1,317,192)	6,260,284	12,724,256					190		(7,781,164)
Coalpile Inventory Adjustment	570,809	183,519	88,365					190		665,963
Weatherization/Customer Service	10,690,620	6,537,294	322,514					190		16,905,400
Prepaid Taxes	19,719,866	898,203	1,138,731					190		19,479,338
Trust Income & Expense	(940,997)	899,375	881,150							(922,772)
Hazardous Waste	(9,486,319)		959,782			190				(10,446,102)
Extraction Tax	(144,690)	66,513	24,132							(102,309)
83 -88 IRS Settlement	(5,542,936)					190				(5,542,936)
Amort of Pollution Control Liability	1,426,933	1,260	121,308					190		1,306,885
Software Write-off	(24,684,886)		16,643,363					190		(41,328,249)
PMI Deferred Tax Adjustments	967,793	94,944	153,393							909,344
GCC Deferred Tax Adjustments	(1,726,298)		11,670			190				(1,737,968)
FAS133 Derivatives	(2,584,175)	12,391,584	12,008,892			211				(2,201,483)
Flowthrough Partnership Income	3,058,884									3,058,884
	(28,540,923)	38,095,810	55,066,725						1	(45,511,837)

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: b

Account 182.3

Account 282

Schedule Page: 278 Line No.: 5 Column: b

Account 440

Account 442

Account 442

Account 442

Account 444

Account 456

Schedule Page: 278 Line No.: 13 Column: b

Account 440

Account 442

Schedule Page: 278 Line No.: 19 Column: b

Account 440

Account 442

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 5 Column: b

Account	Revenue
442.2 Industrial Sales	549,061,454
442.3 Irrigation Sales	71,479,379
442.41 Special Contracts - Interruptible	104,434,634
442.14 Balancing Account - Irrigation	-14,718,890
442.12 Balancing Account - Industrial	-403,349
Total Large (or Ind.) Sales	709,853,228

Schedule Page: 300 Line No.: 5 Column: c

Account	Revenue
442.2 Industrial Sales	617,361,869
442.3 Irrigation Sales	52,384,624
Total Large (or Ind.) Sales	672,557,493

Schedule Page: 300 Line No.: 5 Column: d

Account	MWH
442.2 Industrial Sales	17,895,608
442.3 Irrigation Sales	1,366,567
Total Large (or Ind.) Sales	19,262,175

Schedule Page: 300 Line No.: 5 Column: e

Account	MWH
442.2 Industrial Sales	17,402,646
442.3 Irrigation Sales	1,338,059
Total Large (or Ind.) Sales	18,740,705

Schedule Page: 300 Line No.: 5 Column: f

Account	MWH
442.2 Industrial Sales	11,925
442.3 Irrigation Sales	22,622
Total Large (or Ind.) Sales	34,547

Schedule Page: 300 Line No.: 5 Column: g

Account	Customers
442.2 Industrial Sales	12,056
442.3 Irrigation Sales	22,680
Total Large (or Ind.) Sales	34,736

Schedule Page: 300 Line No.: 27 Column: b

Page 300 Electric Operating Revenues

Account	Revenue	MWH	Customers
440 Residential	883,516,981	14,110,075	1,322,317
442 Commercial & Industrial			
Commercial	782,567,460	14,323,846	186,943
Industrial	709,853,228	19,262,175	34,547
444 Public Street & Highway Lighting	16,053,934	150,496	4,398
445 Other Sales to Public Authorities	17,011,098	491,970	29
446 Sales to Railroads			
448 Interdepartmental Sales	(478)	(11)	
447 Sales for Resale	1,011,298,485	24,676,609	108
449.1 Provision for Rate Refunds	(24)		
450 Forfeited Discounts	5,978,539		
451 Miscellaneous Service Revenue	6,604,626		
453 Sales of Water and Water Power			
454 Rent from Electric Property	16,102,862		
455 Interdepartmental	84,729,753		
456 Other Electric Revenues			

3,533,716,464 73,015,160 1,548,342

Name of Respondent	This Report is:	Date of Report	Year of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2004	Dec 31, 2003
FOOTNOTE DATA			

Page 304 Sales of Electricity By Rate Schedule

<u>Account</u>	<u>Revenue</u>	<u>MWH</u>	<u>Customers</u>
440 Residential	883,516,953	14,110,075	1,322,317
442.1 Commercial	782,567,463	14,323,846	186,943
442.2 Industiral	653,092,739	17,895,608	11,925
442.3 Irigation	56,760,489	1,366,567	22,622
444 Public Street & Highway Lighting	16,053,934	150,496	4,398
445 Other Sales to Public Authorities	17,011,098	491,970	29
446 Sales to Railroads			
448 Interdepartmental Sales	(478)	(11)	
450 Forfetied Discounts	5,978,539		
451 Miscellaneous Service Revenue	6,604,627		
453 Sales of Water and Water Power			
454 Rent from Electric Property	16,102,862		
455 Interdepartmental			
456 Other Electric Revenues	68,960,803		
	2,506,649,029	48,338,551	1,548,234

Reconciliation

Total Page 300 Electric Operating Revenues	3,533,716,465	73,015,160	1,548,342
(Less) Sales for Resale	1,011,298,485	24,676,609	108
	2,522,417,980	48,338,551	1,548,234

Total Page 304 Sales of Electricity By Rate Schedule	2,506,649,028	48,338,551	1,548,234
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Variance	15,768,952	0	0
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Variance Detail

SAP Account 361000 FERC Account 456.2 Little Mt. Steam Sales	2,094,558		
SAP Account 385421 Interest Income - DSM Carrying Charge	11,014,442		
SAP Account 498803 T-PPM Long-Term Wheeling	2,754,000		
SAP Account 498805 T-PPM Imbalance Settlements	(94,365)		
Misc. Entries Not on rate schedules	317		
	15,768,952	Variance	

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 8 Column: j
Prior Period Adjustment

Schedule Page: 310 Line No.: 11 Column: j
Accrual Adjustment

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.: 4 Column: b
Arizona Electric Power Cooperative - FERC T-12 - Contract termination date: September 30, 2003.

Schedule Page: 310.1 Line No.: 5 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.1 Line No.: 5 Column: j
Operating Reserves

Schedule Page: 310.1 Line No.: 6 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.1 Line No.: 7 Column: j
Transmission Losses

Schedule Page: 310.1 Line No.: 10 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.1 Line No.: 10 Column: j
Operating Reserves

Schedule Page: 310.1 Line No.: 11 Column: j
Reserve Share

Schedule Page: 310.1 Line No.: 12 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.1 Line No.: 12 Column: j
Operating Reserves

Schedule Page: 310.2 Line No.: 1 Column: j
Transmission Losses

Schedule Page: 310.2 Line No.: 3 Column: b
Basin Electric Power Company - FERC - T-11 - Contract termination date: 12 months notification.

Schedule Page: 310.2 Line No.: 3 Column: j
Transmission Losses

Schedule Page: 310.2 Line No.: 4 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.2 Line No.: 6 Column: b
Prior Period Adjustment

Schedule Page: 310.2 Line No.: 6 Column: j
Prior Period Adjustment

Schedule Page: 310.2 Line No.: 7 Column: b
Black Hills Power & Light Company - FERC 236 - Contract termination date: December 31, 2023

Schedule Page: 310.2 Line No.: 8 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.2 Line No.: 10 Column: b
Blanding City - FERC T-12 - Contract Termination date: March 1, 2007.

Schedule Page: 310.2 Line No.: 11 Column: b
Prior Period Adjustment

Schedule Page: 310.2 Line No.: 11 Column: j
Prior Period Adjustment

Schedule Page: 310.2 Line No.: 12 Column: b
Bonneville Power Administration - FERC 543 - Contract termination date: September 30, 2006.

Schedule Page: 310.2 Line No.: 13 Column: b
Bonneville Power Administration - FERC T-12 - Contract termination date: April 22, 2024.

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) 04/30/2004	Year of Report Dec 31, 2003
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FOOTNOTE DATA

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.: 4 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.3 Line No.: 6 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.3 Line No.: 6 Column: j

Transmission Losses

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.: 9 Column: b

Prior Period Adjustment

Schedule Page: 310.3 Line No.: 9 Column: j

Prior Period Adjustment

Schedule Page: 310.3 Line No.: 10 Column: b

Clark County PUD #1 - FERC T-12 - Contract Termination date: December 12, 2007.

Schedule Page: 310.3 Line No.: 11 Column: j

Liquidated Damages

Schedule Page: 310.3 Line No.: 12 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.3 Line No.: 14 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.4 Line No.: 1 Column: j

Transmission Losses

Schedule Page: 310.4 Line No.: 3 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.4 Line No.: 3 Column: j

Transmission Losses

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.: 6 Column: j

Transmission Losses

Schedule Page: 310.4 Line No.: 8 Column: b

Prior Period Adjustment

Schedule Page: 310.4 Line No.: 8 Column: j

Prior Period Adjustment

Schedule Page: 310.4 Line No.: 9 Column: b

Deseret Generation & Transmission Cooperative - FERC 462 - Contract Termination July 25, 2003.

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: 310.4 Line No.: 11 Column: b

Prior Period Adjustment

Schedule Page: 310.4 Line No.: 11 Column: j

Prior Period Adjustment

Schedule Page: 310.4 Line No.: 12 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.5 Line No.: 2 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.5 Line No.: 2 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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Operating Reserves

Schedule Page: 310.5 Line No.: 5 Column: b

Flathead Electric Cooperative, Inc. - FERC T-12 - Contract Termination date: September 30, 2006.

Schedule Page: 310.5 Line No.: 7 Column: b

Prior Period Adjustment

Schedule Page: 310.5 Line No.: 7 Column: j

Prior Period Adjustment

Schedule Page: 310.5 Line No.: 8 Column: b

Hurricane, City of - FERC T-12 - Contract Termination date: August 31, 2007.

Schedule Page: 310.5 Line No.: 9 Column: b

Prior Period Adjustment.

Schedule Page: 310.5 Line No.: 9 Column: j

Reclassification

Schedule Page: 310.5 Line No.: 10 Column: b

IDACORP Energy L.P. - FERC - T-11 - Contract termination date: May 31, 2003.

Schedule Page: 310.5 Line No.: 10 Column: j

Transmission Losses

Schedule Page: 310.5 Line No.: 11 Column: j

Transmission Losses

Schedule Page: 310.5 Line No.: 12 Column: j

Liquidated Damages

Schedule Page: 310.5 Line No.: 13 Column: b

Prior Period Adjustment.

Schedule Page: 310.5 Line No.: 13 Column: j

Reclassification

Schedule Page: 310.5 Line No.: 14 Column: b

Idaho Power Company - FERC - T-11 - Contract termination date: May 31, 2006.

Schedule Page: 310.5 Line No.: 14 Column: j

Transmission Losses

Schedule Page: 310.6 Line No.: 1 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.6 Line No.: 1 Column: j

Operating Reserves

Schedule Page: 310.6 Line No.: 2 Column: j

Transmission Losses

Schedule Page: 310.6 Line No.: 3 Column: j

Reserve Share

Schedule Page: 310.6 Line No.: 5 Column: b

Los Angeles Department of Water and Power - FERC 301 - Contract termination date: June 15, 2027.

Schedule Page: 310.6 Line No.: 6 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.6 Line No.: 9 Column: b

Prior Period Adjustment.

Schedule Page: 310.6 Line No.: 9 Column: j

Prior Period Adjustment

Schedule Page: 310.6 Line No.: 10 Column: j

Transmission Losses

Schedule Page: 310.6 Line No.: 13 Column: b

Prior Period Adjustment.

Schedule Page: 310.6 Line No.: 13 Column: j

Prior Period Adjustment

Schedule Page: 310.6 Line No.: 14 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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Transmission Losses

Schedule Page: 310.7 Line No.: 1 Column: j

Liquidated Damages

Schedule Page: 310.7 Line No.: 2 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 4 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 4 Column: j

Transmission Losses

Schedule Page: 310.7 Line No.: 7 Column: j

Reserve Share

Schedule Page: 310.7 Line No.: 8 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 10 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 10 Column: j

Operating Reserves

Schedule Page: 310.7 Line No.: 11 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 1 Column: b

Prior Period Adjustment.

Schedule Page: 310.8 Line No.: 1 Column: j

Prior Period Adjustment

Schedule Page: 310.8 Line No.: 2 Column: j

Liquidated Damages

Schedule Page: 310.8 Line No.: 4 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 4 Column: j

Operating Reserves

Schedule Page: 310.8 Line No.: 5 Column: j

Reserve Share

Schedule Page: 310.8 Line No.: 6 Column: b

PowerEX - FERC - T-11 - Contract termination date: October 31, 2004.

Schedule Page: 310.8 Line No.: 6 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 7 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 7 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 8 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 9 Column: j

Reserve Share

Schedule Page: 310.8 Line No.: 10 Column: b

Prior Period Adjustment.

Schedule Page: 310.8 Line No.: 10 Column: j

Prior Period Adjustment

Schedule Page: 310.8 Line No.: 11 Column: b

Prior Period Adjustment.

Schedule Page: 310.8 Line No.: 11 Column: j

Prior Period 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) 04/30/2004	Year of Report Dec 31, 2003
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FOOTNOTE DATA

Schedule Page: 310.8 Line No.: 12 Column: b

Public Service Company of Colorado - FERC 320 - Contract termination date: October 31, 2022.

Schedule Page: 310.8 Line No.: 13 Column: b

Public Service Company of Colorado - FERC T-11 - Contract termination date: December 31, 2003.

Schedule Page: 310.8 Line No.: 13 Column: j

Transmission Losses

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.: 1 Column: j

Operating Reserves

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.: 4 Column: j

Liquidated Damages

Schedule Page: 310.9 Line No.: 6 Column: j

Pond Sale

Schedule Page: 310.9 Line No.: 7 Column: j

Reserve Share

Schedule Page: 310.9 Line No.: 10 Column: b

Puget Sound Power & Light Company - FERC 254 - Contract termination date: October 31, 2003.

Schedule Page: 310.9 Line No.: 11 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.9 Line No.: 12 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.9 Line No.: 12 Column: j

Operating Reserves

Schedule Page: 310.9 Line No.: 13 Column: j

Reserve Share

Pond Sale

Schedule Page: 310.10 Line No.: 1 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.10 Line No.: 2 Column: j

Transmission Losses

Schedule Page: 310.10 Line No.: 6 Column: b

Prior Period Adjustment.

Schedule Page: 310.10 Line No.: 6 Column: j

Prior Period Adjustment

Schedule Page: 310.10 Line No.: 7 Column: b

Sacramento Municipal Utility District - FERC 250 - Contract termination date: December 31, 2014.

Schedule Page: 310.10 Line No.: 9 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.10 Line No.: 9 Column: j

Operating Reserves

Schedule Page: 310.10 Line No.: 13 Column: j

Reserve Share

Schedule Page: 310.11 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) 04/30/2004	Year of Report Dec 31, 2003
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FOOTNOTE DATA

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.11 Line No.: 1 Column: j

Transmission Losses

Schedule Page: 310.11 Line No.: 2 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.11 Line No.: 4 Column: b

Prior Period Adjustment

Schedule Page: 310.11 Line No.: 4 Column: j

Prior Period Adjustment

Schedule Page: 310.11 Line No.: 5 Column: b

Sierra Pacific Power Company - FERC 258 - Contract termination date: February 28, 2009.

Schedule Page: 310.11 Line No.: 6 Column: b

Sierra Pacific Power Company - FERC T-11 - Contract termination date: 12 months notification.

Schedule Page: 310.11 Line No.: 6 Column: j

Transmission Losses

Schedule Page: 310.11 Line No.: 7 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.11 Line No.: 7 Column: j

Operating Reserves

Schedule Page: 310.11 Line No.: 8 Column: j

Transmission Losses

Schedule Page: 310.11 Line No.: 9 Column: j

Reserve Share

Schedule Page: 310.11 Line No.: 11 Column: b

Southern California Edison Company - FERC 248 - Contract termination date: September 30, 2006.

Schedule Page: 310.11 Line No.: 12 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.11 Line No.: 13 Column: j

Liquidated Damages

Schedule Page: 310.11 Line No.: 14 Column: b

Springfield Utility Board - FERC 423 - Contract termination date: July 31, 2015 but contract mutually terminated 11/30/03.

Schedule Page: 310.12 Line No.: 1 Column: b

Prior Period Adjustment.

Schedule Page: 310.12 Line No.: 1 Column: j

Prior Period Adjustment

Schedule Page: 310.12 Line No.: 2 Column: b

State of California - FERC 311 - Contract termination date: December 31, 2004.

Schedule Page: 310.12 Line No.: 3 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 3 Column: j

Operating Reserves

Schedule Page: 310.12 Line No.: 4 Column: j

Reserve Share

Schedule Page: 310.12 Line No.: 5 Column: j

Transmission Losses

Schedule Page: 310.12 Line No.: 7 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 8 Column: j

Transmission Losses

Schedule Page: 310.12 Line No.: 10 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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 10 Column: j

Operating Reserves

Schedule Page: 310.12 Line No.: 11 Column: j

Transmission Losses

Schedule Page: 310.12 Line No.: 13 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.13 Line No.: 2 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.13 Line No.: 4 Column: b

Utah Municipal Power Agency - FERC 433 - Contract termination date: July 1, 2005.

Schedule Page: 310.13 Line No.: 5 Column: b

(27) Utah Municipal Power Agency - FERC 433 - Contract termination date: June 30, 2017.

Schedule Page: 310.13 Line No.: 6 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.13 Line No.: 7 Column: j

Transmission Losses

Schedule Page: 310.13 Line No.: 9 Column: b

Western Area Power Administration - FERC 313 - Contract termination date: December 31, 2004.

Schedule Page: 310.13 Line No.: 10 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.13 Line No.: 13 Column: a

See footnote on this line, column J.

Schedule Page: 310.13 Line No.: 13 Column: j

Recognition and reporting of gains and losses on energy trading contracts under EITF issue No. 02-03.

Schedule Page: 310.13 Line No.: 14 Column: j

Accrual 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) 04/30/2004	Year of Report Dec 31, 2003
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Schedule Page: 326 Line No.: 2 Column: I Liquidated damages.
Schedule Page: 326 Line No.: 3 Column: I Prior period adjustment.
Schedule Page: 326 Line No.: 5 Column: I Option premium.
Schedule Page: 326 Line No.: 6 Column: b Aquila Merchant Services, Inc. - Contract Termination Date: September 30, 2006.
Schedule Page: 326 Line No.: 6 Column: I Option Premium Streamflow Hedge Payout
Schedule Page: 326 Line No.: 8 Column: I Gas hedge for tolling agreement.
Schedule Page: 326 Line No.: 10 Column: b Arizona Public Service - Contract Termination Date: October 31, 2020.
Schedule Page: 326 Line No.: 10 Column: I Prior period adjustment.
Schedule Page: 326 Line No.: 12 Column: b Prior period adjustment.
Schedule Page: 326 Line No.: 12 Column: I Prior period adjustment.
Schedule Page: 326 Line No.: 13 Column: b Secondary, economy and/or non-firm.
Schedule Page: 326 Line No.: 13 Column: I Operating reserves.
Schedule Page: 326 Line No.: 14 Column: b Secondary, economy and/or non-firm.
Schedule Page: 326 Line No.: 14 Column: I Operating expense, bond interest, amortization and taxes.
Schedule Page: 326.1 Line No.: 1 Column: b Avista Corp. - Contract Termination Date: September 15, 2003.
Schedule Page: 326.1 Line No.: 2 Column: b Secondary, economy and/or non-firm.
Schedule Page: 326.1 Line No.: 2 Column: I Operating reserves.
Schedule Page: 326.1 Line No.: 3 Column: I Reserve Share.
Schedule Page: 326.1 Line No.: 4 Column: b Secondary, economy and/or non-firm.
Schedule Page: 326.1 Line No.: 4 Column: I Operating reserves.
Schedule Page: 326.1 Line No.: 7 Column: b Under Electric Service Agreement subject to termination upon timely notification.
Schedule Page: 326.1 Line No.: 8 Column: I Prior period adjustment.
Schedule Page: 326.1 Line No.: 10 Column: I Non-generation agreement.
Schedule Page: 326.1 Line No.: 13 Column: b Secondary, economy and/or non-firm.
Schedule Page: 326.1 Line No.: 14 Column: I
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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) 04/30/2004	Year of Report Dec 31, 2003
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Operation and maintenance expense associated with the combustion turbine located in Rapid City, South Dakota.

Schedule Page: 326.2 Line No.: 1 Column: b

Prior period adjustment.

Schedule Page: 326.2 Line No.: 1 Column: I

Prior period adjustment.

Schedule Page: 326.2 Line No.: 3 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 5 Column: b

Secondary, economy and/or non-firm purchase

Schedule Page: 326.2 Line No.: 6 Column: b

Bonneville Power Administration - Contract Termination Date: March 31, 2003.

Schedule Page: 326.2 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 7 Column: I

Green tags.

Schedule Page: 326.2 Line No.: 8 Column: b

Bonneville Power Administration - Contract Termination Date: August 31, 2011.

Schedule Page: 326.2 Line No.: 9 Column: b

Bonneville Power Administration - Contract Termination Date: 30 days written notice.

Schedule Page: 326.2 Line No.: 9 Column: I

Operating reserves.

Schedule Page: 326.2 Line No.: 10 Column: b

Prior period adjustment.

Schedule Page: 326.2 Line No.: 10 Column: I

Prior period adjustment.

Schedule Page: 326.2 Line No.: 11 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 11 Column: I

Operating reserves.

Schedule Page: 326.2 Line No.: 12 Column: b

Prior Period Adjustment

Schedule Page: 326.2 Line No.: 12 Column: I

Prior period adjustment.

Schedule Page: 326.2 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 13 Column: I

Reserve Share.

Schedule Page: 326.3 Line No.: 1 Column: I

Non-generation agreement.

Schedule Page: 326.3 Line No.: 2 Column: b

Prior period adjustment.

Schedule Page: 326.3 Line No.: 2 Column: I

Prior period adjustment.

Schedule Page: 326.3 Line No.: 5 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.3 Line No.: 8 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.3 Line No.: 11 Column: I

Liquidated damages.

Schedule Page: 326.3 Line No.: 14 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.4 Line No.: 1 Column: I

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Prior period adjustment.

Schedule Page: 326.4 Line No.: 2 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.4 Line No.: 2 Column: l

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.4 Line No.: 3 Column: l

Reserve Share.

Schedule Page: 326.4 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.4 Line No.: 9 Column: b

Columbia Storage Power Exchange - Contract Termination Date: March 31, 2003.

Schedule Page: 326.4 Line No.: 11 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.4 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.5 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.5 Line No.: 6 Column: b

Deseret Generation & Transmission Coop. - Contract Termination Date: July 25, 2003.

Schedule Page: 326.5 Line No.: 7 Column: b

Prior period adjustment.

Schedule Page: 326.5 Line No.: 7 Column: l

Prior period adjustment.

Schedule Page: 326.5 Line No.: 9 Column: l

Reserve Share.

Schedule Page: 326.5 Line No.: 10 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.5 Line No.: 10 Column: l

Operating reserves.

Schedule Page: 326.5 Line No.: 11 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.5 Line No.: 11 Column: l

Prior period adjustment.

Schedule Page: 326.5 Line No.: 12 Column: l

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.5 Line No.: 13 Column: l

Prior period adjustment.

Schedule Page: 326.6 Line No.: 3 Column: l

Prior period adjustment.

Schedule Page: 326.6 Line No.: 6 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.6 Line No.: 9 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.6 Line No.: 11 Column: l

Green tags.

Schedule Page: 326.7 Line No.: 2 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.7 Line No.: 6 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.7 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

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Schedule Page: 326.7 Line No.: 7 Column: I

Load curtailment.

Schedule Page: 326.7 Line No.: 9 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.7 Line No.: 10 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 11 Column: b

Prior period adjustment.

Schedule Page: 326.7 Line No.: 11 Column: I

Prior period adjustment.

Schedule Page: 326.7 Line No.: 12 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.7 Line No.: 13 Column: I

Operating reserves.

Schedule Page: 326.7 Line No.: 14 Column: I

Reserve Share.

Schedule Page: 326.8 Line No.: 1 Column: b

Grant County Public Utility District No. 2 - Contract Termination Date: 2 years written notice.

Schedule Page: 326.8 Line No.: 1 Column: I

Ancillary services, cost recovery adjustment and prior period adjustment.

Schedule Page: 326.8 Line No.: 3 Column: I

Prior period adjustment.

Schedule Page: 326.8 Line No.: 5 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.8 Line No.: 6 Column: I

On peak incentive, supplemental dispatch efficiency expense, start-up charges, committee settlements and prior period adjustment.

Schedule Page: 326.8 Line No.: 8 Column: b

Hurricane, City of - Contract Termination Date: August 31, 2007.

Schedule Page: 326.8 Line No.: 10 Column: b

Prior Period Adjustment

Schedule Page: 326.8 Line No.: 10 Column: I

Prior period adjustment.

Schedule Page: 326.8 Line No.: 12 Column: I

Labor, equipment and administration fees associated with hydro project in Idaho Falls, Idaho.

Schedule Page: 326.8 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.8 Line No.: 14 Column: I

Prior period adjustment.

Schedule Page: 326.9 Line No.: 1 Column: I

Line loss.

Schedule Page: 326.9 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.9 Line No.: 2 Column: I

Reserve Share.

Schedule Page: 326.9 Line No.: 3 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.9 Line No.: 3 Column: I

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FOOTNOTE DATA

Operating reserves. Schedule Page: 326.9 Line No.: 4 Column: I
Gas hedge for tolling agreement. Schedule Page: 326.9 Line No.: 7 Column: I
Gas hedge for tolling agreement. Schedule Page: 326.9 Line No.: 8 Column: I
Option premium. Schedule Page: 326.9 Line No.: 9 Column: I
Compensation for self-generation. Schedule Page: 326.9 Line No.: 11 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.9 Line No.: 11 Column: I
Operating reserves. Schedule Page: 326.9 Line No.: 12 Column: I
Liquidated damages. Option premium. Schedule Page: 326.10 Line No.: 6 Column: b
Prior Period Adjustment Schedule Page: 326.10 Line No.: 6 Column: I
Prior period adjustment. Schedule Page: 326.10 Line No.: 7 Column: I
Compensation for interruptible service. Schedule Page: 326.10 Line No.: 8 Column: b
Under Electric Service Agreement subject to termination upon timely notification. Schedule Page: 326.10 Line No.: 9 Column: I
Liquidated damages. Schedule Page: 326.10 Line No.: 10 Column: I
Option premium. Schedule Page: 326.10 Line No.: 14 Column: b
Under Electric Service Agreement subject to termination upon timely notification. Schedule Page: 326.11 Line No.: 1 Column: b
Under Electric Service Agreement subject to termination upon timely notification. Schedule Page: 326.11 Line No.: 2 Column: I
Line loss. Schedule Page: 326.11 Line No.: 3 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.11 Line No.: 6 Column: I
Reserve Share. Schedule Page: 326.11 Line No.: 7 Column: I
Operating reserves. Schedule Page: 326.11 Line No.: 8 Column: I
Prior period adjustment. Schedule Page: 326.11 Line No.: 10 Column: I
Gas hedge for tolling agreement. Schedule Page: 326.11 Line No.: 14 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.11 Line No.: 14 Column: I
Operating reserves. Schedule Page: 326.12 Line No.: 2 Column: b
Under Electric Service Agreement subject to termination upon timely notification. Schedule Page: 326.12 Line No.: 2 Column: I

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Prior period adjustment. Schedule Page: 326.12 Line No.: 3 Column: I
Prior period adjustment. Schedule Page: 326.12 Line No.: 5 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.12 Line No.: 6 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.12 Line No.: 6 Column: I
Prior period adjustment. Schedule Page: 326.12 Line No.: 8 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.12 Line No.: 9 Column: b
Portland General Electric Company - Contract Termination Date: Round Butte project no longer operating for power production purposes. Schedule Page: 326.12 Line No.: 9 Column: I
Operation expense plus amortization of unrecovered costs of Cove Project. Schedule Page: 326.12 Line No.: 10 Column: b
Prior Period Adjustment Schedule Page: 326.12 Line No.: 10 Column: I
Prior period adjustment. Schedule Page: 326.12 Line No.: 11 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.12 Line No.: 11 Column: I
Operating reserves. Schedule Page: 326.12 Line No.: 12 Column: I
Reserve Share. Schedule Page: 326.12 Line No.: 13 Column: I
Reserve Share. Schedule Page: 326.12 Line No.: 14 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.13 Line No.: 1 Column: I
Prior period adjustment. Schedule Page: 326.13 Line No.: 3 Column: b
Secondary, economy and/or non-firm. Schedule Page: 326.13 Line No.: 5 Column: b
Under Electric Service Agreement subject to termination upon timely notification. Schedule Page: 326.13 Line No.: 6 Column: b
Secondary, economy and/or non-firm purchases. Schedule Page: 326.13 Line No.: 8 Column: I
Prior period adjustment. Schedule Page: 326.13 Line No.: 10 Column: b
Secondary, economy and/or non-firm purchases. Schedule Page: 326.13 Line No.: 10 Column: I
Operating reserves. Schedule Page: 326.13 Line No.: 12 Column: b
Secondary, economy and/or non-firm purchases. Schedule Page: 326.13 Line No.: 12 Column: I
Operating reserves. Schedule Page: 326.13 Line No.: 13 Column: I
Reserve Share. Line loss.

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) 04/30/2004	Year of Report Dec 31, 2003
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Schedule Page: 326.14	Line No.: 2	Column: b	Secondary, economy and/or non-firm purchases.
Schedule Page: 326.14	Line No.: 4	Column: b	Prior Period Adjustment
Schedule Page: 326.14	Line No.: 4	Column: l	Prior period adjustment.
Schedule Page: 326.14	Line No.: 6	Column: b	Secondary, economy and/or non-firm purchases.
Schedule Page: 326.14	Line No.: 8	Column: b	Secondary, economy and/or non-firm purchases.
Schedule Page: 326.14	Line No.: 8	Column: l	Prior period adjustment.
Schedule Page: 326.14	Line No.: 9	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.14	Line No.: 11	Column: b	Prior Period Adjustment
Schedule Page: 326.14	Line No.: 11	Column: l	Prior period adjustment.
Schedule Page: 326.14	Line No.: 13	Column: b	Sacramento Municipal Utility District - Contract Termination Date: December 31, 2014.
Schedule Page: 326.15	Line No.: 2	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.15	Line No.: 6	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.15	Line No.: 6	Column: l	Operating reserves.
Schedule Page: 326.15	Line No.: 7	Column: l	Reserve Share.
Schedule Page: 326.15	Line No.: 8	Column: l	Conservation & Renewables Discount applied to wind project near Arlington, Wyoming.
Schedule Page: 326.15	Line No.: 9	Column: l	Liquidated damages.
Schedule Page: 326.15	Line No.: 10	Column: l	Gas hedge for tolling agreement.
Schedule Page: 326.15	Line No.: 11	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.15	Line No.: 13	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.15	Line No.: 13	Column: l	Load curtailment.
Schedule Page: 326.15	Line No.: 14	Column: b	Secondary, economy and/or non-firm purchases.
Schedule Page: 326.16	Line No.: 1	Column: l	Reserve Share. Compensation for self-generation.
Schedule Page: 326.16	Line No.: 3	Column: l	Liquidated damages.
Schedule Page: 326.16	Line No.: 4	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.16	Line No.: 7	Column: b	Under Electric Service Agreement subject to termination upon timely notification.
Schedule Page: 326.16	Line No.: 8	Column: b	
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Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.16 Line No.: 10 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.16 Line No.: 12 Column: l

Reserve Share.

Schedule Page: 326.17 Line No.: 1 Column: b

Prior Period Adjustment

Schedule Page: 326.17 Line No.: 1 Column: l

Prior period adjustment.

Schedule Page: 326.17 Line No.: 2 Column: b

Transalta Energy Marketing Corp. - Contract Termination Date: June 30, 2007.

Schedule Page: 326.17 Line No.: 2 Column: l

Operating reserve reimbursement.

Schedule Page: 326.17 Line No.: 4 Column: b

Tri-State Generation & Transmission - Contract Termination Date: December 31, 2020.

Schedule Page: 326.17 Line No.: 5 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 10 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.17 Line No.: 13 Column: b

Prior Period Adjustment

Schedule Page: 326.17 Line No.: 13 Column: l

Prior period adjustment.

Schedule Page: 326.18 Line No.: 1 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.18 Line No.: 3 Column: b

Secondary, economy and/or non-firm purchases.

Schedule Page: 326.18 Line No.: 6 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.18 Line No.: 6 Column: l

Load curtailment.

Schedule Page: 326.18 Line No.: 8 Column: l

Accounting accrual and excess net power cost deferrals.

Schedule Page: 326.18 Line No.: 9 Column: l

Reserve for potential payment to Seawest over Rock River 1 dispute.

Schedule Page: 326.18 Line No.: 10 Column: a

See footnote this line, column L.

Schedule Page: 326.18 Line No.: 10 Column: l

Recognition and reporting of gains and losses on energy trading contracts under EITF Issue No. 02-03.

Schedule Page: 326.19 Line No.: 3 Column: l

Exchange energy expense.

Schedule Page: 326.19 Line No.: 4 Column: l

Load factoring and storage charges.

Schedule Page: 326.19 Line No.: 5 Column: l

Exchange energy expense.

Schedule Page: 326.19 Line No.: 7 Column: l

Imbalance energy.

Schedule Page: 326.19 Line No.: 11 Column: l

Exchange energy expense.

Schedule Page: 326.19 Line No.: 13 Column: l

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Pacific Northwest Electric Power Planning and Conservation Act, FERC Electric Tariff, Original Volume No. 1.

Schedule Page: 326.19 Line No.: 14 Column: c

These megawatthours represent book entry only. No actual energy transfer took place.

Schedule Page: 326.19 Line No.: 14 Column: h

These megawatthours represent book entry only. No actual energy transfer took place.

Schedule Page: 326.19 Line No.: 14 Column: i

These megawatthours represent book entry only. No actual energy transfer took place.

Schedule Page: 326.19 Line No.: 14 Column: l

Pacific Northwest Electric Power Planning and Conservation Act, FERC Electric Tariff, Original Volume No. 1.

Schedule Page: 326.20 Line No.: 1 Column: l

Load factoring and storage expense.

Schedule Page: 326.20 Line No.: 2 Column: l

Exchange energy expense.

Schedule Page: 326.20 Line No.: 4 Column: l

Load factoring and storage expense.

Schedule Page: 326.20 Line No.: 5 Column: l

Load factoring and storage charges.

Schedule Page: 326.20 Line No.: 6 Column: l

Imbalance energy.

Schedule Page: 326.20 Line No.: 8 Column: l

Load factoring and storage charges.

Schedule Page: 326.20 Line No.: 9 Column: l

Exchange energy expense.

Schedule Page: 326.20 Line No.: 10 Column: l

Imbalance energy.

Schedule Page: 326.20 Line No.: 11 Column: l

Imbalance energy.

Schedule Page: 326.20 Line No.: 14 Column: l

Load factoring and storage expense.

Schedule Page: 326.21 Line No.: 2 Column: l

Imbalance energy.

Schedule Page: 326.21 Line No.: 5 Column: l

Exchange energy expense.

Schedule Page: 326.21 Line No.: 6 Column: l

Imbalance energy.

Schedule Page: 326.21 Line No.: 8 Column: l

Exchange energy expense.

Schedule Page: 326.21 Line No.: 9 Column: l

Exchange energy expense.

Schedule Page: 326.21 Line No.: 10 Column: l

Exchange energy expense.

Schedule Page: 326.21 Line No.: 11 Column: l

Exchange energy expense.

Schedule Page: 326.21 Line No.: 12 Column: l

Imbalance energy.

Schedule Page: 326.21 Line No.: 13 Column: l

Imbalance energy.

Schedule Page: 326.21 Line No.: 14 Column: l

Imbalance energy.

Schedule Page: 326.22 Line No.: 1 Column: l

Imbalance energy.

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Schedule Page: 326.22 Line No.: 3 Column: b

Not applicable: adjustment for inadvertent interchange.

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Schedule Page: 328 Line No.: 1 Column: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 1 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 2 Column: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 2 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 2 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328 Line No.: 3 Column: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 3 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 3 Column: m
Transmission Loss.
Schedule Page: 328 Line No.: 4 Column: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 4 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 4 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328 Line No.: 5 Column: d
Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 228).
Schedule Page: 328 Line No.: 6 Column: d
Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 233).
Schedule Page: 328 Line No.: 7 Column: d
Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 233).
Schedule Page: 328 Line No.: 7 Column: m
Charges for monitoring, scheduling, load following and spinning reserve.
Schedule Page: 328 Line No.: 8 Column: d
Dave Johnston Substation operation and maintenance.
Schedule Page: 328 Line No.: 8 Column: m
Operation and maintenance charges.
Schedule Page: 328 Line No.: 9 Column: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 9 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 9 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328 Line No.: 10 Column: d
Network Transmission Service under the Open Access Transmission Tariff (S.A. 67) terminating on December 31, 2006.
Schedule Page: 328 Line No.: 11 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 67) terminating on December 31, 2023.
Schedule Page: 328 Line No.: 11 Column: m
Sole use of facilities charge.
Schedule Page: 328 Line No.: 12 Column: d
Wyodak Substation use of facilities.
Schedule Page: 328 Line No.: 12 Column: m
Sole use of facilities charge.
Schedule Page: 328 Line No.: 13 Column: d

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General Transfer Agreement for network service in PACW. Evergreen

Schedule Page: 328 Line No.: 13 Column: m

Sole use of facilities charge.

Schedule Page: 328 Line No.: 14 Column: d

Network Transmission Service terminating on October 31, 2008.

Schedule Page: 328 Line No.: 14 Column: m

Demand dollars plus a fixed cost calculated using plant investment values at various U.S. government facilities.

Schedule Page: 328 Line No.: 15 Column: d

General Transfer Agreement for network service in PACE. Evergreen

Schedule Page: 328 Line No.: 15 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328 Line No.: 16 Column: d

General Transfer Agreement for network service in PACE. Evergreen

Schedule Page: 328 Line No.: 17 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 179) terminating on September 30, 2005.

Schedule Page: 328.1 Line No.: 1 Column: d

Network Transmission Service and Distribution Delivery Service under the Open Access Transmission Tariff (S.A. 229) terminating on September 30, 2006.

Schedule Page: 328.1 Line No.: 1 Column: m

Network Integration transmission service.

Schedule Page: 328.1 Line No.: 2 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 2 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 2 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 3 Column: d

Blacksfork Substation operation and maintenance.

Schedule Page: 328.1 Line No.: 3 Column: m

Operation and maintenance charges.

Schedule Page: 328.1 Line No.: 4 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 4 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 4 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 5 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 5 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 6 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 6 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 6 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 7 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 7 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

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Schedule Page: 328.1 Line No.: 7 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 8 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 8 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 9 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 9 Column: d

Transmission Service and Operating Agreement for network service in PACE. Termination Date April 18, 2021.

Schedule Page: 328.1 Line No.: 9 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.1 Line No.: 10 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 10 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 10 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 11 Column: d

Agreement providing for operation of Open Access Same Time Information System.

Schedule Page: 328.1 Line No.: 11 Column: m

Sole use of facilities charge.

Schedule Page: 328.1 Line No.: 12 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 12 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 13 Column: d

Point-to-Point Transmission Service terminating on July 31, 2028.

Schedule Page: 328.1 Line No.: 14 Column: d

Evergreen Network Transmission Service and Distribution Delivery Service under the Open Access Transmission Tariff (S.A. 227).

Schedule Page: 328.1 Line No.: 14 Column: m

Network Integration transmission service.

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.1 Line No.: 15 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 15 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 15 Column: m

Network Integration transmission service.

Schedule Page: 328.1 Line No.: 16 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 16 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 16 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 17 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 17 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 1 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 173) terminating on September 30, 2002. Split of Idaho Power & IdaCorp Energy.

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Schedule Page: 328.2 Line No.: 1 Column: m

Prior period adjustment.

Schedule Page: 328.2 Line No.: 2 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 174) terminating on September 30, 2002. Split of Idaho Power & IdaCorp Energy.

Schedule Page: 328.2 Line No.: 2 Column: m

Prior period adjustment.

Schedule Page: 328.2 Line No.: 3 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 212) terminating on May 31, 2003.

Schedule Page: 328.2 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 5 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 5 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 6 Column: d

Antelope Substation use of facilities.

Schedule Page: 328.2 Line No.: 6 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 7 Column: d

Jim Bridger Pump use of facilities.

Schedule Page: 328.2 Line No.: 7 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 8 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 8 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 9 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 9 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 9 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 10 Column: d

Transmission Service and Interconnection Agreement for network service in PACE. Subject to termination upon 3 year written notice.

Schedule Page: 328.2 Line No.: 11 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 11 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 12 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 12 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 12 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 13 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 13 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 13 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 14 Column: d

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Malin to Indian Springs use of facilities.

Schedule Page: 328.2 Line No.: 14 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 15 Column: d

Pinto Phase Shifer use of facilities, operation and maintenance.

Schedule Page: 328.2 Line No.: 15 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 16 Column: d

Pinto Phase Shifer use of facilities, operation and maintenance.

Schedule Page: 328.2 Line No.: 16 Column: m

Operation and maintenance charges.

Schedule Page: 328.2 Line No.: 17 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 1 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 2 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 3 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 4 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 4 Column: m

Transmission Loss.

Schedule Page: 328.3 Line No.: 5 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.3 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 5 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 5 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 6 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 6 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 6 Column: m

Network Integration transmission service.

Schedule Page: 328.3 Line No.: 7 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 7 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 7 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 8 Column: d

Dalreed Substation use of facilities, operation and maintenance.

Schedule Page: 328.3 Line No.: 8 Column: m

Sole use of facilities charge.

Schedule Page: 328.3 Line No.: 9 Column: d

Dalreed Substation use of facilities, operation and maintenance.

Schedule Page: 328.3 Line No.: 9 Column: m

Operation and maintenance charges.

Schedule Page: 328.3 Line No.: 10 Column: d

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Harrison Substation use of facilities.

Schedule Page: 328.3 Line No.: 10 Column: m

Sole use of facilities charge.

Schedule Page: 328.3 Line No.: 11 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 169) terminating on October 31, 2003.

Schedule Page: 328.3 Line No.: 12 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 12 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 12 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 13 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 13 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 13 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 14 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 178) terminating on December 31, 2002.

Schedule Page: 328.3 Line No.: 14 Column: m

Prior period adjustment.

Schedule Page: 328.3 Line No.: 15 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 15 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 16 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 16 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 16 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 17 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 17 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 17 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 1 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 1 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 1 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 2 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 2 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 3 Column: d

Malin to Indian Springs use of facilities.

Schedule Page: 328.4 Line No.: 3 Column: m

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Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 4 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 4 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 4 Column: d

Transmission Service and Use of facilities Agreement terminating July 31, 2014.

Schedule Page: 328.4 Line No.: 4 Column: m

Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 5 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 5 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 6 Column: d

Buffalo Substation distribution delivery service.

Schedule Page: 328.4 Line No.: 6 Column: m

Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 7 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 7 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 8 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 8 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 8 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 9 Column: d

Malin to Indian Springs use of facilities.

Schedule Page: 328.4 Line No.: 9 Column: m

Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 10 Column: d

Pinto Phase Shifer use of facilities, operation and maintenance.

Schedule Page: 328.4 Line No.: 10 Column: m

Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 11 Column: d

Pinto Phase Shifer use of facilities, operation and maintenance.

Schedule Page: 328.4 Line No.: 11 Column: m

Operation and maintenance charges.

Schedule Page: 328.4 Line No.: 12 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 170) terminating on May 31, 2003.

Schedule Page: 328.4 Line No.: 13 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 13 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 14 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 14 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 14 Column: d

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Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 15 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 15 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 15 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 16 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 16 Column: d

Transmission Service and Interconnection Agreement for network service in PACEW. Termination Date October 1, 2014.

Schedule Page: 328.4 Line No.: 17 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 17 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 1 Column: d

Operation and maintenance at Difficulty Sub, Riverton Sub, Thermopolis Sub and Platte Sub.

Schedule Page: 328.5 Line No.: 1 Column: m

Operation and maintenance charges.

Schedule Page: 328.5 Line No.: 2 Column: d

Operation and maintenance at Difficulty Sub, Riverton Sub, Thermopolis Sub and Platte Sub.

Schedule Page: 328.5 Line No.: 2 Column: m

Operation and maintenance charges.

Schedule Page: 328.5 Line No.: 3 Column: d

Operation and maintenance at Difficulty Sub, Riverton Sub, Thermopolis Sub and Platte Sub.

Schedule Page: 328.5 Line No.: 3 Column: m

Operation and maintenance charges.

Schedule Page: 328.5 Line No.: 4 Column: d

Operation and maintenance at Difficulty Sub, Riverton Sub, Thermopolis Sub and Platte Sub.

Schedule Page: 328.5 Line No.: 4 Column: m

Operation and maintenance charges.

Prior period adjustment.

Schedule Page: 328.5 Line No.: 5 Column: d

Operation and maintenance at Difficulty Sub, Riverton Sub, Thermopolis Sub and Platte Sub.

Schedule Page: 328.5 Line No.: 6 Column: d

Transmission Service Agreement for network service in PACW. Under transfer agreement subject to termination when easement from United States for transmission line.

Schedule Page: 328.5 Line No.: 6 Column: m

Demand dollars plus a fixed cost calculated using plant investment values at various U.S. government facilities.

Prior period adjustment.

Schedule Page: 328.5 Line No.: 7 Column: d

Transmission Service Agreement for network service in PACW.

Schedule Page: 328.5 Line No.: 7 Column: m

Sole use of facilities charge.

Schedule Page: 328.5 Line No.: 8 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 8 Column: d

Transmission Service and Operating Agreement for network service in PACE. Termination Date December 31, 2003.

Schedule Page: 328.5 Line No.: 8 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.5 Line No.: 9 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

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Schedule Page: 328.5 Line No.: 9 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 9 Column: d

Transmission Service and Operating Agreement for network service in PACE. Evergreen.

Schedule Page: 328.5 Line No.: 10 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 10 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 10 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.5 Line No.: 11 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 11 Column: d

Transmission Service and Operating Agreement for network service in PACE. Subject to termination upon 3 year written notice.

Schedule Page: 328.5 Line No.: 11 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.5 Line No.: 12 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 12 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.5 Line No.: 13 Column: d

Transmission Service and Interconnection Agreement for network service in PACE. Subject to termination upon 3 year written notice.

Schedule Page: 328.5 Line No.: 14 Column: d

Transmission Service and Interconnection Agreement for network service in PACE. Subject to termination upon 3 year written notice.

Schedule Page: 328.5 Line No.: 15 Column: d

Transmission Service and Interconnection Agreement for network service in PACE. Subject to termination upon 3 year written notice.

Schedule Page: 328.5 Line No.: 16 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 164) terminating on May 31, 2003.

Schedule Page: 328.5 Line No.: 17 Column: d

Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 175).

Schedule Page: 328.6 Line No.: 1 Column: d

Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 175).

Schedule Page: 328.6 Line No.: 1 Column: m

Demand dollars plus a fixed cost calculated using plant investment values at various U.S. government facilities.

Schedule Page: 328.6 Line No.: 2 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.6 Line No.: 2 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.6 Line No.: 2 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.6 Line No.: 3 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 173) terminating on September 30, 2002. Split of Idaho Power & IdaCorp Energy.

Schedule Page: 328.6 Line No.: 3 Column: m

Operation and maintenance charges.

Schedule Page: 328.6 Line No.: 4 Column: d

Thermopolis Substation operation and maintenance.

Schedule Page: 328.6 Line No.: 4 Column: m

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Operation and maintenance charges.

Schedule Page: 328.6 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.6 Line No.: 5 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.6 Line No.: 5 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

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Schedule Page: 332 Line No.: 1 Column: f

Prior period adjustment and use of facilities.
Ancillary services.

Schedule Page: 332 Line No.: 3 Column: f

Prior period adjustment and use of facilities.

Schedule Page: 332 Line No.: 4 Column: f

Prior period adjustment

Schedule Page: 332 Line No.: 5 Column: f

Prior period adjustment and use of facilities.
Ancillary services.

Schedule Page: 332 Line No.: 6 Column: f

Prior period adjustment.

Ancillary services.

Schedule Page: 332 Line No.: 7 Column: f

Prior period adjustment

Schedule Page: 332 Line No.: 8 Column: f

Prior period adjustment.

Schedule Page: 332 Line No.: 9 Column: f

Use of facilities.

Schedule Page: 332 Line No.: 10 Column: f

Prior period adjustment and use of facilities.
Ancillary services.
Respondent's portion of specified costs of certain facilities.

Schedule Page: 332 Line No.: 11 Column: f

Ancillary services.

Schedule Page: 332 Line No.: 12 Column: f

Prior period adjustment.

Transmission service charges and administration fees.

Schedule Page: 332 Line No.: 13 Column: f

Ancillary services.

Schedule Page: 332 Line No.: 14 Column: f

Prior period adjustment.
Respondent's portion of specified costs of certain facilities.

Schedule Page: 332 Line No.: 15 Column: f

Prior period adjustment.

Schedule Page: 332 Line No.: 16 Column: f

Use of facilities.

Schedule Page: 332.1 Line No.: 1 Column: f

Prior period adjustment.
Ancillary services.
Respondent's portion of specified costs of certain facilities.

Schedule Page: 332.1 Line No.: 2 Column: f

Use of facilities.
Respondent's portion of specified costs of certain facilities.

Schedule Page: 332.1 Line No.: 4 Column: f

Ancillary services.

Schedule Page: 332.1 Line No.: 6 Column: f

Ancillary services.

Schedule Page: 332.1 Line No.: 9 Column: f

Use of facilities.

Schedule Page: 332.1 Line No.: 10 Column: f

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Prior period adjustment.

Schedule Page: 332.1 Line No.: 11 Column: f

Prior period adjustment and use of facilities.

Ancillary services.

Schedule Page: 332.1 Line No.: 12 Column: f

Accrual adjustment.

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Fully depreciated.		
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Fully depreciated.		
Schedule Page: 336.12	Line No.: 39	Column: e
Fully depreciated.		
Schedule Page: 336.12	Line No.: 40	Column: e
Fully depreciated.		
Schedule Page: 336.12	Line No.: 41	Column: e
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Schedule Page: 336.12	Line No.: 42	Column: e
Fully depreciated.		
Schedule Page: 336.23	Line No.: 32	Column: e
Fully depreciated.		
Schedule Page: 336.23	Line No.: 33	Column: e
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Schedule Page: 336.23	Line No.: 34	Column: e
Fully depreciated.		
Schedule Page: 336.23	Line No.: 35	Column: e
Fully depreciated.		
Schedule Page: 336.23	Line No.: 36	Column: e
Fully depreciated.		
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Fully depreciated.		
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Fully depreciated.		
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<u>FERC Sub Acct</u>	<u>Description</u>
310.20	Land Rights
315.70	Supervisory Equipment
330.20	Land Rights
330.30	Water Rights
330.40	Flood Rights
330.50	Land Rights-Fish/Wildlife
331.20	Structures & Improvement-Fish/Wildlife
331.30	Structures & Improvement-Recreation
332.20	Reservoirs, Dams & Waterways-Fish/Wildlife
332.30	Reservoirs, Dams & Waterways-Recreation
334.70	Supervisory Equipment
335.20	Misc Power Plant Equip - Fish
335.30	Misc Power Plant Equip - Recr.
350.20	Land Rights
353.70	Supervisory Equipment
356.20	Clearing & Grading
360.20	Land Rights
362.70	Supervisory & Alarm Equipment
369.10	Overhead Services

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369.20 Underground Services
 389.20 Land Rights
 390.30 Office Equipment
 391.10 Mainframe Computers
 391.20 Tools, Shop, Garage Equipment
 391.30 Laboratory Equipment
 392.01 Transp. Eqpt - Light Trucks & Vans
 392.05 Transp. Eqpt - Medium Trucks
 392.09 Transp. Eqpt - Trailers
 396.03 Light Power Operated Equipment
 396.07 Heavy Power Operated Equipment
 397.20 Office Equipment
 399.30 Structures & Improvements
 399.43 Surface-Railroad Equipment
 399.44 Surface-Electric Power Facil
 399.45 Underground Equipment
 399.51 Vehicles
 399.52 Heavy Construction Equipment
 399.60 Miscellaneous Equipment
 399.61 Computer Equipment
 399.70 Mine Development

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: c

Cholla Plant is operated by Arizona Public Service Company. Respondent owns Unit No. 4 plus 37.65% of related common facilities. Data reported on lines 5 through 43 represents respondent's share.

Schedule Page: 402 Line No.: -1 Column: d

Colstrip Plant is operated by PPL Montana, LLC and is jointly owned. Data reported on lines 5 through 43 represents respondent's 10% share of Colstrip Plant Units No. 3 and No. 4.

Schedule Page: 402 Line No.: -1 Column: e

Craig Plant is operated by Tri-State Generation and Transmission Association and is jointly owned. Data reported on lines 5 through 43 represents respondent's 19.28% share of Craig Plant Units No. 1 and No. 2, and 12.86% of common facilities.

Schedule Page: 402.1 Line No.: -1 Column: b

Hayden Plant is operated by Public Service Company of Colorado and is jointly owned. Data reported on lines 5 through 43 represents respondent's 24.5% (45 MW) share of Hayden Unit No. 1, 12.6% (33 MW) share of Hayden Unit No. 2, and 17.5% of common facilities.

Schedule Page: 402.1 Line No.: -1 Column: c

Hunter Plant Unit No. 1 is owned by respondent and Provo City Corporation with undivided interest of 93.75% and 6.25% respectively. Data reported in column (c) represents respondent's share.

Schedule Page: 402.1 Line No.: -1 Column: d

Hunter Plant Unit No. 2 is owned by respondent, Deseret Power Electric Cooperative, and Utah Associated Municipal Power Systems, each with undivided interest of 60.31%, 25.108%, and 14.582% respectively. Data reported in column (d) represents respondent's share.

Schedule Page: 402.1 Line No.: -1 Column: f

This represents the respondent's share. Hunter Unit No. 1 is owned by respondent and Provo City Corporation with undivided interest of 93.75% and 6.25% respectively. Hunter Unit No. 2 is owned by respondent, Deseret Power Electric Cooperative, and Utah Associated Municipal Power Systems, each with undivided interest of 60.31%, 25.108%, and 14.582% respectively.

Schedule Page: 402.2 Line No.: -1 Column: c

Jim Bridger Plant is operated by PacifiCorp and column (c) represents the respondent's share. Ownership of the plant is as follows: PacifiCorp 66 2/3%, Idaho Power Company 33 1/3%.

Schedule Page: 402.2 Line No.: -1 Column: e

Wyodak Plant is operated by PacifiCorp and column (e) represents the respondent's share. Ownership of the plant is as follows: PacifiCorp 80%, Black Hills Corporation 20%.

Schedule Page: 402.3 Line No.: -1 Column: c

Hermiston Plant is operated by Hermiston Generating Co., L.P. and is jointly owned. Data reported on lines 5 through 43 represents respondent's 50.0% share of Hermiston Plant.

Schedule Page: 402.3 Line No.: -1 Column: e

PacifiCorp owns the steam turbine generator and associated systems directly related to the operation of this unit at Georgia-Pacific Corporation's Camas, Washington paper mill. Modifications and upgrades to the existing Camas paper mill were necessary to supply steam to the turbine and to ensure continued operation of the unit in the event of mill closure. Georgia-Pacific retained ownership of these modifications. Georgia-Pacific supplies the fuel and delivers the steam to PacifiCorp's turbine. None of the facilities are jointly owned. Each asset is wholly owned, either by PacifiCorp or Georgia-Pacific Corporation.

Schedule Page: 402.3 Line No.: -1 Column: f

The West Valley Plant is leased from PPM Energy Inc., an affiliate of the respondent. The lease agreement began July 1, 2002 and shall expire on December 31, 2017, subject to other provisions of the agreement.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 406 Line No.: -1 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$1,473,452.

Schedule Page: 406 Line No.: 1 Column: b

Pondage for peaking - storage, Upper Klamath Lake.

Schedule Page: 406 Line No.: 1 Column: c

Storage, Upper Klamath Lake.

Schedule Page: 406 Line No.: 1 Column: d

Forebay for peaking.

Schedule Page: 406 Line No.: 1 Column: e

Forebay for peaking.

Schedule Page: 406.1 Line No.: 1 Column: b

Forebay for peaking.

Schedule Page: 406.1 Line No.: 1 Column: d

Storage for regulation.

Schedule Page: 406.1 Line No.: 1 Column: e

Pondage for peaking - storage, Upper Klamath Lake.

Schedule Page: 406.1 Line No.: 1 Column: f

Storage, Lemolo Lake.

Schedule Page: 406.2 Line No.: -1 Column: b

Storage, Lemolo Lake.

Schedule Page: 406.2 Line No.: -1 Column: c

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$511,552.39.

Schedule Page: 406.2 Line No.: -1 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2003 was \$147,126.

Schedule Page: 406.2 Line No.: 1 Column: d

Pondage for peaking - storage, Lemolo Lake.

Schedule Page: 406.2 Line No.: 1 Column: f

Forebay for peaking.

Schedule Page: 406.3 Line No.: -1 Column: e

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$70,181.

Schedule Page: 406.3 Line No.: -1 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$71,016.

Schedule Page: 406.4 Line No.: -1 Column: b

Olmstead Plant is owned by the U.S. Bureau of Land Reclamation. PacifiCorp has a 25 year lease beginning in 1990. The respondent operates the plant and owns the generation.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 410 Line No.: 1 Column: a

Common river system costs for the operation of these facilities are allocated to each plant based upon the unit's name plate rating.

Schedule Page: 410 Line No.: 2 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$357,806.

Schedule Page: 410 Line No.: 2 Column: f

Includes \$1,061,413 of American Fork asset retirement costs.

Schedule Page: 410 Line No.: 3 Column: a

Licensed Project No. 2381 applicable to both Ashton and St. Anthony plants. Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$451,360.

Schedule Page: 410 Line No.: 6 Column: a

Skookumchuck Plant is operated by PacifiCorp and all information reported on row 6 represents the respondent's share. Ownership of the plant is as follows: PacifiCorp 47.5%, Puget Sound Energy 7%, Snohomish 8%, Gray's Harbor 4%, Tacoma 8%, Seattle City Light 8%, and Avista Corp 17.5%.

Schedule Page: 410 Line No.: 7 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$623,405.

Schedule Page: 410 Line No.: 10 Column: a

Licensed Project No. 2401 applicable to both Cove and Grace Plants (See page 406 for Grace plant).

Schedule Page: 410 Line No.: 21 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$148,242.

Schedule Page: 410 Line No.: 22 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$4,123,764.

Schedule Page: 410 Line No.: 22 Column: f

Includes \$4,873,033 of Powerdale asset retirement costs.

Schedule Page: 410 Line No.: 23 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2003 was \$147,126.

Schedule Page: 410 Line No.: 24 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2003 was \$147,126.

Schedule Page: 410 Line No.: 25 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2003 was \$147,126.

Schedule Page: 410 Line No.: 28 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$116,527.

Schedule Page: 410 Line No.: 29 Column: a

Licensed Project No. 2381 applicable to both Ashton and St. Anthony plants.

Schedule Page: 410 Line No.: 33 Column: a

Costs reported for this plant do not include significant intangible costs due to relicensing which are charged to FERC account 302 and are not reported on this page. The net book value for relicensing at December 31, 2003 was \$506,776.

Schedule Page: 410 Line No.: 35 Column: a

Used in regulating the release of water from Klamath Lake and in maintaining proper water surface level in the Klamath River between Klamath Falls and Keno, Oregon.

Schedule Page: 410 Line No.: 36 Column: a

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Storage reservoir for six plants on the Klamath River (Copco No. 1, Copco No. 2, East Side, West Side, John C. Boyle, and Iron Gate).

Schedule Page: 410 Line No.: 37 Column: a

Common plant in North Umpqua Project. All common roads, employee houses, control equipment, etc. are in this account.

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) 04/30/2004	Year of Report Dec 31, 2003
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 23 Column: j
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Schedule Page: 422 Line No.: 23 Column: l
Included above.
Schedule Page: 422.1 Line No.: 4 Column: j
Included below.
Schedule Page: 422.1 Line No.: 4 Column: k
Included below.
Schedule Page: 422.1 Line No.: 4 Column: l
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Schedule Page: 422.1 Line No.: 13 Column: j
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Schedule Page: 422.1 Line No.: 13 Column: k
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Schedule Page: 422.1 Line No.: 13 Column: l
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Schedule Page: 422.2 Line No.: 22 Column: k
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