

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

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



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DAN R. HULL
UTILITIES COMMISSION

FERC FINANCIAL REPORT

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

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

Exact Legal Name of Respondent (Company)

PacifiCorp

Year/Period of Report

End of 2004/Q4

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

GENERAL INFORMATION

I Purpose

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

II. Who Must Submit

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

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

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

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

III. What and Where to Submit

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

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

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

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

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 158.10-158.12 for specific qualifications.)

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

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

GENERAL INFORMATION (continued)

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

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

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

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

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

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

GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

GENERAL PENALTIES

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


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

IDENTIFICATION		
01 Exact Legal Name of Respondent PacifiCorp	02 Year/Period of Report End of <u>2004/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 825 N.E. Multnomah, Suite 2000 Portland, OR 97232		
05 Name of Contact Person Henry Lay	06 Title of Contact Person Corp Accounting Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 825 N.E. Multnomah, Suite 1900 Portland, OR 97232		
08 Telephone of Contact Person, Including Area Code (503) 813-6179	09 This Report Is (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/25/2005

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

01 Name Richard D. Peach	03 Signature  Richard D. Peach	04 Date Signed (Mo, Da, Yr) 04/25/2005
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) 04/25/2005	Year/Period of Report End of 2004/Q4
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LIST OF SCHEDULES (Electric Utility)

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

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

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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LIST OF SCHEDULES (Electric Utility) (continued)

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

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

Stockholders' Reports Check appropriate box:

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

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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GENERAL INFORMATION

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

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

Corporate books are kept at:
825 N.E. Multnomah, Suite 2000
Portland, OR 97232-4116

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

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

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

Not applicable.

Not applicable.

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

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

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

(1) Yes...Enter the date when such independent accountant was initially engaged:

(2) No

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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CONTROL OVER RESPONDENT

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

ScottishPower plc

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

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

PacifiCorp (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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	
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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	733,333
3			
4	Senior Vice President, General Counsel and Corporate	Andrew P. Haller	333,448
5	Secretary		
6			
7	Senior Vice President	Michael J. Pittman	321,667
8			
9	Executive Vice President	A. Richard Walje	316,008
10			
11	Executive Vice President	Matthew R. Wright	286,382
12			
13	Senior Vice President	Robert A. Klein	
14			
15	Executive Vice President	William D. Landels	
16			
17	Executive Vice President	Andrew N. MacRitchie	
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	Vice President & Treasurer	Bruce N. Williams	
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Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	PacifiCorp Board of Directors:	
2		
3	Ian M. Russell, Chair	1 Atlantic Quay
4		Glasgow, Scotland G2 8SP UK
5		
6	**Judith A. Johansen (President & CEO)	825 NE Multnomah, Suite 2000
7		Portland, Oregon 97232
8		
9	***William D. Landels (Executive Vice President)	201 South Main, Suite 2300
10		Salt Lake City, Utah 84140
11		
12	***Andrew N. MacRitchie (Executive Vice President)	825 NE Multnomah, Suite 2000
13		Portland, Oregon 97232
14		
15	***Matthew R. Wright (Executive Vice President)	825 NE Multnomah, Suite 2000
16		Portland, Oregon 97232
17		
18	***Barry G. Cunningham (Senior Vice President)	201 South Main, Suite 2300
19		Salt Lake City, Utah 84140
20		
21	***Michael J. Pittman (Senior Vice President)	825 NE Multnomah, Suite 2000
22		Portland, Oregon 97232
23		
24	***A. Richard Walje (Executive Vice President)	201 South Main, Suite 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, Suite 2000
31		Portland, Oregon 97232
32		
33	***Richard D. Peach (Chief Financial Officer)	825 NE Multnomah, Suite 2000
34		Portland, Oregon 97232
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

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

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

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

ITEM 1.

<u>State</u>	<u>Effective Date</u>	<u>Expiration Date</u>	<u>Fee %</u> (Fee attached to franchise agreement)
California			
None			
Idaho			
Mud Lake	07/02/2004*	06/09/2028	2.0% franchise
Hamer	09/09/2004*	08/26/2034	
Franklin	09/28/2004	10/01/2034	3.0% franchise
Rexburg	12/09/2004	12/09/2039	6.0% franchise
Oregon			
Culver	03/08/2004*	03/08/2024	3.5% franchise
Hood River (a)	06/02/2004	06/02/2009	
Rufus	11/09/2004	11/09/2024	3.5% franchise
Utah			
Rich County	04/08/2004*	02/03/2029	
Redmond	02/25/2004*	02/11/2029	
Wellington	06/17/2004*	06/17/2024	
Lewiston	08/10/2004*	04/05/2024	
Price	09/28/2004	09/28/2024	
Smithfield	10/22/2004	10/22/2024	
San Juan County	10/27/2004	10/27/2024	
Richmond	12/01/2004	12/01/2024	
Washington			
Asotin County (b)	03/02/2004*	03/02/2014	
College Place	09/03/2004*	09/03/2024	6% franchise
Wyoming			
None			

* Denotes a change from the originally reported effective date, which was the date the governing body actually approved the franchise rights, not the date it was accepted by the Company and made officially effective.

(a) 5% (3.5% franchise; 1.5% license)

(b) Renewable for additional ten years upon mutual consent

ITEM 2.

None

ITEM 3.

PacifiCorp has sold the Naches and Naches Drop Hydroelectric Plants to the United States Bureau of Reclamation. Water Rights, along with some buildings and equipment were turned over to the Bureau of Reclamation on March 10, 2003. Access to the remainder of the building and equipment was granted to the United States Bureau of Reclamation effective January 1, 2004. The third amendment to the water rights purchase agreement was executed November 1, 2004. Transfer of the land rights per this agreement occurred on March 31, 2005. A letter dated July 28, 2004 to the Federal Energy Regulatory Commission (the "FERC") for permission

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

to clear FERC account Electric Plant Purchased or Sold ("account 102"), was approved by FERC on November 22, 2004.

PacifiCorp and six other minority owners sold their interest in the 1 MW Skookumchuck Hydroelectric project to a subsidiary of Alberta Canada based TransAlta for \$7.4 million. PacifiCorp's share was \$3.5 million. The sale was completed on October 5th, 2004, with the proceeds, net book value, and selling costs transferred to FERC account 102. Additional closing costs were booked in December 2004 and cleared to FERC account 102. A letter to the FERC for permission to clear account 102 is pending.

ITEM 4.

In May 2002, PacifiCorp entered into a 15-year operating lease for an electric generation facility with West Valley Leasing Company, LLC ("West Valley"). West Valley is a subsidiary of PPM Energy, Inc. ("PPM"), which is a direct subsidiary of Pacific Holdings, Inc. ("PHI") and an indirect subsidiary of ScottishPower. The facility consists of five generation units, each rated at 40 megawatts ("MW"), and is located in Utah. The lease terms granted PacifiCorp two independent early termination options that provide PacifiCorp the right to terminate the lease and, at PacifiCorp's further option, to purchase the facility for predetermined amounts. On May 28, 2004, PacifiCorp exercised its first option to terminate the West Valley lease. PacifiCorp subsequently exercised its right to rescind the termination on September 28, 2004 after determining, through a public process, that the resource could not be replaced on a more economic basis and without increasing reliability risk to the system. PacifiCorp has a second option to terminate the West Valley lease if written notice is provided to West Valley on or before December 1, 2006. PacifiCorp is committed to future minimum lease payments of \$15.0 million annually for years ending March 31, 2005 through 2008 and \$2.5 million for the year ending March 31, 2009.

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

ITEM 5.

Please refer to page 424-425 Transmission Lines Added During the Year of this Form No. 1.

ITEM 6.

Short-Term Debt

At April 21, 2005, PacifiCorp had \$ 545.0 million of commercial paper obligations outstanding, with maturities of less than one year. Authorizations for up to \$1.5 billion outstanding at any one time in commercial paper and other unsecured short-term debt are as follows:

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

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

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

At December 31, 2004, PacifiCorp had an \$800.0 million committed bank revolving credit agreement, which was fully available, and

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which had no borrowings outstanding. This facility, which has a three-year term, became effective May 28, 2004 and was used to replace an expiring \$500.0 million facility, as well as a \$300.0 million facility that was terminated by PacifiCorp prior to its maturity. The interest on advances under this new facility is based on the London Interbank Offered Rate (LIBOR) plus a margin that varies based on PacifiCorp's credit rating.

Long-Term Debt

On August 24, 2004, PacifiCorp issued \$200.0 million of its 4.95% Series of First Mortgage Bonds due August 15, 2014, and \$200.0 million of its 5.90% Series of First Mortgage Bonds due August 15, 2034. PacifiCorp used the proceeds for general corporate purposes, including the reduction of short-term debt. Authorizations for the issuances were as follows:

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

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

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

During December 2004, PacifiCorp redeemed, prior to maturity, all of the 8.625% First Mortgage Bonds due in December 2024, which totaled \$20.0 million. This retirement was initially funded through short-term debt with the expectation that it will be funded through long-term financing in the next 12 months, subject to regulatory authorization.

During March 2005, the maturity date was extended for \$38.1 million of pollution control revenue bond obligations as follows:

(Millions of dollars)

Issue	Issuer	Amount	Original Maturity	New Maturity
Pollution Control Revenue Refunding Bonds, Series 1992	Converse Co, WY	\$ 22.5	7/1/2006	12/1/2020
Pollution Control Revenue Refunding Bonds, Series 1992A	Sweetwater Co, WY	9.3	4/1/2005	12/1/2020
Pollution Control Revenue Refunding Bonds, Series 1992B	Sweetwater Co, WY	6.3	12/1/2005	12/1/2020
Total pollution control revenue bonds		<u>\$ 38.1</u>		

In April 2005, PacifiCorp filed applications requesting authority to issue up to \$1.0 billion of long-term debt with the Oregon Public Utility Commission, Washington Utilities and Transportation Commission and Idaho Public Utilities Commission.

Common Stock

In April 2005, PacifiCorp filed applications requesting to increase the existing authority to issue new common stock to its immediate corporate parent by 14,851,485 shares to bring the authorized total up to 50,000,000 new shares with the Oregon Public Utility Commission, Washington Utilities and Transportation Commission and the Idaho Public Utilities Commission.

Other Financing Arrangements

In September 2004, PacifiCorp entered into a new \$296.9 million letter of credit facility with a maturity date of September 14, 2007. This facility provides credit enhancement and liquidity support for seven series of variable rate pollution control revenue bond obligations. In connection with the commencement of this new facility, corresponding amounts of previously existing letters of credit were cancelled.

At December 31, 2004, PacifiCorp had \$517.8 million of standby letters of credit and standby bond purchase agreements, including the new letter of credit facility, available to provide credit enhancement and liquidity support for variable-rate pollution control revenue bond obligations. These committed bank arrangements expire periodically through the year ending December 31, 2007. Subsequent to December 31, 2004, approximately \$96.5 million of these committed bank arrangements were extended through January

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21, 2010.

PacifiCorp's credit agreements contain customary covenants and default provisions, including covenants not to exceed a specified debt-to-capitalization ratio. PacifiCorp monitors these covenants on a regular basis to ensure that events of default will not occur. As of December 31, 2004, PacifiCorp was in compliance with the covenants of its credit agreements.

ITEM 7.

None

ITEM 8.

The following table represents the estimated financial impact of the wage scale increase on the twelve months ended December 31, 2004:

Unions Represented	% Increase (a)	Effective Date(s)	Estimated Financial Impact
IBEW 57 Generation	3.76%	1/26/2004 & 7/26/2004	\$ 1,080,450
IBEW 57 Power Delivery	5.03%	1/26/2004 & 7/26/2004	2,693,679
IBEW 127 (WY)	2.00%	3/26/2004 & 9/26/2004	196,119
UWUA 197 (Coos Bay, OR)	7.85%	1/26/2004 & 7/26/2004	86,394
IBEW 57 West Valley	3.00%	5/26/2004	8,986
IBEW 415 (Laramie, WY)	7.06%	6/26/2004 & 9/26/2004	13,355
IBEW 125 (WA & OR)	4.59%	1/26/2004 & 7/26/2004	927,704
IBEW 659 (OR & CA)	4.88%	1/26/2004 & 7/26/2004	1,097,430
Total			<u>\$ 6,104,117</u>

(a) This percentage increase represents the increase of wages for all effective dates during the calendar year as related to the wage scale of the prior effective period.

ITEM 9.

INFORMATION REGARDING RECENT REGULATORY DEVELOPMENTS

FERC Matters

For a discussion on FERC issues, see Notes to the Financial Statements – Note 7 – Commitments and Contingencies of this Form No. 1.

Hydroelectric Actions

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

Relicensing

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Bear River hydroelectric project – (Bear River, Idaho/Utah)

In December 2003, the FERC issued a new 30-year operating license for the 84.5 MW Bear River hydroelectric project. The license became final and PacifiCorp accepted the new license on May 25, 2004. The FERC included in the Bear River's license a requirement to evaluate decommissioning the 7.5 MW Cove plant and associated project features. As part of this evaluation, PacifiCorp has been working with stakeholders to determine the actions that would be required to decommission this plant. In addition to the project's capital and operations and maintenance costs associated with the new license, PacifiCorp is committed, over the life of the license, to fund approximately \$26.5 million for environmental mitigation and enhancement projects. A \$12.2 million liability, representing the present value of these obligations, was recorded in May 2004.

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

In February 2004, PacifiCorp filed with the FERC a final application for a new license to operate the 161.4 MW Klamath hydroelectric project. The FERC is scheduled to complete its required analysis by April 2006. In the meantime, PacifiCorp continues to work cooperatively with a broad range of stakeholders to identify and resolve any outstanding issues in an attempt to reach a settlement. In October 2004, PacifiCorp convened a mediated settlement negotiation group consisting of itself, state and federal agencies, Native American tribes, and other stakeholders, in an effort to reach a comprehensive agreement on project relicensing.

Lewis River hydroelectric projects – (Lewis River, Washington)

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

On November 30, 2004, PacifiCorp executed a comprehensive settlement agreement with 25 other parties including state and federal agencies, Native American tribes, conservation groups, and local government and citizen groups to resolve, among the parties, issues related to the pending applications for new licenses for PacifiCorp's 136.0 MW Merwin, 240.0 MW Swift No. 1 and 134.0 MW Yale hydroelectric projects. As part of this settlement agreement, PacifiCorp has agreed to implement certain protection, mitigation and enhancement measures prior to and during a proposed 50-year license period. However, these commitments are contingent on ultimately receiving a license from the FERC that is consistent with the settlement agreement, and other required permits. The FERC is scheduled to complete its process and required analysis in order to be ready for a decision in March 2006.

North Umpqua hydroelectric project – (North Umpqua River, Oregon)

In November 2003, the FERC issued a new 35-year operating license for the 188.5 MW North Umpqua hydroelectric project. Both PacifiCorp and environmental groups sought rehearing of the license, and in March 2004, the FERC issued an order on rehearing favorable to PacifiCorp and denying the motion of the environmental groups. In May 2004, the environmental groups appealed the FERC order in the Ninth Circuit Court of Appeals, where the case is currently pending. The new FERC license is currently effective, but not final, and certain implementation measures may be delayed pending the outcome of the appeal. In addition to the project's capital and operations and maintenance costs associated with the new license, when the license becomes final PacifiCorp will be committed, over the life of the license, to fund approximately \$48.9 million for environmental mitigation and enhancement projects. A \$13.0 million liability, representing the present value of certain obligations specified in the license, was recorded in June 2004. Additional liabilities will be recognized when the license becomes final.

Prospect hydroelectric project – (Rogue River, Oregon)

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

Decommissioning

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

The FERC issued a surrender order for American Fork on August 4, 2004, which calls for project removal to be completed by December 2007. Removal costs for this 1.0 MW project are estimated to be approximately \$1.1 million, including process and permitting costs. The parties have agreed that project removal will begin in September 2006, subject to FERC and other regulatory approvals, with operations continuing until that time.

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Condit hydroelectric project – (White Salmon River, Washington)

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

Powerdale hydroelectric project – (Hood River, Oregon)

In June 2003, PacifiCorp entered into a settlement agreement to remove the 6.0 MW Powerdale plant rather than pursue a new license, based on an analysis of the costs and benefits of relicensing versus decommissioning. Removal of the Powerdale plant and associated project features, which is subject to the FERC and other regulatory approvals, is projected to ultimately cost \$6.3 million. The plant will continue to operate until its removal, which will commence in 2010.

State Regulatory Issues

PacifiCorp pursues a regulatory program in all states that it serves, with the objective of keeping rates closely aligned to ongoing costs. The following is a state-by-state update:

Utah

On August 4, 2004, PacifiCorp filed a general rate case request with the Utah Public Service Commission (the "UPSC") for approximately \$111.0 million annually related to operating cost increases and recovery of investments that support Utah's growing demand and need for enhanced network reliability. In October 2004, the UPSC approved the use of a forward-looking test year in this general rate case, the fiscal year 2006. PacifiCorp filed rebuttal testimony in January 2005 reducing the revenue requirement request from \$111.0 million to \$96.3 million. The main reasons for the change were to reflect increased revenues from updated customer contracts and to update specific items in the filing. In February 2005, the UPSC approved a stipulation settling the general rate case. Under the stipulation, PacifiCorp was awarded an increase in prices of \$51.0 million annually, resulting in an average price increase of 4.66%, and an allowed return on equity of 10.5%. The stipulation also included an effective date of March 1, 2005, which was a month earlier than the April 1, 2005 date required by Utah statute, resulting in a one-time benefit of \$4.3 million of additional revenues. As a result, base rates in Utah increased by \$51.0 million starting in March 2005.

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

In January 2004, the UPSC approved a stipulation settling PacifiCorp's general rate case filed in May 2003. Under the stipulation, base rates in Utah increased by \$65.0 million annually starting in April 2004, resulting in an average price increase of 7.0% and an authorized return on equity of 10.7%.

Oregon

In November 2000, PacifiCorp made a deferred accounting filing to track its excess net power costs. In July 2002, the Oregon Public Utility Commission (the "OPUC") approved the filing, finding that PacifiCorp had prudently incurred the excess net power costs. The order authorized recovery of \$131.0 million, plus carrying charges, a rate of \$45.6 million annually. The Industrial Customers of Northwest Utilities and the Citizens' Utility Board appealed the OPUC order. The Marion County, Oregon circuit court affirmed the OPUC order. The Industrial Customers of Northwest Utilities and the Citizens' Utility Board appealed the circuit court decision to the Oregon Court of Appeals. The Court of Appeals heard oral arguments in May 2004. On October 27, 2004, the Oregon Court of

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Appeals affirmed the circuit court decision. The deadline for further appeals has passed. As of March 31, 2005, approximately \$13.7 million remained to be collected by the authorized surcharge.

On November 12, 2004, PacifiCorp filed a general rate case with the OPUC related to increases in operating costs, including fuel, purchased power, and pension and health care costs. PacifiCorp is seeking an increase of \$102.0 million annually, or 12.5%. If approved by the OPUC, the increase would take effect in September 2005. Settlement conferences were held in April 2005 and hearings are scheduled to occur in July 2005.

PacifiCorp filed an application in February 2005 for deferral of higher power costs in calendar 2005 due to continuing poor hydroelectric conditions. PacifiCorp seeks deferral of these costs to track and preserve them for later incorporation in rates. PacifiCorp also filed a power cost adjustment mechanism in April 2005 to address volatility in PacifiCorp's total net power costs, including hydroelectric variability. PacifiCorp has filed a motion to consolidate the hydroelectric deferral and the power cost adjustment mechanism filings. It is anticipated that deferral of hydroelectric impacts will be incorporated into the power cost adjustment mechanism as a longer-term mechanism to address total net power cost variability.

Wyoming

In March 2003, the Wyoming Public Service Commission (the "WPSC") denied recovery of the Hunter No. 1 replacement power costs and the deferred excess net power costs. On appeal, the Laramie County District Court certified the case to the Wyoming Supreme Court. PacifiCorp filed its reply brief in April 2004. Oral arguments before the Wyoming Supreme Court took place in June 2004. On December 13, 2004, the Wyoming Supreme Court issued its decision affirming the Order of the Public Service Commission to deny recovery of replacement power and deferred excess net power costs.

Also, in April 2004, PacifiCorp filed a complaint with the federal district court in Wyoming challenging the WPSC's March 2003 decision on the grounds that the decision violates federal law by denying PacifiCorp recovery in retail rates of its wholesale electricity and transmission costs incurred to serve Wyoming customers. The lawsuit seeks an injunction requiring the WPSC to pass through PacifiCorp's wholesale electricity and transmission costs in retail rates. In May 2004, the WPSC filed a motion to dismiss the complaint. Oral arguments on the motion to dismiss took place in September 2004. The motion to dismiss was denied on November 5, 2004. On January 11, 2005, the defendants appealed the court's ruling on the motions to dismiss and requested a stay of the underlying litigation. On January 31, 2005 PacifiCorp filed its brief in opposition to defendants' interlocutory appeal of the court's ruling. In February 2005, the Tenth Circuit Court denied the defendants' interlocutory appeal of the court's ruling. The Defendants' appeal on sovereign immunity grounds is pending at the Tenth Circuit Court. The Defendants' opening brief was filed on April 4, 2005 and PacifiCorp's response brief is due on May 9, 2005.

In July 2004, PacifiCorp applied to the WPSC for a stand-alone pass-on of increased net wholesale purchased electricity costs. Following discussions with various parties, PacifiCorp filed a joint stipulation reducing this request to \$9.25 million, or 2.68%. This stipulation was heard by the WPSC on September 14, 2004 and approved effective September 15, 2004. The expedited treatment of this application was recognized in the stipulation with an agreement that PacifiCorp will not file a general rate application until at least September 30, 2005. Further, the parties agreed to hold discussions on the development of a commodity cost recovery mechanism and alternative forms of regulation ("AFOR"). Meetings have taken place with the parties to evaluate inputs into a commodity cost recovery mechanism and an AFOR. PacifiCorp continues to study the stated interests of the parties in these regulatory mechanisms and how they might affect the risk of doing business in Wyoming.

In June 2004, the WPSC concluded hearings on the joint application of Powder River Energy Corporation and Kennecott Energy Company for a certificate of public convenience and necessity to serve the Antelope Coal Mine in Converse County, Wyoming. The Antelope Coal Mine is in PacifiCorp's service territory and PacifiCorp has been serving this mine for 20 years. The joint application proposed a dual certificate arrangement that would allow Kennecott Energy Company to choose its electric service provider. PacifiCorp argued that it should be the sole service provider. The WPSC deliberated this issue in September 2004 and directed parties to enter into further discussions over a six- to eight-week period to determine whether a solution can be proposed that keeps the authorized service territory of PacifiCorp and Powder River Energy Corporation intact. On October 28, 2004, the WPSC approved a stipulation that was filed by PacifiCorp, Powder River Energy Corporation and Kennecott Energy Company. The terms of the stipulation include a continued recognition of PacifiCorp's authorized territory in Converse County through a regulatory recovery fee

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payment that Kennecott Energy Company will make to PacifiCorp. The regulatory recovery fee protects other Wyoming customers from any impacts due to the loss of the mine load. Powder River Energy Corporation will be the sole energy provider to the mine.

Washington

In December 2003, PacifiCorp filed with the Washington Utilities and Transportation Committee (the "WUTC") for a general rate increase of \$26.7 million annually, or 13.5%. In addition, PacifiCorp requested that the WUTC adopt the findings of a prudence review of generating resources acquired since the last Washington general rate case. In August 2004, PacifiCorp entered into a Settlement Agreement with the WUTC Staff and the Natural Resources Defense Council that recommended a \$15.5 million annual increase, or 7.8%. On October 27, 2004, the WUTC issued an order adopting the multi-party Settlement Agreement with limited conditions resulting in a total rate increase of \$15.1 million, or 7.5%, effective November 16, 2004. On November 10, 2004, the WUTC issued a supplemental order with revised calculations. As a result, the WUTC authorized an annual increase of \$15.5 million, or 7.8%, effective November 16, 2004.

PacifiCorp filed an application in March 2005, for the deferral of higher power costs in 2005 due to poor hydroelectric conditions over the past five years. PacifiCorp seeks deferral of these costs to track and preserve them for later incorporation in rates, to be considered as part of PacifiCorp's next Washington general rate case proceeding, anticipated to be filed in spring 2005. PacifiCorp requested that the deferral continue through the conclusion of that general rate proceeding. As part of that proceeding, PacifiCorp expects to address the rate treatment of the current low hydroelectric trend and power cost volatility through a proposed power cost adjustment mechanism. It is anticipated that deferral of hydroelectric impacts can be discontinued at the conclusion of that proceeding and replaced with a power cost adjustment mechanism that would address hydroelectric variability thereafter.

Idaho

In December 2003, PacifiCorp filed with the Idaho Public Utility Commission (the "IPUC") to recover Idaho's portion of income tax payments resulting from Internal Revenue Service audits of prior years. In April 2004, the IPUC staff held public input meetings concerning PacifiCorp's application. A stipulated agreement signed by the parties was filed with the IPUC in May 2004 and was approved by the IPUC in June 2004. This allowed recovery of \$4.2 million over 16 months beginning in June 2004 when a power cost recovery surcharge, which began in June 2002, expired.

On January 14, 2005, PacifiCorp filed a general rate case with the IPUC related to continuing investment to serve Idaho load, increases in employee-related costs and general inflation impacts. PacifiCorp seeks an increase of \$15.1 million annually, or 12.5%. If approved by the IPUC, new rates would take effect September 16, 2005. On that date, unrelated surcharges currently in effect will expire, so the net effect to customers of this increase would be \$11.4 million annually, or 9.2% overall.

On January 28, 2005, the IPUC approved PacifiCorp's application to reduce the Bonneville Power Administration (the "BPA") credit effective January 31, 2005. The reduction in the credit is necessary because PacifiCorp paid out \$6.8 million more in credits to residential and small-farm customers than it received from the BPA. The change will result in an 8.0% reduction in the credit given to residential customers and a 20.5% reduction in the credit given small-farm customers. Changes in the level of the BPA credit affect the net electricity costs to customers but do not impact PacifiCorp's results of operations or earnings.

Multi-State Process

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

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

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

During June 2004 through November 2004, settlement discussions occurred in each of the states; agreements were reached with parties; and hearings or oral arguments took place. Final ratification of the Revised Protocol occurred in March 2005 with each of the state commissions in Utah, Oregon, Wyoming and Idaho issuing orders approving and accepting the use of the Revised Protocol cost allocation methodology for future rate setting in each of those states. In accordance with this agreement, ongoing rate case filings in Oregon and Idaho have been based on the Revised Protocol and the recent Utah settlement was based on Revised Protocol. In Washington, the WUTC issued its formal order approving and adopting the Washington general rate case settlement, accepting the Revised Protocol for reporting purposes and establishing a process for ongoing discussions for a permanent allocation methodology during fiscal 2006. The Revised Protocol has not yet been filed in the state of California.

LEGAL PROCEEDINGS

In May 2004, PacifiCorp was served with a complaint filed in the United States District Court for the District of Oregon by the Klamath Tribes of Oregon, individual Klamath Tribal members and the Klamath Claims Committee. The claim generally alleges that PacifiCorp and its predecessors affected the Klamath Tribes' federal treaty rights to fish for salmon in the headwaters of the Klamath River in southern Oregon by building dams that blocked the passage of salmon upstream to the headwaters beginning in 1911. In July 2004, PacifiCorp filed its answer to the complaint. In September 2004, the case was transferred to the Medford Division of the District of Oregon. Also in September 2004, the Klamath Tribes filed their first amended complaint adding claims of damage to their treaty rights to fish for sucker and steelhead in the headwaters of the Klamath River. The claim seeks in excess of \$1.0 billion in compensatory and punitive damages. In October 2004, PacifiCorp filed its answer to the first amended complaint generally denying liability and asserting affirmative defenses for the matters alleged by the Klamath Tribes. A scheduling conference was held in October 2004, which established a procedural schedule for the case. In February 2005, PacifiCorp filed a motion for summary judgment seeking dismissal of the Klamath Tribe's case as untimely under the applicable statute of limitations. Oral argument on the motion for summary judgment was held on April 12, 2005. On April 14, 2005, the magistrate judge issued an opinion recommending that PacifiCorp's motion for summary judgment be granted and the case be dismissed as untimely. Parties have until May 3, 2005 to file objections to the recommendation. The final order will be subject to appeal.

From time to time, PacifiCorp is also a party to various other legal claims, actions and complaints, certain of which seek significant amounts. Although PacifiCorp 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 material adverse effect on PacifiCorp's consolidated financial position or results of operations.

For a further discussion on legal proceeding, See Notes to the Financial Statements - Note 7 - Commitments and Contingencies, and Note 9 - Income Taxes of this Form No. 1.

ITEM 10.

For a discussion on related party transactions, see Notes to the Financial Statements - Note 4 - Related-Party Transactions of this Form No. 1.

ITEM 11.

(Reserved)

ITEM 12.

Integrated Resource Plan

As required by state regulators, PacifiCorp uses an Integrated Resource Plans to provide a framework and plan for prudent future actions required to help ensure that PacifiCorp continues to provide reliable and cost-effective electric service to its customers. The Integrated Resource Plan process identifies PacifiCorp's anticipated future resource mix in a coordinated process with the stakeholders in each of the six states where PacifiCorp operates.

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PacifiCorp published its 2003 Integrated Resource Plan in January 2003 and updated it in October 2003. PacifiCorp has segregated its 2003 Integrated Resource Plan supply-side action items into a series of separate Requests for Proposals, each of which focuses on a specific category of supply-side resources and provides for the staged procurement of resources in future years in an attempt to achieve load/resource balance. The outstanding Requests for Proposals are discussed below.

PacifiCorp filed its 2004 Integrated Resource Plan with the relevant state commissions in January 2005. Dockets have been established in Utah, Oregon, Idaho and Washington to determine acknowledgment of the plan. The 2004 Integrated Resource Plan provides a framework and plan for the prudent future actions required to ensure that PacifiCorp continues to provide reliable and cost-effective electric service to its customers. Projected growth rates and contract expirations indicate a need for approximately 2,800 MW of additional resources by 2015. These estimates are subject to ongoing review and revision. The Integrated Resource Plan process identifies PacifiCorp's anticipated future resource mix in a coordinated process with the stakeholders in each of the six states where PacifiCorp operates.

As part of the 2004 Integrated Resource Plan process, PacifiCorp has identified an electricity generation resource deficit and plans to meet the resource deficit through a combination of the following sources: thermal generation (2,629 MW) and load control programs (177 MW). PacifiCorp also plans to implement energy conservation programs (450 average MW) and will continue to procure 1,400 MW of economic renewable resources that were first identified in the 2003 Integrated Resource Plan. PacifiCorp intends to utilize wholesale electricity transactions to balance the remaining difference between retail load obligations and available resources, and to optimize physical assets and minimize cost.

Requests for Proposals

RFP 2003A – To ensure an adequate supply to meet future energy needs, in May 2004, PacifiCorp entered into an asset purchase and sale agreement with Summit Vineyard LLC of Denver, Colorado, to develop and, with Siemens Westinghouse Power Corporation, to construct, a natural gas-fired combined-cycle combustion turbine electricity plant near Orem, Utah. The plant, to be known as the Lake Side Power Plant and to have a summer rated capacity of 534 MW, was identified as the best option submitted through PacifiCorp's competitive RFP 2003A process of a resource to be made available by summer 2007. In May 2004, PacifiCorp filed with UPSC for a Certificate of Convenience and Necessity. Hearings were held in October 2004 and the UPSC granted a Certificate of Public Convenience and Necessity in November 2004. In October 2004, PacifiCorp entered into a long-term agreement with Siemens Westinghouse Power Corporation for certain maintenance items on the Lake Side Power Plant and issued a limited notice to proceed with construction preparation. The air quality permit for the Lake Side Power Plant was issued in January 2005. The Interconnection Agreement between Summit Vineyard LLC and PacifiCorp was signed in March 2005. The Notice to Proceed between Summit Vineyard LLC and Siemens Westinghouse Power Corporation was issued in March 2005. PacifiCorp has finalized the Transportation Service Agreement for the construction of the gas lateral. The Lake Side Power Plant is expected to cost approximately \$347.0 million. Recovery of PacifiCorp's investment in the plant will be reviewed by the states PacifiCorp serves as part of future general rate cases.

RFP 2003B - PacifiCorp's 2003 Integrated Resource Plan identified 1,400 MW of renewable resources as part of a least cost portfolio of resources to meet PacifiCorp's growing demand over a ten-year period. PacifiCorp issued a Renewable Request for Proposals in February 2004 for up to 1,100 MW of economic renewable resources for PacifiCorp's system, which would come on line over the next seven years. To date PacifiCorp has entered into a 64.5 MW power purchase agreement, to be on line prior to calendar 2006, for the output of a wind farm located in southeastern Idaho. PacifiCorp is continuing to negotiate with other counterparties.

RFP 2009 (formerly RFP 2004A) - PacifiCorp expects to issue a third Request for Proposals following a review of the results from RFP 2003A and RFP 2003B and a new load/resource balance determination. PacifiCorp anticipates that it will issue RFP 2009 in calendar 2005, requesting additional resources to serve PacifiCorp's growing load obligation. Utah Senate Bill 26, which became law in February 2005, provides PacifiCorp a process to obtain pre-approval of related assets and/or power purchase agreements. Based on PacifiCorp's Integrated Resource Plan, PacifiCorp expects that it will procure additional resources that can be delivered in or to PacifiCorp's service territory in Utah, southwest Wyoming and southeast Idaho.

Demand-side RFP - In addition to the three supply-side Requests for Proposals, PacifiCorp issued a separate Request for Proposals for the demand-side resources called for in its 2003 Integrated Resource Plan. The demand-side Request for Proposals was issued in

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June 2003 and requested an additional 100 MW or more of conservation to be obtained over the next 10 years and load control proposals specifically addressing peak load. Two conservation programs and one load control program were selected. Tariffs for each program have been filed with the UPSC.

Regional Transmission Entity

PacifiCorp, in conjunction with other western utilities (the filing utilities), is seeking to develop an independent regional transmission entity that would manage certain operational functions of the transmission grid and plan for necessary expansion. A non-profit corporation has been established, known as Grid West (previously known as RTO West), and in December 2004, the filing utilities, in collaboration with regional stakeholders, adopted new bylaws for Grid West's interim board, on which PacifiCorp has a representative.

During the remainder of calendar 2005, the activities for Grid West are expected to include the continued development of the regional proposal for Grid West, initiating the process for parties to become members of the new Grid West organization and starting the search for candidates to be elected as independent members of a new five-person developmental board of directors.

Assuming continued regional support, the filing utilities also plan to begin working with the proposed Grid West independent board of trustees to develop transmission agreements and develop a Grid West tariff in calendar 2006.

The filing utilities have also entered into a Memorandum of Understanding with the other two potential western Regional Transmission Organizations, namely WestConnect and the California Independent System Operator, and anticipates continued work on inter-regional issues through this agreement or a redefined forum to address transmission and related market issues throughout the western interconnection.

In addition to the Grid West activities, PacifiCorp is involved in two sub-regional planning efforts: the Rocky Mountain Area Transmission Study and the Northwest Transmission Assessment Committee. These planning efforts are producing economic and technical studies that focus on identifying specific economically desirable transmission expansions to support new generation to meet growing consumer demands in the West. A broad range of stakeholders are also involved in this public process to identify the most critical electric transmission and generation project needs. The sub-regional planning processes provide a framework for regional collaboration to improve the western interconnection with technically, financially and environmentally viable transmission projects. The sub-regional activities and Grid West activities are compatible, and PacifiCorp actively supports and participates in both.

Fair Value of Derivatives

The following table shows the changes in the fair value of energy-related contracts qualifying as derivatives under SFAS No. 133 from December 31, 2003, to December 31, 2004, segregated between derivative contracts held for trading and non-trading purposes, and quantifies the reasons for the changes.

(Millions of dollars)	Net Asset (Liability)		Regulatory Net asset
	Trading	Non-Trading	(Liability) (b)
Fair value of contracts outstanding at December 31, 2003	\$ 0.6	\$ (527.1)	\$ 526.9
Contracts realized or otherwise settled during the period	(1.2)	(0.5)	(0.7)
Other changes in fair values (a)	0.8	256.1	(248.3)
Fair value of contracts outstanding at December 31, 2004	\$ 0.2	\$ (271.5)	\$ 277.9

- (a) Effective September 30, 2004, PacifiCorp changed to a U.S. London Interbank Offered Rate (LIBOR) rate from the U.S. Treasury rate for discounting the portfolio. This change had the effect of increasing the fair value of non-trading contracts by \$25.5 million, offset by a decrease in regulatory net assets by the same amount. Other changes in fair values include the effects of this change, along with the effects of changes in

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

prices, inflation rates and interest rates, including those based on models, on new and existing contracts for the twelve months ended December 31, 2004.

- (b) Contracts which have received commission approval for regulatory recovery are included as a Regulatory Net Asset (Liability).

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

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

The following table shows summarized information with respect to valuation techniques and contractual maturities of PacifiCorp's energy-related contracts qualifying as derivatives under SFAS No. 133 as of December 31, 2004.

	Fair Value of Contracts at Period-End				
	Maturity Less Than 1 Year	Maturity 2-3 Years	Maturity 4-5 Years	Maturity in Excess of 5 Years	Total Fair Value
(Millions of dollars)					
Trading:					
Prices based on quoted market prices from third-party sources	\$ 0.2	\$ -	\$ -	\$ -	\$ 0.2
Prices based on models and other valuation methods	-	-	-	-	-
Total trading	<u>\$ 0.2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0.2</u>
Non-trading:					
Prices based on quoted market prices from third-party sources	\$ (20.8)	\$ (21.0)	\$ 2.1	\$ 2.2	\$ (37.5)
Prices based on models and other valuation methods	<u>54.8</u>	<u>57.3</u>	<u>(59.2)</u>	<u>(286.9)</u>	<u>(234.0)</u>
Total non-trading	<u>\$ 34.0</u>	<u>\$ 36.3</u>	<u>\$ (57.1)</u>	<u>\$ (284.7)</u>	<u>\$ (271.5)</u>

Standardized derivative contracts that are valued using market quotations are classified as "prices based on quoted market prices from third-party sources." All remaining contracts, which include non-standard contracts and contracts for which market prices are not routinely quoted, are classified as "prices based on models and other valuation methods."

For a further discussion on important changes during the year, See Notes to the Financial Statements of this Form No. 1.

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

ITEM 13.

Please refer to pages 104 Officers and 105 Directors of this Form No. 1.

ITEM 14.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	13,871,234,077	13,391,609,608
3	Construction Work in Progress (107)	200-201	439,891,117	340,357,627
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		14,311,125,194	13,731,967,235
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	5,860,338,936	5,611,642,430
6	Net Utility Plant (Enter Total of line 4 less 5)		8,450,786,258	8,120,324,805
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		8,450,786,258	8,120,324,805
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		9,217,226	9,695,360
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,491,696	1,030,977
20	Investments in Associated Companies (123)		15,111,724	7,391,260
21	Investment in Subsidiary Companies (123.1)	224-225	69,298,918	68,883,997
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		85,964,600	84,354,345
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		10,833,026	2,302,481
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		247,045,401	155,826,566
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		435,979,199	327,423,032
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		9,336,089	8,172,905
36	Special Deposits (132-134)		15,584,319	0
37	Working Fund (135)		-82,098	-43,022
38	Temporary Cash Investments (136)		9,854,734	71,590,389
39	Notes Receivable (141)		425,229	871,655
40	Customer Accounts Receivable (142)		290,118,180	280,155,319
41	Other Accounts Receivable (143)		10,751,889	12,998,491
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		18,937,480	39,564,131
43	Notes Receivable from Associated Companies (145)		0	323,105
44	Accounts Receivable from Assoc. Companies (146)		5,514,160	5,158,757
45	Fuel Stock (151)	227	48,450,942	53,546,693
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	105,246,617	91,550,850
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		71,952,667	26,647,642
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		58,070	56,582
60	Rents Receivable (172)		6,441,927	10,813,746
61	Accrued Utility Revenues (173)		158,191,000	150,791,505
62	Miscellaneous Current and Accrued Assets (174)		-282,313	-57,862
63	Derivative Instrument Assets (175)		367,444,527	253,211,896
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		247,045,401	155,826,566
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		833,023,058	770,397,954
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		24,306,627	24,580,785
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	16,818,879	23,797,847
72	Other Regulatory Assets (182.3)	232	1,191,062,740	1,573,981,490
73	Prelim. Survey and Investigation Charges (Electric) (183)		2,501,867	2,459,800
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		10,469	123,677
77	Temporary Facilities (185)		59,111	57,912
78	Miscellaneous Deferred Debits (186)	233	78,628,533	94,695,115
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		36,402,630	42,398,006
82	Accumulated Deferred Income Taxes (190)	234	767,958,464	55,788,505
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		2,117,749,320	1,817,883,137
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		11,837,537,835	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)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	2,933,226,675	2,933,226,675
3	Preferred Stock Issued (204)	250-251	41,463,300	41,463,300
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	59,808	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	41,281,084	41,281,084
11	Retained Earnings (215, 215.1, 216)	118-119	1,070,214,448	1,029,270,144
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-662,613,084	-664,367,224
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-7,989,643	-1,955,259
16	Total Proprietary Capital (lines 2 through 15)		3,333,080,420	3,296,356,552
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,880,571,649	3,764,569,610
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	52,500,000	60,000,000
22	Unamortized Premium on Long-Term Debt (225)		49,154	51,872
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,989,338	4,535,780
24	Total Long-Term Debt (lines 18 through 23)		3,928,131,465	3,820,085,702
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		26,452,853	27,462,560
27	Accumulated Provision for Property Insurance (228.1)		268,271	2,742,390
28	Accumulated Provision for Injuries and Damages (228.2)		9,919,934	12,230,424
29	Accumulated Provision for Pensions and Benefits (228.3)		382,512,888	430,367,542
30	Accumulated Miscellaneous Operating Provisions (228.4)		28,585,027	3,054,337
31	Accumulated Provision for Rate Refunds (229)		779	0
32	Long-Term Portion of Derivative Instrument Liabilities		552,527,026	684,070,675
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		66,683,967	65,056,481
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,066,950,745	1,224,984,409
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		285,000,000	225,000,000
38	Accounts Payable (232)		297,246,335	271,890,617
39	Notes Payable to Associated Companies (233)		20,570,776	19,608,243
40	Accounts Payable to Associated Companies (234)		16,726,512	12,757,417
41	Customer Deposits (235)		21,581,709	20,952,162
42	Taxes Accrued (236)	262-263	31,604,016	37,718,526
43	Interest Accrued (237)		54,552,956	55,045,018
44	Dividends Declared (238)		520,947	520,947
45	Matured Long-Term Debt (239)		0	0

Name of Respondent PacifiCorp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Rresubmission	Date of Report (mo, da, yr) 04/25/2005	Year/Period of Report end of <u>2004/Q4</u>
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		10,775,849	9,695,787
48	Miscellaneous Current and Accrued Liabilities (242)		73,274,693	63,279,890
49	Obligations Under Capital Leases-Current (243)		160,550	158,833
50	Derivative Instrument Liabilities (244)		638,689,025	779,667,712
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		552,527,026	684,070,675
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		898,176,342	812,224,477
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		6,181,457	3,820,064
57	Accumulated Deferred Investment Tax Credits (255)	266-267	77,528,180	85,448,300
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	58,618,828	59,731,246
60	Other Regulatory Liabilities (254)	278	128,575,966	142,523,028
61	Unamortized Gain on Reacquired Debt (257)		225,690	311,142
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	968,777	1,392,714
63	Accum. Deferred Income Taxes-Other Property (282)		1,078,791,292	1,626,481,774
64	Accum. Deferred Income Taxes-Other (283)		360,308,673	-37,330,480
65	Total Deferred Credits (lines 56 through 64)		2,611,198,863	1,882,377,788
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		11,837,537,835	11,036,028,928

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STATEMENT OF INCOME

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1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,989,584,939	3,533,716,464		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,580,818,240	2,099,586,984		
5	Maintenance Expenses (402)	320-323	314,659,283	262,191,746		
6	Depreciation Expense (403)	336-337	360,452,077	356,099,545		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	52,530,998	53,952,761		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	5,479,353	5,479,353		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		6,961,370	1,872,701		
13	(Less) Regulatory Credits (407.4)		2,477	-4,020,510		
14	Taxes Other Than Income Taxes (408.1)	262-263	92,915,793	105,934,524		
15	Income Taxes - Federal (409.1)	262-263	45,160,095	113,289,157		
16	- Other (409.1)	262-263	12,313,742	13,196,799		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	715,726,978	228,862,158		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	625,131,917	169,961,205		
19	Investment Tax Credit Adj. - Net (411.4)	266	-5,854,859	-5,940,091		
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)		908,181	585,037		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,530,493,011	3,067,999,905		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		459,091,928	465,716,559		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,530,493,011	3,067,999,905		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		459,091,928	465,716,559		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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STATEMENT OF INCOME FOR THE YEAR (Continued)						
-						
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,989,584,939	3,533,716,464					2
						3
1,580,816,240	2,099,586,984					4
314,659,283	262,191,746					5
360,452,077	356,099,545					6
						7
52,530,998	53,952,761					8
5,479,353	5,479,353					9
						10
						11
6,961,370	1,872,701					12
2,477	-4,020,510					13
92,915,793	105,934,524					14
45,160,095	113,289,157					15
-12,313,742	13,196,799					16
715,726,978	228,862,158					17
625,131,917	169,961,205					18
-5,854,859	-5,940,091					19
						20
						21
908,181	585,037					22
						23
						24
2,530,493,011	3,067,999,905					25
459,091,928	465,716,559					26

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
-						
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,989,584,939	3,533,716,464					2
						3
1,580,816,240	2,099,586,984					4
314,659,283	262,191,746					5
360,452,077	356,099,545					6
						7
52,530,998	53,952,761					8
5,479,353	5,479,353					9
						10
						11
6,961,370	1,872,701					12
2,477	-4,020,510					13
92,915,793	105,934,524					14
45,160,095	113,289,157					15
-12,313,742	13,196,799					16
715,726,978	228,862,158					17
625,131,917	169,961,205					18
-5,854,859	-5,940,091					19
						20
						21
908,181	585,037					22
						23
						24
2,530,493,011	3,067,999,905					25
459,091,928	465,716,559					26

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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STATEMENT OF INCOME

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,989,584,939	3,533,716,464		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,580,818,240	2,099,586,984		
5	Maintenance Expenses (402)	320-323	314,659,283	262,191,746		
6	Depreciation Expense (403)	336-337	360,452,077	356,099,545		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	52,530,998	53,952,761		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	5,479,353	5,479,353		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		6,961,370	1,872,701		
13	(Less) Regulatory Credits (407.4)		2,477	-4,020,510		
14	Taxes Other Than Income Taxes (408.1)	262-263	92,915,793	105,934,524		
15	Income Taxes - Federal (409.1)	262-263	45,160,095	113,289,157		
16	- Other (409.1)	262-263	12,313,742	13,196,799		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	715,726,978	228,862,158		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	625,131,917	169,961,205		
19	Investment Tax Credit Adj. - Net (411.4)	266	-5,854,859	-5,940,091		
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)		908,181	585,037		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,530,493,011	3,067,999,905		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		459,091,928	465,716,559		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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STATEMENT OF INCOME

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,989,584,939	3,533,716,464		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,580,818,240	2,099,586,984		
5	Maintenance Expenses (402)	320-323	314,659,283	262,191,746		
6	Depreciation Expense (403)	336-337	360,452,077	356,099,545		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	52,530,998	53,952,761		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	5,479,353	5,479,353		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		6,961,370	1,872,701		
13	(Less) Regulatory Credits (407.4)		2,477	-4,020,510		
14	Taxes Other Than Income Taxes (408.1)	262-263	92,915,793	105,934,524		
15	Income Taxes - Federal (409.1)	262-263	45,160,095	113,289,157		
16	- Other (409.1)	262-263	12,313,742	13,196,799		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	715,726,978	228,862,158		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	625,131,917	169,961,205		
19	Investment Tax Credit Adj. - Net (411.4)	266	-5,854,859	-5,940,091		
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)		908,181	585,037		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,530,493,011	3,067,999,905		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		459,091,928	465,716,559		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		459,091,928	465,716,559		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		4,462,283	7,204,117		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		3,205,149	2,361,265		
33	Revenues From Nonutility Operations (417)		617,651	913,107		
34	(Less) Expenses of Nonutility Operations (417.1)		14,793	13,237		
35	Nonoperating Rental Income (418)		56,009	-53,633		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,813,948	1,162,393		
37	Interest and Dividend Income (419)		5,853,797	3,832,492		
38	Allowance for Other Funds Used During Construction (419.1)		5,163,409	12,943,773		
39	Miscellaneous Nonoperating Income (421)		88,025,572	106,001,420		
40	Gain on Disposition of Property (421.1)		2,929,669	1,977,838		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		105,702,396	131,607,005		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		744,691	636,476		
44	Miscellaneous Amortization (425)	340	339,256	3,590,049		
45	Donations (426.1)	340	2,854,177	4,602,016		
46	Life Insurance (426.2)		-8,495,975	-10,697,837		
47	Penalties (426.3)		179,528	26,100		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,717,717	3,553,310		
49	Other Deductions (426.5)		76,403,804	139,443,745		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		73,743,198	141,153,859		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	193,371	-4,349,138		
53	Income Taxes-Federal (409.2)	262-263	7,857,383			
54	Income Taxes-Other (409.2)	262-263	1,067,891	-15,957,265		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	509,824	1,679,661		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	2,216,453	5,226		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		2,065,260	1,980,029		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		5,346,756	-20,611,997		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		26,612,442	11,065,143		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		229,563,697	220,390,392		
63	Amort. of Debt Disc. and Expense (428)		4,404,847	4,670,074		
64	Amortization of Loss on Reaquired Debt (428.1)		7,291,370	6,022,423		
65	(Less) Amort. of Premium on Debt-Credit (429)		2,718	2,718		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		85,451	87,389		
67	Interest on Debt to Assoc. Companies (430)	340	426,708	19,714,053		
68	Other Interest Expense (431)	340	20,945,010	18,030,045		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		6,767,217	8,432,882		
70	Net Interest Charges (Total of lines 62 thru 69)		255,776,246	260,303,998		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		229,928,124	216,477,704		
72	Extraordinary Items					
73	Extraordinary Income (434)			-1,470,993		
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)			-1,470,993		
76	Income Taxes-Federal and Other (409.3)	262-263		-558,242		
77	Extraordinary Items After Taxes (line 75 less line 76)			-912,751		
78	Net Income (Total of line 71 and 77)		229,928,124	215,564,953		

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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) 04/25/2005	Year/Period of Report End of 2004/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,025,694,333	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)		228,114,174	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)	238	-2,083,789	(4,614,333)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-2,083,789	(4,614,333)
30	Dividends Declared-Common Stock (Account 438)			
31	Common Dividends	238	-185,086,081	(120,418,804)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-185,086,081	(120,418,804)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,066,638,637	1,025,694,333

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	APPROPRIATED RETAINED EARNINGS (Account 215)			
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	3,575,811
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		3,575,811	3,575,811
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,070,214,448	1,029,270,144
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-664,367,224	(665,529,617)
50	Equity in Earnings for Year (Credit) (Account 418.1)		1,813,948	1,162,393
51	(Less) Dividends Received (Debit)		59,808	
52				
53	Balance-End of Year (Total lines 49 thru 52)		-662,613,084	(664,367,224)

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	229,928,123	215,564,953
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	368,502,039	363,753,032
5	Amortization of	68,756,548	64,229,637
6			
7			
8	Deferred Income Taxes (Net)	88,888,432	60,575,388
9	Investment Tax Credit Adjustment (Net)	-7,920,120	-7,920,120
10	Net (Increase) Decrease in Receivables	-86,662,103	-42,272,200
11	Net (Increase) Decrease in Inventory	-8,600,017	16,973,244
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	17,192,647	29,958,036
14	Net (Increase) Decrease in Other Regulatory Assets	86,925,091	63,193,172
15	Net Increase (Decrease) in Other Regulatory Liabilities	-58,370,244	-67,641,258
16	(Less) Allowance for Other Funds Used During Construction	5,163,409	12,943,772
17	(Less) Undistributed Earnings from Subsidiary Companies	-17,820,142	-11,418,704
18	Other (provide details in footnote):	-1,556,414	133,601,263
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	709,740,715	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)	-739,978,745	-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)	-739,978,745	-630,149,975
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	4,969,744	12,034,393
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies	-7,568,178	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)		

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
STATEMENT OF CASH FLOWS					
<p>(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
46	Loans Made or Purchased				
47	Collections on Loans				
48					
49	Net (Increase) Decrease in Receivables				
50	Net (Increase) Decrease in Inventory				
51	Net (Increase) Decrease in Allowances Held for Speculation				
52	Net Increase (Decrease) in Payables and Accrued Expenses				
53	Other (provide details in footnote):	-4,842,306	-2,022,743		
54					
55					
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-747,419,485	-607,046,798		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)	394,982,159	396,980,000		
62	Preferred Stock				
63	Common Stock				
64	Other (provide details in footnote):	883,910			
65					
66	Net Increase in Short-Term Debt (c)	59,846,025	57,055,631		
67	Other (provide details in footnote):				
68					
69					
70	Cash Provided by Outside Sources (Total 61 thru 69)	455,712,094	454,035,631		
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)	-283,975,000	-168,231,107		
74	Preferred Stock	-7,500,000	-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	-2,083,790	-5,792,540		
81	Dividends on Common Stock	-185,086,081	-120,807,145		
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	-22,932,777	-210,924,161		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	-60,611,547	10,519,120		
87					
88	Cash and Cash Equivalents at Beginning of Period	79,720,272	69,201,152		
89					
90	Cash and Cash Equivalents at End of period	19,108,725	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 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
NOTES TO FINANCIAL STATEMENTS			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>			
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

These financial statements are prepared in accordance with the requirements of the Federal Energy Regulatory Commission (“FERC”) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles. These notes include specific information requested by the FERC. See PacifiCorp’s Annual Report on Form 10-K as of, and for the year ended, March 31, 2004 for financial statements and complete footnotes prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

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

Gains and Losses on Derivative Instruments

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

Reclassifications

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

These financial statements have been prepared using accounting policies consistent with those applied at March 31, 2004 in the supplemental FERC filing, except in relation to new accounting standards.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

These notes to the financial statements for the twelve months ended December 31, 2004 and 2003, are presented in accordance with SEC interim reporting requirements based on FERC accounting requirements which represent abbreviated notes included for the Company's interim periods. Full footnote disclosures are made in PacifiCorp's Supplement to the FERC Form 1, which represents the Company's SEC reporting fiscal year ended March 31, 2005.

During the twelve months ended December 31, 2004, PacifiCorp changed the estimated average lives of certain computer software systems to reflect operational plans. This change will reduce amortization expense by approximately \$12.9 million annually on existing computer software systems, with an annual impact to net income of approximately \$8.0 million for the period.

Stock-Based Compensation

PacifiCorp has elected to account for its stock-based compensation arrangements under the intrinsic value recognition and measurement principles prescribed by Accounting Principles Board ("APB") Opinion No. 25, *Accounting for Stock Issued to Employees* ("APB No. 25"), whereby the options are granted with an exercise price that equals the market price of the underlying stock on the date of grant and therefore no compensation expense is recorded. All options are for ScottishPower American Depository Shares. Had PacifiCorp determined compensation cost based on the fair value recognition principles of Statement of Financial Accounting Standards ("SFAS") No. 123, *Accounting for Stock-Based Compensation* ("SFAS No. 123"), PacifiCorp's net income would have been changed to the following pro forma amounts:

(Millions of dollars)	Twelve Months Ended December 31, 2004	Twelve Months Ended December 31, 2003
Net income as reported	\$ 229.9	\$ 215.6
Add: stock-based compensation expense using the intrinsic value method, net of tax of \$.6 for 2004	1.0	-
Less: stock-based compensation expense using the fair value method, net of tax of \$(1.5) for 2004 and \$(.4) for 2003	(2.4)	(0.7)
Pro forma net income	<u>\$ 228.5</u>	<u>\$ 214.9</u>

See New Accounting Standards for discussion of Revised SFAS No. 123.

New Accounting Standards

FSP SFAS No. 106-2

In May 2004, the Financial Accounting Standards Board ("FASB") released FASB Staff Position ("FSP") SFAS No. 106-2, *Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003* ("FSP SFAS No. 106-2"). FSP SFAS No. 106-2 provides guidance on the accounting for the effects of the Medicare Act for employers that sponsor postretirement health care plans that offer prescription drug benefits and requires those employers to disclose the effect of the federal subsidy afforded by the Medicare Act. For entities that elected deferral under FSP SFAS No. 106-1, *Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003* ("FSP SFAS No. 106-1"), and for which the impact is significant, FSP SFAS No. 106-2 was effective for the first interim or annual period beginning after June 15, 2004. When FSP SFAS No. 106-2 became effective, it superseded FSP SFAS No. 106-1. PacifiCorp elected to adopt FSP SFAS No. 106-2 early upon its release with retroactive application to PacifiCorp's Welfare Benefits Plan December 31, 2003 measurement date. Because that measurement date is used only to determine net periodic postretirement benefit cost for the period beginning April 1, 2004, there was no impact on previously reported information. The effects of the Medicare Act decreased PacifiCorp's accumulated postretirement benefit obligation by \$42.6 million. This decrease is treated as an actuarial experience gain. This actuarial experience gain reduces the unrecognized net loss resulting from differences in prior periods between actuarial assumptions and actual experience. The actuarial experience gain will be amortized to expense through a decrease in the amortization

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NOTES TO FINANCIAL STATEMENTS (Continued)			

of the unrecognized net loss. The effects of the Medicare Act decreased net periodic postretirement benefit cost for the twelve months ended December 31, 2004, when compared to the expense calculated before the adoption of FSP SFAS No. 106-2, as follows:

(Millions of dollars)	Twelve Months Ended December 31, <u>2004</u>	
Effect on:		
Interest cost	\$	2.0
Service Cost	\$	0.1
Amortization of unrecognized loss		<u>2.2</u>
Net periodic postretirement benefit cost	\$	<u>4.3</u>

EITF No. 03-1 and FSP EITF No. 03-1-1

In June 2004, the Emerging Issues Task Force ("EITF") issued EITF No. 03-1, *The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments* ("EITF No. 03-1"). Application guidance in EITF No. 03-1 should be used to determine when an investment is considered impaired, whether that impairment is other than temporary, and the measurement of such impairment. The guidance also includes accounting considerations subsequent to the recognition of an other-than-temporary impairment and requires certain disclosures in annual financial statements about unrealized losses that have not been recognized as other-than-temporary impairments.

In September 2004, the FASB issued FSP EITF No. 03-1-1, *Effective Date of Paragraphs 10-20 of EITF No. 03-1, The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments* ("FSP EITF No. 03-1-1"). FSP EITF No. 03-1-1 delayed the previously required effective date of July 1, 2004 for PacifiCorp regarding the measurement and recognition guidance contained in the applicable paragraphs. The delay of the effective date is likely to be superceded with the final issuance of an FSP on other-than-temporary impairment of investments. The adoption of the measurement and recognition guidance of EITF No. 03-1, if implemented in its present form, is not anticipated to have a material impact on PacifiCorp's financial position or results of operations.

SFAS No. 151

In November 2004, the FASB issued SFAS No. 151, *Inventory Costs* ("SFAS No. 151"), which amends Accounting Research Bulletin No. 43, Chapter 4, *Inventory Pricing*. SFAS No. 151 requires that abnormal amounts of idle facility expense, freight, handling costs and wasted material (spoilage) be included as current-period charges, eliminating the option for capitalization. This statement is effective for inventory costs that PacifiCorp incurs after April 1, 2006. PacifiCorp does not typically incur abnormal costs related to inventory balances; therefore, the adoption of this statement is not anticipated to have a material impact on PacifiCorp's financial position or results of operations.

SFAS No. 153

In December 2004, the FASB issued SFAS No. 153, *Exchanges of Non-monetary Assets* ("SFAS No. 153"), which amends APB Opinion No. 29, *Accounting for Non-monetary Transactions* ("APB No. 29"). SFAS No. 153 eliminates the exception from fair value measurement for non-monetary exchanges of similar productive assets in APB No. 29 and replaces it with an exception for exchanges that do not have commercial substance. This statement specifies that a non-monetary exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of the exchange. The provisions in this statement will apply to PacifiCorp for any exchanges of non-monetary assets that occur after April 1, 2006. The adoption of this statement is not expected to have a material impact on PacifiCorp's financial position or results of operations.

SFAS No. 123R

In December 2004, the FASB issued SFAS No. 123R, *Share-Based Payment* ("SFAS No. 123R"), a revision of the originally issued SFAS No. 123. SFAS No. 123R establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. This statement requires that the cost resulting from all share-based payment transactions be recognized in the financial statements using the fair value method. The intrinsic value method of accounting established by APB No. 25 will no longer be allowed.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

In April 2005, the effective date of this statement was deferred until the beginning of the fiscal year that begins after June 15, 2005; however, early adoption is encouraged. A modified prospective application is required for new awards and to awards modified, repurchased or cancelled after the required effective date. The PacifiCorp Stock Incentive Plan (the "PSIP") expired November 29, 2001; therefore, no new awards are expected to be issued, modified, repurchased or cancelled as of the effective date. As of the effective date, all requisite service under the PSIP will have been previously rendered; therefore, no compensation expense is expected to result from the adoption of this statement in relation to the PSIP.

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

FSP SFAS No. 109-1

In December 2004, the FASB issued FSP SFAS No. 109-1, *Application of FASB Statement No. 109, Accounting for Income Taxes, to the Tax Deduction on Qualified Production Activities Provided by the American Jobs Creation Act of 2004*. This tax deduction will be treated as a "special deduction" as described in SFAS No. 109, *Accounting for Income Taxes*. As such, the special deduction has no effect on deferred tax assets and liabilities existing at the enactment date. Rather, the impact of this deduction will be reported in the period in which the deduction could be claimed on a separate return basis in accordance with PacifiCorp's accounting policy. This statement became effective upon issuance. The impact of the deduction to PacifiCorp will depend on the application of forthcoming guidance from the Internal Revenue Service to PacifiCorp's future qualifying electric generation activities and cannot be estimated at this time.

FIN 47

In March 2005, the FASB issued FASB Interpretation No. 47, *Accounting for Conditional Asset Retirement Obligations – an Interpretation of FASB Statement No. 143 ("FIN 47")*. This Interpretation clarifies that the term "conditional asset retirement obligation" as used in SFAS No. 143, refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and/or method of settlement. Thus, the timing and/or method of settlement may be conditional on a future event. This Interpretation clarifies that an entity is required to recognize a liability for the fair value of a conditional asset retirement obligation when incurred if the liability's fair value can be reasonably estimated. FIN 47 is effective for the end of fiscal years ending after December 31, 2005. PacifiCorp is currently evaluating the impact of adopting FIN 47 on its consolidated financial position and results of operations.

Note 2 – Accounting for the Effects of Regulation

PacifiCorp records regulatory assets and liabilities based on management's assessment that it is probable that a cost will be recovered (asset) or that an obligation has been incurred (liability) in accordance with the provisions of SFAS No. 71, *Accounting for the Effects of Certain Types of Regulation*. The final outcome, or additional regulatory actions, could change management's assessment in future periods.

Regulatory assets include the following:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2005	2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of dollars)	<u>December 31, 2004</u>	<u>December 31, 2003</u>
Deferred income taxes	\$ 501.0	\$ 536.1
Minimum pension liability offset	226.2	233.7
Deferred net power costs (a)	26.0	78.2
Demand-side resource costs	28.0	42.3
Transition Plan costs - retirement and severance	28.4	44.9
Various other costs	<u>103.6</u>	<u>111.9</u>
Subtotal	913.2	1,047.1
Derivative Contracts (b)	<u>277.9</u>	<u>526.9</u>
Total	<u>\$ 1,191.1</u>	<u>\$ 1,574.0</u>

- (a) Represents deferred net power costs in Oregon at December 31, 2004 and in Utah, Oregon and Idaho at December 31, 2003 that PacifiCorp is recovering through rates.
- (b) Represents the fair market value of the current and non-current derivative contracts that are specifically recoverable through rates.

Regulatory liabilities include the following:

(Millions of dollars)	<u>December 31, 2004</u>	<u>December 31, 2003</u>
Deferred income taxes	\$ 45.4	\$ 37.0
Regulatory credits	60.6	93.0
Various other costs	<u>22.6</u>	<u>12.5</u>
Total	<u>\$ 128.6</u>	<u>\$ 142.5</u>

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

Note 3 – Derivative Instruments

PacifiCorp's derivative instruments are recorded on the Balance Sheets as assets or liabilities measured at estimated fair value, unless they qualify for certain exemptions permitted under SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities*, as amended. Changes in fair value of PacifiCorp's recorded derivative contracts are recognized immediately in the income statement, except for contracts that have received regulatory approval for recovery in retail rates. Such changes in fair value are deferred as regulatory assets or liabilities until realized. Unrealized and realized gains and losses from all derivative contracts held for trading purposes, including those where physical delivery is required, are recorded gross. Realized gains and losses from derivative contracts not held for trading purposes are recorded gross unless the contracts do not result in physical delivery.

The following table summarizes the changes in fair value of PacifiCorp's derivative contracts executed for balancing system resources and load obligations (non-trading), and for taking advantage of arbitrage opportunities (trading) for the twelve months ended December 31, 2004.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of dollars)	Net Asset (Liability)		Regulatory Net asset
	Trading	Non-Trading	(Liability) (b)
Fair value of contracts outstanding at December 31, 2003	\$ 0.6	\$ (527.1)	\$ 526.9
Contracts realized or otherwise settled during the period	(1.2)	(0.5)	(0.7)
Other changes in fair values (a)	0.8	256.1	(248.3)
Fair value of contracts outstanding at December 31, 2004	<u>\$ 0.2</u>	<u>\$ (271.5)</u>	<u>\$ 277.9</u>

- (a) Effective September 30, 2004, PacifiCorp changed to a U.S. London Interbank Offered Rate (LIBOR) rate from the U.S. Treasury rate for discounting the portfolio. This change had the effect of increasing the fair value of non-trading contracts by \$25.5 million, offset by a decrease in regulatory net assets by the same amount. Other changes in fair values include the effects of this change, along with the effects of changes in market prices, inflation rates and interest rates, including those based on models, on new and existing contracts for the twelve months ended December 31, 2004.
- (b) Contracts that have received commission approval for regulatory recovery are included as a Regulatory Net Asset (Liability).

Weather derivatives - PacifiCorp estimates and records an asset or liability corresponding to the total expected future cash flow from its non-exchange traded weather derivatives in accordance with EITF No. 99-2, *Accounting for Weather Derivatives*. The net liability recorded for these contracts was \$1.7 million at December 31, 2004 and \$3.4 million at December 31, 2003. PacifiCorp recognized a gain of \$2.9 million for the twelve months ended December 31, 2004 and a gain of \$5.2 million for the twelve months ended December 31, 2003.

Note 4 – Related-Party Transactions

There are no loans or advances between PacifiCorp and ScottishPower or between PacifiCorp and PacifiCorp Holdings, Inc. (“PHI”), PacifiCorp’s direct parent. Loans from PacifiCorp to ScottishPower or PHI are prohibited under the Public Utility Holding Company Act of 1935. Loans from ScottishPower or PHI to PacifiCorp generally require state regulatory and SEC approval. There are intercompany loan agreements that allow funds to be lent from PacifiCorp Group Holdings Company (“PGHC”) to PacifiCorp, but loans from PacifiCorp to PGHC are prohibited. There are intercompany loan agreements that allow funds to be lent between PacifiCorp and Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp. PacifiCorp does not maintain a centralized cash or money pool. Therefore, funds of each company are not commingled with funds of any other company. Other affiliate transactions that PacifiCorp enters into are subject to certain approval and reporting requirements of the regulatory authorities.

Commencing on April 1, 2004, PacifiCorp and Scottish Power UK plc (“SPUK”), an indirect subsidiary of ScottishPower, implemented a cross-charge policy governing the allocation of costs incurred by PacifiCorp and SPUK, on behalf of each other. These cross-charges commenced during the nine months ended December 31, 2004 and were recorded in operations and maintenance expense. These cross-charges amounted to \$12.4 million for the nine months ended December 31, 2004.

In May 2002, PacifiCorp entered into a 15-year operating lease for an electric generation facility with West Valley Leasing Company, LLC (“West Valley”). West Valley is a subsidiary of PPM Energy, Inc. (“PPM”), which is a direct subsidiary of PHI and an indirect subsidiary of ScottishPower. The facility consists of five generation units, each rated at 40 megawatts (“MW”), and is located in Utah. The lease terms granted PacifiCorp two independent early termination options that provide PacifiCorp the right to terminate the lease and, at PacifiCorp’s further option, to purchase the facility for predetermined amounts. On May 28, 2004, PacifiCorp exercised its first option to terminate the West Valley lease. PacifiCorp subsequently exercised its right to rescind the termination on September 28, 2004 after determining, through a public process, that the resource could not be replaced on a more economic basis and without increasing risks to system reliability. PacifiCorp has a second option to terminate the West Valley lease if written notice is provided to West Valley on or before December 1, 2006. PacifiCorp is committed to future minimum lease payments of \$15.0 million annually for years ending March 31, 2005 through 2008 and \$2.5 million for the year ending March 31, 2009.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	-181,672
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	279,183,871	1,428,452
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	5,129,606,624	144,929,531
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	88,462,622	364,637
49	(352) Structures and Improvements	46,825,266	1,893,951
50	(353) Station Equipment	821,170,629	56,736,504
51	(354) Towers and Fixtures	357,736,579	4,046,748
52	(355) Poles and Fixtures	465,234,177	19,557,723
53	(356) Overhead Conductors and Devices	599,619,234	19,052,842
54	(357) Underground Conduit	2,364,264	2,939
55	(358) Underground Conductors and Devices	3,914,194	88,372
56	(359) Roads and Trails	11,337,970	32,203
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,396,664,935	101,775,919
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	29,594,119	1,616,802
61	(361) Structures and Improvements	34,571,745	145,179
62	(362) Station Equipment	578,938,583	41,638,613
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	716,902,585	34,668,268
65	(365) Overhead Conductors and Devices	544,811,628	17,714,533
66	(366) Underground Conduit	227,880,769	8,519,162
67	(367) Underground Conductors and Devices	519,182,784	35,756,730
68	(368) Line Transformers	814,960,079	41,177,091
69	(369) Services	357,964,067	30,521,573
70	(370) Meters	180,674,402	5,028,218
71	(371) Installations on Customer Premises	8,976,258	104,779
72	(372) Leased Property on Customer Premises	49,658	
73	(373) Street Lighting and Signal Systems	51,753,171	2,702,373
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	4,066,259,848	219,593,321
76	5. GENERAL PLANT		
77	(389) Land and Land Rights	14,934,824	
78	(390) Structures and Improvements	208,467,179	6,198,468
79	(391) Office Furniture and Equipment	113,651,782	26,511,869
80	(392) Transportation Equipment	77,220,383	7,377,360
81	(393) Stores Equipment	10,727,361	487,960
82	(394) Tools, Shop and Garage Equipment	47,995,986	6,650,207
83	(395) Laboratory Equipment	33,712,479	1,338,750
84	(396) Power Operated Equipment	104,742,588	13,608,550
85	(397) Communication Equipment	216,249,811	9,153,852
86	(398) Miscellaneous Equipment	5,509,377	266,492
87	SUBTOTAL (Enter Total of lines 77 thru 86)	833,211,770	71,593,508
88	(399) Other Tangible Property	256,684,528	19,715,304
89	(399.1) Asset Retirement Costs for General Plant		
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	1,089,896,298	91,308,812
91	TOTAL (Accounts 101 and 106)	13,214,419,723	679,087,159
92	(102) Electric Plant Purchased (See Instr. 8)		
93	(Less) (102) Electric Plant Sold (See Instr. 8)	6,260,525	
94	(103) Experimental Plant Unclassified		
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	13,208,159,198	679,087,159

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NOTES TO FINANCIAL STATEMENTS (Continued)

(Millions of dollars)	December 31, 2004	December 31, 2003
Amounts due from affiliated entities:		
ScottishPower (a)	\$ 0.4	\$ 0.2
PHI subsidiaries (b)	1.6	2.0
PacifiCorp subsidiaries (c)	3.5	3.2
	<u>\$ 5.5</u>	<u>\$ 5.4</u>
Prepayments to affiliated entities:		
PHI subsidiaries (d)	<u>\$ 41.9</u>	<u>\$ 5.1</u>
Amounts due to affiliated entities:		
ScottishPower (e)	\$ 8.3	\$ 2.7
PHI subsidiaries (f)	11.2	-
PacifiCorp subsidiaries (g)	28.9	29.7
	<u>\$ 48.4</u>	<u>\$ 32.4</u>
Deposits received from affiliated entities:		
PHI subsidiaries (h)	<u>\$ 1.1</u>	<u>\$ 1.1</u>
	Twelve Months Ended December 31, 2004	Twelve Months Ended December 31, 2003
(Millions of dollars)		
Revenues from affiliated entities:		
PHI and subsidiaries (h)	<u>\$ 6.5</u>	<u>\$ 3.7</u>
Expenses incurred from affiliated entities:		
ScottishPower (e)	\$ 17.6	\$ 7.0
PHI and subsidiaries (d)	17.3	17.0
PacifiCorp subsidiaries (i)	76.7	75.3
	<u>111.6</u>	<u>99.3</u>
Expenses recharged to affiliated entities:		
ScottishPower (a)	\$ 2.2	\$ 0.7
PHI and subsidiaries (b)	8.7	7.2
PacifiCorp subsidiaries (c)	15.6	14.9
	<u>\$ 26.5</u>	<u>\$ 22.8</u>
Interest expense to affiliated entities:		
PHI and subsidiaries (j)	\$ 0.2	\$ 0.1
PacifiCorp subsidiaries (k)	0.2	19.6
	<u>\$ 0.4</u>	<u>\$ 19.7</u>

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- (a) PacifiCorp recharges to ScottishPower payroll costs and related benefits of employees working on international assignments in the United Kingdom.
- (b) Amounts shown pertain to activities of PacifiCorp with PHI and its subsidiaries. Expenses recharged reflect costs for support service to PHI and its subsidiaries.
- (c) Amounts shown reflect costs recharged for support services to PacifiCorp's subsidiaries.
- (d) Includes prepaid income taxes paid to PHI of \$5.1 million at December 31, 2003 and \$41.9 million at December 31, 2004. PHI is the tax-paying entity for PacifiCorp.
- (e) These expenses and liabilities primarily represent allocated costs under the affiliated interest cross-charge policy with SPUK, effective April 1, 2004 and payroll costs and related benefits of SPUK employees working for PacifiCorp in the United States.
- (f) Includes state income taxes payable to PHI of \$11.1 million and \$0.1 million in interest payable to PHI subsidiaries at December 31, 2004.
- (g) Amounts due to affiliates of \$28.9 million for December 31, 2004 represents, \$20.5 million in short-term demand loans and \$8.4 million in coal purchases payable to PMI. Amounts due to affiliates of \$29.7 million for December 31, 2003 represents, \$19.6 million in short-term demand loans and \$10.1 million in coal purchases payable to PMI.
- (h) These revenues and the associated deposit relate to wheeling services billed to PPM, a subsidiary of PHI.
- (i) Represents coal purchase and extraction expenses of \$75.1 million for the twelve months ended December 31, 2004 and \$74.0 million for the twelve months ended December 31, 2003 from the Bridger and Trapper coal mines, as well as the cost of environmental services provided by PacifiCorp Environmental Remediation Company of \$1.6 million for the twelve months ended December 31, 2004 and \$1.3 million for the twelve months ending December 31, 2003.
- (j) Includes interest on deposits from PPM and PGHC umbrella loan.
- (k) Includes interest on intercompany debt that was repaid during August 2003 in connection with the redemption of subsidiary trust preferred securities and interest on short-term demand loans made to PacifiCorp by PMI.

Note 5 – Financing Arrangements

At December 31, 2004, PacifiCorp had an \$800.0 million committed bank revolving credit agreement, which was fully available, and which had no borrowings outstanding. This facility, which has a three-year term, became effective May 28, 2004 and was used to replace an expiring \$500.0 million facility, as well as a \$300.0 million facility that was terminated by PacifiCorp prior to its maturity. The interest on advances under this new facility is based on the London Interbank Offered Rate (LIBOR) plus a margin that varies based on PacifiCorp's credit rating.

In September 2004, PacifiCorp entered into a new \$296.9 million letter of credit facility with a maturity date of September 14, 2007. This facility provides credit enhancement and liquidity support for seven series of variable rate pollution control revenue bond obligations. In connection with the commencement of this new facility, corresponding amounts of previously existing letters of credit were cancelled.

PacifiCorp's credit agreements contain customary covenants and default provisions, including covenants not to exceed a specified debt-to-capitalization ratio. PacifiCorp monitors these covenants on a regular basis to ensure that events of default will not occur. As of December 31, 2004, PacifiCorp was in compliance with the covenants of its credit agreements.

Note 6 – Long-Term Debt

On August 24, 2004, PacifiCorp issued \$200.0 million of its 4.95% Series of First Mortgage Bonds due August 15, 2014 and \$200.0 million of its 5.90% Series of First Mortgage Bonds due August 15, 2034. PacifiCorp used the proceeds for general corporate purposes, including the reduction of short-term debt. These bonds contain covenants consistent with PacifiCorp's other series of First Mortgage Bonds.

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PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

During December 2004, PacifiCorp redeemed, prior to maturity, all of the 8.625% First Mortgage Bonds due in December 2024, which totaled \$20.0 million. Upon redemption, \$1.3 million of deferred charges were reclassified to Unamortized Loss on Reacquired Debt. This retirement was initially funded through short-term debt with the expectation that it will be funded through long-term financing in the next 12 months, subject to regulatory authorization.

Note 7 – Commitments and Contingencies

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

Litigation

In May 2004, PacifiCorp was served with a complaint filed in the United States District Court for the District of Oregon by the Klamath Tribes of Oregon, individual Klamath Tribal members and the Klamath Claims Committee. The claim generally alleges that PacifiCorp and its predecessors affected the Klamath Tribes' federal treaty rights to fish for salmon in the headwaters of the Klamath River in southern Oregon by building dams that blocked the passage of salmon upstream to the headwaters beginning in 1911. In July 2004, PacifiCorp filed its answer to the complaint. In September 2004, the case was transferred to the Medford Division of the District of Oregon. Also in September 2004, the Klamath Tribes filed their first amended complaint adding claims of damage to their treaty rights to fish for sucker and steelhead in the headwaters of the Klamath River. The claim seeks in excess of \$1.0 billion in compensatory and punitive damages. In October 2004, PacifiCorp filed its answer to the first amended complaint generally denying liability and asserting affirmative defenses for the matters alleged by the Klamath Tribes. A scheduling conference was held in October 2004, which established a procedural schedule for the case. In February 2005, PacifiCorp filed a motion for summary judgment seeking dismissal of the Klamath Tribe's case as untimely under the applicable statute of limitations. Oral argument on the motion for summary judgment was held on April 12, 2005. On April 14, 2005, the magistrate judge issued an opinion recommending that PacifiCorp's motion for summary judgment be granted and the case be dismissed as untimely. Parties have until May 3, 2005 to file objections to the recommendation. The final order will be subject to appeal.

From time to time, PacifiCorp is also a party to various other legal claims, actions and complaints, certain of which involve material amounts. Although PacifiCorp 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 material adverse effect on PacifiCorp's financial position or results of operations.

Environmental Issues

PacifiCorp is subject to numerous environmental laws, including the federal Clean Air Act and various state air quality laws; the Endangered Species Act, particularly as it relates to certain endangered species of fish; the Comprehensive Environmental Response, Compensation and Liability Act, and similar state laws relating to environmental cleanups; the Resource Conservation and Recovery Act and similar state laws relating to the storage and handling of hazardous materials; and the Clean Water Act, and similar state laws relating to water quality. These laws could potentially impact future operations. Contingencies identified at December 31, 2004, principally consist of air quality matters. Pending or proposed air regulations will require PacifiCorp to reduce its electricity plant emissions of sulfur dioxide, nitrogen oxides and other pollutants below current levels. These reductions will be required to address regional haze programs, mercury emissions regulations and possible re-interpretations and changes to the federal Clean Air Act. Also, similar to many other coal burning utilities, PacifiCorp has received information requests from the EPA related to PacifiCorp's compliance with the New Source Review provisions of the Clean Air Act, which has resulted in some discussions with the EPA and state regulatory authorities. PacifiCorp in the future may incur significant costs to comply with various tighter air emissions requirements. These potential costs are expected to consist primarily of capital expenditures. PacifiCorp expects these costs would be included in rates and, as such, would not have a material adverse impact on PacifiCorp's consolidated results of operations.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

PacifiCorp completed a study during the three months ended September 30, 2004 on sites for which it may be obligated to perform environmental remediation. As a result, during the three months ended September 30, 2004 PacifiCorp adjusted its reserve by \$1.5 million to reflect its most likely estimate for probable liabilities. In the three months ended December 31, 2004, PacifiCorp recognized an additional \$3.4 million for new probable environmental liabilities. Remediation costs that are fixed and determinable have been discounted to their present value. The liability was \$15.5 million at December 31, 2004 and was \$12.9 million at December 31, 2003. The undiscounted liability totaled \$15.7 million as of December 31, 2004 and PacifiCorp used a credit-adjusted, risk-free discount rate to calculate the present value of the obligation. Should current circumstances change, it is possible that PacifiCorp could incur an additional undiscounted obligation of up to approximately \$24.1 million relating to existing sites.

Hydroelectric Relicensing

PacifiCorp's hydroelectric portfolio consists of 54 plants with a plant net capability of 1163.5 MW. Ninety-seven percent of the installed capacity is regulated by the FERC through 18 individual licenses. Several of PacifiCorp's hydroelectric projects are in some stage of relicensing under the Federal Power Act. Hydroelectric relicensing and the related environmental compliance requirements are subject to uncertainties. PacifiCorp expects that future costs relating to these matters may be significant and consist primarily of additional relicensing costs, operations and maintenance expense, and capital expenditures. Electricity generation reductions may result from the additional environmental requirements. PacifiCorp has accumulated approximately \$57.3 million in costs as of December 31, 2004, for ongoing hydroelectric relicensing that are reflected in assets on the Balance Sheet.

In May 2004, PacifiCorp accepted the new license for the Bear River hydroelectric project. PacifiCorp is committed, over the life of the license, to fund approximately \$26.5 million for environmental mitigation and enhancement projects. A \$12.2 million liability, representing the present value of these obligations, was recorded in May 2004.

The new FERC license for the North Umpqua hydroelectric project, is effective, but not final. When the license for this project becomes final, PacifiCorp will be committed, over the life of the license, to fund approximately \$48.9 million for environmental mitigation and enhancement projects. A \$13.0 million liability, representing the present value of certain obligations specified in the license, was recorded in June 2004. Additional liabilities will be recognized when the license becomes final.

In February 2004, PacifiCorp filed with the FERC a final application for a new license to operate the 161.4 MW Klamath hydroelectric project in southern Oregon and northern California. The FERC is scheduled to complete its required analysis by April 2006. In the meantime, PacifiCorp continues to work cooperatively with a broad range of stakeholders to identify and resolve any outstanding issues in an attempt to reach a settlement. In October 2004, PacifiCorp convened a mediated settlement negotiation group consisting of itself, state and federal agencies, Native American tribes, and other stakeholders, in an effort to reach a comprehensive agreement on project relicensing.

On November 30, 2004, PacifiCorp executed a comprehensive settlement agreement with 25 other parties including state and federal agencies, Native American tribes, conservation groups, and local government and citizen groups to resolve, among the parties, issues related to the pending applications for new licenses for PacifiCorp's 136.0 MW Merwin, 240.0 MW Swift No. 1 and 134.0 MW Yale hydroelectric projects on the Lewis River in southwest Washington. As part of this settlement agreement, PacifiCorp has agreed to implement certain protection, mitigation and enhancement measures prior to and during a proposed 50-year license period. However, these commitments are contingent on ultimately receiving a license from the FERC that is consistent with the settlement agreement and other required permits. The FERC is scheduled to complete its process and required analysis in order to be ready for a decision in March 2006.

Swift Power Canal

On April 21, 2002, a failure occurred to the Swift No. 2 power canal located on the Lewis River in the state of Washington and owned by the Cowlitz County Public Utility District. The failure impacted, but did not damage, the PacifiCorp-owned and -operated 240 MW Swift No. 1 hydroelectric facility, which is upstream of the Swift No. 2 power canal. In June 2004, PacifiCorp and Cowlitz County Public Utility District amended the existing power purchase agreement addressing, among other things, the general nature of the canal rebuild configuration and providing the mechanism for settling all claims between the parties related to the canal failure. Cowlitz County Public Utility District has initiated the reconstruction of the Swift No. 2 project facility with contracts currently in place for rehabilitation of the turbine generators, switchyard and reconstruction of the Swift No. 2 power canal. Based on the current schedule, the first Swift No. 2 turbine generator unit is expected to be on line in the first quarter of calendar year 2006 and the second unit is

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NOTES TO FINANCIAL STATEMENTS (Continued)			

expected to follow shortly thereafter.

Enron Corp. Reserves

In December 2001, Enron Corp. declared bankruptcy and defaulted on certain wholesale contracts. PacifiCorp has fully reserved for its \$8.0 million Enron Corp. receivable. On January 28, 2005, PacifiCorp entered an agreement to sell the bankruptcy claim to a third party. Closing of the sale occurred in the first quarter of calendar year 2005.

FERC Issues

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

Northwest Refund Case - In June 2003, the FERC terminated its proceeding relating to the possibility of requiring refunds for wholesale spot-market bilateral sales in the Pacific Northwest between December 2000 and June 2001. The FERC concluded that ordering refunds would not be an appropriate resolution of the matter. In November 2003, the FERC issued its final order denying rehearing. Several market participants have filed petitions in the court of appeals for review of the FERC's final order. Court briefs from interested parties are due to be filed between January 14, 2005 and April 15, 2005. A decision from the court of appeals is not expected to have a significant impact on PacifiCorp's financial position or results of operations.

Federal Power Act Section 206 Case - In June 2003, the FERC issued a final order denying PacifiCorp's request for recovery of excessive prices charged under certain wholesale electricity purchases scheduled for delivery during summer 2002 and dismissing PacifiCorp's complaints, under Section 206 of the Federal Power Act, against five wholesale electricity suppliers. In July 2003, PacifiCorp filed its request for rehearing of the FERC's order, which request was granted in August 2003. The FERC issued its final order denying rehearing in November 2003. In November 2003, PacifiCorp filed a petition in the Ninth Circuit Court of Appeals for review of the FERC's final order denying recovery. Court briefs from interested parties are due to be filed by March 1, 2005.

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

The Bonneville Power Administration Residential Exchange Program

The Northwest Power Act, through the Residential Exchange Program, provides access to the benefits of low-cost federal hydroelectricity to the residential and small-farm customers of the region's investor-owned utilities. The Bonneville Power Administration (the "BPA") administers the Residential Exchange Program in accordance with federal law. Pursuant to a set of agreements between the BPA and PacifiCorp, PacifiCorp receives benefits from the BPA and passes such benefits through to its Oregon, Washington and Idaho residential and small-farm customers in the form of electricity bill credits in the annual amount of approximately \$119.0 million for BPA's fiscal years 2002 through 2006. (BPA's fiscal year is October 1 through September 30.) On May 28, 2004, PacifiCorp, the BPA and other parties executed an additional agreement that provides for a guaranteed range of benefits to customers for BPA's fiscal years 2007 through 2011. This additional agreement provides a varying level of benefits each year based on a formula that includes the level of BPA's rates and the wholesale market price of power. The agreement also limits the level of

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benefits in any year with a defined cap and floor.

Several publicly owned utilities, cooperatives and the BPA direct-service industry customers have filed lawsuits with the Ninth Circuit Court of Appeals seeking review of certain aspects of the overall BPA Residential Exchange Program, as well as challenging the level of benefits previously paid to investor-owned utility customers. This litigation could possibly affect the amount of benefits paid by the BPA to PacifiCorp and, accordingly, the amount passed on to PacifiCorp's customers. However, since these benefits are passed through to PacifiCorp's customers through adjustments to customer rates, which must be approved by state utility commissions, the outcome of this litigation is not expected to have a significant effect on PacifiCorp's financial position or results of operations.

Note 8 – Retirement Benefit Plans

The components of net periodic benefit cost for the twelve months ended December 31 2004 and 2003 are as follows:

(Millions of dollars)	Retirement Plans	
	Twelve Months Ended December 31,	Twelve Months Ended December 31,
	2004	2003
	2004	2003
Service Cost	\$ 30.3	\$ 24.1
Interest Cost	73.8	74.6
Expected Return on Plan Assets	(78.4)	(83.8)
Amortization of Unrecognized Net Obligation	8.4	8.4
Amortization of Unrecognized Prior Service Cost	1.4	1.7
Amortization of Unrecognized Loss	6.4	(1.0)
Net Periodic Benefit Cost	<u>\$ 41.9</u>	<u>\$ 24.0</u>

(Millions of dollars)	Other Postretirement Benefits (a)	
	Twelve Months Ended December 31,	Twelve Months Ended December 31,
	2004	2003
	2004	2003
Service Cost	\$ 8.1	\$ 7.4
Interest Cost	31.9	34.3
Expected Return on Plan Assets	(26.5)	(27.1)
Amortization of Unrecognized Net Obligation	12.2	12.2
Amortization of Unrecognized Prior Service Cost	-	-
Amortization of Unrecognized Loss	0.6	0.4
Net Periodic Benefit Cost	<u>\$ 26.3</u>	<u>\$ 27.2</u>

(a) Results for the twelve months ended December 31, 2004 reflect the impact of the new Medicare provisions described in Note 1.

Note 9 – Income Taxes

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

PacifiCorp accrued federal and state income tax expense of \$122.8 million for the twelve months ended December 31, 2004, and

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\$163.2 million for the twelve months ended December 31, 2003.

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

(Millions of dollars)		Twelve Months Ended December 31, 2004	Twelve Months Ended December 31, 2003
Page	Line Description		
114	15 Income Taxes Federal 409.1	\$ 45.2	\$ 113.3
114	16 Income Taxes Other 409.1	(12.3)	13.2
114	17 Provision for Deferred Income Taxes 410.1	715.7	228.9
114	18 (Less) Provision for Deferred Income Taxes 411.1	625.1	170.0
114	19 Investment Tax Credit 411.4	(5.9)	(5.9)
117	53 Income Taxes Federal 409.2	7.9	-
117	54 Income Taxes Other 409.2	1.1	(16.0)
117	55 Provision for Deferred Income Taxes 410.2	0.5	1.7
117	56 (Less) Provision for Deferred Income Taxes 411.2	2.2	0.0
117	57 Investment Tax Credit 411.5	-	-
117	58 (Less) Investment Tax Credits 420	2.1	2.0
		<u>\$ 122.8</u>	<u>\$ 163.2</u>

PacifiCorp has established, and periodically reviews, an estimated contingent tax reserve on its Balance Sheets to provide for the possibility of adverse outcomes in tax proceedings. During the twelve months ended December 31, 2004, PacifiCorp favorably settled outstanding income tax issues with the State of Oregon related to PacifiCorp's 1991 through 1998 Oregon income tax returns. The settlement resulted in a release of previously accrued tax liability of \$8.5 million. PacifiCorp also settled certain tax issues with the Internal Revenue Service related to PacifiCorp's 1999 and 2000 federal income tax returns and, as a result, released \$14.0 million of previously provided tax contingency reserves. This release was partially offset by an increase to the tax contingency reserve of \$6.4 million primarily to accrue interest on remaining tax contingencies provided for in prior periods. The resulting change in the tax contingency reserve during the twelve months ended December 31, 2004, was a net reduction of \$16.1 million.

Note 10 – Comprehensive Income

The components of comprehensive income are as follows:

(Millions of dollars)	Twelve Months Ended December 31, 2004	Twelve Months Ended December 31, 2003
Net income	\$ 229.9	\$ 215.6
Other comprehensive income (loss):		
Minimum pension liability, net of taxes of \$3.8 for 2004 and \$1.1 for 2003	(6.1)	(1.9)
Unrealized gain on available-for-sale securities, net of taxes of: \$(0.1) for 2004 and \$0.0 for 2003	0.1	0.0
Total comprehensive income	<u>\$ 223.9</u>	<u>\$ 213.7</u>

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 11 – Subsequent Events

PacifiCorp appointed Ronnie Mercer to the position of Executive Vice President, Operations, effective January 1, 2005.

On January 20, 2005, PacifiCorp's Board of Directors declared a dividend on common stock of \$0.155 per share totaling \$48.3 million and payable on February 28, 2005.

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

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Quarter/Year	92,529	1,862,730		
2	Preceding Quarter/Year Reclassification from Account 219 to Net Income				
3	Preceding Quarter/Year Changes in Fair Value	(39,538)	6,135,429		
4	Total (lines 2 and 3)	(39,538)	6,135,429		
5	Balance of Account 219 at End of Preceding Quarter/Year / Beginning of	52,991	7,998,159		
6	Current Quarter/Year Reclassifications from Account 219 to Net Income				
7	Current Quarter/Year Changes in Fair Value	(61,507)			
8	Total (lines 6 and 7)	(61,507)			
9	Balance of Account 219 at End of Current Quarter/Year	(8,516)	7,998,159		

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (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			1,955,259		
2					
3			6,095,891		
4			6,095,891		6,095,891
5			8,051,150		
6					
7			(61,507)		
8			(61,507)		(61,507)
9			7,989,643		

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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	13,688,184,361	13,688,184,361
4	Property Under Capital Leases	24,296,281	24,296,281
5	Plant Purchased or Sold	213,554	213,554
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	13,712,694,196	13,712,694,196
9	Leased to Others		
10	Held for Future Use	1,346,101	1,346,101
11	Construction Work in Progress	439,891,117	439,891,117
12	Acquisition Adjustments	157,193,780	157,193,780
13	Total Utility Plant (8 thru 12)	14,311,125,194	14,311,125,194
14	Accum Prov for Depr, Amort, & Depl	5,860,338,936	5,860,338,936
15	Net Utility Plant (13 less 14)	8,450,786,258	8,450,786,258
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	5,463,418,745	5,463,418,745
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	327,939,833	327,939,833
22	Total In Service (18 thru 21)	5,791,358,578	5,791,358,578
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation	50,250	50,250
29	Amortization		
30	Total Held for Future Use (28 & 29)	50,250	50,250
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	68,930,108	68,930,108
33	Total Accum Prov (equals 14) (22,26,30,31,32)	5,860,338,936	5,860,338,936

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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
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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	19,915,296	86,556,030
4	(303) Miscellaneous Intangible Plant	485,788,559	34,923,546
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	531,992,018	121,479,576
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	80,417,641	886,166
9	(311) Structures and Improvements	761,253,198	7,607,043
10	(312) Boiler Plant Equipment	2,461,440,363	71,416,214
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	670,649,025	27,047,316
13	(315) Accessory Electric Equipment	324,257,633	3,263,905
14	(316) Misc. Power Plant Equipment	29,931,821	617,359
15	(317) Asset Retirement Costs for Steam Production	15,526,296	9,996,037
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	4,343,475,977	120,834,040
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	20,537,840	2,937
28	(331) Structures and Improvements	76,710,372	2,722,361
29	(332) Reservoirs, Dams, and Waterways	275,618,218	10,155,484
30	(333) Water Wheels, Turbines, and Generators	78,629,336	4,049,360
31	(334) Accessory Electric Equipment	34,308,479	5,383,861
32	(335) Misc. Power PLant Equipment	3,127,938	65,029
33	(336) Roads, Railroads, and Bridges	12,080,147	609,770
34	(337) Asset Retirement Costs for Hydraulic Production	5,934,446	-321,763
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	506,946,776	22,667,039
36	D. Other Production Plant		
37	(340) Land and Land Rights	842,880	
38	(341) Structures and Improvements	15,751,405	652,942
39	(342) Fuel Holders, Products, and Accessories	5,404,442	25,138
40	(343) Prime Movers	178,925,039	173,956
41	(344) Generators	61,371,959	
42	(345) Accessory Electric Equipment	15,679,158	758,088
43	(346) Misc. Power Plant Equipment	534,784	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			26,288,163	2
			106,471,326	3
41,379,027		-425,875	478,907,203	4
41,379,027		-425,875	611,666,692	5
				6
				7
60,107		119,867	81,363,567	8
1,778,574		-57,719	767,023,948	9
37,839,353		-1,587,579	2,493,429,645	10
				11
11,894,404		2,341,472	688,143,409	12
1,355,848		-128,340	326,037,350	13
338,091		-4,646,615	25,564,474	14
			25,522,333	15
53,266,377		-3,958,914	4,407,084,726	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
763,889		-7,595	19,769,293	27
1,749,173			77,683,560	28
13,365,538			272,408,164	29
2,801,092			79,877,604	30
696,775		-540,544	38,455,021	31
8,721			3,184,246	32
239,273			12,450,644	33
			5,612,683	34
19,624,461		-548,139	509,441,215	35
				36
		516,624	1,359,504	37
		440,257	16,844,604	38
		63,264	5,492,844	39
5,148		-752,441	178,341,406	40
		161,459	61,533,418	41
		50,151	16,487,397	42
			534,784	43

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report End of
PacifiCorp	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	04/25/2005	2004/Q4
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.
			492,532	44
5,148		479,314	281,086,489	45
72,895,986		-4,027,739	5,197,612,430	46
				47
146,855		-160,078	88,520,326	48
51,880		211,024	48,878,361	49
7,356,170		-1,562,496	868,988,467	50
		-644,195	361,139,132	51
1,200,973		754,868	484,345,795	52
463,423		-92,472	618,116,181	53
			2,367,203	54
51,132			3,951,434	55
			11,370,173	56
				57
9,270,433		-1,493,349	2,487,677,072	58
				59
6,247		-21,075	31,183,599	60
57,120		1,687,610	36,347,414	61
4,738,311		-358,826	615,480,059	62
				63
7,260,129		-25,634	744,285,090	64
3,212,599			559,313,562	65
527,522			235,872,409	66
1,154,631		-7,433	553,777,450	67
7,289,921			848,847,249	68
528,235			387,957,405	69
4,177,433			181,525,187	70
97,170			8,983,867	71
			49,658	72
858,930			53,596,614	73
				74
29,908,248		1,274,642	4,257,219,563	75
				76
6,239		-47,422	14,881,163	77
1,874,447		194,208	212,985,408	78
24,074,598		140,347	116,229,400	79
4,245,153		159,185	80,511,775	80
192,844		318,509	11,340,986	81
234,791		93,300	54,504,702	82
68,416		84,968	35,067,781	83
12,826,129		439,573	105,964,582	84
4,500,544		3,824,329	224,727,448	85
93,524		-68,566	5,613,779	86
48,116,685		5,138,431	861,827,024	87
3,968,914		249,338	272,181,580	88
				89
52,085,599		4,889,093	1,134,008,604	90
205,539,293		216,772	13,688,184,361	91
				92
	6,474,079		213,554	93
				94
205,539,293	6,474,079	216,772	13,688,397,915	95

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	953,014
4	Southeast Substation	1975	2005	273,612
5				
6				
7				
8				
9	Miscellaneous, each under \$250,000			6,979
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25	Miscellaneous, each under \$250,000			112,496
26				
27				
28				
29				
30				
31				
32				
33				
34				
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45				
46				
47	Total			1,346,101

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Intangible:	
2	Klamath Relicensing	27,205,353
3	EMS/SCADA Phase II	18,968,475
4	Lewis River Relicensing	10,341,721
5	Merwin Relicensing	7,769,068
6	Swift Relicensing	7,364,948
7	Rogue Relicensing	4,644,948
8	IS SAP Licenses	1,751,167
9	ER K2 CIC087 KW Commercial Risk System	1,341,494
10		
11	Production:	
12	Currant Creek Power Project	186,903,611
13	Lake Side Capital Build	9,307,100
14	Replace Prospect Flumes	3,402,262
15	Carbon U1 Turbine Blade Replacement	2,135,316
16	Swift No. 1 Capacity Retention	2,040,553
17	Colstrip: Plant Control Sys Upgrade	1,871,768
18	Hunter U1 Submerged Flight Conveyor	1,579,248
19	Gen Resource Dev. CAI Project	1,357,785
20	Oneida #2 Generator Shaft & Runner Replacement	1,268,347
21	Huntington Coal Blending Ash Analyzer	1,193,287
22	Jim Bridger U2 Controls Upgrade	1,068,908
23	Wyodak U1 Controls Upgrade	1,023,766
24		
25	Transmission:	
26	Terminal-Tooele 138kV Rebuild	4,103,485
27	Syracuse Add 345-138kV Transformer (394MVA)	4,090,683
28	Currant Creek Substation	3,921,095
29	Taylorville-West Valley 138kV Rbld Ph 2	3,302,527
30	Camp Williams-Mona #1 Reconductor 6.2m	3,020,384
31	WW-H Canyon 230 Ln:Repl Pole (Climb Insp)	1,271,266
32	Swift 1-Replace Breakers	1,082,961
33		
34	Distribution:	
35	Jordanelle Sub New 138-12.5kV Sub	3,564,369
36	West Ogden install 2nd transformer (30MVA)	3,156,672
37	Shevlin Park New Sub & 2 Feeders	2,880,410
38	Southeast #4 Inst New 138-12.5kV Sub	2,494,188
39	Farmington Convert to 138kV (4.6MVA)	1,794,844
40	So Weber New 138-12.5kV (30MVA)	1,488,399
41	Roxy Ann Substation New Sub	1,476,693
42	Manila Inst New 138-12.5kV Sub	1,167,091
43	TOTAL	439,891,117

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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	Distribution Continued:				
2	UDOT Highway Relo Smithfield to Idaho St Line	1,053,087			
3					
4	General:				
5	West Valley-Aspen Replace Microwave	2,891,864			
6	Data Network Equipment Obsolescence	2,193,611			
7	SL Area Install Fiber Optic Comm Ph1	1,153,708			
8					
9	Miscellaneous Projects each under \$1,000,000	101,244,655			
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
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31					
32					
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35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL	439,891,117			

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	5,232,423,332	5,232,375,802	47,530	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	360,452,077	360,452,077		
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):	25,630,232	25,627,512	2,720	
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	386,082,309	386,079,589	2,720	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	162,930,492	162,930,492		
13	Cost of Removal	23,652,435	23,652,435		
14	Salvage (Credit)	6,985,394	6,985,394		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	179,597,533	179,597,533		
16	Other Debit or Cr. Items (Describe, details in footnote):	24,560,887	24,560,887		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	5,463,468,995	5,463,418,745	50,250	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	2,194,354,359	2,194,354,359		
21	Nuclear Production				
22	Hydraulic Production-Conventional	221,888,229	221,888,229		
23	Hydraulic Production-Pumped Storage				
24	Other Production	54,162,163	54,162,163		
25	Transmission	936,423,808	936,373,558	50,250	
26	Distribution	1,593,449,584	1,593,449,584		
27	General	463,190,852	463,190,852		
28	TOTAL (Enter Total of lines 20 thru 27)	5,463,468,995	5,463,418,745	50,250	

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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 COMPANY			
14	Common Stock			1
15	Capital Contributions			62,960,861
16	SUBTOTAL			62,960,862
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 ENVIRONMENTAL REMEDIATION COMPANY			
27	Capital Contributions			900,000
28	Equity in Earnings			5,023,935
29	SUBTOTAL			5,923,935
30				
31	PACIFIC FUTURE GENERATIONS INC			
32	Equity in Earnings			-3,901
33	SUBTOTAL			-3,901
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	62,464,936	TOTAL	68,883,997

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		100		2
		100		3
				4
				5
		1,000		6
		1,000		7
				8
				9
		1,000		10
		1,000		11
				12
				13
		1		14
	-2,343,446	60,617,415		15
	-2,343,446	60,617,416		16
				17
				18
		1		19
		1		20
				21
				22
		1,000		23
		1,000		24
				25
				26
	944,419	1,844,419		27
1,813,785		6,837,720		28
1,813,785	944,419	8,682,139		29
				30
				31
163		-3,738		32
163		-3,738		33
				34
				35
				36
				37
				38
				39
				40
				41
1,813,948	-1,399,027	69,298,918		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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	53,546,693	48,450,942	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)	32,845,825	44,548,576	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	46,049,879	49,279,721	Electric
8	Transmission Plant (Estimated)	2,872,102	2,754,364	Electric
9	Distribution Plant (Estimated)	7,139,846	5,466,633	Electric
10	Assigned to - Other (provide details in footnote)	2,643,198	3,197,323	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	91,550,850	105,246,617	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)	145,097,543	153,697,559	

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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) 04/25/2005	Year/Period of Report End of 2004/Q4
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2005	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	188,860.00		90,032.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	-2,131.00		21.00	
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	97,640.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	89,089.00		90,053.00	
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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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Allowances (Accounts 158.1 and 158.2) (Continued)

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

2006		2007		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
77,774.00		100,331.00		3,943,437.00		4,400,434.00		1
								2
								3
21.00		21.00		156,901.00		154,833.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						97,640.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
77,795.00		100,352.00		4,100,338.00		4,457,627.00		29
								30
								31
								32
								33
								34
								35
								36
2,259.00		2,259.00		110,921.00		119,957.00		37
				4,528.00		4,528.00		38
				2,269.00		4,528.00		39
								40
2,259.00		2,259.00		113,180.00		119,957.00		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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	11,863,612		407	1,674,863	10,188,749
22	Plant located near Portland, OR					
23	Date of Retirement: 12/31/1992					
24	Date of Commission Authorization:					
25	04/20/1993					
26	Amortization Period: 01/1993					
27	through 01/2011					
28						
29	Unrecovered Plant: Trail Mountain	11,934,235		151	5,304,104	6,630,131
30	Date of Retirement: 03/15/2001					
31	Date of Commission Authorization:					
32	04/04/2002 - UT					
33	05/20/2002 - OR					
34	04/26/2001 - WY					
35	04/26/2001 - ID					
36	Amortization Period: 04/2001					
37	through 03/2006					
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	23,797,847			6,978,967	16,818,880

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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) 04/25/2005	Year/Period of Report End of 2004/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Demand Side Resources:					
2	California					
3	Revenue Recovery Balancing Act	(369,570)	95,855			-273,715
4	DSM Reg Assets All Less Than \$50,000	74,627		908	60,013	14,614
5						
6	Idaho					
7	101302 Super Goodcents 1990 (12)	73,026		908	12,171	60,855
8	101303 Super Goodcents 1991 (12)	120,901		908	20,151	100,750
9	101304 Super Goodcents 1992 (12)	217,814		908	36,303	181,511
10	101305 Weatherization Cash Grants 1993 (12)	475,774		908	79,296	396,478
11	101314 Cash Grant 1990 (12)	89,900		908	14,983	74,917
12	101324 Discount Early Loan Payoff 1992 (12)	343,752		908	57,292	286,460
13	101330 Regional Mobile Home (MAP) 1993 (12)	256,679		908	42,780	213,899
14	101331 Regional Mobile Home (MAP) 1994 (12)	141,431		908	23,572	117,859
15	101332 Regional Mobile Home (MAP) 1995 (12)	71,555		908	11,926	59,629
16	101333 Regional Mobile Home (MAP) 1996 (12)	208,941		908	34,824	174,117
17	101370 NEEA 1998 (12)	101,852		908	14,551	87,301
18	101374 Super Goodcents 1993 (12)	151,426		908	25,238	126,188
19	101375 Super Goodcents 1994 (12)	129,767		908	21,627	108,140
20	101376 Super Goodcents 1995 (12)	74,368		908	12,394	61,974
21	101914 NEEA 1999 (12)	257,440		908	32,180	225,260
22	101955 NEEA 2000 (12)	234,173		908	26,019	208,154
23	102079 NEEA 2001 (12)	224,952		908	22,495	202,457
24	102184 NEEA 2002	232,247		908	21,113	211,134
25	102219 Industrial Finanswer 2003	190,820		908	15,902	174,918
26	102221 NEEA 2003	424,655		908	35,388	389,267
27	102263 Irrigation Interruptible 2003	289,240		908	24,103	265,137
28	101391 DSR Carrying Charge	1,672,778		908	278,796	1,393,982
29	102352 Industrial Finanswer 2004		100,455			100,455
30	102354 NEEA 2004		207,319			207,319
31	102356 Irrigation Interruptible 2004		296,601			296,601
32	DSM Reg Assets All Less Than \$50,000	684,394	77,755	908	99,498	662,651
33						
34	Oregon					
35	101998 Oregon Decoupling 2000/2001/2002	(287,142)		908	(287,142)	
36	102203 Oregon Rev. Recovery Offset 182.392	3,475,220		908	3,475,220	
37	102249 Regulation Carrying Chrg Adjmt	4,172,287		456	4,172,287	
38	102250 Regulation Delayed Amort Adjmt	3,449,416		456	3,449,416	
39	102251 Regulation NLR Adjustment	(466,439)	466,439			
40	102252 Regulation Incentives Adjustment	(156,505)	156,505			
41	102253 Regulation Renewable Adjustment	423,857		456	423,857	
42	102254 Regulation Oregon Exp Adjustment	32,606		456	32,606	
43						
44	TOTAL	1,573,981,490	25,179,420		408,098,170	1,191,062,740

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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Utah					
2	101182 Industrial Finanswer 1993 (15)	78,052		908	15,611	62,441
3	101183 Industrial Finanswer 1994 (15)	131,054		908	21,843	109,211
4	101184 Industrial Finanswer 1995 (15)	149,621		908	21,374	128,247
5	101185 Industrial Finanswer 1996 (15)	82,209		908	10,276	71,933
6	101200 RFP CESWAY 1996 (10)	100,080		908	33,360	66,720
7	101214 Energy Finanswer 1992 (15)	125,548		908	31,387	94,161
8	101215 Energy Finanswer 1993 (15)	302,249		908	60,450	241,799
9	101216 Energy Finanswer 1994 (15)	417,903		908	69,651	348,252
10	101217 Energy Finanswer 1995 (15)	292,214		908	41,745	250,469
11	101218 Energy Finanswer 1996 (15)	198,593		908	24,824	173,769
12	101221 Commercial Competitive 1993 (15)	98,046		908	19,609	78,437
13	101249 RFP EUA Onsite 1995 (10)	299,676		908	149,838	149,838
14	101250 RFP EUA Onsite 1996 (10)	167,364		908	55,788	111,576
15	102131 Energy Finanswer 2001/2002	1,280,484				1,280,484
16	102133 Industrial Finanswer 2001/2002	1,353,184				1,353,184
17	102138 Compact Fluorescent Lamps 2001/2002	4,201,685				4,201,685
18	102147 Commercial Small Retrofit 2001/2002	847,943				847,943
19	102149 Commercial Retrofit Lighting 2001/2002	497,810				497,810
20	102150 Industrial Retrofit Lighting 2001/2002	81,799				81,799
21	102195 Industrial Retrofit Lighting 2002	70,546				70,546
22	102196 Power Forward 2002	115,022				115,022
23	102146 UT Carrying Charge 2001/2002	1,408,274	1,601,318			3,009,592
24	101663 Utah Net Lost Rev. Comm. Fin 1995	146,548		908	20,936	125,612
25	101664 Utah Net Lost Rev. Comm. Fin 1996	83,923		908	10,490	73,433
26	101679 Utah Net Lost Rev. Major Accounts 1996	152,152		908	50,717	101,435
27	101680 Utah Net Lost Rev. Major Accounts 1997	68,419		908	17,105	51,314
28	101683 Utah Net Lost Rev. Comm. Spec. 1996	171,355		908	21,419	149,936
29	101695 Utah Net Lost Rev. EF Custom 1996	79,689		908	9,961	69,728
30	101696 Utah Net Lost Rev. EF Custom 1997	79,426		908	8,825	70,601
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	102337 Refrigerator Recycling Program - 2004		3,581,306			3,581,306
40	102338 A/C Load Control - Residential - 2004		2,910,095			2,910,095
41	102339 Air Conditioning - 2004		3,026,027			3,026,027
42	102340 Commercial Retrofit Lighting - 2004		1,547,346			1,547,346
43	102341 Commercial Small Retrofit - 2004		284,669			284,669
44	TOTAL	1,573,981,490	25,179,420		408,098,170	1,191,062,740

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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	102343 Energy Finanswer - 2004		1,226,734			1,226,734
2	102344 Industrial Finanswer - 2004		2,561,668			2,561,668
3	102345 Industrial Retrofit Lighting - 2004		230,152			230,152
4	102346 Industrial Small Retrofit - 2004		51,263			51,263
5	102347 Power Forward - 2004		54,000			54,000
6	102348 Commercial Self-direct - 2004		88,703			88,703
7	102349 Industrial Self-direct - 2004		129,038			129,038
8	102444 Residential New Construction - 2004		76,332			76,332
9	102460 Commercial Finanswer Express - 2004		445,949			445,949
10	102461 Industrial Finanswer Express - 2004		146,022			146,022
11	102462 Utah Revenue Recovery - SBC Offset		(21,073,192)			-21,073,192
12	DSM Reg Assets All Less Than \$50,000	1,320,681	45,824	908	611,305	755,200
13						
14	Washington					
15	102030 Energy Finanswer	1,359,367	563,479			1,922,846
16	102032 Industrial Finanswer	5,230,820	2,217,353			7,448,173
17	102033 Low Income	2,262,663	1,132,276			3,394,939
18	102036 Commercial Small Retrofit	651,449	135,418			786,867
19	102038 Commercial Retrofit Lighting	466,558	157,804			624,362
20	102040 NEEA	1,338,152	263,866			1,602,018
21	102044 Home Comfort	92,653	34,353			127,006
22	102072 CFL Bulbs	1,182,804				1,182,804
23	102185 Web Audit Pilot	381,216	125,092			506,308
24	102128 SBC Rev. Recovery	(13,033,637)	(4,691,081)			-17,724,718
25	102188 Carrying Charge Penalty	(6,678)	(5,833)			-12,511
26	102206 School Energy Education	123,022	253,252			376,274
27	102039 Industrial Retrofit Lighting	29,748	30,385			60,133
28	102458 Commercial Finanswer Express		131,226			131,226
29	DSM Reg Assets All Less Than \$50,000	331,180		908	162,760	168,420
30						
31	Wyoming					
32	102069 Industrial Finanswer 2001 (10)	83,525		908	10,441	73,084
33	DSM Reg Assets All Less Than \$50,000	432,989	62,926	908	119,915	376,000
34						
35	Other Regulatory Assets					
36						
37	Transition Plan - ID (5)	1,800,895		930.2	1,103,906	696,989
38	Transition Plan - OR (10)	26,727,239		930.2	4,915,654	21,811,585
39	Transition Plan - UT (5)	11,826,416		930.2	7,841,063	3,785,353
40	Transition Plan - WY West (5)	718,616		930.2	403,339	315,277
41	Transition Plan - WY East (5)	4,061,206		930.2	2,279,442	1,781,764
42	FAS 109 Deferred Income Taxes Electric	536,056,206		Various	35,068,705	500,987,501
43	SB 1149 Implementation Costs OR Retail Access	19,794,152	3,197,924	407.3	5,227,974	17,764,102
44	TOTAL	1,573,981,490	25,179,420		408,098,170	1,191,062,740

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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Y2K Expense 98-00 OR (7)	268,659	316,906	930.2	263,084	322,481
2	98 Early Retirement OR	14,707,787		930.2	3,676,947	11,030,840
3	BSIP/SAP UT (4)	7,573		930.2	7,573	
4	Glenrock Mine Excluding Reclamation UT (10)	7,638,420		930.2	1,302,399	6,336,021
5	Software Writedown 1997 UT (4)	385,773		930.2	385,773	
6	Software Writedown 1999 UT (4)	275,267		930.2	275,267	
7	Transition Team Costs UT (4)	364,428		930.2	364,428	
8	94-98 Fed/State Income Tax Audit Payments-ID		4,317,438	Various	2,002,682	2,314,756
9	Deferred Excess Net Power Costs OR UM995	64,808,372		Various	38,927,457	25,880,915
10	Deferred Excess Net Power Costs UT	9,736,665	486	Various	9,737,151	
11	Deferred Excess Net Power Costs ID	3,248,264		Various	3,248,264	
12	Deferred Excess Net Power Costs OR UE116	370,070	31,843	421	285,127	116,786
13	Environmental Costs (10)	6,043,301	4,528,073	925	2,632,695	7,938,679
14	Deferred Cost of TOU Guarantee	1,591	151			1,742
15	Deferred Intervenor Funding Grants	103,788	84,563			188,351
16	IDAI Costs No. CA Direct Access	1,637,765		407.3	333,105	1,304,660
17	Cholla Plant Transaction Costs (26)	15,246,273		557	1,122,425	14,123,848
18	Washington Colstrip #3 (22)	891,575		456.2	52,188	839,387
19	Cholla Plant Transaction Costs OR	(730,961)	53,813			-677,148
20	Cholla Plant Transaction Costs WA	(1,317,668)	97,006			-1,220,662
21	Cholla Plant Transaction Costs ID	(447,887)	32,973			-414,914
22	Trail Mountain Mine Closure Costs	8,878,003		151	4,268,018	4,609,985
23	FAS133 Derivative Net Regulatory Asset	526,897,468		Various	249,032,895	277,864,573
24	FAS 87/88 Pension UT	12,636,056		930.2	3,159,014	9,477,042
25	Noell Kempf CAP UT	55,554		930.2	34,465	21,089
26	P&M Strike Amort UT	798,532		930.2	299,449	499,083
27	Energy Trust of Oregon SB1149	39,430	13,533	143	39,430	13,533
28	BPA Idaho Balancing Account	3,588,767	6,607,590	254	6,315,653	3,880,704
29	Retail Access Project INC.	1,829,901	955,379	Various	1,053,421	1,731,859
30	Reg Asset Min. Pension Liab. Adj.	233,771,982		Various	7,546,879	226,225,103
31	UT DSM AC-DLC Program	(20)	20			
32	Sch 292 Def Transition Adj Reg Asset	(1,513)	1,513			
33	Sch 293 Def Transition Adj Reg Asset	(548)	548			
34	Sch 292 Small Non-Res SB1149 Adj Bal Acct	546		182.3	546	
35	Sch 293 Large Non-Res SB1149 Adj Bal Acct	1,513		182.3	1,513	
36	Asset Retirement Obligations Regulatory Difference	19,113,140	5,098,852			24,211,992
37	DSM Regulatory Assets - Conv		1,128,728			1,128,728
38	DSM Regulatory Assets - Reiclass		(284,163)			-284,163
39	Trail Mountain Mine - Deseret Settlement		251,547	143	1,001,750	-750,203
40						
41						
42						
43						
44	TOTAL	1,573,981,490	25,179,420		408,098,170	1,191,062,740

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Mill Fork Mine Rights					
2	Lease Payments	234,050		101	234,050	
3						
4	Joseph Settlement (20)	1,934,780		557	137,381	1,797,399
5						
6	Firth Cogeneration Buyout (10)	888,160		557	444,080	444,080
7						
8	Lacomb Irrigation (24)	826,770		557	45,720	781,050
9						
10	Sales of Electric Utility					
11	Facilities and Properties	262,737		various	180,033	82,704
12						
13	Bogus Creek (42)	1,489,520		557	41,280	1,448,240
14	Bogus Creek settlement (7)	-354,000	236,000			-118,000
15						
16	Intangible Pension Asset:					
17	SERP Plan	1,260,000		228.3	652,000	608,000
18	Pension Intangible Asset	42,480,000		228.3	9,304,000	33,176,000
19						
20	Business Energy Tax Credit:					
21	Wz Tax Credit Loan Prog. (13)	4,922		421	4,922	
22	Energy Finanswer (13)	80,002		421	80,002	
23	Industrial Finanswer (13)	605,329		421	605,329	
24	Cash Rebate/Incentive (13)	232,647		421	232,647	
25	Commercial Retrofit (6)	265,794		421	265,794	
26	Industrial Retrofit (6)	23,282		421	23,282	
27	Commercial Small Retrofit (6)	161,115		421	161,115	
28	Industrial Small Retrofit (6)	4,895		421	4,895	
29						
30	Tri-State Firm Wheeling (16)	971,190		565	971,190	
31						
32	Mead Phoenix Availability					
33	& Trans Charge (50)	16,401,080		565	377,760	16,023,320
34						
35	Financing Costs Deferred	238,159		930.2	229,870	8,289
36						
37	Buffalo Settlement (7)	41,410		557	41,410	
38						
39	Lakeview Buyout (13)	220,005		557	43,280	176,725
40						
41	TGS Buyout (20)	248,865		557	15,474	233,391
42						
43	Hermiston Swap (20)	6,789,623		557	539,573	6,250,050
44						
45	Deferred Longwall Costs	720,303		151	115,325	604,978
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)	5,000				5,000
49	TOTAL	94,695,115				78,628,533

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- 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	Transition Costs - WA (5)	2,951,200		930.2	1,893,506	1,057,694
2						
3	Hayden Settlement (6)	639,057		151	319,141	319,916
4						
5	Northwest Power Pool	138,092		566	7,690	130,402
6						
7	Other Deferred Debits with					
8	Amounts less than \$50,000	18,237	202,757			220,994
9						
10	Deferred Aquila Streamflow					
11	Hedge Costs	1,458,330				1,458,330
12						
13	Point to Point Transmission	1,423,848	173,571			1,597,419
14						
15	Deferred Costs Wyodak					
16	Settlement (22)	6,368,454		151	335,182	6,033,272
17						
18	Jim Boyd Hydro Buyout (11)	835,505		557	82,860	752,645
19						
20	Deferred Shelf Registration Cos	161,601		930.2	98,770	62,831
21						
22	Unamortized Credit Agmt Costs	702,786	1,632,368			2,335,154
23						
24	Unamortized PCRB LOC/SBBPA	266,284	815,651			1,081,935
25						
26	Unamortized PCRB Mode Conv Cost	1,030,203		427	128,040	902,163
27						
28	Deferred Chrgs-Water Rights	1,225,880		506	500,104	725,776
29						
30	Weather Hedge Option Purchases	1,440,000		555	1,440,000	
31						
32	Property Damage Repairs		21,796			21,796
33						
34	Emission Reduction Credits		406,980			406,980
35						
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	94,695,115				78,628,533

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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			
3			
4			
5			
6			
7	Other	50,879,528	767,958,464
8	TOTAL Electric (Enter Total of lines 2 thru 7)	50,879,528	767,958,464
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	4,908,977	
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	55,788,505	767,958,464

Notes

In 2004, PacifiCorp preformed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 190 for CY 2003 would have been approximately \$844,607,900.

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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	TOTAL PREFERRED STOCK	3,626,533		
21				
22				
23				
24				
25				
26				
27				
28				
29	Authorized and unissued Capital Stock			
30				
31				
32				
33				
34				
35				
36				
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42				

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

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

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

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		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
414,633	41,463,300					20
						21
						22
						23
						24
						25
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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 Miscellaneous Paid-in Capital	
2	Additional Paid-in Capital	59,808
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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32		
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34		
35		
36		
37		
38		
39		
40	TOTAL	59,808

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	41,093,939
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		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	41,281,084

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds: (Account 221)		
2	First Mortgage Bonds:		
3	6.750% Series due April 1, 2005	150,000,000	1,177,203
4			196,500 D
5	5.650% Series due November 1, 2006	200,000,000	6,185,966
6			670,000 D
7	4.300% Series due September 15, 2008	200,000,000	1,322,659
8			288,000 D
9	8.271% Series due October 1, 2010	48,972,000	
10	7.978% Series due October 1, 2011	4,422,000	
11	6.900% Series due November 15, 2011	500,000,000	3,567,009
12			1,735,000 D
13	8.493% Series due October 1, 2012	19,772,000	
14	8.797% Series due October 1, 2013	16,203,000	
15	5.45 % Series due September 15, 2013	200,000,000	1,422,659
16			232,000 D
17	4.950% Series due August 15, 2014	200,000,000	1,436,261
18			728,000 D
19	8.734% Series due October 1, 2014	28,218,000	
20	8.294% Series due October 1, 2015	46,946,000	
21	8.635% Series due October 1, 2016	18,750,000	
22	8.470% Series due October 1, 2017	19,609,000	
23	7.700% Series due November 15, 2031	300,000,000	2,874,150
24			864,000 D
25	5.900% Series due August 15, 2034	200,000,000	1,886,261
26			722,000 D
27	7.86% Series D Medium-Term Notes due Feb. 16, 2004	2,500,000	21,110
28	7.81% Series D Medium-Term Notes due Feb. 16, 2004	20,000,000	168,880
29	7.79% Series D Medium-Term Notes due Feb. 16, 2004	6,000,000	50,664
30	7.75% Series D Medium-Term Notes due Feb. 16, 2004	3,000,000	25,332
31	6.75% Series H Medium-Term Notes due Jul. 15, 2004	175,000,000	2,680,166
32			500,500 D
33	TOTAL	4,294,986,000	56,701,723

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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
040193	040105	040193	040105	150,000,000	10,125,000	3
						4
110698	110106	110698	110106	200,000,000	11,300,000	5
						6
091503	091508	091503	091508	200,000,000	8,623,889	7
						8
041592	100110	041592	100110	23,599,000	2,134,931	9
041592	100111	041592	100111	2,308,000	198,433	10
111501	111511	111501	111511	500,000,000	34,500,000	11
						12
041592	100112	041592	100112	11,430,000	1,032,728	13
041592	100113	041592	100113	10,099,000	935,781	14
091503	091513	111501	091513	200,000,000	10,930,278	15
						16
082404	081514	082404	081514	200,000,000	3,465,000	17
						18
041592	100114	041592	100114	18,529,000	1,692,671	19
041592	100115	041592	100115	31,821,000	2,747,284	20
041592	100116	041592	100116	13,373,000	1,195,170	21
041592	100117	041592	100117	14,405,000	1,258,091	22
111501	111531	111501	111531	300,000,000	23,100,000	23
						24
082404	081534	082404	081534	200,000,000	4,130,000	25
						26
021492	021604	021492	021604		24,563	27
021492	021604	021492	021604		195,250	28
021492	021604	021492	021604		58,425	29
021492	021604	021492	021604		29,063	30
071597	071504	071597	071504		6,365,625	31
						32
				3,933,071,649	229,563,698	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	7.32% Series E Medium-Term Notes due Sept. 3, 2004	7,500,000	56,361
2	7.11% Series E Medium-Term Notes due Sept. 24, 2004	6,500,000	48,846
3	7.30% Series E Medium-Term Notes due Oct. 22, 2004	10,000,000	67,576
4	7.30% Series E Medium-Term Notes due Oct. 22, 2004	10,000,000	67,576
5	7.66% Series E Medium-Term Notes due Oct. 22, 2004	5,000,000	32,745
6	7.53% Series E Medium-Term Notes due Oct. 26, 2004	750,000	5,068
7	7.71% Series E Medium-Term Notes due Oct. 27, 2004	3,000,000	20,273
8	7.71% Series E Medium-Term Notes due Oct. 27, 2004	3,250,000	21,962
9	7.60% Series E Medium-Term Notes due Nov. 1, 2004	1,000,000	6,549
10	7.72% Series E Medium-Term Notes due Nov. 2, 2004	1,500,000	9,824
11	7.43% Series E Medium-Term Notes due Jan. 24, 2005	1,000,000	6,333
12	7.43% Series E Medium-Term Notes due Jan. 24, 2005	2,500,000	15,832
13	7.34% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
14	7.36% Series E Medium-Term Notes due Oct. 17, 2005	5,000,000	33,788
15	6.12% Series G Medium-Term Notes due Jan. 15, 2006	100,000,000	679,467
16	7.67% Series C Medium-Term Notes due Jan. 10, 2007	5,724,000	36,625
17	6.625% Series G Medium-Term Notes due June 1, 2007	100,000,000	1,267,428
18			630,000 D
19	7.43% Series E Medium-Term Notes due Sept. 11, 2007	2,000,000	15,530
20	7.22% Series E Medium-Term Notes due Sept. 18, 2007	2,500,000	19,412
21	7.27% Series E Medium-Term Notes due Sept. 24, 2007	4,000,000	31,059
22	6.375% Series H Medium-Term Notes due May 15, 2008	200,000,000	1,416,179
23			644,000 D
24	7.00% Series H Medium-Term Notes due Jul. 15, 2009	125,000,000	1,976,904
25			451,250 D
26	9.15% Series C Medium-Term Notes due Aug. 9, 2011	8,000,000	75,327
27	8.95% Series C Medium-Term Notes due Sept. 1, 2011	25,000,000	175,398
28	8.95% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	132,118
29	8.92% Series C Medium-Term Notes due Sept. 1, 2011	20,000,000	188,318
30	8.29% Series C Medium-Term Notes due Dec. 30, 2011	3,000,000	23,040
31	8.26% Series C Medium-Term Notes due Jan. 10, 2012	1,000,000	7,649
32	8.28% Series C Medium-Term Notes due Jan. 10, 2012	2,000,000	13,297
33	TOTAL	4,294,986,000	56,701,723

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
090492	090304	090492	090304		369,050	1
092492	092404	092492	092404		337,626	2
102292	102204	102292	102204		590,083	3
102292	102204	102292	102204		590,083	4
110692	102204	110692	102204		309,592	5
102692	102604	102692	102604		46,278	6
102792	102704	102792	102704		190,180	7
102792	102704	102792	102704		206,028	8
110692	110104	110692	110104		63,333	9
110292	110204	110292	110204		96,822	10
012293	012405	012293	012405	1,000,000	74,300	11
012293	012405	012293	012405	2,500,000	185,750	12
101592	101705	101592	101705	5,000,000	367,000	13
101592	101705	101592	101705	5,000,000	368,000	14
012296	011506	012296	011506	100,000,000	6,120,000	15
011092	011007	011092	011007	5,724,000	439,031	16
060995	060107	060995	060107	100,000,000	6,625,000	17
						18
091192	091107	091192	091107	2,000,000	148,600	19
091892	091807	091892	091807	2,500,000	180,500	20
092292	092407	092292	092407	4,000,000	290,800	21
051298	051508	051298	051508	200,000,000	12,750,000	22
						23
071597	071509	071597	071509	125,000,000	8,750,000	24
						25
080991	080911	080991	080911	8,000,000	732,000	26
081691	090111	081691	090111	25,000,000	2,237,500	27
081691	090111	081691	090111	20,000,000	1,790,000	28
081691	090111	081691	090111	20,000,000	1,784,000	29
123191	123011	123191	123011	3,000,000	248,700	30
010992	011012	010992	011012	1,000,000	82,600	31
011092	011012	011092	011012	2,000,000	165,600	32
				3,933,071,649	229,563,698	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	8.25% Series C Medium-Term Notes due Feb. 1, 2012	3,000,000	22,946
2	8.13% Series E Medium-Term Notes due Jan. 22, 2013	10,000,000	75,827
3	8.53% Series C Medium-Term Notes due Dec. 16, 2021	15,000,000	115,202
4	8.375% Series C Medium-Term Notes due Dec. 31, 2021	5,000,000	38,400
5	8.26% Series C Medium-Term Notes due Jan. 7, 2022	5,000,000	33,243
6	8.27% Series C Medium-Term Notes due Jan. 10, 2022	4,000,000	30,594
7	8.05% Series E Medium-Term Notes due Sept. 1, 2022	15,000,000	131,471
8	8.07% Series E Medium-Term Notes due Sept. 9, 2022	8,000,000	70,118
9	8.12% Series E Medium-Term Notes due Sept. 9, 2022	50,000,000	438,238
10	8.11% Series E Medium-Term Notes due Sept. 9, 2022	12,000,000	105,177
11	8.05% Series E Medium-Term Notes due Sept. 14, 2022	10,000,000	87,648
12	8.08% Series E Medium-Term Notes due Oct. 14, 2022	26,000,000	208,198
13	8.08% Series E Medium-Term Notes due Oct. 14, 2022	25,000,000	200,190
14	8.23% Series E Medium-Term Notes due Jan. 20, 2023	5,000,000	37,914
15	8.23% Series E Medium-Term Notes due Jan. 20, 2023	4,000,000	30,331
16			-81,560 P
17	7.26% Series F Medium-Term Notes due July 21, 2023	27,000,000	246,981
18	7.26% Series F Medium-Term Notes due July 21, 2023	11,000,000	100,622
19	7.23% Series F Medium-Term Notes due Aug. 16, 2023	15,000,000	137,211
20	7.24% Series F Medium-Term Notes due Aug. 16, 2023	30,000,000	274,423
21	6.75% Series F Medium-Term Notes due Sept. 14, 2023	5,000,000	38,250
22	6.75% Series F Medium-Term Notes due Sept. 14, 2023	2,000,000	15,300
23	6.72% Series F Medium-Term Notes due Sept. 14, 2023	2,000,000	15,300
24	6.75% Series F Medium-Term Notes due Oct. 26, 2023	20,000,000	152,326
25	6.75% Series F Medium-Term Notes due Oct. 26, 2023	16,000,000	121,861
26	6.75% Series F Medium-Term Notes due Oct. 26, 2023	12,000,000	91,396
27	8.625% Series F Medium-Term Notes due Dec. 13, 2024	20,000,000	151,025
28			498,600 D
29	6.71% Series G Medium-Term Notes due Jan. 15, 2026	100,000,000	904,467
30	Subtotal - First Mortgage Bonds	3,496,616,000	41,255,541
31			
32	Pollution Control Revenue Bonds:		
33	TOTAL	4,294,986,000	56,701,723

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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)			
011592	020112	011592	020112	3,000,000	247,500	1
012093	012213	012093	012213	10,000,000	813,000	2
121691	121621	121691	121621	15,000,000	1,279,500	3
123191	123121	123191	123121	5,000,000	418,750	4
010892	010722	010892	010722	5,000,000	413,000	5
010992	011022	010992	011022	4,000,000	330,800	6
091892	090122	091892	090122	15,000,000	1,207,500	7
090992	090922	090992	090922	8,000,000	645,600	8
091192	090922	091192	090922	50,000,000	4,060,000	9
091192	090922	091192	090922	12,000,000	973,200	10
091492	091422	091492	091422	10,000,000	805,000	11
101592	101422	101592	101422	26,000,000	2,100,800	12
101592	101422	101592	101422	25,000,000	2,020,000	13
012093	012023	012093	012023	5,000,000	411,500	14
012993	012023	012993	012023	4,000,000	329,200	15
						16
072293	072123	072293	072123	27,000,000	1,960,200	17
072293	072123	072293	072123	11,000,000	798,600	18
081693	081623	081693	081623	15,000,000	1,084,500	19
081693	081623	081693	081623	30,000,000	2,172,000	20
091493	091423	091493	091423	5,000,000	337,500	21
091493	091423	091493	091423	2,000,000	135,000	22
091493	091423	091493	091423	2,000,000	134,400	23
102693	102623	102693	102623	20,000,000	1,350,000	24
102693	102623	102693	102623	16,000,000	1,080,000	25
102693	102623	102693	102623	12,000,000	810,000	26
121394	121324	121394	121324		1,638,750	27
						28
012396	011526	012396	011526	100,000,000	6,710,000	29
				3,144,288,000	204,446,938	30
						31
						32
				3,933,071,649	229,563,698	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	Poll Ctrl Revenue Refunding Bonds, Moffat County, CO, Series 1994	40,655,000	874,159
2	5-5/8% Lincoln County, WY, Series due Nov. 1, 2021	8,300,000	228,980
3			197,125 D
4	5.65% Emery County, Utah, Series due Nov. 1, 2023	46,500,000	1,624,793
5	5-5/8% Emery County, Utah, Series due Nov. 1, 2023	16,400,000	625,551
6			389,500 D
7	Poll Ctrl Rev Refunding Bonds, Sweetwater County, WY, Series 1994	21,260,000	510,479
8	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1994	8,190,000	209,777
9	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1994	121,940,000	3,274,246
10	Poll Ctrl Rev Refunding Bonds, Carbon County, UT, Series 1994	9,365,000	206,519
11	Poll Ctrl Rev Refunding Bonds, Lincoln County, WY, Series 1994	15,060,000	422,858
12	Poll Ctrl Rev Refunding Bonds, Converse County, WY, Series 1988	17,000,000	
13	Poll Ctrl Revenue Bonds, Sweetwater County, WY, Series 1984	15,000,000	122,887
14			105,000 D
15	Poll Ctrl Rev Refunding Bonds, Lincoln Cnty, WY, Series 1991	45,000,000	771,836
16	Poll Ctrl Revenue Bonds, City of Forsyth, MT, Series 1986	8,500,000	304,824
17	Environ. Imprvmnt Rev Bonds, Converse County, WY, Series 1995	5,300,000	132,043
18	Environ. Imprvmnt Rev Bonds, Lincoln County, WY, Series 1995	22,000,000	404,262
19			
20	Pollution Control Obligations - Secured by Pledged First Mortgage Bonds:		
21			
22	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992A	9,335,000	147,642
23	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1992B	6,305,000	138,478
24	Poll Ctrl Rev Refndng Bonds, Converse County, WY, Series 1992	22,485,000	194,271
25	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988B	11,500,000	240,792
26	Poll Ctrl Rev Refndng Bonds, Sweetwater County, WY, Ser. 1990A	70,000,000	660,750
27	Poll Ctrl Rev Refunding Bonds, Emery County, UT, Series 1991	45,000,000	872,505
28	Poll Ctrl Rev Refndng Bonds, Sweetwater Cnty, WY, Ser. 1988A	50,000,000	422,443
29	Poll Ctrl Rev Refndng Bonds, City of Forsyth, MT, Series 1988	45,000,000	380,198
30	Poll Ctrl Rev Refndng Bonds, City of Gillette, WY, Ser. 1988	41,200,000	351,905
31	Environ. Imprvmnt Rev Bonds, Sweetwater County, WY, Series 1995	24,400,000	225,000
32	6.150% Emery County, Utah, Series due September 1, 2030	12,675,000	556,549
33	TOTAL	4,294,986,000	56,701,723

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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)			
111794	050113	111794	050113	40,655,000	659,957	1
111593	110121	111593	110121	8,300,000	477,097	2
						3
111593	110123	111593	110123	46,500,000	2,684,518	4
111593	110123	111593	110123	16,400,000	942,698	5
						6
111794	110124	111794	110124	21,260,000	353,414	7
111794	110124	111794	110124	8,190,000	139,221	8
111794	110124	111794	110124	121,940,000	2,029,891	9
111794	110124	111794	110124	9,365,000	155,871	10
111794	110124	111794	110124	15,060,000	266,119	11
010188	010114	010188	010114	17,000,000	680,889	12
120184	120114	120184	120114	15,000,000	600,831	13
						14
011791	010116	011791	010116	45,000,000	1,641,192	15
120186	120116	120186	120116	8,500,000	359,718	16
111795	110125	111795	110125	5,300,000	224,418	17
111795	110125	111795	110125	22,000,000	950,031	18
						19
						20
						21
092992	040105	092992	040105	9,335,000	152,762	22
092992	120105	092992	120105	6,305,000	103,177	23
092992	070106	092992	070106	22,485,000	367,952	24
010188	010114	010188	010114	11,500,000	278,624	25
072590	070115	072590	070115	70,000,000	1,978,249	26
052391	070115	052391	070115	45,000,000	1,083,010	27
010188	010117	010188	010117	50,000,000	1,228,014	28
010188	010118	010188	010118	45,000,000	1,040,865	29
010188	010118	010188	010118	41,200,000	1,230,869	30
121495	110125	121495	110125	24,400,000	577,961	31
092496	090130	092496	090130	12,675,000	779,912	32
				3,933,071,649	229,563,698	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1			178,464 D
2			
3	Subtotal - Pollution Control Revenue Bonds	738,370,000	14,773,836
4			
5	Construction Fund on Deposit with Trustee		
6			
7	TOTAL ACCOUNT 221	4,234,986,000	56,029,377
8			
9			
10	Reacquired Bonds: (Account 222)		
11			
12			
13	Advances from Associated Companies: (Account 223)		
14			
15			
16	Other Long-Term Debt: (Account 224)		
17	\$7.48 Series No Par Serial Preferred Stock	60,000,000	672,346
18			
19	TOTAL ACCOUNT 224	60,000,000	672,346
20			
21			
22	Long-Term Debt Authorized but Unissued		
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	4,294,986,000	56,701,723

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
				738,370,000	20,987,260	3
						4
				-2,086,351		5
						6
				3,880,571,649	225,434,198	7
						8
						9
						10
						11
						12
						13
						14
						15
						16
061192	061507	070103	061507	52,500,000	4,129,500	17
						18
				52,500,000	4,129,500	19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				3,933,071,649	229,563,698	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	229,928,124
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	Other	316,570,649
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	Other	968,714,008
14	Income Recorded on Books Not Included in Return	
15	Regulatory Assets True-up	1,121,294
16	FAS 133 Derivatives	20,935,789
17	FAS 133 Derivatives - Book Unrealized Gain/Loss	215,741,683
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26	Other	1,071,306,904
27	Federal Tax Net Income	206,107,111
28	Show Computation of Tax:	
29		
30	Federal Income Tax at 35.00%	72,137,489
31	Federal Accrual to Return Adjustments	-7,253,533
32	Tax Reserve Changes	5,419,000
33	Tax Reclass	-15,584,974
34	Credits	-1,700,504
35		
36	Total	53,017,478
37		
38		
39		
40		
41		
42		
43		
44		

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(Next Page is: 262)

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income	-17,194,965		53,017,474	81,147,807	3,376,758
3	Unemployment	85,700		260,306	363,892	4,052
4	Unemployment - Energy	-249		127,741	165,198	
5	Unemployment - Interwest	37		1,669	1,689	381
6	Excise Tax - Coal	8,337		2,944,232	2,821,746	
7						
8	Subtotal	-17,101,140		56,351,422	84,500,332	3,381,191
9						
10	State:					
11	State Income Taxes	-345,231				345,231
12						
13	Subtotal	-345,231				345,231
14						
15	Arizona:					
16	Property	1,102,100		1,725,526	1,867,798	
17	Income	69,215		-124,379	90,692	15,273
18	Use	4,241		40,861	45,102	
19						
20	Subtotal	1,175,556		1,642,008	2,003,592	15,273
21						
22	California:					
23	Property	809,139		1,583,360	1,583,845	-808,654
24	Unemployment			24,051	24,051	
25	Bank/Corp. Franchise	1,181,925		-351,909	256,597	43,214
26	Use	12,793		96,190	101,745	
27	Regulatory Commission			99,638	73,686	-25,952
28	Local Franchise	279,487		1,018,059	729,563	
29						
30	Subtotal	2,283,344		2,469,389	2,769,487	-791,392
31						
32	Colorado:					
33	Property	2,500,000		2,330,804	2,330,804	
34	Income	1,179		-66,436	48,442	8,158
35						
36	Subtotal	2,501,179		2,264,368	2,379,246	8,158
37						
38	Idaho:					
39	Property	1,619,159		2,983,238	2,930,305	
40	Income	1,882,269		-666,354	485,877	81,826
41	TOTAL	37,718,526	10,436,368	151,615,364	202,672,678	5,661,333

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	41,948,540	45,160,092			7,857,382	2
13,834					260,306	3
-37,705					127,741	4
-399					1,689	5
130,823					2,944,232	6
						7
106,553	41,948,540	45,160,092			11,191,350	8
						9
						10
						11
						12
						13
						14
						15
959,828		1,725,526				16
-130,583		-136,190			11,811	17
					40,881	18
						19
829,245		1,589,336			52,672	20
						21
						22
		1,555,716			27,644	23
					24,051	24
616,633		-385,326			33,417	25
7,238					96,190	26
					99,638	27
567,983		1,018,059				28
						29
1,191,854		2,188,449			280,940	30
						31
						32
2,500,000		2,329,760			1,044	33
-105,541		-72,744			6,309	34
						35
2,394,459		2,257,016			7,353	36
						37
						38
1,672,092		2,981,138			2,100	39
811,864		-729,630			63,276	40
31,604,016	49,692,288	125,762,146			25,853,242	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
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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	KWh			16,846	16,346	
2	Unemployment			10,320	10,320	
3	Regulatory Commission		125,349	278,991	307,283	153,641
4	Use	9,436		157,675	150,530	
5						
6	Subtotal	3,510,864	125,349	2,780,716	3,900,661	235,467
7						
8	Montana:					
9	Property	1,222,462		2,283,700	2,365,056	
10	Corporate License	1,979		-111,642	81,404	13,709
11	Energy License			187,641	131,890	
12	Wholesale Energy	56,504		132,563	150,419	
13						
14	Subtotal	1,280,945		2,492,262	2,728,769	13,709
15						
16	Nevada:					
17	Unemployment			66	66	
18	Other Payroll Taxes			1,320		
19						
20	Subtotal			1,386	66	
21						
22	New Mexico:					
23	Property	3,694		9,501	8,444	
24						
25	Subtotal	3,694		9,501	8,444	
26						
27	Oregon:					
28	Property	3,534	8,265,891	16,397,520	15,708,510	
29	Unemployment			1,535,840	1,535,840	
30	Wilsonville Payroll			1,900	1,900	
31	Excise	17,261,104		-5,271,390	3,843,676	647,315
32	City of Portland	305,643		-109,644	79,948	13,465
33	Office of Energy			382,106	552,507	
34	Tri-Met			994,407	994,407	
35	Lane County			2,782	2,782	
36	Franchise	2,483,461		16,757,439	16,714,600	
37	Undercollected Franchise	1,000,000		-1,000,000		
38	Regulatory Commission		583,825	2,368,524	2,379,599	594,900
39	Multnomah County	1,726,642				-1,726,641
40						
41	TOTAL	37,718,526	10,436,368	151,615,364	202,672,678	5,661,333

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
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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)	
500		16,846				1
					10,320	2
					278,991	3
16,581					157,675	4
						5
2,501,037		2,268,354			512,362	6
						7
						8
1,141,106		2,283,700				9
-177,358		-122,243			10,601	10
55,751		187,641				11
38,648		132,563				12
						13
1,058,147		2,481,661			10,601	14
						15
					66	16
		1,320				17
						18
		1,320			66	19
						20
						21
						22
4,751		9,501				23
						24
4,751		9,501				25
						26
						27
	7,573,347	16,316,362			81,158	28
					1,535,840	29
					1,900	30
8,793,353		-5,771,955			500,566	31
129,516		-120,055			10,412	32
	170,401	382,106				33
					994,407	34
					2,782	35
2,526,300		16,757,439				36
		-1,000,000				37
					2,368,524	38
						39
						40
31,604,016	49,692,288	125,762,146			25,853,242	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
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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	22,780,384	8,849,716	32,059,484	41,813,769	-470,961
2						
3	Texas:					
4	Unemployment			1,379	1,379	
5						
6	Subtotal			1,379	1,379	
7						
8	Utah:					
9	Property	1,762,447		28,263,247	29,700,915	
10	Income	8,509,617		-4,544,095	3,313,363	558,004
11	Unemployment			242,685	242,685	
12	Interwest Mining Unemploy.			4,567	4,567	
13	Navajo Nation			29,276	29,276	
14	Use	134,887		2,581,487	2,481,049	
15	MSHA Assessments			15,483	15,483	
16	Interwest Mining Use					724
17	Regulatory Commission		1,461,303	2,924,467	2,926,329	1,463,165
18	Gross Receipts	1,783,504		3,230,289	2,966,310	
19						
20	Subtotal	12,190,455	1,461,303	32,747,406	41,679,977	2,021,893
21						
22	Washington:					
23	Property	4,450,530		2,510,355	3,460,905	
24	Unemployment			128,203	128,203	
25	Business Occupation	1,069		28,369	31,330	
26	Public Utility	1,209,715		6,553,174	6,961,014	
27	Use	16,219		179,937	188,043	
28	Retailing			-11,834	-11,863	
29	Regulatory Commission	164,718		378,079	361,865	-180,932
30	Franchise	32,333		175,851	208,184	
31						
32	Subtotal	5,874,584		9,942,134	11,327,681	-180,932
33						
34	Washington D.C.:					
35	Unemployment			486	486	
36	Franchise					
37						
38	Subtotal			486	486	
39						
40	Wyoming:					
41	TOTAL	37,718,526	10,436,368	151,615,364	202,672,678	5,661,333

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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 then one year, show the required information separately for each tax year, identifying the year in column (a).
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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.
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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)	
11,449,169	7,743,748	26,563,897			5,495,589	1
						2
						3
					1,379	4
						5
					1,379	6
						7
						8
324,779		28,248,848			14,400	9
1,210,163		-4,975,597			431,502	10
					242,685	11
					4,567	12
		29,276				13
235,325					2,581,487	14
		15,483				15
724						16
					2,924,467	17
2,047,483		3,230,289				18
						19
3,818,474		26,548,299			6,199,108	20
						21
						22
3,499,980		2,429,526			80,829	23
					128,203	24
-1,892		28,369				25
801,875		6,553,174				26
8,113					179,937	27
29		-11,834				28
					378,079	29
		175,851				30
						31
4,308,105		9,175,086			767,048	32
						33
						34
					486	35
						36
						37
					486	38
						39
						40
31,604,016	49,692,288	125,762,146			25,853,242	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Property	3,148,494		6,843,191	6,507,109	
2	Property - Glenrock			114,476	123,556	66,318
3	Unemployment			71,256	71,256	
4	Interwest Mining Unemploy.			138	138	
5	Glenrock Black Lung Tax			-113,801		113,801
6	Glenrock Production	244,354		-130,553		-113,801
7	Glenrock Sales & Use			165,260	168,652	4,236
8	Franchise	158,470		1,104,043	1,108,513	
9	Use	37,746		1,211,596	1,244,857	
10	Annual Report			31,381	31,381	
11						
12	Subtotal	3,589,064		9,296,987	9,255,462	70,554
13						
14	Miscellaneous:					
15	Goshute Possessory	14,309		7,303		
16	Sho-Ban Possessory	150		132,562	132,712	
17	Navajo Possessory	15,124		30,816	30,532	
18	Ute Possessory			7,667	7,667	
19	Crow Possessory	36,368		59,871	72,180	
20	Umatilla			60,236	60,236	
21	Misc. Sales & Use Tax Prov.			-742,019		922,019
22	Provision for Misc. Taxes	-91,123				91,123
23						
24	Subtotal	-25,172		-443,564	303,327	1,013,142
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	37,718,526	10,436,368	151,615,364	202,672,678	5,661,333

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (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)	
3,484,576		6,827,275			15,916	1
57,238					114,476	2
					71,256	3
					138	4
					-113,801	5
					-130,553	6
844					165,260	7
154,000		1,104,043				8
4,485					1,211,696	9
		31,381				10
						11
3,701,143		7,962,699			1,334,288	12
						13
						14
21,612		7,303				15
		132,562				16
15,408		30,816				17
		7,667				18
24,059		59,871				19
		60,236				20
180,000		-742,019				21
						22
						23
241,079		-443,564				24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
31,604,016	49,692,288	125,762,146			25,853,242	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	80,817,067			411.4/420	7,413,876	
6							
7	Idaho	1,105,073			411.4	65,436	
8	TOTAL	81,922,140				7,479,312	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13	10%	3,526,160			420	440,808	
14							
15	Total Nonutility	3,526,160				440,808	
16							
17							
18							
19							
20							
21							
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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)		Average Period of Allocation to Income (i)		ADJUSTMENT EXPLANATION	
				Line No.	
				1	
				2	
				3	
				4	
73,403,191		30/35		5	
				6	
1,039,637		32		7	
74,442,828				8	
				9	
				10	
				11	
				12	
3,085,352				13	
				14	
3,085,352				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
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				47	
				48	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	2,201,000	143	1,041,312		1,159,688
4						
5	Working Capital and Coal Pile					
6	Deposits from Provo City	273,000				273,000
7						
8	Working capital deposit from UAMPS	1,278,000	143	249,000		1,029,000
9						
10	Reclamation Costs - Trapper Mine	2,811,150			382,599	3,193,749
11						
12	Reclamation Costs - Deseret Mine	770,461	151	19,636		750,825
13						
14	Reclamation Costs - Trail					
15	Mountain Mine	1,146,738				1,146,738
16						
17	Deferred Compensation - PPL	5,844,471	131	1,555,498		4,288,973
18						
19	401(k) Plan administrative costs	139,565	920	139,565		
20						
21	Pension administrative costs	-146,643			146,643	
22						
23	Transmission Service Deposit	4,254,073	131	2,364,747		1,889,326
24						
25	Deferred Excise Tax	6,315,099	426.5	6,315,099		
26						
27	Def. Credits - Pricing Dispute	5,298,517	Various	1,393,614		3,904,903
28						
29	MCI F.O.G. wire lease	559,278	454	380		558,898
30						
31	Firth Cogeneration Buyout	698,160	131	349,080		349,080
32						
33	Redding Contract	6,600,052	456	549,996		6,050,056
34						
35	Foote Creek Contract	1,531,142	Various	137,640		1,393,502
36						
37	Lakeview Buyout	110,000	131	55,000		55,000
38						
39	Environmental Liabilities -					
40	Centralia Plant	1,918,605	426.5	1,802,454		116,151
41						
42	Environmental Liabilities -					
43	Centralia Mine	3,273,677	431	159,554		3,114,123
44						
45	Stock Incentive Plan - 2000	102,888	123	102,888		
46						
47	TOTAL	59,731,246		18,694,715	17,582,297	58,618,828

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Stock Incentive Plan - 2001	53,971				53,971
2						
3	Stock Incentive Plan - 2002	130,915	123	5,783		125,132
4						
5	Wyoming Joint Powers Water					
6	Board Settlement	1,875,000	131	300,000		1,575,000
7						
8	Comp Reduct	4,821,316			1,690,822	6,512,138
9						
10	Weather Derivative Liability					
11	Non-Current	1,693,685	Various	1,693,685		
12						
13	Unearned Joint Use Pole Contract	2,922,506			1,921,158	4,843,664
14						
15	Oregon DSM Loans NPV Unearned	2,841,203	456.4	459,784		2,381,419
16						
17	Exec Trust Comp Reduction Plan -					
18	SPI Stock				8,053,523	8,053,523
19						
20	Miscellaneous Security Deposits				600	600
21						
22	Environmental Liabilities -					
23	Non-Current				5,386,952	5,386,952
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	59,731,246		18,694,715	17,582,297	58,618,828

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	1,392,714		423,937
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	1,392,714		423,937
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)	1,392,714		423,937
18	Classification of TOTAL			
19	Federal Income Tax	1,392,714		373,222
20	State Income Tax			50,715
21	Local Income Tax			

NOTES

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						968,777	3
							4
							5
							6
							7
						968,777	8
							9
							10
							11
							12
							13
							14
							15
							16
						968,777	17
							18
		281	166,611			852,881	19
				281	166,611	115,896	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) 04/25/2005	Year/Period of Report End of 2004/Q4		
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)		
						1,470,301,545	1
							2
							3
		182.3	35,068,706	190	37,019,840	500,987,500	4
			35,068,706		37,019,840	1,971,289,045	5
	2,216,453	283	130,213			7,502,247	6
							7
							8
	2,216,453		35,198,919		37,019,840	1,978,791,292	9
							10
	1,951,393		192,975,726			1,742,066,326	11
	,265,060				194,796,647	236,724,966	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
 2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other	-37,330,480	320,744,316	624,707,980
9	TOTAL Electric (Total of lines 3 thru 8)	-37,330,480	320,744,316	624,707,980
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	-37,330,480	320,744,316	624,707,980
20	Classification of TOTAL			
21	Federal Income Tax	-37,330,480	280,306,001	550,000,792
22	State Income Tax		40,438,314	74,707,188
23	Local Income Tax			

NOTES

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
509,824		283		190	701,092,993	360,308,673	8
509,824					701,092,993	360,308,673	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
509,824					701,092,993	360,308,673	19
							20
448,856					623,780,967	317,204,552	21
60,968					77,312,027	43,104,121	22
							23

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) 04/25/2005	Year/Period of Report End of 2004/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

- Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
- For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	FAS 109 Regulatory Liability	37,019,840	Various	5,160,610		31,859,230
2	Centralia Gain Giveback	51,773,529	Various	27,199,558		24,573,971
3	Merger Credits	4,727,217	Various	4,727,217		
4	OR Share Hermiston Gain Credit	(172,960)	456	(172,960)		
5	OR Gain on Sale of Assets to EPUD	2,191,240	Various	2,074,385		116,855
6	Property Insurance Reserve	2,066,397			3,957,641	6,024,038
7	OR UE134 Power Cost	885,080				885,080
8	SMUD Revenue Imputation	33,627,580	Various	2,205,576	3,848,523	35,270,527
9	Oregon Rate Refund		Various	46,786	131,037	84,251
10	BPA Washington Balancing Account	4,119,842	Various	1,194,868	1,135,997	4,060,971
11	BPA Oregon Balancing Account	5,363,585	Various	675,397	5,571,536	10,259,724
12	ARO/Reg Diff - Deer Creek Mine Reclamation	139,181			195,423	334,604
13	ARO/Reg Diff - Trojan Nuclear Plant	782,497			248,873	1,031,370
14	FAS 109 - WA Flow Through				13,515,318	13,515,318
15	Reg Liability - OR Balance Consolidation				560,027	560,027
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
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36						
37						
38						
39						
40						
41	TOTAL	142,523,028		43,111,437	29,164,375	128,575,966

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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	905,283,161	883,516,981
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	812,631,284	782,567,460
5	Large (or Ind.) (See Instr. 4)	748,767,664	709,853,228
6	(444) Public Street and Highway Lighting	16,037,366	16,053,934
7	(445) Other Sales to Public Authorities	19,703,361	17,011,098
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	139	-478
10	TOTAL Sales to Ultimate Consumers	2,502,422,975	2,409,002,223
11	(447) Sales for Resale	327,969,719	1,011,298,485
12	TOTAL Sales of Electricity	2,830,392,694	3,420,300,708
13	(Less) (449.1) Provision for Rate Refunds		24
14	TOTAL Revenues Net of Prov. for Refunds	2,830,392,694	3,420,300,684
15	Other Operating Revenues		
16	(450) Forfeited Discounts	5,323,072	5,978,539
17	(451) Miscellaneous Service Revenues	6,691,582	6,604,626
18	(453) Sales of Water and Water Power	170,132	
19	(454) Rent from Electric Property	16,712,132	16,102,862
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	130,295,327	84,729,753
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	159,192,245	113,415,780
27	TOTAL Electric Operating Revenues	2,989,584,939	3,533,716,464

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>	
ELECTRIC OPERATING REVENUES (Account 400)				
<p>5. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>7. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>8. Include unmetered sales. Provide details of such Sales in a footnote.</p>				
MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.
				1
14,187,590	14,110,075	1,348,555	1,322,317	2
				3
14,475,929	14,323,846	190,812	186,943	4
19,454,708	19,262,175	34,485	34,547	5
160,911	150,496	4,368	4,398	6
537,007	491,970	27	29	7
				8
2	-11			9
48,816,147	48,338,551	1,578,247	1,548,234	10
13,356,980	24,676,609		108	11
62,173,127	73,015,160	1,578,247	1,548,342	12
				13
62,173,127	73,015,160	1,578,247	1,548,342	14
<p>Line 12, column (b) includes \$ 9,900,993 of unbilled revenues.</p> <p>Line 12, column (d) includes 88,582 MWH relating to unbilled revenues</p>				

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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	Residential Sales					
2	CA-PPL					
3	06BLSKY01R - BLUESKY ENERGY		9,168	314		
4	06CHCK000R-CA RES CHECK M			1		
5	06LNX00109-REF/NREF ADV +		28			
6	06NETMT135 - CA RES NET	51	4,536	3	17,000	0.0889
7	06OALT015R-OUTD AR LGT SR	402	70,325	432	931	0.1749
8	06RESDD000D-RES SRVC	308,190	26,457,144	28,591	10,779	0.0858
9	06RESDDC7A-CA RES CLEAN A	24,597	2,091,240	1,907	12,898	0.0850
10	06RESDDL06-CA LOW INCOME	46,621	3,155,825	4,244	10,985	0.0677
11	06RESDDM9M-MULTI FAMILY	438	35,531	15	29,200	0.0811
12	06RESDDS8M-MULT FAM SBMET	1,284	98,085	15	85,600	0.0764
13	SMUD REVENUE IMPUTATIONS		17,257			
14	UNBILLED REVENUE	2,442	275,000			0.1126
15	ID-UPL					
16	07ACTSETUP - ID New account			10		
17	07BLSKY01R-BLUESKY ENERGY		10,503	330		
18	07LNX00010-MNTHLY 80%GUAR		800			
19	07LNX00035-ADV 80%MO GUAR		3,803			
20	07LNX00107-SUBDIV ADV+AIC		1,094			
21	07OALCO007-CUST OWN LIGHT	10	2,198	1	10,000	0.2198
22	07OALT007R-SECURITY AR LG	16	4,307	20	800	0.2692
23	07OALT07AR-SECURITY AR LG	111	25,636	142	782	0.2310
24	07OALT07AR-SECURITY AR LG		-2,650			
25	07RESDD0001-RES SRVC	314,383	25,253,648	33,571	9,365	0.0803
26	07RESDD0001-RES SRVC		-7,607,359			
27	07RESDD0036-RES SRVC-OPTIO	295,349	19,202,490	16,176	18,258	0.0650
28	07RESDD0036-RES SRVC-OPTIO		-7,164,852			
29	07ZZMERGCR-MERGER CREDITS		-7			
30	BPA BALANCING ACCOUNT		-5,129,433			
31	UNBILLED REVENUE	1,301	69,000			0.0530
32	OR-PPL					
33	01ACTSETUP-NEW SRVC SETUP			2		
34	01CHCK000R-RES CHECK MTR			1		
35	01COST0004 - 01RESDD0004	5,065,220	152,029,544			0.0300
36	01FXRENEW - Fixed Renewable		180,776	4,162		
37	01HABIT004 - 01RESDD0004	21,128	611,925			0.0290
38	01LNX00102-LINE EXT 80% G		1,869			
39	01LNX00105-CNTRCT \$ MIN G		69			
40	01LNX00109-REF/NREF ADV +		23,183			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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SALES OF ELECTRICITY BY RATE SCHEDULES

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- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01NETMT135-NET METERING	-3	41,180	101	-30	-13.7267
2	01NETMT135-NET METERING		-9,029			
3	01OALT014R-OUTD AR LGT RE	3,755	412,815	3,293	1,140	0.1099
4	01OALT014R-OUTD AR LGT RE		-30,605			
5	01OALT015R-OUTD AR LGT RE	2	857	9	222	0.4285
6	01PTOU0004 - 01RES0004	6,388	478,867			0.0750
7	01RENEW004 - 01RES0004	87,452	2,506,637			0.0287
8	01RES0004-RES SRVC	72	242,152,216	441,818		3,363.2252
9	01RES0004-RES SRVC		-54,338,492			
10	01RES0013-3 PHASE RES SR	-231	-18,223			0.0789
11	01RES0013-3 PHASE RES SR		1,051			
12	01RES004T - RES Time Option		738,767	980		
13	01RES004T - RES Time Option		-151,507			
14	01RES013X-3 PHASE RES10K	-27	-1,999			0.0740
15	01RES013X-3 PHASE RES10K		112			
16	01SEAFIX04 - 01RES0004	785	27,243			0.0347
17	01UPPL000R-BASE SCH FALL			6		
18	01ZZMERCGR-MERGER CREDITS		-1,139,898			
19	BPA BALANCING ACCOUNT		-4,293,430			
20	MERGR CREDIT AMORT-OR(JV)		1,139,865			
21	OR ENRGY COST RECOV AMORT		-17,265,865			
22	SMUD REVENUE IMPUTATIONS		190,381			
23	UNBILLED REVENUE	34,322	2,129,000			0.0620
24	UT-UPL					
25	08ACTSETUP-NEW SRVC SETUP			2		
26	08BLSKY01R-BLUESKY ENERGY		446,380	10,249		
27	08CFR00001-MTH FACILITY S		1,630			
28	08CHCK000R-UT RES CHECK M			1		
29	08COOLKPRR - Utah Cool Keeper		20	15,959		
30	08LNX00001-MTHLY 80% GUAR		-22			
31	08LNX00005-MTHLY MIN GUAR		240			
32	08LNX00013-80% MNTHLY MIN		9,967			
33	08LNX00016 - 80% annual		552			
34	08LNX00101-AGR MTH+ADV+BT		54			
35	08LNX00103-LINE EXT CNTRC		182			
36	08LNX00107-SUBD ADV & AIC		6,433			
37	08LNX00108-ANN COST MTHLY		6,005			
38	08MHTP0025-MOBILE HOME &	10,821	610,460	11	983,727	0.0564
39	08NETMT135 - Net Metering	59	4,252	7	8,429	0.0721
40	08OALT007R-SECURITY AR LG	3,494	665,970	3,675	951	0.1906
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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.
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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	08PTLD000R-POST TOP LIGHT	226	16,942	69	3,275	0.0750
2	08RES0001-RES SRVC	5,351,256	375,740,619	615,698	8,691	0.0702
3	08RES0002-RES SRVC-OPTIO	783	84,524	176	4,449	0.1079
4	08RES0003-LIFELINE PRGRM	130,887	8,987,963	17,500	7,479	0.0687
5	08RES0150-RES ALL E NOT5		-32			
6	08RFND1999-UTAH RATE RFND					
7	08ZZMERGCR-MERGER CREDITS		-72			
8	SMUD REVENUE IMPUTATIONS		185,114			
9	UNBILLED REVENUE	32,778	3,396,000			0.1036
10	WA-PPL					
11	02ACTSETUP-NEW SRVC SETUP			1		
12	02BLSKY01R-BLUESKY ENERGY		41,811	1,002		
13	02LNX00109-REF/NREF ADV +		368			
14	02OALT013R-WA OUTD AR LGT	1,331	143,347	1,335	997	0.1077
15	02OALT013R-WA OUTD AR LGT		-13,902			
16	02OALT015R-WA OUTD AR LGT	2	204	1	2,000	0.1020
17	02RES00016-WA RES SRVC	1,505,460	87,479,318	96,918	15,533	0.0581
18	02RES00016-WA RES SRVC		-16,937,128			
19	02RES00017-BILL ASSISTANC	29,950	1,735,494	1,882	15,914	0.0579
20	02RES00017-BILL ASSISTANCE		-336,926			
21	02RES00018-WA 3 PHASE RES	2,718	171,774	103	26,388	0.0632
22	02RES00018-WA 3 PHASE RES		-30,580			
23	02RES0018X-WA 3 PHASE RES	732	45,590	28	26,143	0.0623
24	02RES0018X-WA 3 PHASE RES		-8,240			
25	02RFNDCENT - CENTRALIA RFND		-2,342,347			
26	02ZZMERGCR-MERGER CREDITS		-1,105,345			
27	BPA BALANCING ACCOUNT		288,004			
28	MERGR CREDIT AMORT-WA(JV)		1,099,452			
29	UNBILLED REVENUE	-3,140	247,000			-0.0787
30	WY-PPL					
31	05ACTSETUP-NEW SRVC SETUP			2		
32	05BLSKY01R-BLUESKY ENERGY		50,584	1,242		
33	05OALT015R-OUTD AR LGT SR	1,323	140,240	1,268	1,043	0.1060
34	05RES00002-WY RES SRVC	681,408	47,036,749	84,072	8,105	0.0690
35	05RES00003-WY OPTIONAL RE	108,850	6,475,455	5,120	21,260	0.0595
36	05RES00018-RES 3 PHASE SR	280	18,479	11	25,455	0.0660
37	05RES00135 - Experimental Partial	30	2,088	4	7,500	0.0696
38	05RES0018X-RES 3 PHASE SR	72	5,106	4	18,000	0.0709
39	05RFNDCENT-CENTRALIA RFND		-2			
40	09BLSKY01R-BLUESKY ENERGY		91	3		
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	09LNX00108-ANN COST MTHLY		119			
2	09RES0201-RES SRVC	146	10,861	17	8,588	0.0744
3	SMUD REVENUE IMPUTATIONS		36,386			
4	UNBILLED REVENUE	3,171	480,000			0.1514
5	WY-UPL					
6	05BLSKY01R-BLUESKY ENERGY		5,341	138		
7	05RES0002-WY RES SRVC	470	32,084	55	8,545	0.0683
8	05RES0003-WY OPTIONAL RE	83	5,011	4	20,750	0.0604
9	05RES0018-RES 3 PHASE SR	6	477	1	6,000	0.0795
10	05UPPL000R-BASE SCH FALL			1		
11	09BLSKY01R-BLUESKY ENERGY		44	2		
12	09INVCHG0R-INVEST MNT CHG		15	1		
13	09OALT207R-SECURITY AR LG	98	27,999	106	925	0.2857
14	09RES0201-RES SRVC	68,389	5,201,645	9,013	7,588	0.0761
15	09RES0205-RES SRVC ALL E	40,383	2,686,859	2,238	18,044	0.0665
16	09RFNDCENT-CENTRALIA RFND					
17	SMUD REVENUE IMPUTATIONS		8,827			
18	UNBILLED REVENUE	1,466	117,002			0.0798
19	Less Multiple Billings			-55,508		
20						
21	Total Residential Sales - 440	14,187,590	905,283,161	1,348,555	10,521	0.0638
22						
23	Commercial Sales					
24	CA-PPL					
25	06BLSKY01N - BLUESKY ENERGY		133	4		
26	06CHCK000N-CA NRES CHECK			2		
27	06GNSV0025-CA GEN SRVC	62,207	6,776,447	6,642	9,366	0.1089
28	06GNSV025F-GEN SRVC-< 20	872	110,173	90	9,689	0.1263
29	06GNSV0A32-GEN SRVC-20 KW	70,003	6,255,044	831	84,239	0.0894
30	06GNSVA32M-GEN SRVC-20 KW			1		
31	06LGSV048T-LRG GEN SERV	67,054	3,718,199	12	5,587,833	0.0555
32	06LGSV0A36-LRG GEN SRVC-O	83,458	5,691,019	202	413,158	0.0682
33	06LNX00102-LINE EXT 80% G		6,766			
34	06LNX00105-CNTRCT \$ MIN G		4,611			
35	06LNX00109-REF/NREF ADV +		111,656			
36	06OALT015N-OUTD AR LGT SR	773	135,886	564	1,371	0.1758
37	06RCFL0042-AIRWAY & ATHLE	282	35,514	39	7,231	0.1259
38	06WHSV0031-COMM WTR HEATI	298	26,286	35	8,514	0.0882
39	SMUD REVENUE IMPUTATIONS		13,033			
40	UNBILLED REVENUE	3,152	273,000			0.0866
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	ID-UPL					
2	07BLSKY01N-BLUESKY ENERGY		893	6		
3	07CISH0019-COMM & IND SPA	10,315	700,162	314	32,850	0.0679
4	07GNSV0006-GEN SRVC-LRG P	145,745	8,817,821	882	165,244	0.0605
5	07GNSV0009-GEN SRVC-HI VO	32,502	1,322,673	1	32,502,000	0.0407
6	07GNSV0023-GEN SRVC-SML P	91,377	7,227,416	4,962	18,415	0.0791
7	07GNSV0035-GEN SRVCOPTION	1,635	84,584	2	817,500	0.0517
8	07GNSV006A-GEN SRVC-LRG P	22,656	1,434,360	196	115,592	0.0633
9	07GNSV006A-GEN SRVC-LRG P		-547,468			
10	07GNSV006M-GNSV LRG POWER	47,704	2,054,830	2	23,852,000	0.0431
11	07GNSV023A-GEN SRVC-SML P	13,815	1,138,058	1,063	12,996	0.0824
12	07GNSV023A-GEN SRVC-SML P		-334,955			
13	07GNSV023F-GEN SRVC SML P	18	2,420	7	2,571	0.1344
14	07LNX00010-MNTHLY 80%GUAR		9,380			
15	07LNX00035-ADV 80%MO GUAR		146,052			
16	07LNX00040-ADV+REFCHG+80%		35,686			
17	07LNX00111-80%MIN+ADV+BTW		239			
18	07LNX00112-80%ANN+ADV+BTW		-50			
19	07OALT007N-SECURITY AR LG	256	54,289	201	1,274	0.2121
20	07OALT07AN-SECURITY AR LG	9	2,099	14	643	0.2332
21	07OALT07AN-SECURITY AR LG		-213			
22	07ZZMERGCR-MERGER CREDITS		-25			
23	BPA BALANCING ACCOUNT		-365,415			
24	UNBILLED REVENUE	3,160	178,000			0.0563
25	OR-PPL					
26	01BLSKY01N-BLUESKY ENERGY		79,957	33		
27	01BULKBSKY - BULK BLUESKY		9,113	9		
28	01COST0023, OR GEN SRV, COST	912,026	34,624,583			0.0380
29	01COST0048 - 01LGSV0048	746,104	22,567,315			0.0302
30	01COST023F - OR GEN SRV -	3,264	132,241			0.0405
31	01COSTB023 - OR GEN SRV,	91,612	3,610,264			0.0394
32	01COSTB028, OR GEN SRV, COST	62,859	2,105,852			0.0335
33	01COSTL028, OR LRG SRV, COST	711,172	23,863,280			0.0336
34	01COSTL030 - OR LRG GEN SRV,	914,789	30,444,916			0.0333
35	01COSTS028, OR GEN SERV,	1,063,407	36,092,486			0.0339
36	01COSTS030 - OR GEN SRV CBS >	101,147	3,372,247			0.0333
37	01FXRENEWN - Fixed Renewable		48,883	129		
38	01GNSB0023 - BPA DISC, < 30 kW		-944,883			
39	01GNSB0023, OR GEN SRV, BPA,	-3	4,139,932	14,701		-1,379.9773
40	01GNSB0028 - OR GEN SRVC,		-714,989			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01GNSB0028, OR GEN SRV, BPA,	16	2,130,991	465	34	133.1869
2	01GNSB0030 - OR GEN SRV, > 200		-60,981			
3	01GNSB0030 - OR GEN SRV, >		108,793	4		
4	01GNSB023T - OR GEN SRV - TOU		54,107	110		
5	01GNSB023T - OR GEN SRVC,		-15,311			
6	01GNSV0023, OR GEN SRV, < 30	-686	29,762,167	50,086	-14	-43.3851
7	01GNSV0028, OR GEN SRV > 30		30,088,960	6,784		
8	01GNSV0030 - OR GEN SRV, > 200		2,512,104	100		
9	01GNSV023F - OR GEN SRV -	12,485	1,015,431	954	13,087	0.0813
10	01GNSV023M - OR GEN SRV,	24	2,257	1	24,000	0.0940
11	01GNSV023T, OR GEN SRV, TOU		157,869	261		
12	01HABT0023, OR HABITAT	1,422	54,940			0.0386
13	01HABTB023 - OR HABITAT	119	4,843			0.0407
14	01LGSB0028 - OR LRG GEN SRVC,		-663,810			
15	01LGSB0028, OR LRG GEN SRV,	173	1,440,631	125	1,384	8.3273
16	01LGSB0030, GEN DEL SRV, > 200		-416,040			
17	01LGSB0030, GEN DEL SRV, > 200		758,967	25		
18	01LGSV0028, OR LRG GEN SRV <	-458	16,441,451	1,582	-290	-35.8984
19	01LGSV0030 - OR LRG GEN SRV,		16,267,981	506		
20	01LGSV0048-1000KW AND OVR	-3,009	10,149,818	98	-30,704	-3.3732
21	01LGSV048M-LRG GEN SRVC 1	46,303	1,620,039	2	23,151,500	0.0350
22	01LGSV048T-LRG GEN SRVC T	-3,129	-137,117			0.0438
23	01LNX00100-LINE EXT 60% G		14,013			
24	01LNX00102-LINE EXT 80% G		282,365			
25	01LNX00103-LINE EXT 80% G		707			
26	01LNX00105-CNTRCT \$ MIN G		14,235			
27	01LNX00109-REF/NREF ADV +		1,012,608			
28	01LNX00110-REF/NREF ADV +		11,313			
29	01LNX00114-TEMP SVC 12MO>		25			
30	01LNX00120 - Line Extension 60% G		18			
31	01LNX00300 - LINE EXT 80%		232			
32	01LNX00311 - LINE EXT 80% G		693			
33	01LPRS047M-PART REQ SRVC	10,118	911,026	2	5,059,000	0.0900
34	01NMT23135 - OR NET MTR, GEN,		5,102	9		
35	01OALT014N-OUTD AR LGT NR	2,254	255,335	1,297	1,738	0.1133
36	01OALT014N-OUTD AR LGT NR		-18,392			
37	01OALT015N-OUTD AR LGT NR	8,285	813,030	3,334	2,485	0.0981
38	01PRSVL36M, OR PRT REQ SRV, >	3,142	282,794	2	1,571,000	0.0900
39	01PRSVL36M - OR PRT SRV, 31 -	607	25,715	3	202,333	0.0424
40	01PTOU0023, OR GEN SRV, TOU	1,612	168,834			0.1047
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	01PTOUB023, OR GEN SRV, TOU	531	55,337			0.1042
2	01RCFL0054-REC FIELD LGT	848	75,431	98	8,653	0.0890
3	01RENW0023, OR RENW USAGE	3,249	125,545			0.0386
4	01RENWB023 - OR RENEWABLE	319	12,876			0.0404
5	01SEAF0023, OR SEAS FLUX	138	5,593			0.0405
6	01SEAFB023 - OR SEASONAL	4	159			0.0398
7	01STDAY023 - OR DAY STD OFR,	193	43,611			0.2260
8	01STDAY028 - OR DAY STD OFF,	572	155,254			0.2714
9	01STDAY030 - OR STD DAY OFF,	681	186,833			0.2744
10	01XTRNBSKY - Blue Sky		4,840			
11	01ZZMERGCR-MERGER CREDITS		-758,498			
12	BPA BALANCING ACCOUNT		-234,207			
13	MERGR CREDIT AMORT-OR(JV)		757,826			
14	OR ENRGY COST RECOV AMORT		-15,582,400			
15	SMUD REVENUE IMPUTATIONS		173,354			
16	UNBILLED REVENUE	9,207	-284,000			-0.0308
17	UT-UPL					
18	08BLSKY01M - BLUE SKY			2		
19	08BLSKY01N-BLUESKY ENERGY		123,252	250		
20	08BULKBSKY - BULK BLUESKY		12,634	13		
21	08CFR00051-MTH FAC SRVCHG		65,198			
22	08CFR00052-ANN FAC SVCCHG		2			
23	08CHCK000N-UT NRES CHECK			2		
24	08COOLKPRN - A/C DIRECT LOAD			199		
25	08GNSV0006-GEN SRVC-DISTR	4,982,232	267,063,267	10,270	485,125	0.0536
26	08GNSV0009-GEN SRVC-HI VO	180,657	7,195,335	23	7,854,652	0.0398
27	08GNSV0023-GEN SRVC-DISTR	1,034,919	69,426,640	56,246	18,400	0.0671
28	08GNSV006A-GEN SRVC-ENERG	149,716	10,708,137	1,386	108,020	0.0715
29	08GNSV006B-GEN SRVC-DEM&	6,491	347,194	18	360,611	0.0535
30	08GNSV006M-MNL DIST VOLTG	68,354	3,349,964	13	5,258,000	0.0490
31	08GNSV009A-GEN SRVC HI VO	13,948	556,904	2	6,974,000	0.0399
32	08GNSV009M-MANL HIGH VOLT	15,702	575,259	1	15,702,000	0.0366
33	08GNSV023F-GEN SRVC FIXED	2,006	147,177	121	16,579	0.0734
34	08GNSV023M-GNSV DIST VOLT	226	14,611	7	32,286	0.0647
35	08GNSV06AM-MNL ENERGY TOD	2,863	163,082	1	2,863,000	0.0570
36	08GNSV06BM-MNL DEMAND TOD	2,977	189,949	2	1,488,500	0.0638
37	08GNSV06MN-GNSV DIST VOLT	17,942	892,254	207	86,676	0.0497
38	08GNSV09AM-MAN TOD HIVOLT	588	26,559	1	588,000	0.0452
39	08GNSV09LM-GEN TOD LAGOON	7,854	326,989	1	7,854,000	0.0416
40	08LNX00002-MTHLY 80% GUAR		342,732			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	08LNX00004-ANNUAL 80%GUAR		46,960			
2	08LNX00006-FIXD MTHLY MIN		2,891			
3	08LNX00008-ANNUALMIN GUAR		9,130			
4	08LNX00014-80% MIN MNTHLY		939,751			
5	08LNX00017-ADV/REF&80%ANN		34,986			
6	08LNX00150-AGR MTH GUAR M		60,958			
7	08LNX00151-AGR MTH+ADV+BT		30,622			
8	08LNX00152-AGR ANN GUAR M		1,144			
9	08LNX00153-AGR ANN+ADV+BT		555			
10	08LNX00158-ANNUALCOST MTH		35,976			
11	08LNX00300 - LINE EXT 80% PLUS		182,033			
12	08NMT23135 - UT NET MTR, GEN,	2	172	1	2,000	0.0860
13	08OALT007N-SECURITY AR LG	10,406	1,602,365	5,032	2,068	0.1540
14	08POLE0075-POLES W/LIGHT		938	6		
15	08PRSV031M-BKUP MNT&SUPPL	13,730	752,626	2	6,865,000	0.0548
16	08PTLD000N-POST TOP LIGHT	65	4,867	8	8,125	0.0749
17	08SLC1202F-TRAFFIC SIG NM	254	13,731	32	7,938	0.0541
18	08SLCU1202-TRAF & OTHER S	1,528	96,431	349	4,378	0.0631
19	08SLCU1203-MTR OUTDONIGHT	8,929	630,902	248	36,004	0.0707
20	08XTRNBLUE - BLUESKY ANN		10,247			
21	08ZZMERGCR-MERGER CREDITS		-383			
22	SMUD REVENUE IMPUTATIONS		220,799			
23	UNBILLED REVENUE	-14,024	-942,000			0.0672
24	WA-PPL					
25	02BLSKY01N-BLUESKY ENERGY		5,826	30		
26	02GNSV0024-WA GEN SRVC	463,110	27,716,882	12,668	36,557	0.0598
27	02GNSV0025-WA GEN SRVC DO	48,360	3,103,848	3,278	14,753	0.0642
28	02GNSV0025-WA GEN SRVC DO		-544,031			
29	02GNSV024F-WA GEN SRVC-FL	1,256	108,339	123	10,211	0.0863
30	02GNSV025F-GEN SRVC DOM/F	287	21,313	11	26,091	0.0743
31	02GNSV025F-GEN SRVC DOM/F		-409			
32	02GNSV24FP-GNSV SEASONAL	184	58,254	123	1,496	0.3166
33	02GNSV24FP-GNSV Seasonal		-2,676			
34	02LGSV0035-WA LRG GEN SRV	65,514	3,169,817	83	789,325	0.0484
35	02LGSV0035-WA LRG GEN SRV		-736,420			
36	02LGSV0036-WA LRG GEN SRV	613,876	29,579,165	745	823,995	0.0482
37	02LGSV048T-LRG GEN SRVC 1	149,039	6,426,096	29	5,139,276	0.0431
38	02LNX00102-LINE EXT 80% G		43,787			
39	02LNX00103-LINE EXT 80% G		4,124			
40	02LNX00105-CNTRCT \$ MIN G		3,181			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	02LNX00109-REF/NREF ADV +		152,938			
2	02LNX00110-REF/NREF ADV +		2,281			
3	02LNX00112-YR INCURRED CH		669			
4	02LNX00300-LINE EXT 80% G		18,918			
5	02OALT013N-WA OUTD AR LGT	768	82,023	630	1,219	0.1068
6	02OALT013N-WA OUTD AR LGT		-8,025			
7	02OALT015N-WA OUTD AR LGT	1,902	188,211	905	2,102	0.0990
8	02PRSV033M-PART REQ SERV	64	4,531			0.0708
9	02RCFL0054-WA REC FIELD L	336	23,494	32	10,500	0.0699
10	02RFNDCENT - CENTRALIA RFND		-1,842,063			
11	02SPWH0038-WA SPACE & WTR	156	9,222	9	17,333	0.0591
12	02WHCH0042-WA CNTRLD WTR	123	10,078	34	3,618	0.0819
13	02WHCH0042-WA CNTRLD WTR		-1,385			
14	02WHCH042X-WA CNTRLD WTR	299	23,203	86	3,477	0.0776
15	02ZZMERGCR-MERGER CREDITS		-859,575			
16	BPA BALANCING ACCOUNT		-25,730			
17	MERGR CREDIT AMORT-WA(JV)		841,888			
18	UNBILLED REVENUE	-9,495	-345,000			0.0363
19	WY-PPL					
20	05BLSKY01N-BLUESKY ENERGY		3,813	21		
21	05GNSV0025-WY GEN SRVC	751,901	47,771,194	19,229	39,102	0.0635
22	05GNSV025F-GEN SRVC-FL RA	1,096	115,704	195	5,621	0.1056
23	05GNSV025M - General Service	30	1,513			0.0504
24	05LGS45025-LRG GEN SRVC	136,386	7,493,095	158	863,203	0.0549
25	05LGSV0045-LRG GEN SRVC	29,775	1,585,791	160	186,094	0.0533
26	05LGSV045M-LRG GEN SRVC	490	16,332	1	490,000	0.0333
27	05LGSV046M-WY LRG GEN SRV	1,677	44,942	1	1,677,000	0.0268
28	05LGSV046T-LRG GEN SERV	206,599	8,843,519	20	10,329,950	0.0428
29	05LNX00100-LINE EXT 60% G		169			
30	05LNX00102-LINE EXT 80% G		151,592			
31	05LNX00105-CNTRCT \$ MIN G		6,611			
32	05LNX00109-REF/NREF ADV +		357,263			
33	05LNX00110-REF/NREF ADV +		1,213			
34	05LNX00114-TEMP SVC 12MO>		152			
35	05NMT25135 - WY NET MTR, GEN,	2	132	1	2,000	0.0660
36	05OALT015N-OUTD AR LGT SR	4,043	419,623	1,923	2,102	0.1038
37	05RCFL0054-WY REC FIELD L	639	43,551	56	11,411	0.0682
38	05RFNDCENT-CENTRALIA RFND		5			
39	09GNSV0206-GEN SRVC-SINGL	1	246	1	1,000	0.2460
40	SMUD REVENUE IMPUTATIONS		37,786			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	UNBILLED REVENUE	22,753	1,611,000			0.0708
2	WY-UPL					
3	05BLSKY01N-BLUESKY ENERGY		71	1		
4	05GNSV0025-WY GEN SRVC	69	5,701	11	6,273	0.0826
5	05LNX00102-LINE EXT 80% G		20,355			
6	05LNX00103-LINE EXT 80% G		597			
7	05LNX00109-REF/NREF ADV +		43,675			
8	05LNX00110-REF/NREF ADV +		3,039			
9	09GNSV0206-GEN SRVC-SINGL	111,958	6,652,841	2,181	51,333	0.0594
10	09GNSV206F-GEN SRVC-FIXED	279	23,302	39	7,154	0.0835
11	09GNSV206M-GENSERV MANUAL	3,834	212,208	3	1,278,000	0.0553
12	09INVCHG0N-INVEST MNT CHG		15	1		
13	09LGSV0208-LGSV OPTIONAL	-4,126	-222,434	3	-1,375,333	0.0539
14	09LGSV208M-LGS OPTNL MANL	-1,520	-87,807	1	-1,520,000	0.0578
15	09OALT207N-SECURITY AR LG	320	87,353	147	2,177	0.2730
16	09SLCU2123-MTR OUTDONIGHT	47	3,378	3	15,667	0.0719
17	SMUD REVENUE IMPUTATIONS		12,035			
18	UNBILLED REVENUE	7,844	530,998			0.0677
19	Less Multiple Billings			-23,365		
20						
21	Total Commercial Sales - 442.1	14,475,929	812,631,284	190,812	75,865	0.0561
22						
23	Industrial Sales					
24	CA-PPL					
25	06GNSV0025-CA GEN SRVC	1,042	114,271	108	9,648	0.1097
26	06GNSV0A32-GEN SRVC-20 KW	1,391	152,166	21	66,238	0.1094
27	06GNSVA32M-GEN SRVC-20 KW			1		
28	06LGSV048M - LG GEN SRV TOU	4,460	227,626	1	4,460,000	0.0510
29	06LGSV048T-LRG GEN SERV	47,590	2,628,230	6	7,931,667	0.0552
30	06LGSV0A36-LRG GEN SRVC-O	10,246	753,054	18	569,222	0.0735
31	06LNX00109-REF/NREF ADV +		656			
32	06OALT015N-OUTD AR LGT SR	15	2,280	9	1,667	0.1520
33	SMUD REVENUE IMPUTATIONS		2,998			
34	UNBILLED REVENUE	-770	-46,000			0.0597
35	ID-UPL					
36	07CFR00001-MTH FACILITY S		2,217			
37	07CISH0019-COMM & IND SPA	199	14,310	7	28,429	0.0719
38	07GNSV0006-GEN SRVC-LRG P	91,367	4,485,408	114	801,465	0.0491
39	07GNSV0008-GEN SRVC-MEDIU	2,508	133,628	3	836,000	0.0533
40	07GNSV0009-GEN SRVC-HI VO	75,741	3,105,659	11	6,885,545	0.0410
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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SALES OF ELECTRICITY BY RATE SCHEDULES

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Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07GNSV0023-GEN SRVC-SML P	9,516	725,121	371	25,650	0.0762
2	07GNSV006A-GEN SRVC-LRG P	5,940	362,466	39	152,308	0.0610
3	07GNSV006A-GEN SRVC-LRG P		-143,256			
4	07GNSV023A-GEN SRVC-SML P	2,481	221,209	277	8,957	0.0892
5	07GNSV023A-GEN SRVC-SML P		-59,909			
6	07LNX00035-ADV 80%MO GUAR		5,772			
7	07LNX00108-ANN COST MTHLY		1,996			
8	07OALT007N-SECURITY AR LG	16	3,804	19	842	0.2378
9	07OALT07AN-SECURITY AR LG	1	345	2	500	0.3450
10	07OALT07AN-SECURITY AR LG		-31			
11	07SLCU1201-TRAF SIGNAL SY	14	1,423	3	4,667	0.1016
12	07SPCL0001	1,385,500	42,517,906	1	1,385,500,000	0.0307
13	07SPCL0002	115,214	3,923,830	1	115,214,000	0.0341
14	BPA BALANCING ACCOUNT		-58,174			
15	UNBILLED REVENUE	32	238,000			7.4375
16	OR-PPL					
17	01BLSKY01N-BLUESKY ENERGY		21,665	2		
18	01COST0023, OR GEN SRV, COST	23,176	881,454			0.0380
19	01COST0048 - 01LGSV0048	1,653,653	48,566,945			0.0294
20	01COST023F - OR GEN SRV -	3	142			0.0473
21	01COSTB023 - OR GEN SRV,	294	11,867			0.0404
22	01COSTB028, OR GEN SRV, COST	221	7,485			0.0339
23	01COSTL028, OR LRG SRV, COST	66,230	2,223,425			0.0336
24	01COSTL030 - OR LRG GEN SRV,	287,286	9,576,916			0.0333
25	01COSTS028, OR GEN SERV,	52,097	1,766,928			0.0339
26	01COSTS030 - OR GEN SRV CBS >	29,013	965,519			0.0333
27	01GNSB0023 - BPA DISC, < 30 kW		-3,049			
28	01GNSB0023, OR GEN SRV, BPA,		17,219	69		
29	01GNSB0028 - OR GEN SRVC,		-5,444			
30	01GNSB0028, OR GEN SRV, BPA,		19,845	6		
31	01GNSV0023, OR GEN SRV, < 30		805,692	1,251		
32	01GNSV0028, OR GEN SRV > 30		2,013,371	390		
33	01GNSV0030 - OR GEN SRV, > 200		948,719	31		
34	01GNSV023F - OR GEN SRV -		449	3		
35	01GNSV023M - OR GEN SRV,	98	5,853	1	98,000	0.0597
36	01GNSV023T, OR GEN SRV, TOU		3,987	5		
37	01GNSV030M - OR GEN SRV, 200	2	2,507	1	2,000	1.2535
38	01HABT0023, OR HABITAT	43	1,659			0.0386
39	01LGSB0028 - OR LRG GEN SRVC,		-2,270			
40	01LGSB0028, OR LRG GEN SRV,		8,269	1		
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	01LGSB0030, GEN DEL SRV, > 200		-34,479			
2	01LGSB0030, GEN DEL SRV, > 200		69,222	1		
3	01LGSV0028, OR LRG GEN SRV <		1,824,017	165		
4	01LGSV0030 - OR LRG GEN SRV,		6,338,285	174		
5	01LGSV0048-1000KW AND OVR		20,964,730	121		
6	01LGSV048M-LRG GEN SRVC 1	613,380	22,314,312	5	122,676,000	0.0364
7	01LNX00102-LINE EXT 80% G		372			
8	01LNX00105-CNTRCT \$ MIN G		58			
9	01LNX00109-REF/NREF ADV +		47,377			
10	01LNX00300 - LINE EXT 80%		189			
11	01LPRS047M-PART REQ SRVC	188,008	9,499,350	5	37,601,600	0.0505
12	01OALT014N-OUTD AR LGT NR	11	1,242	9	1,222	0.1129
13	01OALT014N-OUTD AR LGT NR		-87			
14	01OALT015N-OUTD AR LGT NR	554	51,845	179	3,095	0.0936
15	01PRSV036M-SML PART REQ S	-5	-10,531			2.1062
16	01PRSVL36M, OR PRT REQ SRV, >	35	50,913	1	35,000	1.4547
17	01PRSVS36M - OR PRT REQ SRV,	5	666	1	5,000	0.1332
18	01PTOU0023, OR GEN SRV, TOU	44	4,487			0.1020
19	01RENW0023, OR RENW USAGE	152	5,748			0.0378
20	01RENWB023 - OR RENEWABLE	3	132			0.0440
21	01ZZMERGCR-MERGER CREDITS		-359,610			
22	BPA BALANCING ACCOUNT		-4,843			
23	MERGR CREDIT AMORT-OR(JV)		359,566			
24	OR ENRGY COST RECOV AMORT		-9,341,372			
25	SMUD REVENUE IMPUTATIONS		111,518			
26	UNBILLED REVENUE	12,605	570,000			0.0452
27	UT-UPL					
28	08BLSKY01N-BLUESKY ENERGY		20	1		
29	08CFR00051-MTH FAC SRVCHG		14,007			
30	08EFOP0021-ELEC FURNACE O	1,974	143,277	3	658,000	0.0726
31	08EFOP021M-ELEC FURNACE O	1,303	154,726	2	651,500	0.1187
32	08GNSV0006-GEN SRVC-DISTR	1,585,859	84,081,066	1,487	1,066,482	0.0530
33	08GNSV0009-GEN SRVC-HI VO	2,197,797	76,300,463	107	20,540,159	0.0347
34	08GNSV0023-GEN SRVC-DISTR	59,268	4,087,286	4,023	14,732	0.0690
35	08GNSV006A-GEN SRVC-ENERG	52,952	4,431,946	187	283,166	0.0837
36	08GNSV006B-GEN SRVC-DEM&	2,830	176,420	7	404,286	0.0623
37	08GNSV006M-MNL DIST VOLTG	56,456	2,773,877	10	5,645,600	0.0491
38	08GNSV009A-GEN SRVC HI VO	16,445	849,565	6	2,740,833	0.0517
39	08GNSV009B-GEN SERVHI VOL	7,424	247,714	1	7,424,000	0.0334
40	08GNSV009M-MANL HIGH VOLT	673,376	22,829,427	12	56,114,667	0.0339
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	08GNSV023F-GEN SRVC FIXED	5	1,188	2	2,500	0.2376
2	08GNSV06MN-GNSV DIST VOLT	911	47,280	14	65,071	0.0519
3	08GNSV09AM-MAN TOD HIVOLT	1,690	122,638	1	1,690,000	0.0726
4	08LNX00002-MTHLY 80% GUAR		14,799			
5	08LNX00004-ANNUAL 80%GUAR		1,830			
6	08LNX00014-80% MIN MNTHLY		25,120			
7	08LNX00017-ADV/REF&80%ANN		1,827			
8	08LNX00150-AGR MTH GUAR M		1,728			
9	08LNX00151-AGR MTH+ADV+BT		2,824			
10	08LNX00153-AGR ANN+ADV+BT		9,144			
11	08LNX00158-ANNUALCOST MTH		1,100			
12	08LNX00300 - LINE EXT 80% PLUS		276			
13	08OALT007N-SECURITY AR LG	1,858	261,617	585	3,176	0.1408
14	08PRSV031M-BKUP MNT&SUPPL	688	168,031	1	688,000	0.2442
15	08SLCU1202-TRAF & OTHER S	58	3,443	8	7,250	0.0594
16	08SLCU1203-MTR OUTDONIGHT	9	2,882	6	1,500	0.3202
17	08SPCL0001	595,612	17,719,070	1	595,612,000	0.0297
18	08SPCL0002	691,482	16,381,187	1	691,482,000	0.0237
19	08SPCL0003	688,999	24,308,874	1	688,999,000	0.0353
20	08SPCL0005	235,223	7,647,235	1	235,223,000	0.0325
21	08ZZMERGCR-MERGER CREDITS		8			
22	SMUD REVENUE IMPUTATIONS		225,233			
23	UNBILLED REVENUE	-996	611,000			-0.6135
24	WA-PPL					
25	02GNSV0024-WA GEN SRVC	21,573	1,324,676	394	54,754	0.0614
26	02GNSV0025-WA GEN SRVC DO	5,312	347,035	138	38,493	0.0653
27	02GNSV0025-WA GEN SRVC DO		-59,764			
28	02GNSV024F-WA GEN SRVC-FL	33	5,015	4	8,250	0.1520
29	02GNSV24FP-GNSV SEASONAL	6	969	1	6,000	0.1615
30	02GNSV24FP-GNSV Seasonal		-67			
31	02LGSV0035-WA LRG GEN SRV	2,289	139,239	10	228,900	0.0608
32	02LGSV0035-WA LRG GEN SRV		-25,747			
33	02LGSV0036-WA LRG GEN SRV	155,955	7,666,390	142	1,098,275	0.0492
34	02LGSV048M-WA LRG GEN SRV	84,100	3,452,340	1	84,100,000	0.0411
35	02LGSV048T-LRG GEN SRVC 1	758,262	29,524,042	36	21,062,833	0.0389
36	02LNX00102-LINE EXT 80% G		6,371			
37	02LNX00109-REF/NREF ADV +		3,049			
38	02OALT013N-WA OUTD AR LGT	36	3,904	22	1,636	0.1084
39	02OALT013N-WA OUTD AR LGT		-385			
40	02OALT015N-WA OUTD AR LGT	166	15,806	50	3,320	0.0952
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	02PRSV47TM-LRG PART REQMT	3,351	525,576	1	3,351,000	0.1568
2	02RFNDCENT - CENTRALIA RFND		-1,152,429			
3	02WHCH042X-WA CNTRLD WTR	18	1,248	2	9,000	0.0693
4	02ZZMERGCR-MERGER CREDITS		-759,115			
5	BPA BALANCING ACCOUNT		-6,169			
6	MERGR CREDIT AMORT-WA(JV)		470,638			
7	UNBILLED REVENUE	-6,777	-154,000			0.0227
8	WY-PPL					
9	05GNSV0025-WY GEN SRVC	139,149	8,135,523	1,650	84,333	0.0585
10	05GNSV025F-GEN SRVC-FL RA	88	8,442	16	5,500	0.0959
11	05GNSV025M - General Service	5,659	297,086	3	1,886,333	0.0525
12	05LGS45025-LRG GEN SRVC	88,748	4,372,704	55	1,613,600	0.0493
13	05LGSV0045-LRG GEN SRVC	17,912	841,367	57	314,246	0.0470
14	05LGSV045M-LRG GEN SRVC	6,802	392,122	3	2,267,333	0.0576
15	05LGSV046M-WY LRG GEN SRV	672,802	28,217,433	8	84,100,250	0.0419
16	05LGSV046T-LRG GEN SERV	1,547,750	60,718,567	65	23,811,538	0.0392
17	05LGSV048M-TOU>1000KW MAN	4,838	156,307	1	4,838,000	0.0323
18	05LGSV048T-LRG GENSERV TIM	1,197,604	37,008,321	7	171,086,286	0.0309
19	05LNX00100-LINE EXT 60% G		25,246			
20	05LNX00102-LINE EXT 80% G		141,519			
21	05LNX00105-CNTRCT \$ MIN G		38,300			
22	05LNX00109-REF/NREF ADV +		276,138			
23	05OALT015N-OUTD AR LGT SR	107	10,387	54	1,981	0.0971
24	05PRSV033M-PART SERV REQ	963,307	36,954,733	5	192,661,400	0.0384
25	05RFNDCENT-CENTRALIA RFND		939			
26	05SPCL0001-	37,268	2,117,715	1	37,268,000	0.0568
27	SMUD REVENUE IMPUTATIONS		268,519			
28	UNBILLED REVENUE	-21,066	340,000			-0.0161
29	WY-UPL					
30	05LNX00102-LINE EXT 80% G		1,252			
31	05LNX00109-REF/NREF ADV +		23,100			
32	09GNSV0206-GEN SRVC-SINGL	60,928	3,214,090	399	152,702	0.0528
33	09GNSV0217-LRG POWER SRVC	383,016	12,678,082	8	47,877,000	0.0331
34	09GNSV206M-GENSERV MANUAL	3,939	180,461	4	984,750	0.0458
35	09GNSV217M-LRG POWER SRVC	272,182	8,909,965	5	54,436,400	0.0327
36	09LGSV0208-LGSV OPTIONAL	-9,276	-423,934	4	-2,319,000	0.0457
37	09OALT207N-SECURITY AR LG	9	2,244	4	2,250	0.2493
38	09PRSV218M-BKUP,MNT,SUPPL	199,709	7,225,374	3	66,569,667	0.0362
39	SMUD REVENUE IMPUTATIONS		50,029			
40	UNBILLED REVENUE	4,238	282,992			0.0668
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	Less Multiple Billings			-1,238		
2						
3	Total Industrial Sales - 442.2	18,150,671	697,061,038	11,815	1,536,240	0.0384
4						
5	Irrigation Sales					
6	CA-PPL					
7	06APSV0020-AG PMP SRVC	64,584	5,084,726	1,310	49,301	0.0787
8	06LNX00103-LINE EXT 80% G		-1,252			
9	06LNX00110-REF/NREF ADV +		11,539			
10	06SLX00001-KLAM FALLS MIN		20,519			
11	06SLX00002-KLAM FALLS IRG		652			
12	06UKRB0035-KLAM OFF PROJ			1		
13	06USBR0040-KLAM IRG ONPRJ	27,252	163,513	600	45,420	0.0060
14	06USBR033T USBR	10,918	40,696	41	266,293	0.0037
15	IRRIGATION UNBILLED	450	51,000			0.1133
16	ID-UPL					
17	07APSA010L - IRG & Pump BPA		-774,585			
18	07APSA010L - IRG & Pump Large	19,230	1,181,566	134	143,507	0.0614
19	07APSA010S - IRG & Pump BPA		-15,994			
20	07APSA010S - IRG & Pump Small	398	32,833	35	11,371	0.0825
21	07APSAL10X - IRG & PUMP - Large	1,268	83,585	21	60,381	0.0659
22	07APSAS10X - IRG & PUMP - Small	30	2,517	8	3,750	0.0839
23	07APSB010L - IRG & Pump BPA		-294,097			
24	07APSB010L - IRG & Pump Large	7,283	475,349	132	55,174	0.0653
25	07APSB010S - IRG & Pump BPA		-10,160			
26	07APSB010S - IRG & Pump Large	253	20,531	24	10,542	0.0812
27	07APSBL10X - IRG & PUMP - Large	26	1,952	2	13,000	0.0751
28	07APSBS10X - IRG & PUMP - Sm	124	10,230	8	15,500	0.0825
29	07APSC010L - IRG PUMP Srv BPA		-20,407,077			
30	07APSC010L - IRG PUMP Srv Large	508,391	30,963,583	3,373	150,724	0.0609
31	07APSC010S - IRG PUMP Srv BPA		-139,218			
32	07APSC010S - IRG PUMP SRV	3,461	280,788	392	8,829	0.0811
33	07APSCL10X - was 07APSC10LX	18,647	1,206,168	277	67,318	0.0647
34	07APSCS10X - was 07APSC10SX	668	62,781	129	5,178	0.0940
35	07APSVCNLL-LRG LOAD CANAL	31,675	1,692,112	80	395,938	0.0534
36	07APSVCNLL-LRG LOAD CANAL		-1,241,756			
37	07APSVCNLS-SML LOAD CANAL	95	8,052	16	5,938	0.0848
38	07APSVCNLS-SML LOAD CANAL		-3,118			
39	07BPADEBIT-BPA ADJUST FEE		3,201,417			
40	07LNX00015-ANNUAL 80%GUAR		4,952			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	07LNX00035-ADV 80%MO GUAR		94			
2	07LNX00040-ADV+REFCHG+80%		73,028			
3	07LNX00107-SUBD ADV & AIC		1,097			
4	07LNX00111-80%MIN+ADV+BTW		158			
5	07LNX00112-80%ANN+ADV+BTW		903			
6	07MISC0000-FEE OFFERING N		711			
7	07ZZMERGCR-MERGER CREDITS		140			
8	IRRIGATION BPA BAL ACCT		5,847,252			
9	UNBILLED REV - IRRIGATION	-141	-7,000			0.0496
10	OR-PPL					
11	01APSV0041-AG PMP SRVC BP		1,838,132	4,924		
12	01APSV0041-AG PMP SRVC BP		-456,504			
13	01APSV041L-OR Pumping Serv		2,264,434	1,009		
14	01APSV041L-OR Pumping Serv		-645,383			
15	01APSV041T - AGR PUMP SRV		-5,714			
16	01APSV041T - AGR PUMP		25,109	59		
17	01APSV041X-AG PMP SRVC		70,818	222		
18	01APSV41XL-OR Pumping Serv no		152,068	49		
19	01BPADEBIT-BPA ADJUST FEE		-13,068			
20	01COST0023, OR GEN SRV, COST	37	1,239			0.0335
21	01COST0041	113,669	3,737,349			0.0329
22	01COSTB023 - OR GEN SRV,	2	94			0.0470
23	01COSTS028, OR GEN SERV,	251	8,491			0.0338
24	01GNSV0028, OR GEN SRV > 30		6,615	1		
25	01HABIT041 - 01APSV0041 AG	16	526			0.0329
26	01LNX00102-LINE EXT 80% G		403			
27	01LNX00103-LINE EXT 80% G		11,941			
28	01LNX00109-REF/NREF ADV +		1,838			
29	01LNX00110-REF/NREF ADV +		58,778			
30	01NMT41135 - NETMTR AG PMP		-238	1		
31	01PTOU0041 - 01APSV0041 AG	93	15,684			0.1686
32	01RENEW041 - 01APSV0041 AG	54	1,827			0.0338
33	01SEAFLX41 - 01APSV0041 AG		20			
34	01SLX00005-KLAMATH FALLS		187,114			
35	01SLX00013-K FALLS IRG MI		17,831			
36	01SLX00014-K FALLS IRG MI		371			
37	01STDAY041 - Daily Standard Offer		240			
38	01UKRB0035-KLAMATH BASIN	57,106	428,295	680	83,979	0.0075
39	01UKRB0035-KLAMATH BASIN		-274,758			
40	01USBR0040-KLAMATH BASIN	64,590	387,535	1,371	47,112	0.0060
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	01USBR0040-KLAMATH BASIN		-246,326			
2	01USBR33TX-IR TOU W/O BPA	2,788	10,376	10	278,800	0.0037
3	01ZZMERCGR-MERGER CREDITS		-13,968			
4	IRRIGATION BPA BAL ACCT		-262,368			
5	IRRIGATION UNBILLED	119	10,000			0.0840
6	MERGR CREDIT AMORT-OR(JV)		13,910			
7	OR ENRGY COST RECOV AMORT		-384,853			
8	OR Irrigation - BPA adjustment		33,927			
9	UT-UPL					
10	08APSV0010-IRR & SOIL DRA	193,428	8,916,571	2,340	82,662	0.0461
11	08APSV10NS- Irg Soil Drain Pump N	7,946	367,147	45	176,578	0.0462
12	08LNX00002-MTHLY 80% GUAR		597			
13	08LNX00004-ANNUAL 80%GUAR		36,687			
14	08LNX00014-80% MIN MNTHLY		3,820			
15	08LNX00017-ADV/REF&80%ANN		50,598			
16	08LNX00151-AGR MTH+ADV+BT		1,241			
17	08LNX00152-AGR ANN GUAR M		3,615			
18	08LNX00153-AGR ANN+ADV+BT		21,306			
19	UNBILLED REV - IRRIGATION	14	1,000			0.0714
20	WA-PPL					
21	02APSV0040-WA AG PMP SRVC	136,799	7,458,825	4,805	28,470	0.0545
22	02APSV0040-WA AG PMP SRVC		-1,538,816			
23	02APSV040X-WA AG PMP SRVC	16,116	863,889	507	31,787	0.0536
24	02BPADEBIT-BPA ADJUST FEE		43,435			
25	02LNX00102-LINE EXT 80% G		138			
26	02LNX00103-LINE EXT 80% G		20,031			
27	02LNX00105-CNTRCT \$ MIN G		30			
28	02LNX00109-REF/NREF ADV +		1,998			
29	02LNX00110-REF/NREF ADV +		53,314			
30	02RFNDCENT - CENTRALIA RFND		-220,197			
31	02ZZMERCGR-MERGER CREDITS		-98,940			
32	IRRIGATION BPA BAL ACCT		-148,935			
33	IRRIGATION UNBILLED	206	23,000			0.1117
34	MERGR CREDIT AMORT-WA(JV)		96,829			
35	WY-PPL					
36	05APS00040-AG PUMPING SVC	14,678	1,015,461	523	28,065	0.0692
37	05LNX00109-REF/NREF ADV +		38			
38	05LNX00110-REF/NREF ADV +		17,281			
39	IRRIGATION UNBILLED	14	5,000			0.3571
40	WY-UPL					
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	05LNX00103-LINE EXT 80% G		4,718			
2	05LNX00110-REF/NREF ADV +		2,960			
3	09APSV0210-IRR & SOIL DRA	1,498	92,013	29	51,655	0.0614
4	Less Multiple Billings			-488		
5						
6	Total Irrigation Sales - 442.3	1,304,036	51,706,626	22,670	57,523	0.0397
7						
8	Public Street & Highway Lighting					
9	CA-PPL					
10	06COSL0052-CO-OWND STR LG	8	5,658	5	1,600	0.7073
11	06CUSL053F-SPECIAL CUST O	1,531	143,136	126	12,151	0.0935
12	06CUSL058F-CUST OWND STR	252	27,783	25	10,080	0.1103
13	06HPSV0051-HI PRESSURE SO	725	149,033	79	9,177	0.2056
14	06OALT015N-OUTD AR LGT SR	2	479	4	500	0.2395
15	UNBILLED REVENUE	-3	5,000			-1.6667
16	ID-UPL					
17	07SLCO0011-STR LGT CO-OWN	128	30,864	28	4,571	0.2411
18	07SLCU1201-TRAF SIGNAL SY	198	17,146	22	9,000	0.0866
19	07SLCU1203-STR LGT CUST-O		306	1		
20	07SLCU122A-STR LGT CUST-O	177	10,086	13	13,615	0.0570
21	07SLCU122B-STR LGT CUST-O	1,663	188,851	220	7,559	0.1136
22	UNBILLED REVENUE	-50	-9,000			0.1800
23	OR-PPL					
24	01COSL0052-STR LGT SRVC C	2,305	220,231	112	20,580	0.0955
25	01CUSL0053-CUS-OWNED MTRD	649	43,519	45	14,422	0.0671
26	01CUSL053F-STR LGT SRVC C	10,780	492,645	177	60,904	0.0457
27	01HPSV0051-HI PRESSURE SO	19,501	2,656,168	664	29,369	0.1362
28	01MVSL0050-MERC VAPSTR LG	14,855	1,305,169	322	46,134	0.0879
29	01OALT014N-OUTD AR LGT NR	12	1,483	6	2,000	0.1236
30	01OALT014N-OUTD AR LGT NR		-93			
31	01OALT015N-OUTD AR LGT NR	15	1,581	12	1,250	0.1054
32	01ZZMERCGR-MERGER CREDITS		-12,912			
33	MERGR CREDIT AMORT-OR(JV)		12,912			
34	OR ENRGY COST RECOV AMORT		-164,158			
35	UNBILLED REVENUE	-72	-7,000			0.0972
36	UT-UPL					
37	08CFR00012-STR LGTS (CONV		58			
38	08CFR00051-MTH FAC SRVCHG		4,529			
39	08CFR00061-U/G AREA LIGHT		127			
40	08CFR00062-STREET LIGHTS		86			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	08HAXT0060-LIGHTNG-HAXTON	1	350	1	1,000	0.3500
2	08OALT007N-SECURITY AR LG	172	28,078	71	2,423	0.1632
3	08SLC1202F-TRAFFIC SIG NM	1,373	69,891	129	10,643	0.0509
4	08SLCO0011-STR LGT CO-OWN	25,245	4,605,754	1,180	21,394	0.1824
5	08SLCU1202-TRAF & OTHER S	7,848	484,322	1,540	5,096	0.0617
6	08SLCU1203-MTR OUTDONIGHT	1,006	71,030	37	27,189	0.0706
7	08SLCU121A-STR LGT CUST-O	14,790	1,008,645	360	41,083	0.0682
8	08SLCU121B-STR LGT CUST-O	19,309	1,466,589	573	33,698	0.0760
9	08SLD13ES1-DECOR CUST-OWN	7,215	139,022	32	225,469	0.0193
10	08SLD13ES2-DECOR CUST-OWN	5,423	212,927	46	117,891	0.0393
11	08SLD13FS1-DECOR COMP-OWN	30	19,647	6	5,000	0.6549
12	08SLD13FS2-DECOR COMP-OWN	195	80,829	10	19,500	0.4145
13	08SLD13MS1-DECOR CUST-OWN	153	14,055	12	12,750	0.0919
14	08SLD13MS2-DECOR CUST-OWN	604	60,708	30	20,133	0.1005
15	08THIK0077-STR LIGHT SPEC	141	17,277	1	141,000	0.1225
16	08ZZMERGCR-MERGER CREDITS		-10			
17	UNBILLED REVENUE	739	42,000			0.0568
18	WA-PPL					
19	02CFR00012-STR LGTS (CONV		83			
20	02COSL0052-WA STR LGT SRV	438	38,132	22	19,909	0.0871
21	02CUSL053F-WA STR LGT SRV	3,832	188,979	170	22,541	0.0493
22	02CUSL053M-WA STR LGT SRV	955	52,228	81	11,790	0.0547
23	02HPSV0051-WA HI PRESSURE	2,930	405,227	134	21,866	0.1383
24	02MVSL0057-WA MERC VAPSTR	2,356	196,411	64	36,813	0.0834
25	02RFNDCENT - CENTRALIA RFND		-25,061			
26	02ZZMERGCR-MERGER CREDITS		-11,600			
27	MERGR CREDIT AMORT-WA(JV)		11,377			
28	UNBILLED REVENUE	-375	-39,000			0.1040
29	WY-PPL					
30	05COSL0057-CO-OWND STR LG	649	99,819	34	19,088	0.1538
31	05CUSL058F-CUST OWND STR	1,449	72,402	45	32,200	0.0500
32	05CUSL058M-CUST OWND STR	89	4,767	7	12,714	0.0536
33	05HPSV0051-HI PRESSURE SO	4,598	679,573	177	25,977	0.1478
34	05MVS00053-MERCURY VAPOR	5,593	484,129	245	22,829	0.0866
35	05OALT015N-OUTD AR LGT SR	4	390	2	2,000	0.0975
36	05RFNDCENT-CENTRALIA RFND		-168			
37	09SLCO0211-STR LGT CO-OWN	1	266	1	1,000	0.2660
38	09SLCU2122-TRAF & OTHER S	4	158	2	2,000	0.0395
39	UNBILLED REVENUE	-85				
40	WY-UPL					
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	09SLCO0211-STR LGT CO-OWN	1,335	384,730	91	14,670	0.2882
2	09SLCU2121-STR LGT CUST-O	91	13,235	14	6,500	0.1454
3	09SLCU2122-TRAF & OTHER S	75	2,487	14	5,357	0.0332
4	UNBILLED REVENUE	52	34,001			0.6539
5	Less Multiple Billings			-2,624		
6						
7	Total Public Street & Hwy. - 444	160,911	16,037,366	4,368	36,839	0.0997
8						
9	Other Sales to Public Authorities					
10	UT-UPL					
11	08GNSV0006-GEN SRVC-DISTR	61,958	2,894,619	10	6,195,800	0.0467
12	08GNSV0009-GEN SRVC-HI VO	17,279	596,793	2	8,639,500	0.0345
13	08GNSV0023-GEN SRVC-DISTR	86	5,470	6	14,333	0.0636
14	08GNSV009M-MANL HIGH VOLT	452,149	15,987,206	4	113,037,250	0.0354
15	08OALT007N-SECURITY AR LG	24	4,273	6	4,000	0.1780
16	UNBILLED REVENUE	5,511	215,000			0.0390
17	Less Multiple Billings			-1		
18						
19	Total Other Sales to Public Auth.	537,007	19,703,361	27	19,889,148	0.0367
20						
21	Interdepartmental Sales					
22	WA-PPL					
23	02GNSV0024-WA GEN SRVC	2	139			0.0695
24						
25	Total Interdepartmental - 448	2	139			0.0695
26						
27	Forfeited Discounts					
28	CA-PPL					
29	Late Fee		211,328			
30	ID-UPL					
31	Late Fee		227,695			
32	OR-PPL					
33	Late Fee		2,009,203			
34	UT-UPL					
35	Late Fee		2,138,028			
36	WA-PPL					
37	Late Fee		350,651			
38	WY-PPL					
39	Late Fee		321,476			
40	WY-UPL					
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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1	Late Fee		64,691			
2						
3	Total Forfeited Discounts - 450		5,323,072			
4						
5	Miscellaneous Service Revenues					
6	CA-PPL					
7	06CFR00003-MTH MAINTENANC		1,454			
8	06CONN0300-CA RECONNECTIO		22,651			
9	06RCHK0300-CA RET CHK CHR		5,103			
10	06TAMP0300-CA TAMP & UNAU		615			
11	06TEMP0300-CA TEMP SRVC C		11,050			
12	06TRBL0300-CA TROUBLE CAL		69			
13	06XTNTHEFT - TAMPER & RECON		3,315			
14	Energy Finanswer new Com		2,372			
15	Home Comfort		4,653			
16	Industrial Finanswer		5,559			
17	Irrigation Finanswer		7,671			
18	weatherization Loans 8%		119			
19	ID-UPL					
20	07CFR00001-MTH FAC SRVCHG		2,100			
21	07CONN0300-ID RECONNECTIO		86,925			
22	07FCBUYOUT - FAC CHG BUYOUT		4,372			
23	07RCHK0300-ID RET CHK CHR		8,770			
24	07TAMP0300		2,025			
25	07TEMP0014-TEMP SRVC CONN		24,740			
26	Energy Finanswer new Com		468			
27	Other		182			
28	Weatherization Loans ID		4,652			
29	OR-PPL					
30	01CFR00003-MTH MAINTENANC		29,792			
31	01CFR00013-MTH MISC CHR		39,513			
32	01CFR00014-YR MISC CHR		5			
33	01CONN0300-RECONNECTION C		771,850			
34	01ESSC0600 - ESS charges		6,392			
35	01FCBUYOUT-FAC CHG BUYOUT		95,451			
36	01HAFG0011-HSLE FREE GUAR					
37	01MISC0000-FEE OFFERING N		-26			
38	01MTRVR300-METR VERIF FEE		360			
39	01RCHK0300-RETURNED CHECK		199,050			
40	01TAMP0300-TAMP & UNAUTH		26,475			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
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- 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	01TEMP0300-TEMP SRVC CHRG		352,575			
2	01TRBL0300-TROUBLE CALL C		149			
3	01XTNTHEFT - TAMPER & RECON		13,586			
4	Hassel Free Water Heater		-813			
5	Irrigation Finanswer		714			
6	Misc Serv-Acct Serv Chrg		454			
7	Other		-5,466			
8	Weatherization Loans ID		-110			
9	UT-UPL					
10	08CFR00013-MTH MISC CHRG		141,331			
11	08CFR00051-MTH FAC SRVCHG		198,719			
12	08CFR00052-ANN FAC SVCCHG		424			
13	08CFR00056-MTH EQUIP RENT		101			
14	08CFR00063-MTH MISC CHARG		3,301			
15	08CFR00064-ANN MISC CHARG		6,660			
16	08CONN0300-RECONN&DISCONN		772,569			
17	08FCBUYOUT-FAC CHG BUYOUT		150,446			
18	08INFO0300-CUST/3RD P REQ		24			
19	08MTRVR300 - Meter Verification F		1,365			
20	08NCON0300-UT FEE NRES RE		243			
21	08RCHK0300-UT RET CHK CHR		225,780			
22	08RCON0001-CONNECT FEE		1,691,380			
23	08SPCL0007-SPECL FAC CHRG		19,609			
24	08TAMP0300-TAMPERING&UNAU		33,225			
25	08TEMP0014-TEMP SRVC CONN		896,245			
26	08XTNTHEFT - TAMPER & RECON		1,271			
27	Energy Finanswer 12,000		3,255			
28	Energy Finanswer new Com		264,740			
29	Industrial Finanswer		603			
30	Other		-3,431			
31	Retrofit Finanswer		2,925			
32	WA-PPL					
33	02CFR00003-MTH MAINTENANC		1,320			
34	02CONN0300-WA RECONNECTIO		145,575			
35	02FCBUYOUT - FAC CHG BUYOUT		2,211			
36	02RCHK0300-WA RET CHK CHR		25,856			
37	02TAMP0300-WA TAMP & UNAU		5,250			
38	02TEMP0300-WA TEMP SRVC C		31,960			
39	02XTNTHEFT - TAMPER & RECON		94			
40	Energy Finanswer new Com		20,805			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	Home Comfort		16,687			
2	Industrial Finanswer		20,093			
3	Other		-2,605			
4	WY-PPL					
5	05CFR00003-MTH MAINTENANC		8,032			
6	05CFR00013-MTH MISC CHRG		3,186			
7	05CONN0300-WY RECONNECTIO		80,255			
8	05FCBUYOUT - FAC CHG BUYOUT		11,064			
9	05RCHK0300-WY RET CHK CHR		30,270			
10	05SERV0300-WY SRVC CALLS		720			
11	05TAMP0300		4,350			
12	05TEMP0300-WY TEMP SRVC C		41,375			
13	Energy Finanswer new Com		3,099			
14	Other		22,507			
15	WY-UPL					
16	05CONN0300-WY RECONNECTIO		9,330			
17	05FCBUYOUT - FAC CHG BUYOUT		54,958			
18	05RCHK0300-WY RET CHK CHR		3,900			
19	05SERV0300-WY SRVC CALLS		360			
20	05TAMP0300		300			
21	05TEMP0300-WY TEMP SRVC C		2,720			
22	05XTNTHEFT - TAMPER & RECON		33			
23	09CFR00001-MTH FAC SRVCHG		7,586			
24	09CFR00014-YR MISC CHRG		3			
25	Energy Finanswer 12,000		687			
26						
27	Total Misc. Serv. Rev. - 451		6,691,582			
28						
29	Sales of Water & Water Power		170,132			
30	WATER & WATER PWR SALES					
31						
32	Total Sales of Water - 453		170,132			
33						
34	Rent from Electric Property					
35	CA-PPL					
36	06CFR00006-MTH RNTAL CHRG		1,710			
37	MCI Fiber Optic Grou		293,555			
38	RENT REVENUE-HYDRO		56,099			
39	RENT REV-TRANSMISS		55			
40	RENT REV-DISTRIBUT		-8,099			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	Joint Use		198,834			
2	ID-UPL					
3	07CFR00009-YR LSE CHRG-EQ		873			
4	07INVCHG00-INVEST MNT CHG		180			
5	07LOOP0014-MTH FEE PRE-AS		3,581			
6	07POLE0075-STEEL POLES US		312			
7	07XTRN0013-RNT/LSE L& PRO		103,108			
8	RENT REVENUE-HYDRO		4,535			
9	RENT REV-GEN(COMM)		1,700			
10	Joint Use		121,242			
11	OR-PPL					
12	01CFR00006-MTH RNTAL CHRG		611,304			
13	Rent Revenue		233,250			
14	Rents - Non Common		66,610			
15	MCI Fiber Optic Grou		3,057,710			
16	RENT REVENUE-HYDRO		1,543			
17	RENT REV-TRANSMISS		193,604			
18	RENT REV-DISTRIBUT		27,524			
19	RENT REV-GEN(COMM)		48,188			
20	Joint Use		3,368,860			
21	UT-UPL					
22	08CFR00058-MTH EQUIP LEAS		842,067			
23	08INVCHG0N-INVEST MNT CHG		4,062			
24	08INVCHG0R-INVEST MNT CHG		354			
25	08LOOP014N-TEMP SERV CONN		23,463			
26	08POLE0004-POLE ATTACHMEN		11,093			
27	08POLE0075-STEEL POLES US		116,631			
28	08XTRN0013-RNT/LSE L& PRO		75,184			
29	Rent Revenue		422			
30	Rents - Non Common		5,235			
31	RENT REVENUE-STEAM		151,163			
32	RENT REVENUE-HYDRO		144,353			
33	RENT REV-TRANSMISS		519,316			
34	RENT REV-DISTRIBUT		59,826			
35	RENT REV-GEN(COMM)		468,664			
36	Joint Use		2,092,770			
37	WA-PPL					
38	02CFR00001-MTH FACILITY S		2,233			
39	02CFR00006-MTH RNTAL CHRG		31,469			
40	Rents - Non Common		21,673			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	RENT REVENUE-HYDRO		497,607			
2	RENT REV-DISTRIBUT		473			
3	RENT REV-GEN(COMM)		31,047			
4	Joint Use		928,188			
5	WY-PPL					
6	05CFR00001-MTH FACILITY S		20,600			
7	05CFR00006-MTH RNTAL CHR		3,747			
8	RENT REVENUE-STEAM		27,199			
9	RENT REV-TRANSMISS		500			
10	RENT REV-GEN(COMM)		6,176			
11	Joint Use		205,374			
12	WY-UPL					
13	09LOOP0214-MTH FEE PRE-AS		584			
14	09POLE0075-STEEL POLES US		19,850			
15	Rent Revenue		170			
16	RENT REVENUE-STEAM		5,033			
17	RENT REVENUE-HYDRO		400			
18	RENT REV-TRANSMISS		28,525			
19	RENT REV-DISTRIBUT		16,160			
20	RENT REV-GEN(COMM)		45,978			
21	Joint Use		45,003			
22						
23	Total Rent from Elect. Prop. - 45		14,838,870			
24						
25	Other Electric Revenues					
26	General Office					
27	WHEELING ESTIMATE		49,950			
28	Trading Netted		96,569			
29	OTH ELEC ESTIMATE		491,974			
30	GREEN CREDIT SALES		579,156			
31	Bookouts Netted		6,352,722			
32	Other Elec (exclud Wheel)		15,167,262			
33	Post Merg Firm Wheeling		8,588,065			
34	CA-PPL					
35	DSM REV-CA SBC OFF		-42,221			
36	Fish, Wildlife, Recr		3,672			
37	ID-UPL					
38	Other Elec (exclud Wheel)		2,199,199			
39	OR-PPL					
40	01CFR00001-MTH FACILITY S		87,106			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	01CFR00004-EMRGNCY ST&BY		22,484			
2	01CFR00005-INTERMTNT SRVC		42,911			
3	DSR Net Lost Revenue		466,439			
4	DSR RENEWABLES		-423,857			
5	DSR DEFERRED EXPEN		-32,606			
6	DSR Incentive Mechanisms		156,505			
7	INTERCO FIRM WHEEL		4,229,096			
8	INTERCO NON-FRM WHEEL		54,498			
9	Non-Firm Wheeling		10,143,772			
10	Other Elec (exclud Wheel)		31,864,536			
11	Other Elec DSR carry chrg		-2,721,532			
12	Other Elec DSR Def Amort		-8,426,684			
13	Post Merg Firm Wheeling		6,505,386			
14	Pre Merg Firm Wheel PPL		4,866,494			
15	Pre Merg Firm Wheel UPL		12,943,145			
16	Rec Wheeling Rev		999,330			
17	Short-term Firm Wheeling		2,987,082			
18	UT-UPL					
19	08CFR00053-MTHLY MAINTFEE		7,619			
20	08XTRN0016-OUTBIL SVC REN		249,153			
21	ELEC INC-OTHR		255,767			
22	FLYASH SALES		69,208			
23						
24	DSM REV-UT SBC OFFSET		21,073,192			
25	Fish, Wildlife, Recr		2,099			
26	Other Elec (exclud Wheel)		-357,300			
27	WA-PPL					
28	02CFR00004-EMRGNCY ST&BY		6,990			
29	02CFR00005-INTERMTNT SRVC		5,218			
30	DSM REV-WA SBC OFF		-1,379,277			
31	Fish, Wildlife, Recr		4,554			
32	Other Elec (exclud Wheel)		5,570,973			
33	Other Elec DSR carry chrg		-5,833			
34	Wash Colstrip 3		-52,188			
35	WY-PPL					
36	05CFR00004-EMRGNCY ST&BY		21,623			
37	05CFR00005-INTERMTNT SRVC		10,664			
38	09CFR00005-INTERMTNT SRVC		339			
39	ELEC INC-OTHR		156,499			
40	FLYASH SALES		791,126			
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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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	Other Elec (exclud Wheel)		9,583			
2	WY-UPL					
3	FLYASH SALES		4,840			
4						
5	Total Other Electric Rev. - 456		123,695,302			
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	48,727,564	2,643,240,940	0	0	0.0542
42	Total Unbilled Rev.(See Instr. 6)	88,582	9,900,993	0	0	0.1118
43	TOTAL	48,816,146	2,653,141,933	0	0	0.0543

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Name of Respondent PacifiCorp	This Report Is:		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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	Requirement Sales					
2	Brigham City	RQ	318	18	18	17
3	Brigham City	RQ	T-6	15	16	15
4	Deaver, Town of	RQ	T-4	.2	.1	.1
5	Helper City	RQ	T-6	1	1	.9
6	Helper City Annex	RQ	T-6	.6	.6	.6
7	Navajo Tribal Utility Authority (Mexic)	RQ	T-6	.2	.2	.2
8	Navajo Tribal Utility Authority (Red M)	RQ	T-6	.8	.8	.7
9	Portland General Electric Co.	RQ	147	NA	NA	NA
10	Portland General Electric Co.	RQ	147	NA	NA	NA
11	Price City	RQ	T-6	11	10	10
12	Accrual True-up	RQ	NA	NA	NA	NA
13						
14						
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
93,449	1,414,226	1,627,879		3,042,105	2
16,733	234,654	291,544		526,198	3
935	13,726	16,860		30,586	4
5,751	104,590	101,869		206,459	5
3,594	68,047	63,667		131,714	6
1,048	20,303	18,263		38,566	7
4,641	75,649	80,838		156,487	8
-71			2,388	2,388	9
11,105		877,974		877,974	10
64,526	988,740	1,124,914		2,113,654	11
-217			28,898	28,898	12
					13
					14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Nonrequirement Sales					
2	American Electric Power	SF	WSPP	NA	NA	NA
3	Anaheim, City of	SF	WSPP	NA	NA	NA
4	Arizona Public Service Co.	OS	T-12	NA	NA	NA
5	Arizona Public Service Co.	SF	T-12	NA	NA	NA
6	Avista Corp.	OS	WSPP	NA	NA	NA
7	Avista Corp.	SF	WSPP	NA	NA	NA
8	Avista Energy, Inc.	OS	WSPP	NA	NA	NA
9	Avista Energy, Inc.	SF	WSPP	NA	NA	NA
10	BP Energy Company	SF	WSPP	NA	NA	NA
11	Basin Electric Power Cooperative	AD	T-11	NA	NA	NA
12	Basin Electric Power Cooperative	LF	T-11	NA	NA	NA
13	Basin Electric Power Cooperative	OS	WSPP	NA	NA	NA
14	Basin Electric Power Cooperative	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
1,094,900		33,371,967		33,371,967	2
7,600		433,200		433,200	3
39,038		1,630,969		1,630,969	4
1,641,204		74,475,948	2,163	74,478,111	5
			800	800	6
39,169		1,812,790	4,921	1,817,711	7
			2,750	2,750	8
307,111		12,587,223		12,587,223	9
1,033,096		44,530,740		44,530,740	10
1,047			21,885	21,885	11
3,119			126,962	126,962	12
1,879		88,864		88,864	13
11,228		611,880		611,880	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Benton County Public Utility District 1	SF	WSPP	NA	NA	NA
2	Black Hills Power, Inc.	LF	236	50	52	48
3	Black Hills Power, Inc.	OS	WSPP	NA	NA	NA
4	Black Hills Power, Inc.	SF	WSPP	NA	NA	NA
5	Blanding City	LF	T-12	1.5	NA	NA
6	Bonneville Power Administration	LF	543	NA	NA	NA
7	Bonneville Power Administration	LU	T-12	NA	NA	NA
8	Bonneville Power Administration	SF	T-11	NA	NA	NA
9	Bonneville Power Administration	SF	WSPP	NA	NA	NA
10	British Columbia Transmission Corp.	AD	T-12	NA	NA	NA
11	Burbank, City of	SF	WSPP	NA	NA	NA
12	California Independent System Operator	AD	T-12	NA	NA	NA
13	California Independent System Operator	SF	T-12	NA	NA	NA
14	Calpine Energy Services, L.P.	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
6,775		278,830		278,830	1
365,378	6,151,395	3,827,239		9,978,634	2
21,004		1,009,486		1,009,486	3
80,038		3,920,656		3,920,656	4
12,872	180,000	333,386		513,386	5
474,336		20,157,876		20,157,876	6
39,569		1,742,223		1,742,223	7
10			512	512	8
143,874		5,466,127	2,225	5,468,352	9
26			1,096	1,096	10
132,384		5,970,429		5,970,429	11
-100			4,431	4,431	12
200,671		10,480,779		10,480,779	13
33		1,122		1,122	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>	
SALES FOR RESALE (Account 447)						
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>						
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	Cargill Power Markets, LLC	AD	T-12	NA	NA	NA
2	Cargill Power Markets, LLC	OS	T-11	NA	NA	NA
3	Cargill Power Markets, LLC	OS	T-12	NA	NA	NA
4	Cargill Power Markets, LLC	SF	T-12	NA	NA	NA
5	Chelan County Public Utility District 1	SF	WSPP	NA	NA	NA
6	Clark Public Utilities	AD	T-12	NA	NA	NA
7	Clark Public Utilities	LF	T-12	NA	NA	NA
8	Clatskanie People's Utility District	SF	WSPP	NA	NA	NA
9	Colorado River Commission of Nevada	SF	WSPP	NA	NA	NA
10	Colorado Springs Utilities	OS	WSPP	NA	NA	NA
11	Colorado Springs Utilities	SF	WSPP	NA	NA	NA
12	Conoco Inc.	OS	T-12	NA	NA	NA
13	Conoco Inc.	SF	T-11	NA	NA	NA
14	Conoco Inc.	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
4			172	172	1
28,536			1,134,952	1,134,952	2
3,384		144,946		144,946	3
276,604		13,015,589		13,015,589	4
800		28,900	18,825	47,725	5
			1,256,883	1,256,883	6
177,120	1,765,613	3,586,680		5,352,293	7
1,800		59,700		59,700	8
1,600		77,600		77,600	9
3,556		167,549		167,549	10
8,807		383,453		383,453	11
85		3,625		3,625	12
3			141	141	13
177,830		8,372,292	294	8,372,586	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Constellation Power Source, Inc.	OS	T-12	NA	NA	NA
2	Constellation Power Source, Inc.	SF	T-12	NA	NA	NA
3	Coral Power	SF	T-11	NA	NA	NA
4	Coral Power	SF	WSPP	NA	NA	NA
5	Cowlitz County Public Utility Dist 1	IF	234	NA	NA	NA
6	Deseret Generation & Transmission	OS	T-11	NA	NA	NA
7	Douglas County Public Utility Dist 1	SF	WSPP	NA	NA	NA
8	Duke Energy Trading & Marketing, LLC	AD	T-12	NA	NA	NA
9	Duke Energy Trading & Marketing, LLC	OS	T-12	NA	NA	NA
10	Duke Energy Trading & Marketing, LLC	SF	T-12	NA	NA	NA
11	ENMAX Energy Marketing Inc.	SF	WSPP	NA	NA	NA
12	EPCOR Merchant and Capital Inc.	SF	WSPP	NA	NA	NA
13	El Paso Electric Company	OS	WSPP	NA	NA	NA
14	El Paso Electric Company	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
14,030		588,967		588,967	1
1,197,553		49,763,206		49,763,206	2
540			16,763	16,763	3
1,082,350		48,693,939		48,693,939	4
50,736		1,778,256		1,778,256	5
96			3,075	3,075	6
249		11,220		11,220	7
			-533	-533	8
20,173		890,399		890,399	9
1,726,093		61,090,954		61,090,954	10
2,712		110,210		110,210	11
8,133		348,450		348,450	12
1,080		51,000		51,000	13
26,675		1,198,548		1,198,548	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Entergy-Koch Trading, L.P.	SF	WSPP	NA	NA	NA
2	Eugene Water & Electric Board	OS	T-11	NA	NA	NA
3	Eugene Water & Electric Board	SF	WSPP	NA	NA	NA
4	FPL Energy Power Marketing, Inc.	SF	WSPP	NA	NA	NA
5	Flathead Electric Cooperative	LF	T-12	NA	NA	NA
6	Franklin County Public Utilities Distr1	SF	WSPP	NA	NA	NA
7	Grant County Public Utility District 2	OS	WSPP	NA	NA	NA
8	Grant County Public Utility District 2	SF	WSPP	NA	NA	NA
9	Grays Harbor Public Utility District	SF	WSPP	NA	NA	NA
10	Hurricane, City of	LF	T-12	NA	NA	NA
11	IdaCorp Energy	AD	T-11	NA	NA	NA
12	Idaho Falls, City of	SF	WSPP	NA	NA	NA
13	Idaho Power Company	IF	T-11	NA	NA	NA
14	Idaho Power Company	OS	WSPP	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
149,775		6,157,700		6,157,700	1
28			1,478	1,478	2
10,309		481,782		481,782	3
3,200		160,100		160,100	4
149,555		6,288,089		6,288,089	5
2,180		94,305		94,305	6
			140	140	7
16,111		727,940	22,500	750,440	8
4,855		200,640		200,640	9
17,843		499,604		499,604	10
			-38,879	-38,879	11
160		11,520		11,520	12
4,203			175,484	175,484	13
425		21,450	2,050	23,500	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

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	Idaho Power Company	SF	T-11	NA	NA	NA
2	Idaho Power Company	SF	WSPP	NA	NA	NA
3	J. Aron & Company	SF	T-11	NA	NA	NA
4	J. Aron & Company	SF	T-12	NA	NA	NA
5	Los Angeles Dept. of Water & Power	LU	301	NA	NA	NA
6	Los Angeles Dept. of Water & Power	OS	WSPP	NA	NA	NA
7	Los Angeles Dept. of Water & Power	SF	WSPP	NA	NA	NA
8	MIECO, Inc.	SF	WSPP	NA	NA	NA
9	Mirant Americas Energy Marketing, L.P.	SF	WSPP	NA	NA	NA
10	Modesto Irrigation District	SF	WSPP	NA	NA	NA
11	Morgan Stanley Capital Group, Inc.	SF	T-11	NA	NA	NA
12	Morgan Stanley Capital Group, Inc.	SF	T-12	NA	NA	NA
13	Municipal Energy Agency of Nebraska	OS	WSPP	NA	NA	NA
14	Municipal Energy Agency of Nebraska	SF	WSPP	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
11,017			487,676	487,676	1
142,990		6,575,613	6,375	6,581,988	2
27			1,266	1,266	3
401,492		17,821,419		17,821,419	4
590,525		22,457,625		22,457,625	5
9,856		324,141		324,141	6
223,489		9,212,568		9,212,568	7
7,600		338,800		338,800	8
29,700		1,089,212		1,089,212	9
6,800		340,600		340,600	10
5,473			221,303	221,303	11
2,684,072		118,574,672	-551	118,574,121	12
170		9,065		9,065	13
1,789		88,380		88,380	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NorthWestern Energy	SF	WSPP	NA	NA	NA
2	Northern California Power Agency	SF	WSPP	NA	NA	NA
3	Occidental Power Services, Inc.	SF	WSPP	NA	NA	NA
4	PPL Energy Plus, LLC	OS	WSPP	NA	NA	NA
5	PPL Energy Plus, LLC	SF	WSPP	NA	NA	NA
6	PPL Montana, LLC	OS	WSPP	NA	NA	NA
7	PPL Montana, LLC	SF	T-11	NA	NA	NA
8	PPL Montana, LLC	SF	WSPP	NA	NA	NA
9	Pacific Northwest Generating Coop.	SF	WSPP	NA	NA	NA
10	PPM Energy	AD	T-11	NA	NA	NA
11	PPM Energy	LF	T-11	NA	NA	NA
12	PPM Energy	SF	T-11	NA	NA	NA
13	Panda Gila River	SF	WSPP	NA	NA	NA
14	Pinnacle West Capital Corporation	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
570			25,513	25,513	1
9,400		445,100		445,100	2
17,175		665,887		665,887	3
24		1,392		1,392	4
50,073		2,621,056		2,621,056	5
50		750	798	1,548	6
1,593			83,275	83,275	7
17,429		713,214		713,214	8
9,719		395,011		395,011	9
439			16,885	16,885	10
18,799			769,770	769,770	11
2,608			111,740	111,740	12
73,382		2,934,660		2,934,660	13
38,025		1,712,475		1,712,475	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Portland General Electric Co.	OS	T-12	NA	NA	NA
2	Portland General Electric Co.	SF	T-12	NA	NA	NA
3	Powerex	AD	WSPP	NA	NA	NA
4	Powerex	IF	T-11	NA	NA	NA
5	Powerex	OS	T-11	NA	NA	NA
6	Powerex	OS	WSPP	NA	NA	NA
7	Powerex	SF	WSPP	NA	NA	NA
8	Public Service Company of Colorado	AD	WSPP	NA	NA	NA
9	Public Service Company of Colorado	LF	320	176	176	173
10	Public Service Company of Colorado	OS	T-11	NA	NA	NA
11	Public Service Company of Colorado	OS	WSPP	NA	NA	NA
12	Public Service Company of Colorado	SF	WSPP	NA	NA	NA
13	Public Service Company of New Mexico	OS	WSPP	NA	NA	NA
14	Public Service Company of New Mexico	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			2,005	2,005	1
431,790		17,074,110	1,422	17,075,532	2
-26			-1,096	-1,096	3
17,538			710,374	710,374	4
12,341			498,909	498,909	5
398		13,966		13,966	6
1,618,086		62,536,585		62,536,585	7
3			195	195	8
1,163,245	29,293,440	27,128,319		56,421,759	9
7,397			297,372	297,372	10
101,888		4,460,160		4,460,160	11
805,975		41,126,415		41,126,415	12
29,187		1,227,720	5,995	1,233,715	13
266,501		12,663,581	2,100	12,665,681	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Puget Sound Energy	OS	T-3	NA	NA	NA
2	Puget Sound Energy	OS	WSPP	NA	NA	NA
3	Puget Sound Energy	SF	WSPP	NA	NA	NA
4	Rainbow Energy Marketing	OS	WSPP	NA	NA	NA
5	Rainbow Energy Marketing	SF	T-11	NA	NA	NA
6	Rainbow Energy Marketing	SF	WSPP	NA	NA	NA
7	Redding, City of	SF	WSPP	NA	NA	NA
8	Reliant Energy Services, Inc.	SF	T-12	NA	NA	NA
9	Sacramento Municipal Utility District	AD	250	NA	NA	NA
10	Sacramento Municipal Utility District	LF	250	NA	NA	NA
11	Sacramento Municipal Utility District	SF	WSPP	NA	NA	NA
12	Salt River Project	OS	WSPP	NA	NA	NA
13	Salt River Project	SF	WSPP	NA	NA	NA
14	San Diego Gas & Electric	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h++j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
213		3,411		3,411	1
			1,600	1,600	2
188,788		7,605,492	8,623	7,614,115	3
1,472		77,311		77,311	4
773			29,908	29,908	5
33,180		1,292,660		1,292,660	6
10,800		752,200		752,200	7
675		33,450		33,450	8
			970,064	970,064	9
569,223		9,022,185		9,022,185	10
94,953		3,925,813		3,925,813	11
30,200		1,257,653		1,257,653	12
198,432		9,220,365		9,220,365	13
6,065		252,650		252,650	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	04/25/2005	End of 2004/Q4

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	Santa Clara, City of	SF	WSPP	NA	NA	NA
2	Seattle City Light	SF	WSPP	NA	NA	NA
3	Sempra Energy Resources	SF	T-12	NA	NA	NA
4	Sempra Energy Trading Corp	OS	T-11	NA	NA	NA
5	Sempra Energy Trading Corp	OS	T-12	NA	NA	NA
6	Sempra Energy Trading Corp	SF	T-12	NA	NA	NA
7	Sierra Pacific Power Company	AD	258	NA	NA	NA
8	Sierra Pacific Power Company	LF	258	75	75	69
9	Sierra Pacific Power Company	OS	WSPP	NA	NA	NA
10	Sierra Pacific Power Company	SF	T-11	NA	NA	NA
11	Sierra Pacific Power Company	SF	WSPP	NA	NA	NA
12	Snohomish Public Utility District No. 1	SF	WSPP	NA	NA	NA
13	Southern California Edison Company	LF	248	NA	NA	NA
14	Southern California Edison Company	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
64,580		3,056,771		3,056,771	1
29,831		1,222,116	4,498	1,226,614	2
18,184		1,012,244		1,012,244	3
790			33,411	33,411	4
261		14,365		14,365	5
2,107,782		85,234,022		85,234,022	6
			-198,382	-198,382	7
453,158	15,516,000	12,638,577		28,154,577	8
14,081		651,028		651,028	9
36,446			1,539,626	1,539,626	10
218,837		10,494,392	493	10,494,885	11
16,300		778,730		778,730	12
985,600		59,136,000		59,136,000	13
18,761		952,887		952,887	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	State of CA Department of Water Res.	AD	311	NA	NA	NA
2	State of CA Department of Water Res.	LF	311	100	100	100
3	State of CA Department of Water Res.	SF	WSPP	NA	NA	NA
4	Tacoma, City of	SF	WSPP	NA	NA	NA
5	Tractebel Energy Marketing, Inc.	SF	WSPP	NA	NA	NA
6	TransAlta Energy Marketing Inc.	OS	WSPP	NA	NA	NA
7	TransAlta Energy Marketing Inc.	SF	T-11	NA	NA	NA
8	TransAlta Energy Marketing Inc.	SF	WSPP	NA	NA	NA
9	Tri-State Generation & Transmission	AD	WSPP	NA	NA	NA
10	Tri-State Generation & Transmission	OS	WSPP	NA	NA	NA
11	Tri-State Generation & Transmission	SF	T-11	NA	NA	NA
12	Tri-State Generation & Transmission	SF	WSPP	8	8	1
13	Tucson Electric Power	OS	WSPP	NA	NA	NA
14	Tucson Electric Power	SF	WSPP	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-33,109	-33,109	1
612,709	20,856,000	17,786,942		38,642,942	2
31,600		1,506,100		1,506,100	3
2,040		72,615		72,615	4
143,223		5,576,003		5,576,003	5
46		1,932		1,932	6
397			17,359	17,359	7
1,407,589		63,440,074		63,440,074	8
-40					9
33,177		1,629,182	1,080	1,630,262	10
6			225	225	11
54,194	18,641	2,629,825		2,648,466	12
7,918		407,646		407,646	13
79,583		3,980,045		3,980,045	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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 seller can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
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	UBS Warburg Energy LLC	SF	T-12	NA	NA	NA
2	Utah Associated Municipal Power Systems	IU	WSPP	NA	NA	NA
3	Utah Associated Municipal Power Systems	OS	WSPP	NA	NA	NA
4	Utah Associated Municipal Power Systems	SF	T-11	NA	NA	NA
5	Utah Associated Municipal Power Systems	SF	WSPP	NA	NA	NA
6	Utah Municipal Power Agency	LF	433	8	8	8
7	Utah Municipal Power Agency	LF	433	35	35	35
8	Utah Municipal Power Agency	OS	T-3	NA	NA	NA
9	Utah Municipal Power Agency	SF	T-3	NA	NA	NA
10	Western Area Power Administration	LF	313	NA	NA	NA
11	Western Area Power Administration	OS	WSPP	NA	NA	NA
12	Western Area Power Administration	SF	T-11	NA	NA	NA
13	Western Area Power Administration	SF	WSPP	NA	NA	NA
14	Williams Energy Market & Trading Co.	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demanded 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)		
270,000		12,285,650		12,285,650	1
1,632		62,016		62,016	2
4,307		256,241		256,241	3
36			1,542	1,542	4
16,470		942,985		942,985	5
52,672	1,681,440	1,081,988		2,763,428	6
220,386	4,557,825	5,121,771		9,679,596	7
1,122		59,204		59,204	8
5,176		276,814		276,814	9
465,552		14,897,664		14,897,664	10
55,648		2,873,801		2,873,801	11
1			26	26	12
152,292		9,057,057		9,057,057	13
1,011		54,204		54,204	14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
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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	Bookout Sales	AD	NA	NA	NA	NA
2	Bookout Sales	SF	NA	NA	NA	NA
3	Trade Sales	SF	NA	NA	NA	NA
4	Accrual True-up		NA	NA	NA	NA
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-305,292,822	-305,292,822	1
-15,212,367			-544,418,420	-544,418,420	2
			-92,892,943	-92,892,943	3
15,658			42,092,217	42,092,217	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
201,494	2,919,935	4,203,808	31,286	7,155,029	
13,155,486	80,020,354	1,132,926,924	-892,132,588	320,814,690	
13,356,980	82,940,289	1,137,130,732	-892,101,302	327,969,719	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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	19,257,545	21,127,532		
5	(501) Fuel	431,677,442	413,813,285		
6	(502) Steam Expenses	32,429,428	31,516,809		
7	(503) Steam from Other Sources	4,158,192	4,095,133		
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	3,066,800	3,632,110		
10	(506) Miscellaneous Steam Power Expenses	32,636,462	35,730,308		
11	(507) Rents	2,079,460	3,650,986		
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	525,305,329	513,566,163		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	7,708,500	7,387,155		
16	(511) Maintenance of Structures	17,898,725	18,074,348		
17	(512) Maintenance of Boiler Plant	84,815,260	80,318,515		
18	(513) Maintenance of Electric Plant	30,124,302	30,327,174		
19	(514) Maintenance of Miscellaneous Steam Plant	9,738,019	9,848,721		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	150,284,806	145,955,913		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	675,590,135	659,522,076		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	4,806,096	172,631		
45	(536) Water for Power	137,864	47,594		
46	(537) Hydraulic Expenses	4,371,194	3,178,553		
47	(538) Electric Expenses	6,379			
48	(539) Miscellaneous Hydraulic Power Generation Expenses	16,213,098	15,982,757		
49	(540) Rents	84,880	63,955		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	25,619,511	19,445,490		

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) 04/25/2005	Year/Period of Report End of 2004/Q4
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			
54	(542) Maintenance of Structures	1,338,314	1,334,959	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,223,292	1,927,384	
56	(544) Maintenance of Electric Plant	1,849,609	1,856,545	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	3,232,872	2,570,548	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	8,644,087	7,689,436	
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	34,263,598	27,134,926	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	8,633	324,990	
63	(547) Fuel	67,848,687	79,846,121	
64	(548) Generation Expenses	9,531,091	10,602,938	
65	(549) Miscellaneous Other Power Generation Expenses	1,514,891	1,309,653	
66	(550) Rents	17,445,992	17,322,784	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	96,349,294	109,406,486	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures	100,727	57,728	
71	(553) Maintenance of Generating and Electric Plant	484,838	253,569	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	161,782	110,059	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	747,347	421,356	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	97,096,641	109,827,842	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	367,653,187	936,220,986	
77	(556) System Control and Load Dispatching	1,767,418	1,791,513	
78	(557) Other Expenses	35,360,885	25,637,611	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	404,781,490	963,650,110	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,211,731,864	1,760,134,954	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	4,086,302	5,698,187	
84	(561) Load Dispatching	5,072,585	4,118,246	
85	(562) Station Expenses	1,036,952	1,306,701	
86	(563) Overhead Lines Expenses	2,344,708	2,174,929	
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	76,944,428	77,497,156	
89	(566) Miscellaneous Transmission Expenses	40,424	363,108	
90	(567) Rents	574,819	405,585	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	90,100,218	91,563,912	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	4,626	4,211	
94	(569) Maintenance of Structures	466	143	
95	(570) Maintenance of Station Equipment	7,829,952	6,836,308	
96	(571) Maintenance of Overhead Lines	7,170,446	7,466,454	
97	(572) Maintenance of Underground Lines	30,593	10,318	
98	(573) Maintenance of Miscellaneous Transmission Plant	187,444	80,415	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	15,223,527	14,397,849	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	105,323,745	105,961,761	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	23,633,967	23,764,850	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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	7,297,006	6,417,993		
106	(582) Station Expenses	1,839,640	1,833,459		
107	(583) Overhead Line Expenses	22,543,306	17,824,024		
108	(584) Underground Line Expenses	1,895,579	710,938		
109	(585) Street Lighting and Signal System Expenses	288,258	39,868		
110	(586) Meter Expenses	5,319,872	5,414,421		
111	(587) Customer Installations Expenses	119,129	276,892		
112	(588) Miscellaneous Expenses	22,322,195	10,201,170		
113	(589) Rents	3,587,250	4,707,201		
114	TOTAL Operation (Enter Total of lines 103 thru 113)	88,846,202	71,190,816		
115	Maintenance				
116	(590) Maintenance Supervision and Engineering	972,442	938,431		
117	(591) Maintenance of Structures	2,083,885	1,227,236		
118	(592) Maintenance of Station Equipment	7,299,708	4,755,471		
119	(593) Maintenance of Overhead Lines	58,389,411	20,240,458		
120	(594) Maintenance of Underground Lines	23,963,619	22,701,989		
121	(595) Maintenance of Line Transformers	1,269,880	817,032		
122	(596) Maintenance of Street Lighting and Signal Systems	4,228,547	4,756,529		
123	(597) Maintenance of Meters	3,978,990	3,727,266		
124	(598) Maintenance of Miscellaneous Distribution Plant	17,849,987	4,777,010		
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	120,036,469	63,941,422		
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	208,882,671	135,132,238		
127	4. CUSTOMER ACCOUNTS EXPENSES				
128	Operation				
129	(901) Supervision	8,247,491	8,212,237		
130	(902) Meter Reading Expenses	23,316,877	22,233,313		
131	(903) Customer Records and Collection Expenses	47,710,918	44,496,740		
132	(904) Uncollectible Accounts	6,409,944	20,345,071		
133	(905) Miscellaneous Customer Accounts Expenses	1,138,185	1,129,040		
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	86,823,415	96,416,401		
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
136	Operation				
137	(907) Supervision	3,931,564	2,935,290		
138	(908) Customer Assistance Expenses	32,567,629	8,272,111		
139	(909) Informational and Instructional Expenses	1,000,992	918,419		
140	(910) Miscellaneous Customer Service and Informational Expenses	322,661	454,703		
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	37,822,846	12,580,523		
142	6. SALES EXPENSES				
143	Operation				
144	(911) Supervision				
145	(912) Demonstrating and Selling Expenses				
146	(913) Advertising Expenses				
147	(916) Miscellaneous Sales Expenses		196,329		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)		196,329		
149	7. ADMINISTRATIVE AND GENERAL EXPENSES				
150	Operation				
151	(920) Administrative and General Salaries	110,959,772	123,397,636		
152	(921) Office Supplies and Expenses	16,425,981	17,298,451		
153	(Less) (922) Administrative Expenses Transferred-Credit	25,662,239	44,549,333		

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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	36,654,427	39,767,755	
156	(924) Property Insurance	31,321,097	18,571,812	
157	(925) Injuries and Damages	11,973,897	18,143,905	
158	(926) Employee Pensions and Benefits	31,743		
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	8,233,211	8,871,252	
161	(929) (Less) Duplicate Charges-Cr.	15,324,108	7,043,242	
162	(930.1) General Advertising Expenses	2,539,322	3,409,968	
163	(930.2) Miscellaneous General Expenses	41,233,447	40,071,989	
164	(931) Rents	6,783,382	3,630,562	
165	TOTAL Operation (Enter Total of lines 151 thru 164)	225,169,932	221,570,755	
166	Maintenance			
167	(935) Maintenance of General Plant	19,723,050	29,785,769	
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	244,892,982	251,356,524	
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	1,895,477,523	2,361,778,730	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Power Purchases					
2	Alta Energy LLC	AD		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	Arizona Public Service Co.	SF		NA	NA	NA
9	Arizona Public Service Co.	IF		NA	NA	NA
10	Arizona Public Service Co.	LF		NA	NA	NA
11	Arizona Public Service Co.	OS		NA	NA	NA
12	Arizona Public Service Co.	SF		NA	NA	NA
13	Avista Corp.	OS		NA	NA	NA
14	Avista Corp.	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
30					1,168	1,168	2
1,417				49,654		49,654	3
1,308,479				49,557,084		49,557,084	4
11,884				318,592	349,600	668,192	5
					-1,158,681	-1,158,681	6
					3,337,695	3,337,695	7
50					1,700	1,700	8
146,400				9,267,608		9,267,608	9
246,270				5,274,242	-37,150	5,237,092	10
73,592				2,751,648	200	2,751,848	11
1,490,844				66,995,064		66,995,064	12
					22,900	22,900	13
120,044				4,999,577	14,742	5,014,319	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avista Energy, Inc.	OS		NA	NA	NA
2	Avista Energy, Inc.	SF		NA	NA	NA
3	BP Energy Company	SF		NA	NA	NA
4	Ballard Hog Farms Inc.	LU		0.03	0.03	0.02
5	Beaver City	LF		NA	NA	NA
6	Bell Mountain Power	LU		NA	NA	NA
7	Benton County Public Utility District	SF		NA	NA	NA
8	Biomass One, L.P.	LU		22.5	23.8	20.9
9	Birch Creek Hydro	LU		NA	NA	NA
10	Black Hills Power & Light Company	AD		NA	NA	NA
11	Black Hills Power & Light Company	LU		NA	NA	NA
12	Black Hills Power & Light Company	OS		NA	NA	NA
13	Black Hills Power & Light Company	SF		NA	NA	NA
14	Black Hills Wyoming, Inc.	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
75					1,200	1,200	1
398,387				18,258,711		18,258,711	2
847,953				42,883,797	-3,849,313	39,034,484	3
239			2,095	8,339	-255	10,179	4
49				3,809		3,809	5
1,001				45,602	-822	44,780	6
12,070				483,210		483,210	7
175,003			3,199,500	21,555,299		24,754,799	8
15,303				775,891		775,891	9
					6,341	6,341	10
2,258					1,826,090	1,826,090	11
8,223				284,688		284,688	12
313,942				13,147,611		13,147,611	13
840				53,340		53,340	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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:

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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.

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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	Black Hills Wyoming, Inc.	SF		NA	NA	NA
2	Bogus Creek	LU		NA	NA	NA
3	Bonneville Power Administration	OS		NA	NA	NA
4	Bonneville Power Administration	LF		663	663	491
5	Bonneville Power Administration	LF		NA	NA	NA
6	Bonneville Power Administration	OS		NA	NA	NA
7	Bonneville Power Administration	SF		NA	NA	NA
8	Bonneville Power Administration	SF		NA	NA	NA
9	Boston Power	AD		NA	NA	NA
10	Boston Power	LU		0.07	0.01	0.01
11	Burbank, City of	SF		NA	NA	NA
12	CDM Hydro	LU		NA	NA	NA
13	California Independent System Operator	AD		NA	NA	NA
14	California Independent System Operator	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
19,070				677,495		677,495	1
1,173				36,594		36,594	2
					240,000	240,000	3
			42,055,500			42,055,500	4
					2,060,533	2,060,533	5
					463,351	463,351	6
4,085					179,520	179,520	7
475,140				17,629,203		17,629,203	8
					1,301	1,301	9
130			2,648	7,650	9,412	19,710	10
50,743				2,248,558		2,248,558	11
25,356				1,280,948		1,280,948	12
963					26,522	26,522	13
370,758				12,640,515		12,640,515	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Calpine Energy Services, L.P.	OS		NA	NA	NA
2	Calpine Energy Services, L.P.	SF		NA	NA	NA
3	Cargill Power Markets, LLC	OS		NA	NA	NA
4	Cargill Power Markets, LLC	SF		NA	NA	NA
5	Central Oregon Irrigation District	LU		2.8	3.1	1.8
6	Chelan County Public Utility District	LU		NA	NA	NA
7	Chelan County Public Utility District	LU		NA	NA	NA
8	Chelan County Public Utility District	OS		NA	NA	NA
9	Chelan County Public Utility District	SF		NA	NA	NA
10	City of Buffalo	LU		0.2	0.2	0.2
11	Clark Public Utilities	SF		NA	NA	NA
12	Clatskanie People's Utility District	SF		NA	NA	NA
13	Colorado Springs Utilities	OS		NA	NA	NA
14	Colorado Springs Utilities	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
672				37,693		37,693	1
107,497				5,170,813		5,170,813	2
2,950				112,259		112,259	3
277,401				12,612,921	-2,440	12,610,481	4
17,062			285,637	1,370,075		1,655,712	5
					42,799	42,799	6
297,409					3,317,316	3,317,316	7
					13,750	13,750	8
65,121				2,966,900	5,493	2,972,393	9
1,897			22,522	102,958		125,480	10
177,120				7,483,320		7,483,320	11
1,000				48,600		48,600	12
224				5,407		5,407	13
282				16,704		16,704	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Commercial Energy Management	LU		NA	NA	NA
2	Conoco Inc.	OS		NA	NA	NA
3	Conoco Inc.	SF		NA	NA	NA
4	Constellation Power Source, Inc.	IF		NA	NA	NA
5	Constellation Power Source, Inc.	SF		NA	NA	NA
6	Coral Power	SF		NA	NA	NA
7	Cowlitz County Public Utility District	SF		NA	NA	NA
8	Curtiss Livestock	LU		NA	NA	NA
9	DR Johnson Lumber Company	LU		8.6	9.2	7.9
10	Davis County Waste Management	LU		NA	NA	NA
11	Deschutes Valley Water District	LU		5.6	4.3	3.4
12	Deseret Generation & Transmission	SF		NA	NA	NA
13	Desert Power, L.P.	SF		NA	NA	NA
14	Douglas County Public Utility District	LU		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
826				42,129	1	42,130	1
300				13,200		13,200	2
139,100				6,498,426		6,498,426	3
84,600				5,177,520		5,177,520	4
910,346				38,271,087	1,075,000	39,346,087	5
1,202,349				56,486,683		56,486,683	6
					-577,310	-577,310	7
100				4,375		4,375	8
64,246			783,495	5,844,326		6,627,821	9
324				11,304		11,304	10
31,314			547,311	2,874,590		3,421,901	11
				88,329		88,329	12
721				30,927		30,927	13
					-61,497	-61,497	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Douglas County Public Utility District	LU		NA	NA	NA
2	Douglas County Public Utility District	OS		NA	NA	NA
3	Douglas County Public Utility District	SF		NA	NA	NA
4	Draper Irrigation Company	IU		NA	NA	NA
5	Dry Creek	LU		NA	NA	NA
6	Duke Energy Trading & Marketing, LLC	AD		NA	NA	NA
7	Duke Energy Trading & Marketing, LLC	IF		NA	NA	NA
8	Duke Energy Trading & Marketing, LLC	SF		NA	NA	NA
9	Dynegy Power Marketing	SF		NA	NA	NA
10	ENMAX Energy Marketing Inc.	SF		NA	NA	NA
11	EPCOR Merchant and Capital Inc.	SF		NA	NA	NA
12	Eagle Point Irrigation District	LU		0.4	0.5	0.3
13	El Paso Electric Company	OS		NA	NA	NA
14	El Paso Electric 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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
230,026					2,127,156	2,127,156	1
63,963				1,049,410	-7,246	1,042,164	2
10,972				419,730	1,518	421,248	3
94				2,947		2,947	4
6,898				310,567		310,567	5
22					286	286	6
246,400				11,630,080		11,630,080	7
445,827				17,892,166		17,892,166	8
400				26,800		26,800	9
7,810				369,286		369,286	10
11,391				437,887		437,887	11
2,782			37,692	267,652		305,344	12
3,984				138,467		138,467	13
12,245				526,830		526,830	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Entergy-Koch Trading, L.P.	SF		NA	NA	NA
2	Eugene Water & Electric Board	OS		NA	NA	NA
3	Eugene Water & Electric Board	SF		NA	NA	NA
4	Eurus Energy America	LU		NA	NA	NA
5	FPL Energy Power Marketing, Inc.	SF		NA	NA	NA
6	Falls Creek	LU		2.7	3.8	1.4
7	Farmers Irrigation District	LU		3.3	3.0	2.2
8	Fery, Loyd	LU		NA	NA	NA
9	Fillmore City	LF		NA	NA	NA
10	Franklin Co. Public Utilities District	SF		NA	NA	NA
11	Galesville Dam	LU		0.6	0.7	0.5
12	Garland Canal	LU		1.5	1.3	1.1
13	General Chemical Corporation	OS		NA	NA	NA
14	Georgetown Power	LU		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
291,575				13,239,637		13,239,637	1
50				1,150		1,150	2
40,570				1,949,550		1,949,550	3
118,989				3,249,598		3,249,598	4
3,688				204,028		204,028	5
17,031			231,829	1,512,339		1,744,168	6
20,537			287,945	1,840,161		2,128,106	7
266				11,525		11,525	8
182				19,680		19,680	9
2,052				88,817		88,817	10
4,521			63,934	463,865		527,799	11
9,640			127,684	326,207		453,891	12
2,443				36,405		36,405	13
1,033				50,255		50,255	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Glendale, City of	SF		NA	NA	NA
2	Grand Valley Power	LF		NA	NA	NA
3	Grant County Public Utility District	LU		NA	NA	NA
4	Grant County Public Utility District	LU		NA	NA	NA
5	Grant County Public Utility District	AD		NA	NA	NA
6	Grant County Public Utility District	LF		14	NA	NA
7	Grant County Public Utility District	LF		NA	NA	NA
8	Grant County Public Utility District	OS		NA	NA	NA
9	Grant County Public Utility District	SF		NA	NA	NA
10	Grays Harbor Public Utility District	OS		NA	NA	NA
11	Grays Harbor Public Utility District	SF		NA	NA	NA
12	Heber Light & Power Company	LF		NA	NA	NA
13	Hermiston Generating Company, L.P.	AD		NA	NA	NA
14	Hermiston Generating Company, L.P.	LU		242	241	207
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER(Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$ (j))	Energy Charges (\$ (k))	Other Charges (\$ (l))	Total (j+k+l) of Settlement (\$) (m)	
20,506				1,475,708		1,475,708	1
71				7,097		7,097	2
534,461					4,334,304	4,334,304	3
755,033					5,711,172	5,711,172	4
					-36,580	-36,580	5
87,600			152,246	3,177,891	1,804,805	5,134,942	6
					-14,453	-14,453	7
					62,400	62,400	8
51,598				2,225,728	4,137	2,229,865	9
50				2,800		2,800	10
3,380				146,545		146,545	11
4,046				315,215		315,215	12
					1,074	1,074	13
1,866,878			33,795,599	48,293,782	302,509	82,391,890	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Hexcel	OS		NA	NA	NA
2	Horizon Milling LLC	OS		NA	NA	NA
3	Hurn Wind	LU		NA	NA	NA
4	Hurricane, City of	LF		NA	NA	NA
5	IGI Resources, Inc.	SF		NA	NA	NA
6	Idaho Falls, City of	LU		NA	NA	NA
7	Idaho Falls, City of	SF		NA	NA	NA
8	Idaho Power Company	OS		NA	NA	NA
9	Idaho Power Company	SF		NA	NA	NA
10	Ingram Warm Springs Ranch	LU		NA	NA	NA
11	Intermountain Power Project	LU		NA	NA	NA
12	J. Aron & Company	SF		NA	NA	NA
13	Kennecott	IU		NA	NA	NA
14	Kennecott	IU		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
					2,484	2,484	1
					848	848	2
10				351		351	3
1,290				41,272		41,272	4
					623,250	623,250	5
30,591					2,464,012	2,464,012	6
8,320				336,560		336,560	7
50				2,400	77,300	79,700	8
93,761				3,222,687	797,320	4,020,007	9
2,102				106,847		106,847	10
590,525				22,457,625		22,457,625	11
893,025				40,595,844		40,595,844	12
28,948				1,336,301		1,336,301	13
					4,872,789	4,872,789	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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.

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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	Lacomb Irrigation	LU		NA	NA	NA
2	Lake Siskiyou	LU		3.7	4.3	2.0
3	Los Angeles Dept. of Water & Power	OS		NA	NA	NA
4	Los Angeles Dept. of Water & Power	SF		NA	NA	NA
5	Lucky, Paul	LU		NA	NA	NA
6	Magnesium Corporation of America	IU		NA	NA	NA
7	Marsh Valley Hydro & Electric Co.	AD		NA	NA	NA
8	Marsh Valley Hydro & Electric Co.	LU		NA	NA	NA
9	Middlefork Irrigation District	LU		3.1	3.9	2.8
10	Mink Creek Hydro	LU		NA	NA	NA
11	Mirant Americas Energy Marketing	OS		NA	NA	NA
12	Mirant Americas Energy Marketing	SF		NA	NA	NA
13	Monsanto	AD		NA	NA	NA
14	Monsanto	IU		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
5,406				242,009	28,491	270,500	1
21,214			356,665	2,009,398		2,366,063	2
40,442				1,903,273	122,245	2,025,518	3
89,517				5,280,611		5,280,611	4
265				19,008		19,008	5
104,510				5,206,591		5,206,591	6
39					1,976	1,976	7
2,597				131,893		131,893	8
25,057			191,077	2,103,965		2,295,042	9
8,007				389,206		389,206	10
3,952				189,629		189,629	11
34,027				1,315,929		1,315,929	12
					-14,938	-14,938	13
					9,344,014	9,344,014	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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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.

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	Morgan City	LF		NA	NA	NA
2	Morgan Stanley Capital Group, Inc.	AD		NA	NA	NA
3	Morgan Stanley Capital Group, Inc.	IF		NA	NA	NA
4	Morgan Stanley Capital Group, Inc.	IF		100	75	19
5	Morgan Stanley Capital Group, Inc.	SF		NA	NA	NA
6	Mountain Energy	LU		0.01	0.05	0.01
7	Municipal Energy Agency of Nebraska	OS		NA	NA	NA
8	Municipal Energy Agency of Nebraska	SF		NA	NA	NA
9	Nephi City	LF		NA	NA	NA
10	Nevada Power Company	AD		NA	NA	NA
11	Nevada Power Company	OS		NA	NA	NA
12	Nevada Power Company	SF		NA	NA	NA
13	Nicholson Sunnybar Ranch	LU		NA	NA	NA
14	North Fork Sprague	LU		0.4	0.4	0.2
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
14				829		829	1
					-577,273	-577,273	2
18,400				1,395,640		1,395,640	3
56,000			2,740,000	3,080,000		5,820,000	4
2,526,582				115,598,260	889,875	116,488,135	5
75			827	6,068		6,895	6
145				5,340		5,340	7
12,263				466,184		466,184	8
18				1,676		1,676	9
295					11,833	11,833	10
28,483				1,125,670		1,125,670	11
12,485				459,256	83,980	523,236	12
1,338				66,280		66,280	13
1,849			37,705	175,046	300	213,051	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NorthWestern Energy	SF		NA	NA	NA
2	Northern California Power Agency	SF		NA	NA	NA
3	Nucor Corporation	IF		NA	NA	NA
4	O.J. Power Company	LU		NA	NA	NA
5	ONEOK Energy Marketing & Trading Co.	SF		NA	NA	NA
6	Occidental Power Services, Inc.	SF		NA	NA	NA
7	Odell Creek	LU		0.03	0.05	0.01
8	PPL Energy Plus, LLC	OS		NA	NA	NA
9	PPL Energy Plus, LLC	SF		NA	NA	NA
10	PPL Montana, LLC	OS		NA	NA	NA
11	PPL Montana, LLC	SF		NA	NA	NA
12	Pacific Gas & Electric Company	AD		NA	NA	NA
13	Pacific Northwest Generating Coop.	SF		NA	NA	NA
14	Pancheri, Inc.	AD		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
505					21,723	21,723	1
4,976				227,052		227,052	2
					1,932,000	1,932,000	3
540				23,837		23,837	4
					-1,668,779	-1,668,779	5
9,946				575,957		575,957	6
169			2,639	13,647		16,286	7
1,125				86,250		86,250	8
3,578				203,166		203,166	9
103				4,244		4,244	10
52,044				1,973,975	90	1,974,065	11
					-542,313	-542,313	12
14,170				648,272		648,272	13
3					231	231	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Panda Gila River	OS		NA	NA	NA
2	Panda Gila River	SF		NA	NA	NA
3	Payson City Corporation	LF		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	SF		NA	NA	NA
7	Portland General Electric Co.	AD		NA	NA	NA
8	Portland General Electric Co.	LF		NA	NA	NA
9	Portland General Electric Co.	SF		NA	NA	NA
10	Powerex	IF		NA	NA	NA
11	Powerex	OS		NA	NA	NA
12	Powerex	SF		NA	NA	NA
13	Preston City Hydro	LU		NA	NA	NA
14	Provo City	LF		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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>				
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.							
	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	Line No.
5,853				295,017		295,017	1
110,025				4,742,038		4,742,038	2
20				1,940		1,940	3
48,800				3,708,800		3,708,800	4
2,545				118,075		118,075	5
10,070				498,160		498,160	6
					-403,127	-403,127	7
12,023					180,000	180,000	8
448,800				19,840,267	25,537	19,865,804	9
89,497				4,206,359		4,206,359	10
123				7,975		7,975	11
679,945				35,272,626		35,272,626	12
2,255				102,095		102,095	13
189				14,531		14,531	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Public Service Company of Colorado	OS		NA	NA	NA
2	Public Service Company of Colorado	SF		NA	NA	NA
3	Public Service Company of New Mexico	IF		NA	NA	NA
4	Public Service Company of New Mexico	OS		NA	NA	NA
5	Public Service Company of New Mexico	SF		NA	NA	NA
6	Puget Sound Energy	OS		NA	NA	NA
7	Puget Sound Energy	SF		NA	NA	NA
8	RWE Trading Americas Inc.	SF		NA	NA	NA
9	Rainbow Energy Marketing	OS		NA	NA	NA
10	Rainbow Energy Marketing	SF		NA	NA	NA
11	Ralphs Ranch, Inc.	LU		NA	NA	NA
12	Redding, City of	SF		NA	NA	NA
13	Reliant Energy Services, Inc.	SF		NA	NA	NA
14	Riverside, City of	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
8,566				388,664		388,664	1
656,976				36,339,108		36,339,108	2
134,400				9,923,552		9,923,552	3
192,329				7,790,843	1,675	7,792,518	4
288,446				11,457,160	49,448	11,506,608	5
					15,125	15,125	6
192,155				8,560,444	32,052	8,592,496	7
39,400				2,033,600		2,033,600	8
1,698				63,937		63,937	9
62,680				2,746,360		2,746,360	10
292				20,968		20,968	11
1,941				77,153		77,153	12
22,570				1,080,714		1,080,714	13
3,109				65,586		65,586	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Riverside, City of	SF		NA	NA	NA
2	Rocky Mountain Generation Coop.	OS		NA	NA	NA
3	Roush Hydro, Inc.	LU		NA	NA	NA
4	Sacramento Municipal Utility District	LF		NA	NA	NA
5	Sacramento Municipal Utility District	SF		NA	NA	NA
6	Salt River Project	OS		NA	NA	NA
7	Salt River Project	SF		NA	NA	NA
8	San Diego Gas & Electric	SF		NA	NA	NA
9	Santiam Water Control District	LU		0.2	0.2	0.2
10	Seattle City Light	OS		NA	NA	NA
11	Seattle City Light	SF		NA	NA	NA
12	Seawest	LU		NA	NA	NA
13	Sempra Energy Resources	IF		100	50	50
14	Sempra Energy Resources	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
4,528				115,784		115,784	1
35,256				1,111,667		1,111,667	2
323				14,002		14,002	3
197,659				2,138,670	-11,658	2,127,012	4
5,289				242,896		242,896	5
111,741				5,576,536		5,576,536	6
179,090				7,931,017	2,134	7,933,151	7
21,301				945,326		945,326	8
1,525			13,582	117,519		131,101	9
					200	200	10
146,499				5,838,503	11,107	5,849,610	11
144,796				5,137,368	-2,917,997	2,219,371	12
28,800			2,660,000	2,017,008	-82,388	4,594,620	13
800				36,600		36,600	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Sempra Energy Trading Corp.	AD		NA	NA	NA
2	Sempra Energy Trading Corp.	SF		NA	NA	NA
3	Sierra Pacific Power Company	AD		NA	NA	NA
4	Sierra Pacific Power Company	OS		NA	NA	NA
5	Sierra Pacific Power Company	SF		NA	NA	NA
6	Simplot Phosphates, LLC	IU		NA	NA	NA
7	Simplot Phosphates, LLC	OS		NA	NA	NA
8	Slate Creek	LU		1.8	2.0	0.8
9	Snohomish Public Utility District	SF		NA	NA	NA
10	Southern California Edison Company	OS		NA	NA	NA
11	Southern California Edison Company	SF		NA	NA	NA
12	Southwestern Public Service Company	SF		NA	NA	NA
13	Spanish Fork City	LF		NA	NA	NA
14	Springville City	LF		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
7					245	245	1
773,719				37,822,697	-207,900	37,614,797	2
8					373	373	3
370				13,050		13,050	4
103,064				4,554,414	116,451	4,670,865	5
88,900				3,776,866		3,776,866	6
					6,926	6,926	7
11,442			174,836	943,884		1,118,720	8
34,147				1,459,802		1,459,802	9
8,737				377,028		377,028	10
69,308				3,030,332		3,030,332	11
400				11,650		11,650	12
50				4,427		4,427	13
44				4,576		4,576	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Strawberry Electric Service District	LF		NA	NA	NA
2	Sunnyside Cogeneration Associates	AD		NA	NA	NA
3	Sunnyside Cogeneration Associates	LU		52.1	51.8	45.4
4	Tacoma, City of	OS		NA	NA	NA
5	Tacoma, City of	SF		NA	NA	NA
6	Tesoro Refining and Marketing Co.	IU		NA	NA	NA
7	Thayn Ranch Hydro	LU		0.2	0.3	0.2
8	Tractebel Energy Marketing, Inc.	SF		NA	NA	NA
9	TransAlta Energy Marketing Inc.	AD		NA	NA	NA
10	TransAlta Energy Marketing Inc.	LF		NA	NA	NA
11	TransAlta Energy Marketing Inc.	SF		NA	NA	NA
12	Tri-State Generation & Transmission	LF		50	50	42
13	Tri-State Generation & Transmission	OS		NA	NA	NA
14	Tri-State Generation & Transmission	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER(Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
72				5,372	158	5,530	1
49					1,503	1,503	2
395,307			10,160,114	14,834,205		24,994,319	3
					250	250	4
86,986				3,854,038	4,463	3,858,501	5
12,951				608,686		608,686	6
2,018			28,465	87,566		116,031	7
229,391				10,125,038		10,125,038	8
-50					-10	-10	9
3,360,861				120,342,140	-1,891,666	118,450,474	10
1,503,392				68,137,403		68,137,403	11
285,393			8,040,000	4,209,547		12,249,547	12
33,105				1,128,033		1,128,033	13
22,352				630,723		630,723	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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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.

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	Tucson Electric Power	OS		NA	NA	NA
2	Tucson Electric Power	SF		NA	NA	NA
3	UBS Warburg Energy LLC	SF		NA	NA	NA
4	Utah Assoc. Municipal Power Systems	OS		NA	NA	NA
5	Utah Assoc. Municipal Power Systems	SF		NA	NA	NA
6	Utah Municipal Power Agency	OS		NA	NA	NA
7	Utah Municipal Power Agency	SF		NA	NA	NA
8	Walla Walla, City of	LU		1.9	1.8	1.5
9	Warm Springs Forest Products	LU		NA	NA	NA
10	Washington City	LF		NA	NA	NA
11	Western Area Power Administration	AD		NA	NA	NA
12	Western Area Power Administration	OS		NA	NA	NA
13	Western Area Power Administration	SF		NA	NA	NA
14	Whitney, A. C.	LU		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
25,874				870,025		870,025	1
31,898				1,167,885		1,167,885	2
585,225				28,667,730		28,667,730	3
3,315				184,801		184,801	4
2,090				126,940		126,940	5
26				780		780	6
42				1,495		1,495	7
12,498			133,905	1,424,767		1,558,672	8
24				518		518	9
				4		4	10
80					-17,216	-17,216	11
63,358				2,188,006	24,295	2,212,301	12
7,602				246,933	87,818	334,751	13
				3		3	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Williams Energy Market & Trading Co.	SF		NA	NA	NA
2	Yakima Tieton	LU		0.9	0.7	0.5
3	Accrual True-up			NA	NA	NA
4	Bookout Purchases	AD		NA	NA	NA
5	Bookout Purchases	SF		NA	NA	NA
6	Potential Liability			NA	NA	NA
7	Trade Purchases	SF		NA	NA	NA
8						
9						
10						
11						
12						
13						
14						
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
41,706				2,096,064		2,096,064	1
6,615			59,848	713,732		773,580	2
					44,112,559	44,112,559	3
					-305,909,252	-305,909,252	4
					-539,470,502	-539,470,502	5
					6,724,266	6,724,266	6
-15,211,604					-92,941,896	-92,941,896	7
							8
							9
							10
							11
							12
							13
							14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Power Exchanges					
2	Anaheim, City of	EX	WSPP	NA	NA	NA
3	Arizon 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	T-11	NA	NA	NA
13	Bonneville Power Administration	EX	256	NA	NA	NA
14	Bonneville Power Administration	EX	-14	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
	91,360	91,360					2
	571,392	571,392			-811,374	-811,374	3
	1,841	12			65,820	65,820	4
		19,000			-967,550	-967,550	5
	2,055						6
	9,524	9,137			-179,008	-179,008	7
	116						8
	71,882	5,402					9
	100,000	100,000					10
					56,259	56,259	11
	7,628	5,075			-68,499	-68,499	12
	689	689			-5,512	-5,512	13
	8,663,016	8,663,016			-119,155,920	-119,155,920	14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	Bonneville Power Administration	EX	T-12	NA	NA	NA
2	Bonneville Power Administration	EX	347	NA	NA	NA
3	Chelan County PUD No. 1	EX	554	NA	NA	NA
4	Clark Public Utilities	EX	417	NA	NA	NA
5	Colockum Transmission Company	EX	T-12	NA	NA	NA
6	Emerald Peoples Utility District	EX	351	NA	NA	NA
7	Eugene Water & Electric Board	EX	T-12	NA	NA	NA
8	Flathead Electric Cooperative	EX	T-11	NA	NA	NA
9	Grant County PUD No. 2	EX	554	NA	NA	NA
10	Idaho Power Company	EX	380	NA	NA	NA
11	PPM Energy	EX	T-11	NA	NA	NA
12	Portland General Electric	EX	554	NA	NA	NA
13	Public Service Company of CO	EX	T-12	NA	NA	NA
14	Public Service Company of CO	EX	319	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatt hours 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)	
	102,383	104,924			-112,485	-112,485	1
	1,946,879	1,968,599			-670,000	-670,000	2
		18,103					3
	68,122				561,517	561,517	4
		268,363					5
		435			-11,921	-11,921	6
	19,727	20,785			-51,744	-51,744	7
	6,960	226			308,578	308,578	8
	8,347	85,259					9
	268,235	223,681					10
	62,588	83,639			-850,879	-850,879	11
	175,547	174,248					12
	71,611	73,789			64,894	64,894	13
	10,285						14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Redding, City of	EX	364	NA	NA	NA
2	Seattle City Light	EX	554	NA	NA	NA
3	Tri-State Gen & Trans	EX	319	NA	NA	NA
4	Utah Associated Muni. Pwr Systems	EX	T-11	NA	NA	NA
5	Warm Springs Power Enterprise	EX	T-11	NA	NA	NA
6	Western Area Power Administration	EX	T-11	NA	NA	NA
7						
8	System Deviation			NA	NA	NA
9						
10						
11						
12						
13						
14						
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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PURCHASED POWER (Account 555) (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
	122,904	125,305			72,762	72,762	1
	328,376	336,325			95,664	95,664	2
	170,155	289,257			-161,267	-161,267	3
		-138					4
	1,259	7,963			288,176	-288,176	5
	19,445	18,453			498,893	498,893	6
							7
-1,006							8
							9
							10
							11
							12
							13
							14
15,594,487	12,902,326	13,264,299	106,195,300	1,235,473,156	-974,015,269	367,653,187	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- 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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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	Basin Electric Power Cooperative		Powder River Energy Corp.	FNO
2	Basin Electric Power Cooperative			FNO
3	Basin Electric Power Cooperative			OS
4	Black Hills Power & Light Company			OS
5	Black Hills Power & Light Company			SFP
6	Black Hills Power & Light Company	PacifiCorp	Montana-Dakota Utilities	FNO
7	Black Hills Power & Light Company	PacifiCorp	Black Hills Power & Light Co	LFP
8	Black Hills Power & Light Company			OS
9	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
10	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
11	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
12	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
13	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LFP
14	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
15	Bonneville Power Administration			OS
16	Bridger Valley Rural Elec. Assoc.			OS
17	Cargill-Alliant, LLC			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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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	Yellowtail Sub	Sheridan Sub	8			1
OV-11	Yellowtail Sub	Sheridan Sub				2
136	Dave Johnston Sub					3
OV-11				92,887	92,887	4
OV-11				1,200	1,200	5
OV-11	Various	Sheridan Sub	43			6
OV-11	Various	Wyodak Sub	17			7
226	Wyodak Sub					8
237	Various	Various	294			9
324	Lost Creek Hydro	Various		278,267	278,267	10
256	Various	Various	143	1,447,546	1,447,546	11
299	Various	Various	226	195,058	195,058	12
OV-11	Green Sp. Hydro	Alvey Sub	18			13
OV-11	Various	Gazely Sub	3			14
OV-11				415	415	15
213	Blacksfork Sub					16
OV-11				985,277	985,277	17
			1,902	7,309,031	7,309,031	

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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) 04/25/2005	Year/Period of Report End of 2004/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
395,141			395,141	1
		2,039	2,039	2
		14,400	14,400	3
	401,476		401,476	4
	4,650		4,650	5
857,778			857,778	6
413,100			413,100	7
46,907		292	47,199	8
4,018,770		74,124	4,092,894	9
		312,276	312,276	10
6,447,884			6,447,884	11
1,725,373		179,670	1,905,043	12
437,400		7,416	444,816	13
35,981		81,030	117,011	14
	2,423		2,423	15
		1,976	1,976	16
	1,848,067		1,848,067	17
32,090,468	13,601,050	1,175,320	46,866,838	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- 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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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	Cargill-Alliant, LLC			SFP
2	Coral Power			OS
3	Conoco			OS
4	Deseret Generation & Transmission		Deseret Generation & Trans	FNO
5	Deseret Generation & Transmission		Deseret Generation & Trans	FNO
6	Deseret Generation & Transmission			SFP
7	Eugene Water & Electric Board			OS
8	Fall River Rural Electric Coop.	Marysville Hydro Partners	Idaho Power Company	LFP
9	Flathead Electric Cooperative Inc.	Western Area Power Admin	Flathead Electric Coop., Inc.	FNO
10	Idaho Power Company	Nevada Power	Idaho Power Company	LFP
11	Idaho Power Company			SFP
12	Idaho Power Company			OS
13	Idaho Power Company			OLF
14	Idaho Power Company			OLF
15	J. Aron & Company			OS
16	Moon Lake Electric Association	Moon Lake Electric Association	Moon Lake Electric Association	OLF
17	Morgan Stanley Capital Group, Inc.			SFP
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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				441,550	441,550	1
OV-11				41,465	41,465	2
OV-11				73	73	3
280	Various	Various	50			4
280	Various	Various	50			5
OV-11				2,544	2,544	6
OV-11				695	695	7
322	Targhee Sub	Goshen Sub	9			8
OV-11	Yellowtail Sub	Various	3			9
OV-11	Red Butte	Borah/Brady	75			10
OV-11				377,085	377,085	11
OV-11				483,312	483,312	12
257	Antelope Sub					13
203	Jim Bridger Sub					14
OV-11				975	975	15
302	Duchesne	Duchesne	2			16
OV-11				17,760	17,760	17
			1,902	7,309,031	7,309,031	

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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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only 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.
	121,486		121,486	1
	119,150		119,150	2
	432		432	3
95,222		1,448,437	1,543,659	4
		-133,841	-133,841	5
	9,858		9,858	6
	4,059		4,059	7
151,308			151,308	8
16,650		32,545	49,195	9
455,625			455,625	10
	1,042,875		1,042,875	11
	484,396		484,396	12
		73,824	73,824	13
		16,284	16,284	14
	5,694		5,694	15
22,844			22,844	16
	51,660		51,660	17
32,090,468	13,601,050	1,175,320	46,866,838	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- 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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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	Morgan Stanley Capital Group, Inc.			OS
2	Pacific Gas & Electric			OLF
3	Pacific Gas & Electric			OLF
4	PPM Energy	Stateline Wind Project	Various	LFP
5	PPM Energy	Pleasant Valley	Various	LFP
6	PPM Energy	Exxon Mobile	Nevada/Los Angeles	LFP
7	PPM Energy			OS
8	PPM Energy			SFP
9	Portland General Electric	Bonneville Power Administration	Portland General Electric	OS
10	Portland General Electric			OS
11	Portland General Electric			
12	Powerex	Bonneville Power Administration	CAISO	LFP
13	Powerex			OS
14	Powerex			SFP
15	PPL Montana, LLC			OS
16	Public Service Company of CO			SFP
17	Public Service Company of CO			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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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				142,846	142,846	1
86	Malin Sub	Indian Springs				2
298	Pinto Sub					3
OV-11	Wallula Sub	Mid-C	155			4
OV-11	UINTA/PV/Evanston	MPAC	125			5
OV-11	Exxon Meter Stat.	H. Allen/Mona Sub	75			6
OV-11				561,500	561,500	7
OV-11				55,800	55,800	8
137	Dalreed Sub	Dalreed Sub				9
372	Harrison Sub	Harrison Sub				10
						11
OV-11	Bonneville Pwr Ad	Weed Jct. Sub	80			12
OV-11				416,636	416,636	13
OV-11				631,112	631,112	14
OV-11				46,073	46,073	15
OV-11				128,400	128,400	16
OV-11				138,700	138,700	17
			1,902	7,309,031	7,309,031	

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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	715,424		715,424	1
237,500			237,500	2
429,179		22,348	451,527	3
972,000			972,000	4
2,025,000			2,025,000	5
151,875			151,875	6
	140,008		140,008	7
	151,875		151,875	8
		4,299	4,299	9
		31,260	31,260	10
				11
1,944,000			1,944,000	12
	1,829,051		1,829,051	13
	1,029,435		1,029,435	14
	267,344		267,344	15
	375,825		375,825	16
	571,198	-109,350	461,848	17
32,090,468	13,601,050	1,175,320	46,866,838	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- 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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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	San Diego Gas & Electric			OLF
3	Seawest Windpower, Inc.			OLF
4	Sempra Energy			OS
5	Sempra Energy			SFP
6	Sheridan-Johnson Rur Elec. Assoc.			OLF
7	Sierra Pacific Power Company			SFP
8	Sierra Pacific Power Company			OS
9	Southern California Edison Co.			OLF
10	Southern California Edison Co.			OLF
11	State of South Dakota	Western Area Power Admin	Black Hills Power & Light Co	LFP
12	TransAlta Energy Marketing Inc.			OS
13	TransAlta Energy Marketing Inc.			SFP
14	Tri-State Gen & Trans			OS
15	Tri-State Gen & Trans			OS
16	Tri-State Gen & Trans			OS
17	Tri-State Gen & Trans			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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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				18,282	18,282	1
86	Malin Sub	Indian Springs				2
OV-11	Foot Creek Sub		25			3
OV-11				12,244	12,244	4
OV-11				21,960	21,960	5
59	Buffalo Sub					6
OV-11				27,360	27,360	7
OV-11				700,646	700,646	8
86	Malin Sub	Indian Springs				9
298	Pinto Sub					10
OV-11	Yellowtail Sub	Wyodak Sub	4			11
OV-11				6,540	6,540	12
OV-11				7,104	7,104	13
OV-11				180	180	14
123	Difficulty Sub					15
123	Riverton Sub					16
123	Thermopolis Sub					17
			1,902	7,309,031	7,309,031	

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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only 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.
	78,901		78,901	1
		33,250	33,250	2
541,296		46,766	588,062	3
	51,517		51,517	4
	60,750		60,750	5
		171	171	6
	76,950	10,699	87,649	7
	2,999,670		2,999,670	8
204,250			204,250	9
429,179		22,348	451,527	10
97,200			97,200	11
	38,194		38,194	12
	12,564		12,564	13
	1,051		1,051	14
		14,904	14,904	15
		10,164	10,164	16
		20,328	20,328	17
32,090,468	13,601,050	1,175,320	46,866,838	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- 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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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 Gen & Trans			OS
2	Tri-State Gen & Trans			FNO
3	United States Bureau of Rec.	Bonneville Power Admin	Crooked River Irrigation District	OLF
4	United States Bureau of Rec.	Bonneville Power Admin	United States Bureau of Rec	OLF
5	Utah Associated Municipal Power		Utah Assoc. Municipal Power	FNO
6	Utah Associated Municipal Power		Utah Assoc. Municipal Power	OS
7	Utah Municipal Power Agency		Utah Municipal Power Agency	FNO
8	Utah Municipal Power Agency			OS
9	Warm Springs Power Enterprises			OLF
10	Western Area Power Administration			OLF
11	Western Area Power Administration			OS
12	Western Area Power Administration	Western Area Power Admin	Western Area Power Admin	FNO
13	Western Area Power Administration			OS
14	Western Area Power Administration			OS
15	Western Area Power Administration	Weber Basin Project	Western Area Power Admin	OLF
16				
17				
	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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	Platte Sub					1
123	Various	Various				2
67	Franklin Sub	Various	3	9,500	9,500	3
35	Redmond Sub	Various				4
297	Various	Various	83			5
OV-11				858	858	6
279	Various	Various	55			7
OV-11				3	3	8
OV-11			25			9
262	Various	Various	327			10
OV-11	Wyoming Various	Wyoming Various		17,178	17,178	11
OV-11	Wyoming Dist	Wyoming Dist	4			12
331	Casper Sub					13
330	Thermopolis Sub					14
286	Various	Various				15
						16
						17
			1,902	7,309,031	7,309,031	

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(Next Page is: 330.4)

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		10,164	10,164	1
48,000		6,497	54,497	2
8,597	1,000	581	10,178	3
		3,417	3,417	4
5,470,663	999,330	-1,226,460	5,243,533	5
	4,408		4,408	6
1,440,000		107,340	1,547,340	7
	9		9	8
119,700			119,700	9
2,781,958		2,000	2,783,958	10
	100,320		100,320	11
30,004		38,330	68,334	12
		5,628	5,628	13
		10,164	10,164	14
40,084			40,084	15
				16
				17
32,090,468	13,601,050	1,175,320	46,866,838	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Arizona Pub. Service Co	AD	66,316	66,316	998		24	974
2	Arizona Pub. Service Co	LFP	151,500	151,500	924,960			924,960
3	Arizona Pub. Service Co	NF	15,790	15,790	53,966			53,966
4	Arizona Pub. Service Co	OS					37,628	37,628
5	Arizona Pub. Service Co	SFP	340,987	340,987	743,617			743,617
6	Avista Corp	FNS	62,725	68,256	305,102			305,102
7	Avista Corp	NF	127,609	127,609	356,866			356,866
8	Big Horn Rur Elec. Coop	AD					3,161	3,161
9	Big Horn Rur Elec. Coop	OS					38,788	38,788
10	Blanding City	AD	494	494		2,962		2,962
11	Blanding City	LFP	1,852	1,852		11,109		11,109
12	Bonneville Power Admin	AD			-20,430	18,289	29,310	27,169
13	Bonneville Power Admin	FNS			427,046		1,345,836	1,772,882
14	Bonneville Power Admin	LFP	1,641	1,641	239,350	5,954		245,304
15	Bonneville Power Admin	NF			159,804			159,804
16	Bonneville Power Admin	OS	10,181,789	10,246,188	41,234,791	585,805	2,752,493	44,573,089
	TOTAL		14,141,411	14,277,611	58,798,593	1,565,602	16,580,233	76,944,428

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")			
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Admin	SFP	4,514	4,514	176,064			176,064
2	California ISO	AD				2,542	285,984	-283,442
3	California ISO	NF	329,069	329,069		884,263		884,263
4	California ISO	OS					1,794,823	1,794,823
5	Colorado River Comm.	NF			891			891
6	Deseret Gen & Trans	SFP	1,126	1,126	187,970			187,970
7	Flowell Electric Assoc.	AD	137	137		104		104
8	Flowell Electric Assoc.	LFP	177	177		247		247
9	Hermiston Generating Co	OS					150,919	150,919
10	Idaho Power Company	AD	225	225	536		137,138	137,674
11	Idaho Power Company	FNS			5,870			5,870
12	Idaho Power Company	NF	758,821	758,821	1,481,425	45,643		1,527,068
13	Idaho Power Company	OS					8,820,531	8,820,531
14	Idaho Power Company	SFP	220,492	255,617	492,113			492,113
15	LA Dept. of Water & Pwr	OS					26,026	26,026
16	LA Dept. of Water & Pwr	SFP	8,401	8,401	90,774			90,774
	TOTAL		14,141,411	14,277,611	58,798,593	1,565,602	16,580,233	76,944,428

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	MAPPCOR	AD					1,953	1,953
2	MAPPCOR	OS					8,753	8,753
3	Monsanto	OS					486,000	486,000
4	Moon Lake Elec. Assoc.	AD					188	188
5	Moon Lake Elec. Assoc.	FNS					85,156	85,156
6	Morgan City	AD	70	70		735		735
7	Navajo Tribal Util Auth	OS					1,344	1,344
8	Nevada Power Company	AD	22,433	22,433	-3,368		-14,558	-17,926
9	Nevada Power Company	NF	38,023	38,023	126,599			126,599
10	Nevada Power Company	OS					59,060	59,060
11	Nevada Power Company	SFP	57,076	57,076	209,604			209,604
12	NorthWestern Energy	AD					129,268	129,268
13	NorthWestern Energy	NF	28,173	28,173	145,537			145,537
14	NorthWestern Energy	OS					739,082	739,082
15	NorthWestern Energy	SFP	71,594	74,298	353,574			353,574
16	Portland General Elec.	NF	462	462	487			487
	TOTAL		14,141,411	14,277,611	58,798,593	1,565,602	16,580,233	76,944,428

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")			
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Portland General Elec.	OS	770,583	771,883			143,401	143,401
2	Public Service Co of CO	LFP	106,342	116,517	800,827			800,827
3	Public Service Co of NM	NF			45			45
4	Public Service Co of NM	OS					4,693	4,693
5	Public Service Co of NM	SFP	40,292	40,292	76,825			76,825
6	Puget Sound Energy	NF	7,609	7,609	16,330			16,330
7	Puget Sound Energy	OS					74	74
8	Salt River Project	NF	4,126	4,126	14,480			14,480
9	Salt River Project	SFP	750	750	2,848			2,848
10	Sierra Pacific Power Co	AD	340	340	-54		-644	-698
11	Sierra Pacific Power Co	NF	70,496	70,496	1,110,373			1,110,373
12	Sierra Pacific Power Co	OS					93,966	93,966
13	Snohomish PUD No. 1	NF	8,808	8,808	18,742			18,742
14	Springfield Util Board	AD			12,980			12,980
15	Surprise Valley Elec.	OS					10,993	10,993
16	Tacoma, City of	NF	55	55	124			124
	TOTAL		14,141,411	14,277,611	58,798,593	1,565,602	16,580,233	76,944,428

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). 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.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Tri-State Gen & Trans	LFP	245,517	262,483	1,683,727			1,683,727
2	Tri-State Gen & Trans	NF	31,032	31,032	15,516			15,516
3	Tucson Electric Power	NF	30	30	93			93
4	Tucson Electric Power	OS					21	21
5	Utah Assoc Muni Pwr Sys	LFP					15,324	15,324
6	Utah Assoc Muni Pwr Sys	SFP	70	70	199,500			199,500
7	Western Area Pwr Admin	AD	205	205	1,582		26	1,608
8	Western Area Pwr Admin	FNS			3,522,622			3,522,622
9	Western Area Pwr Admin	LFP	360,831	360,831	3,535,000			3,535,000
10	Western Area Pwr Admin	NF	1,245	1,245	87,832			87,832
11	Western Area Pwr Admin	OS				7,949	449,064	457,013
12	Western Area Pwr Admin	SFP	1,584	1,584	5,055			5,055
13	Accrual True-up						-483,576	-483,576
14								
15								
16								
	TOTAL		14,141,411	14,277,611	58,798,593	1,565,602	16,580,233	76,944,428

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	848,881			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	656,466			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6					
7	Bank Charges and Fees				
8	Bank One	77,469			
9	US Bank	8,039			
10	Wachovia Bank	223,446			
11	Wells Fargo Bank	54,810			
12	Other	341			
13					
14	Community & Economic Development				
15	Box Elder County Treasurer	10,000			
16	Cache Chamber of Commerce	5,000			
17	Cedar City Corp	5,000			
18	City of Montpelier	5,000			
19	Economic Development for Central Oregon	5,000			
20	Juab County Treasurer	7,000			
21	Klamath County Economic Development	7,300			
22	Oregon Economic Development Association	20,000			
23	Pleasant Grove City	6,500			
24	Portland Chamber of Commerce	15,000			
25	Portland Development Commission	10,000			
26	Redmond Economic Development	5,000			
27	Rural Development Initiatives Inc	5,000			
28	Sevier County Treasurer	5,750			
29	South Coastal Development Council	10,000			
30	Utah Center for Rural Life	8,000			
31	Wayne Brown Institute	10,000			
32	Yakima County Development	5,000			
33	Utah Defense Alliance	25,000			
34	Utah Div of Parks & Recreation	15,000			
35	City of Malad	10,000			
36	Other	43,465			
37					
38	Corporate Memberships and Subscriptions				
39	American Legislative Exchange	5,000			
40	Cambridge Energy Research Associates	17,500			
41	Energy Industry CBT Alliance	10,000			
42	Green Strategies Inc	12,500			
43	North American Energy	10,000			
44	Northwest Power Quality Service	10,000			
45	Corporate Memberships and Subscriptions - Continued				
46	TOTAL	41,233,447			

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
6	Operations Mgmt Roundtable	34,500		
7	Pacific NW Utilities Conference	51,605		
8	Portland Business Alliance	52,530		
9	Rocky Mountain Electrical League	15,000		
10	Salt Lake Area Chamber of Commerce	30,255		
11	Sunnyside Inc	5,000		
12	Utah Foundation	22,500		
13	Utah Hispanic Chamber of Commerce	5,000		
14	Utah Manufacturers Association	6,000		
15	Western Electricity Coordinating Council	1,407,754		
16	Western Energy Institute	47,500		
17	Wyoming Business Alliance	5,000		
18	Wyoming Taxpayers Association	8,950		
19	Intermountain Electrical Assoc	15,000		
20	Other	82,433		
21				
22	Directors Fees - Regional Advisory Boards	-355,981		
23				
24	General			
25	1997 Software Write-Off UT Reg. Asset Amortization	385,773		
26	1999 Software Write-Off UT Reg. Asset Amortization	275,267		
27	98 Early Retirement - OR Reg. Asset Amortization	3,676,947		
28	Adams Business Media Inc	5,500		
29	Cascade Direct Inc	14,005		
30	FY 05 Amort Exp/Rev - ID Tax Pymt Reg. Asset Amort	2,002,681		
31	Glenrock Mine UT 1998 Case Reg Asset Amortization	1,152,774		
32	Glenrock Mine UT Stipulat. Reg Asset Amortization	149,625		
33	Nature Conservancy	61,000		
34	Noell Kempf Reg. Asset Amortization	34,465		
35	P&M Strike Reg. Asset Amortization	299,449		
36	ScottishPower UK Mgmt Fee	10,528,651		
37	Transition Plan Reg. Asset Amortization	15,485,311		
38	Transition Team Costs - UT Reg. Asset Amortization	364,428		
39	UT Amortization - Deferred Pension Reg Asset Amort	3,159,014		
40	Write-off Misc Project Costs	49,873		
41	Y2K Expenses OR Reg. Asset Amortization	-53,822		
42	Other	36,993		
43				
44				
45				
46	TOTAL	41,233,447		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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			49,856,768	1,119,178	50,975,946
2	Steam Production Plant	133,386,063				133,386,063
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	12,601,415		28,535		12,629,950
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	9,646,346		5,098		9,651,444
7	Transmission Plant	51,547,191				51,547,191
8	Distribution Plant	116,124,087				116,124,087
9	General Plant	37,146,975		1,521,419		38,668,394
10	Common Plant-Electric					
11	TOTAL	360,452,077		51,411,820	1,119,178	412,983,075

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.

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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	2,924,467		2,924,467	
3					
4	Before the Public Utility Commission of Oregon:				
5	Annual Fee	2,368,525		2,368,525	
6					
7	Before the Public Service Commission of Wyoming:				
8	Annual Fee	884,328		884,328	
9	Other State Regulatory Expenses		1,837	1,837	
10					
11	Before the Washington Utilities and Transportation Commission:				
12	Annual Fee	378,079		378,079	
13					
14	Before the Idaho Public Utilities Commission:				
15	Annual Fee	278,991		278,991	
16					
17	Before the Public Utilities Commission of California:				
18	Annual Fee	162,123		162,123	
19					
20	Before the Federal Energy Regulatory Commission:				
21	Annual Fee	1,234,861		1,234,861	
22					
23	Deferred Regulatory Commission Expense				5,000
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
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43					
44					
45					
46	TOTAL	8,231,374	1,837	8,233,211	5,000

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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	2,924,467					2
							3
							4
							5
Electric	928	2,368,525					6
							7
							8
							9
Electric	928	884,328					10
Electric	928	1,837					11
							12
							13
							14
Electric	928	378,079					15
							16
							17
Electric	928	278,991					18
							19
							20
							21
Electric	928	162,123					22
							23
							24
							25
Electric	928	1,234,861					26
							27
							28
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		8,233,211					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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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		Hunter Farm - Water balance study
6		Hunter Farm - Evapotranspiration study
7		Huntington Farm - Water balance study
8		Huntington Farm - Evapotranspiration Study
9		Huntington Farm - Saline Waste Water Study
10	(7) Total Cost Incurred	
11		
12		
13	B. Electric R, D & D performed externally	None
14		
15		
16		
17		
18		
19		
20		
21		
22		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred</p> <p>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.</p> <p>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)</p> <p>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.</p> <p>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."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
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
28,354		506	28,354		5
20,869		506	20,869		6
16,491		506	16,491		7
24,642		506	24,642		8
24,350		506	24,350		9
114,706			114,706		10
					11
					12
					13
					14
					15
					16
					17
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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	78,568,877		
4	Transmission	7,804,963		
5	Distribution	42,918,698		
6	Customer Accounts	41,177,043		
7	Customer Service and Informational	4,792,237		
8	Sales			
9	Administrative and General	77,516,786		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	252,778,604		
11	Maintenance			
12	Production	45,043,164		
13	Transmission	5,368,793		
14	Distribution	46,213,623		
15	Administrative and General	2,893,242		
16	TOTAL Maint. (Total of lines 12 thru 15)	99,518,822		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	123,612,041		
19	Transmission (Enter Total of lines 4 and 13)	13,173,756		
20	Distribution (Enter Total of lines 5 and 14)	89,132,321		
21	Customer Accounts (Transcribe from line 6)	41,177,043		
22	Customer Service and Informational (Transcribe from line 7)	4,792,237		
23	Sales (Transcribe from line 8)			
24	Administrative and General (Enter Total of lines 9 and 15)	80,410,028		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	352,297,426		352,297,426
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling 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 Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

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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 Terminating 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)	352,297,426			352,297,426
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	130,819,997			130,819,997
66	Gas Plant				
67	Other (provide details in footnote):				
68	TOTAL Construction (Total of lines 65 thru 67)	130,819,997			130,819,997
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	Other Income and Deductions				
76	Other Income	1,124,201			1,124,201
77	Other Income Deductions	-5,561,490			-5,561,490
78					
79	Fuel Stock	22,092,789			22,092,789
80					
81	Nonutility	2,921,366			2,921,366
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	20,576,866			20,576,866
96	TOTAL SALARIES AND WAGES	503,694,289			503,694,289

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch						
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response	53,092,050	MWH	8,494,728	53,183,597	MWH	8,509,376
4	Energy Imbalance				25,060	MWH	860,125
5	Operating Reserve - Spinning	48,538,649	MWH	17,701,404	50,916,895	MWH	18,440,515
6	Operating Reserve - Supplement	48,538,649	MWH	17,701,404	50,225,559	MWH	18,242,600
7	Other						
8	Total (Lines 1 thru 7)	150,169,348		43,897,536	154,351,111		46,052,616

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. 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 on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (f)	Short-Term Firm Point-to-point Reservation (f)	Other Service (f)
1	January	12,403	5	1900	8,033	907	3,413		50	
2	February	12,377	11	800	7,599	841	3,413		524	
3	March	11,731	3	800	7,010	764	3,413		544	
4	Total for Quarter	36,511			22,642	2,512	10,239		1,118	
5	April	10,864	20	1000	6,500	654	3,194		516	
6	May	11,422	6	1600	6,856	826	3,194		546	
7	June	14,276	23	1700	8,024	1,028	3,891		1,333	
8	Total for Quarter	36,562			21,380	2,508	10,279		2,395	
9	July	14,220	14	1600	8,628	889	3,891		812	
10	August	13,885	13	1600	8,473	968	3,891		553	
11	September	12,784	1	1600	7,632	898	3,979		275	
12	Total for Quarter	40,889			24,733	2,755	11,761		1,640	
13	October	11,931	25	800	6,906	700	3,979		346	
14	November	12,865	29	1800	7,943	940	3,343		639	
15	December	12,504	6	1800	7,965	926	3,158		455	
16	Total for Quarter	37,300			22,814	2,566	10,480		1,440	
17	Total for Year to	151,262			91,569	10,341	42,759		6,593	

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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)	48,816,147
3	Steam	44,798,737	23	Requirements Sales for Resale (See instruction 4, page 311.)	201,494
4	Nuclear	-191	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	13,155,486
5	Hydro-Conventional	3,425,110	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage	-3,253	26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	119,628
7	Other	2,717,429	27	Total Energy Losses	3,741,391
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	66,034,146
9	Net Generation (Enter Total of lines 3 through 8)	50,937,832			
10	Purchases	15,594,487			
11	Power Exchanges:				
12	Received	12,902,326			
13	Delivered	13,264,299			
14	Net Exchanges (Line 12 minus line 13)	-361,973			
15	Transmission For Other (Wheeling)				
16	Received	7,309,031			
17	Delivered	7,309,031			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses	-136,200			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	66,034,146			

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MONTHLY PEAKS AND OUTPUT

- (1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
- (2) Report on line 2 by month the system's output in Megawatt hours for each month.
- (3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
- (4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
- (5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

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	6,821,024	2,052,611	8,069	5	1800 PST
30	February	4,195,209	-102,690	7,599	11	0800 PST
31	March	5,471,793	1,274,714	7,010	3	0800 PST
32	April	4,738,631	814,827	6,518	20	0900 PST
33	May	4,967,567	848,325	6,856	6	1600 PDT
34	June	5,618,370	1,198,102	8,024	23	1700 PDT
35	July	6,038,904	1,070,763	8,628	14	1600 PDT
36	August	5,763,096	1,067,307	8,473	13	1600 PDT
37	September	5,226,479	1,155,349	7,632	1	1600 PDT
38	October	5,551,633	1,363,442	6,906	25	0800 PST
39	November	5,585,923	1,169,386	7,943	29	1800 PST
40	December	6,055,517	1,243,350	7,965	6	1800 PST
41	TOTAL	66,034,146	13,155,486			

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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 therm basis report the Btu content or 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>Carbon</i> (b)	Plant Name: <i>Cholla</i> (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)	188.64	414.00				
6	Net Peak Demand on Plant - MW (60 minutes)	174	380				
7	Plant Hours Connected to Load	8772	6914				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	172	380				
10	When Limited by Condenser Water	0	0				
11	Average Number of Employees	71	0				
12	Net Generation, Exclusive of Plant Use - KWh	1135083000	2329937000				
13	Cost of Plant: Land and Land Rights	956546	1231557				
14	Structures and Improvements	11578139	46281686				
15	Equipment Costs	73322778	323871764				
16	Asset Retirement Costs	0	0				
17	Total Cost	85857463	371385007				
18	Cost per KW of Installed Capacity (line 17/5) Including	455.1392	897.0652				
19	Production Expenses: Oper, Supv, & Engr	133906	1411609				
20	Fuel	11442174	40557766				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	682262	2136057				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	917382	1058448				
26	Misc Steam (or Nuclear) Power Expenses	5311683	641989				
27	Rents	40453	26492				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	0	2380460				
30	Maintenance of Structures	492808	781662				
31	Maintenance of Boiler (or reactor) Plant	4292805	7672009				
32	Maintenance of Electric Plant	2548794	2723384				
33	Maintenance of Misc Steam (or Nuclear) Plant	506026	2254321				
34	Total Production Expenses	26368293	61644197				
35	Expenses per Net KWh	0.0232	0.0265				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Composite	Coal	Oil	Composite
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	559628	3564	0	1293004	4929	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11841	140000	0	9761	136800	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	19.951	52.190	0.000	30.347	48.552	0.000
41	Average Cost of Fuel per Unit Burned	20.114	52.190	0.000	31.182	48.552	0.000
42	Average Cost of Fuel Burned per Million BTU	0.849	8.876	0.862	1.597	8.450	1.605
43	Average Cost of Fuel Burned per KWh Net Gen	0.010	0.000	0.010	0.017	0.000	0.017
44	Average BTU per KWh Net Generation	11675.587	18.465	11694.051	10833.782	12.155	10845.937

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)											
<p>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.</p>											
Plant Name: <i>Colstrip</i> (d)			Plant Name: <i>Craig</i> (e)			Plant Name: <i>Dave Johnston</i> (f)			Line No.		
Steam			Steam			Steam			1		
Conventional			Outdoor Boiler			Semi-Outdoor			2		
1984			1979			1959			3		
1986			1980			1972			4		
155.61			172.13			816.77			5		
148			165			779			6		
8717			8783			8784			7		
0			0			0			8		
148			165			762			9		
0			0			0			10		
0			0			188			11		
1073325000			1296865000			5824643000			12		
1291268			137086			10417290			13		
56410315			35264290			48237859			14		
149441269			125826417			352305858			15		
57752			0			6172882			16		
207200604			161227793			417133689			17		
1331.5378			936.6629			510.7116			18		
21728			213922			305193			19		
7266743			14670922			36943321			20		
0			0			0			21		
759910			907128			210184			22		
0			0			0			23		
0			0			0			24		
39461			385218			37229			25		
1187070			2120486			12430434			26		
12004			7873			-4857			27		
0			0			0			28		
208758			441730			-570			29		
244129			121366			2012260			30		
2257655			2175505			10337182			31		
213907			1280507			5168676			32		
345357			395133			1203100			33		
12556722			22719790			68642152			34		
0.0117			0.0175			0.0118			35		
Coal	Oil	Composite	Coal	Gas	Composite	Coal	Oil	Composite	36		
Tons	Barrels		Tons	MCF		Tons	Barrels		37		
680400	2135	0	634864	12090	0	3827412	7543	0	38		
8558	140000	0	10167	1117	0	8316	140000	0	39		
10.302	51.307	0.000	22.009	0.000	0.000	9.426	48.647	0.000	40		
10.519	51.307	0.000	23.002	5.610	0.000	9.556	48.647	0.000	41		
0.615	8.726	0.623	1.137	0.896	1.130	0.575	8.273	0.580	42		
0.007	0.000	0.007	0.011	0.000	0.011	0.006	0.000	0.006	43		
10850.142	11.697	10861.840	9953.772	58.365	10012.137	10929.331	7.614	10936.945	44		

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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 or 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	407				
7	Plant Hours Connected to Load	8755	7750				
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	0	73				
12	Net Generation, Exclusive of Plant Use - KWh	628158000	2852543000				
13	Cost of Plant: Land and Land Rights	280255	9626532				
14	Structures and Improvements	5483157	60603393				
15	Equipment Costs	60058290	221344932				
16	Asset Retirement Costs	0	1571858				
17	Total Cost	65821702	293146715				
18	Cost per KW of Installed Capacity (line 17/5) Including	810.1133	661.7307				
19	Production Expenses: Oper, Supv, & Engr	142739	126116				
20	Fuel	7200657	26482093				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	588663	3473239				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	173912	147392				
26	Misc Steam (or Nuclear) Power Expenses	914729	1566991				
27	Rents	0	24340				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	234438	0				
30	Maintenance of Structures	114659	1753206				
31	Maintenance of Boiler (or reactor) Plant	811378	4666081				
32	Maintenance of Electric Plant	76132	1021553				
33	Maintenance of Misc Steam (or Nuclear) Plant	201198	122452				
34	Total Production Expenses	10458505	39383463				
35	Expenses per Net KWh	0.0166	0.0138				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Composite	Coal	Oil	Composite
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	316150	238	0	1345806	5954	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	10617	132599	0	11404	140000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	21.221	72.502	0.000	19.294	48.175	0.000
41	Average Cost of Fuel per Unit Burned	22.721	72.502	0.000	19.460	48.175	0.000
42	Average Cost of Fuel Burned per Million BTU	1.070	13.021	1.072	0.853	8.373	0.862
43	Average Cost of Fuel Burned per KWh Net Gen	0.011	0.000	0.011	0.009	0.000	0.009
44	Average BTU per KWh Net Generation	10687.020	2.111	10689.131	10760.621	12.273	10772.894

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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			468			1256		6
	8299			8469			8784		7
	0			0			0		8
	259			460			1122		9
	0			0			0		10
	73			74			220		11
	2010041000			3575290000			8437874000		12
	9626532			10233162			29486226		13
	49803203			88931493			199338088		14
	142213710			375949702			739508344		15
	1571858			1571858			4715575		16
	203215303			476686215			973048233		17
	713.0362			961.8366			795.2339		18
	126116			126116			378348		19
	18564845			32098512			77145452		20
	0			0			0		21
	3112262			3782881			10368382		22
	0			0			0		23
	0			0			0		24
	147392			147392			442176		25
	-2194293			1998056			1370754		26
	13683			17561			55584		27
	0			0			0		28
	0			0			0		29
	1809906			1718934			5282046		30
	3177022			5410664			13253766		31
	629626			945171			2596350		32
	102754			139028			364234		33
	25489313			46384315			111257092		34
	0.0127			0.0130			0.0132		35
Coal	Oil		Coal	Oil	Composite	Coal	Oil	Composite	36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
952672	2175	0	1651452	10010	0	3949930	18139	0	38
11289	140000	0	11282	140000	0	11322	140000	0	39
19.294	48.175	0.000	19.294	48.175	0.000	19.294	48.175	0.000	40
19.372	48.175	0.000	19.151	48.175	0.000	19.310	48.175	0.000	41
0.858	8.546	0.863	0.849	8.009	0.860	0.853	8.193	0.862	42
0.009	0.000	0.009	0.009	0.000	0.009	0.009	0.000	0.009	43
10700.987	6.363	10707.350	10422.475	16.463	10438.938	10600.054	12.641	10612.694	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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 or 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	1391				
7	Plant Hours Connected to Load	8629	8784				
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	164	348				
12	Net Generation, Exclusive of Plant Use - KWh	6388634000	9820371000				
13	Cost of Plant: Land and Land Rights	2405337	1161925				
14	Structures and Improvements	99455311	133679404				
15	Equipment Costs	339245256	711525469				
16	Asset Retirement Costs	652406	9787188				
17	Total Cost	441758310	856153986				
18	Cost per KW of Installed Capacity (line 17/5) Including	443.5324	555.5473				
19	Production Expenses: Oper, Supv, & Engr	29644	12667637				
20	Fuel	63752592	120577466				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	8464770	536259				
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	6527143	-9323909				
27	Rents	890671	452888				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	781611	1323097				
30	Maintenance of Structures	1231569	6104073				
31	Maintenance of Boiler (or reactor) Plant	7970197	24371327				
32	Maintenance of Electric Plant	2539773	9045648				
33	Maintenance of Misc Steam (or Nuclear) Plant	1095126	1717677				
34	Total Production Expenses	93283096	167472163				
35	Expenses per Net KWh	0.0146	0.0171				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Composite	Coal	Oil	Composite
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	2888019	18285	0	5522362	34064	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11179	140000	0	9352	140000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	21.889	52.126	0.000	21.778	51.108	0.000
41	Average Cost of Fuel per Unit Burned	21.745	52.126	0.000	21.519	51.108	0.000
42	Average Cost of Fuel Burned per Million BTU	0.973	8.865	0.986	1.151	8.692	1.165
43	Average Cost of Fuel Burned per KWh Net Gen	0.010	0.000	0.010	0.012	0.000	0.012
44	Average BTU per KWh Net Generation	10107.496	16.830	10124.325	10517.954	20.396	10538.350

Name of Respondent PacifiCorp			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/25/2005			Year/Period of Report End of 2004/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)											
<p>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.</p>											
Plant Name: Naughton (d)			Plant Name: Wyodak (e)			Plant Name: Gadsby Steam Plant (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		
705			278			216			6		
8784			8140			961			7		
0			0			0			8		
700			268			235			9		
0			0			0			10		
143			74			39			11		
5245831000			2153135000			66586000			12		
1243566			210526			1259170			13		
57155058			48377029			13811541			14		
289661534			250111165			55921836			15		
3578619			0			0			16		
351638777			298698720			70992547			17		
497.2268			1031.4182			282.1195			18		
237513			3001485			27872			19		
60497565			13659494			1676796			20		
0			0			0			21		
7449228			0			0			22		
0			0			0			23		
0			0			0			24		
12975			0			0			25		
4389599			719752			4160091			26		
584478			7096			5928			27		
0			0			0			28		
2333073			5902			0			29		
908142			420801			107246			30		
6910552			4658589			903378			31		
927977			1290171			1621966			32		
766138			607475			254339			33		
85017240			24370765			8757616			34		
0.0162			0.0113			0.1315			35		
Coal	Gas	Composite	Coal	Oil	Composite	Gas					36
Tons	MCF		Tons	Barrels		MCF					37
2809373	137410	0	1615197	7001	0	935228	0	0			38
9898	1060	0	8019	140000	0	1050	0	0			39
21.498	0.000	0.000	8.283	48.046	0.000	0.000	0.000	0.000			40
21.425	2.241	0.000	8.249	48.046	0.000	1.793	0.000	0.000			41
1.088	2.114	1.085	0.514	8.171	0.527	1.708	0.000	0.000			42
0.011	0.000	0.011	0.006	0.000	0.006	0.025	0.000	0.000			43
10601.301	27.771	10629.073	12031.073	19.119	12050.191	14747.019	0.000	0.000			44

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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 or 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>Hemiston</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	6621	8543
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	0
12	Net Generation, Exclusive of Plant Use - KWh	91965000	1867144000
13	Cost of Plant: Land and Land Rights	635	842245
14	Structures and Improvements	209660	12474622
15	Equipment Costs	4688107	146090385
16	Asset Retirement Costs	0	492532
17	Total Cost	4898402	159899784
18	Cost per KW of Installed Capacity (line 17/5) Including	306.1501	674.6826
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	6439344	47832544
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	732752	6522810
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	184	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	358	0
34	Total Production Expenses	7172638	54355354
35	Expenses per Net KWh	0.0780	0.0291
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	1457433 0 0	13237737 0 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1063 0 0	1021 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	4.418 0.000 0.000	3.613 0.000 0.000
42	Average Cost of Fuel Burned per Million BTU	4.155 0.000 0.000	3.538 0.000 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.070 0.000 0.000	0.026 0.000 0.000
44	Average BTU per KWh Net Generation	16852.694 0.000 0.000	7241.352 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: <i>Blundell</i> (d)	Plant Name: <i>Camas Co-Gen</i> (e)	Plant Name: <i>West Valley</i> (f)	Line No.
Steam - Geothermal	Steam	Gas Turbine	1
Indoor	Outdoor Boiler	Outdoor	2
1984	1996	2002	3
1984	1996	2002	4
26.10	52.21	217.00	5
25	56	206	6
8538	8728	3529	7
0	0	0	8
23	52	215	9
0	0	0	10
12	0	10	11
194876000	203419000	395480000	12
31282815	0	0	13
6218337	5733734	48460	14
33692461	28682437	81813	15
557911	0	0	16
71751524	34416171	130273	17
2749.1005	659.1873	0.6003	18
630	0	0	19
0	0	10916009	20
0	0	0	21
6661	0	0	22
4158192	0	0	23
0	0	0	24
0	0	1897624	25
1525679	21	0	26
145	0	17064416	27
0	0	0	28
0	0	0	29
77962	0	677	30
275223	0	0	31
91018	0	47415	32
22424	0	9709	33
6157934	21	29935850	34
0.0316	0.0000	0.0757	35
		Gas	36
		MCF	37
0	0	3762657	38
0	0	1049	39
0.000	0.000	0.000	40
0.000	0.000	2.901	41
0.000	0.000	2.766	42
0.000	0.000	0.028	43
0.000	0.000	9980.876	44

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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>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)	126	0
7	Plant Hours Connected to Load	3382	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	120	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	258948000	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	4111864	0
15	Equipment Costs	75114903	0
16	Asset Retirement Costs	0	0
17	Total Cost	79226767	0
18	Cost per KW of Installed Capacity (line 17/5) Including	561.8920	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	2660791	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	304162	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	943	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	100049	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	437423	0
33	Maintenance of Misc Steam (or Nuclear) Plant	151677	0
34	Total Production Expenses	3655045	0
35	Expenses per Net KWh	0.0141	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	2660164	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1061	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	1.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.943	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.010	0.000
44	Average BTU per KWh Net Generation	10902.424	0.000

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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	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)	25	31
7	Plant Hours Connect to Load	5,070	5,048
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	1	3
12	Net Generation, Exclusive of Plant Use - Kwh	71,931,000	90,516,000
13	Cost of Plant		
14	Land and Land Rights	180,375	20,914
15	Structures and Improvements	1,216,048	1,580,841
16	Reservoirs, Dams, and Waterways	2,560,322	2,859,408
17	Equipment Costs	4,627,703	4,352,405
18	Roads, Railroads, and Bridges	105,442	240,200
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	8,689,890	9,053,768
21	Cost per KW of Installed Capacity (line 20 / 5)	434.4945	335.3247
22	Production Expenses		
23	Operation Supervision and Engineering	41,216	55,642
24	Water for Power	1,285	1,735
25	Hydraulic Expenses	2,876	3,883
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	440,112	526,705
28	Rents	1,569	2,362
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	50,147	100,776
31	Maintenance of Reservoirs, Dams, and Waterways	24,924	54,214
32	Maintenance of Electric Plant	43,476	30,864
33	Maintenance of Misc Hydraulic Plant	37,967	51,625
34	Total Production Expenses (total 23 thru 33)	643,572	827,806
35	Expenses per net KWh	0.0089	0.0091

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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: <u>Clearwater No. 1</u> (d)	FERC Licensed Project No. 1927 Plant Name: <u>Clearwater No. 2</u> (e)	FERC Licensed Project No. 2420 Plant Name: <u>Cutler</u> (f)	Line No.
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Run-of-River	Run-of-River	Storage	Line No.
Outdoor	Outdoor	Conventional	2
1953	1953	1927	3
1953	1953	1927	4
15.00	26.00	30.00	5
15	20	16	6
8,739	8,091	3,035	7
			8
15	26	29	9
15	26	29	10
0	0	3	11
51,849,000	51,750,000	36,341,000	12
			13
0	0	3,505,129	14
562,166	757,988	3,729,490	15
3,411,471	9,035,111	6,020,852	16
962,137	1,151,380	1,668,962	17
0	219,901	566,413	18
0	0	0	19
4,935,774	11,164,380	15,490,846	20
329.0516	429.3992	516.3615	21
			22
63,155	109,468	13,715	23
4,184	7,252	1,875	24
99,214	171,971	105,838	25
31	53	0	26
275,741	438,953	549,021	27
1,749	3,031	1,790	28
0	0	0	29
4,871	8,444	6,208	30
13,372	69,154	30,235	31
7,099	23,140	63,638	32
71,473	123,886	68,136	33
540,889	955,352	840,456	34
0.0104	0.0185	0.0231	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. 20 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)	13	24
7	Plant Hours Connect to Load	6,706	5,523
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	13
12	Net Generation, Exclusive of Plant Use - Kwh	56,398,000	40,277,000
13	Cost of Plant		
14	Land and Land Rights	0	50,393
15	Structures and Improvements	560,788	1,222,380
16	Reservoirs, Dams, and Waterways	5,936,999	7,566,323
17	Equipment Costs	1,387,159	3,716,482
18	Roads, Railroads, and Bridges	400,007	57,236
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	8,284,953	12,612,814
21	Cost per KW of Installed Capacity (line 20 / 5)	753.1775	382.2065
22	Production Expenses		
23	Operation Supervision and Engineering	46,313	23,112
24	Water for Power	3,068	2,062
25	Hydraulic Expenses	73,130	222,333
26	Electric Expenses	22	0
27	Misc Hydraulic Power Generation Expenses	226,430	1,487,019
28	Rents	1,282	7,514
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	4,532	23,986
31	Maintenance of Reservoirs, Dams, and Waterways	19,874	447,477
32	Maintenance of Electric Plant	40,126	159,702
33	Maintenance of Misc Hydraulic Plant	52,413	260,639
34	Total Production Expenses (total 23 thru 33)	467,190	2,633,844
35	Expenses per net KWh	0.0083	0.0654

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	Storage	1
Outdoor	Outdoor	Outdoor	2
1962	1958	1955	3
1962	1958	1955	4
18.00	90.35	31.99	5
20	84	32	6
8,621	5,617	8,689	7
			8
20	90	29	9
20	84	28	10
0	5	0	11
96,177,000	181,252,000	141,161,000	12
			13
341,706	54,984	0	14
3,849,624	2,009,060	740,316	15
9,974,336	12,715,140	7,575,994	16
2,077,162	10,477,032	5,697,485	17
638,679	851,851	407,171	18
0	0	0	19
16,881,507	26,108,067	14,420,966	20
937.8615	288.9659	450.7961	21
			22
37,094	240,430	122,099	23
1,157	5,140	8,089	24
2,589	11,505	195,807	25
0	0	59	26
445,592	500,477	514,309	27
993	730	3,381	28
0	0	0	29
391,051	25,079	26,600	30
3,964	43,934	45,713	31
20,324	419,613	28,662	32
34,171	63,103	145,983	33
936,935	1,310,011	1,090,702	34
0.0097	0.0072	0.0077	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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: <u>Lemo No. 2</u> (b)	FERC Licensed Project No. 935 Plant Name: <u>Merwin</u> (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage (Re-Reg)
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	136.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	34	144
7	Plant Hours Connect to Load	8,369	8,781
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	26
12	Net Generation, Exclusive of Plant Use - Kwh	159,492,000	457,321,000
13	Cost of Plant		
14	Land and Land Rights	0	988,467
15	Structures and Improvements	691,492	26,608,013
16	Reservoirs, Dams, and Waterways	15,827,880	9,686,450
17	Equipment Costs	1,968,771	13,441,508
18	Roads, Railroads, and Bridges	1,487,283	1,742,299
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	19,975,426	52,466,737
21	Cost per KW of Installed Capacity (line 20 / 5)	605.3159	385.7848
22	Production Expenses		
23	Operation Supervision and Engineering	139,810	934,716
24	Water for Power	9,204	8,587
25	Hydraulic Expenses	268,752	841,177
26	Electric Expenses	67	0
27	Misc Hydraulic Power Generation Expenses	533,985	1,537,267
28	Rents	3,847	-2,643
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	10,975	254,167
31	Maintenance of Reservoirs, Dams, and Waterways	223,799	25,748
32	Maintenance of Electric Plant	19,925	67,914
33	Maintenance of Misc Hydraulic Plant	158,851	430,316
34	Total Production Expenses (total 23 thru 33)	1,369,215	4,097,249
35	Expenses per net KWh	0.0086	0.0090

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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 (d)	FERC Licensed Project No. 20 Plant Name: Oneida (e)	FERC Licensed Project No. 2630 Plant Name: Prospect No. 2 (f)	Line No.
Storage			Run-of-River
Conventional	Conventional		Conventional
1950	1915		1928
1950	1920		1928
42.50	30.00		32.00
42	13		32
8,783	8,776		8,584
			8
45	28		36
45	28		36
0	2		1
210,970,000	18,375,000		234,970,000
			13
0	36,698		105,168
1,443,619	1,255,340		2,482,141
6,392,377	4,537,738		18,155,764
2,805,191	3,131,975		2,956,213
111,245	394,262		191,385
0	0		0
10,752,432	9,356,013		23,890,671
252.9984	311.8671		746.5835
			22
178,938	15,472		294,970
11,854	1,875		2,056
283,736	105,838		39,852
87	0		0
686,048	604,794		789,659
4,954	2,501		13,595
0	0		0
14,392	11,870		50,811
53,950	14,999		115,048
49,676	41,104		139,379
202,506	63,195		97,224
1,486,141	861,648		1,542,594
0.0070	0.0469		0.0066
			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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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: <u>Slide Creek</u> (b)	FERC Licensed Project No. 20 Plant Name: <u>Soda</u> (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)	18	7
7	Plant Hours Connect to Load	8,457	4,262
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	87,514,000	6,185,000
13	Cost of Plant		
14	Land and Land Rights	0	504,056
15	Structures and Improvements	783,009	577,253
16	Reservoirs, Dams, and Waterways	3,760,975	4,996,525
17	Equipment Costs	1,160,331	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)	5,721,093	8,150,058
21	Cost per KW of Installed Capacity (line 20 / 5)	317.8385	582.1470
22	Production Expenses		
23	Operation Supervision and Engineering	75,785	7,181
24	Water for Power	5,021	875
25	Hydraulic Expenses	119,057	49,391
26	Electric Expenses	37	0
27	Misc Hydraulic Power Generation Expenses	315,357	264,797
28	Rents	2,098	835
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	12,473	18,229
31	Maintenance of Reservoirs, Dams, and Waterways	18,347	4,776
32	Maintenance of Electric Plant	11,405	17,230
33	Maintenance of Misc Hydraulic Plant	85,767	24,389
34	Total Production Expenses (total 23 thru 33)	645,347	387,703
35	Expenses per net KWh	0.0074	0.0627

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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: Soda Springs (d)	FERC Licensed Project No. 2111 Plant Name: Swift No. 1 (e)	FERC Licensed Project No. 2071 Plant Name: Yale (f)	Line No.
Storage (Re-Reg)			Storage
Outdoor			Conventional
1952	1958	1953	3
1952	1958	1953	4
11.00	240.00	134.00	5
13	222	167	6
7,104	5,224	7,523	7
			8
12	264	165	9
11	263	165	10
1	0	0	11
48,874,000	568,024,000	473,703,000	12
			13
0	7,813,808	2,777,170	14
830,927	6,044,283	6,022,326	15
5,224,214	37,633,791	26,160,156	16
1,772,824	15,185,856	14,544,337	17
56,124	395,145	1,383,555	18
0	0	0	19
7,884,089	67,072,883	50,887,544	20
716.7354	279.4703	379.7578	21
			22
46,313	1,425,879	804,190	23
35,842	-10,647	8,460	24
75,769	940,473	448,786	25
22	0	0	26
268,606	1,282,629	787,825	27
1,692	4,342	3,460	28
0	0	0	29
9,517	128,343	66,759	30
27,527	19,331	5,002	31
95,868	52,918	80,281	32
60,917	444,815	249,366	33
622,073	4,288,083	2,454,129	34
0.0127	0.0075	0.0052	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>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.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>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.</p>					
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: <u>Oimsted</u> (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)		4		0
7	Plant Hours Connect to Load		6,877		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		4		0
12	Net Generation, Exclusive of Plant Use - Kwh		8,090,000		0
13	Cost of Plant				
14	Land and Land Rights		2,672		0
15	Structures and Improvements		263,938		0
16	Reservoirs, Dams, and Waterways		524,049		0
17	Equipment Costs		19,801		0
18	Roads, Railroads, and Bridges		3,547		0
19	Asset Retirement Costs		0		0
20	TOTAL cost (Total of 14 thru 19)		814,007		0
21	Cost per KW of Installed Capacity (line 20 / 5)		79.0298		0.0000
22	Production Expenses				
23	Operation Supervision and Engineering		4,709		0
24	Water for Power		644		0
25	Hydraulic Expenses		36,338		0
26	Electric Expenses		0		0
27	Misc Hydraulic Power Generation Expenses		322,709		0
28	Rents		615		0
29	Maintenance Supervision and Engineering		0		0
30	Maintenance of Structures		14,586		0
31	Maintenance of Reservoirs, Dams, and Waterways		2,394		0
32	Maintenance of Electric Plant		10,252		0
33	Maintenance of Misc Hydraulic Plant		25,777		0
34	Total Production Expenses (total 23 thru 33)		418,024		0
35	Expenses per net KWh		0.0517		0.0000

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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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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 : Licensed Proj. No.					
2	American Fork 696	1907	0.95	0.9	5,520,000	2,045,168
3	Ashton 2381	1917	6.85	6.6	31,572,000	8,765,854
4	Upper Beaver 814	1907	2.52	2.0	5,896,000	2,518,404
5	Bend 2643	1913	1.11	1.0	2,524,000	859,563
6	Skookumchuck	1990	0.48		209,000	
7	Big Fork 2652	1910	4.15	4.2	30,084,000	5,616,140
8	Cline Falls	1943	1.00	1.1	1,795,000	301,184
9	Condit 2342	1913	9.60	15.0	75,252,000	6,886,209
10	Cove 2401	1917	7.50			2,795,165
11	Naches Drop	1914	1.40			2,586
12	Eagle Point	1957	2.81	2.8	16,872,000	1,789,862
13	Eastside 2082	1924	3.20	3.2	9,425,000	1,889,306
14	Fall Creek 2082	1903	2.20	2.2	12,819,000	1,052,083
15	Fountain Green 10690	1922	0.16	0.1	602,000	451,802
16	Granite	1896	2.00	1.6	6,251,000	4,542,181
17	Gunlock 9281	1917	0.75	0.5	1,143,000	597,257
18	Last Chance 4580	1983	1.73	1.1	1,488,000	2,656,187
19	Naches	1909	6.37			103,987
20	Paris 703	1910	0.72	0.7	1,672,000	316,900
21	Pioneer 2722	1897	5.00	3.8	10,209,000	9,774,341
22	Powerdale 2659	1923	6.00	6.0	25,456,000	18,855,391
23	Prospect No. 1 2630	1912	3.76	3.8	24,370,000	558,478
24	Prospect No. 3 2337	1932	7.20	8.0	38,326,000	6,813,505
25	Prospect No. 4 2630	1944	1.00	1.0	3,078,000	187,121
26	Sand Cove 9281	1926	0.80	0.5	1,112,000	880,783
27	Snake Creek	1910	1.18	0.4	1,982,000	902,741
28	Stairs 597	1895	1.00	1.4	5,146,000	1,179,486
29	St. Anthony 2381	1915	0.50		-12,000	1,330,382
30	Veyo 9281	1920	0.50	0.3	526,000	731,669
31	Viva Naughton 6509	1986	0.74		-112,000	1,158,482
32	Wallowa Falls 308	1921	1.10	1.1	7,198,000	2,761,267
33	Weber 1744	1911	3.85	3.8	12,604,000	2,726,061
34	West Side 2082	1908	0.60	0.6	933,000	351,583
35	Keno Regulating Dam 2082					7,473,825
36	Upper Klamath Lake 2082					4,976,443
37	North Umpqua 1927					9,672,911
38						
39	Pumping Plant:					
40	Lifton	1917			-3,253,000	11,298,828
41						
42	Wind Turbine:					
43	Foots Creek Wind Farm	1998	32.62	32.0	103,892,000	36,266,842
44						
45						
46						

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
PacifiCorp		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2005	End of 2004/Q4	
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
2,152,808	62,468		11,155	Water		2
1,279,687	305,260		98,825	Water		3
999,367	139,293		81,511	Water		4
774,381	109,678		1,894	Water		5
	-139,296		-83,418	Water		6
1,353,287	233,709		195,030	Water		7
301,184	31,552		1,612	Water		8
717,313	279,123		15,182	Water		9
372,689	147,180		22,063	Water		10
1,847	42,441		1,825	Water		11
636,962	420,352		46,940	Water		12
590,408	-89,092		620,744	Water		13
478,220	74,544		36,145	Water		14
2,823,763	20,795		4,870	Water		15
2,271,091	96,333		16,063	Water		16
796,343	71,333		76,114	Water		17
1,535,368	109,182		18,539	Water		18
16,324	42,441		1,825	Water		19
440,139	42,939		13,929	Water		20
1,954,868	211,948		87,148	Water		21
3,142,565	312,892		93,471	Water		22
148,531	146,188		39,231	Water		23
946,320	292,608		90,768	Water		24
187,121	45,632		45,114	Water		25
1,100,979	81,556		62,884	Water		26
765,035	78,913		13,008	Water		27
1,179,486	79,604		6,590	Water		28
2,660,764	42,752		1,380	Water		29
1,463,338	84,323		8,963	Water		30
1,565,516	8		11,958	Water		31
2,510,243	18,866		13,861	Water		32
708,068	168,796		44,834	Water		33
585,972	20,410		13,994	Water		34
	5,374		2,817			35
	32,466		70,625			36
						37
						38
						39
	267,279		183,704	Water		40
						41
						42
1,111,798	1,895,320			Wind		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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	84.00		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								
8	Subtotal 500 kV					716.00		6
9								
10	Ben Lomond Sub., Utah	Borah Substation, Idaho	345.00	345.00	Steel - H	135.00		1
11	Ben Lomond Sub., Utah	Terminal Substation, UT	345.00	345.00	Steel - D	47.00		2
12	Spanish Fork Sub., Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - SP	35.00		2
13	Huntington Plant, Utah	Sigurd Substation, Utah	345.00	345.00	Steel - H	95.00		1
14	Huntington Plt. Sub., UT	Spanish Fork Sub., Utah	345.00	345.00	Steel - H	78.00		1
15	Terminal Substation, UT	Ninety South Sub., Utah	345.00	345.00	Steel - SP	16.00		2
16	Emery Substation, Utah	Sigurd Substation, Utah	345.00	345.00	Steel - H	75.00		1
17	Sigurd Substation, Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - H-P	116.00		1
18	Camp Williams Sub., Utah	Ninety South Sub., Utah	345.00	345.00	Steel - SP	9.00		2
19	Terminal Substation, UT	Camp Williams Sub., Utah	345.00	345.00	Steel - D	25.00		1
20	Emery Substation, Utah	Camp Williams Sub., Utah	345.00	345.00	Steel - H	121.00		1
21	Newcastle, Utah	Utah - Nevada Border	345.00	345.00	Steel - D	54.00		1
22	Sigurd Substation, Utah	Newcastle, Utah	345.00	345.00	Steel - D	137.00		1
23	Goshen Substation, Idaho	Kinport Substation, ID	345.00	345.00	Steel - H	41.00		1
24	Huntington Plant, Utah	Four Corners Sub., NM	345.00	345.00	Wood - U	101.00		1
25	Camp Williams Sub., Utah	Huntington Plant, Utah	345.00	345.00	Wood - U	107.00		1
26	Huntington Plant, Utah	Pinto Substation, Utah	345.00	345.00	Wood - U	158.00		1
27	Camp Williams Sub., Utah	Sigurd Substation, Utah	345.00	345.00	Wood - U	70.00		1
28	Jim Bridger Plant #3, WY	Borah Substation, Idaho	345.00	345.00	Steel Tower	240.00		1
29	Jim Bridger Plant #2, WY	Kinport Substation, ID	345.00	345.00	Steel Tower	234.00		1
30								
31	Subtotal 345 kV					1,894.00		24
32								
33	Fairview, Oregon	Isthmus, Oregon	230.00	230.00	H Frame Wood	12.00		1
34	Antelope Sub., Idaho	Lost River 230kV Line, ID	230.00	230.00	Wood - H	20.00		1
35	Walla Walla, Washington	Hells Canyon, ID	230.00	230.00	H Frame Wood	78.00		1
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4			
TRANSMISSION LINE STATISTICS (Continued)								
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
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	4,452,327	4,586,683					1
1272.0	3,086,400	151,355,378	154,441,778					2
1272.0	2,907,175	38,008,844	40,916,019					3
1272.0	1,468,204	19,737,322	21,205,526					4
1272.0	9,230	1,460,186	1,469,416					5
1272.0	4,769,435	26,247,891	31,017,326					6
								7
	12,374,800	241,261,948	253,636,748					8
								9
954.0	5,229,653	35,112,853	40,342,506					10
1272.0	9,867,092	21,879,816	31,746,908					11
1272.0	5,978,617	10,158,595	16,137,212					12
954.0	343,174	20,080,786	20,423,960					13
954.0	791,811	17,670,321	18,462,132					14
1272.0	2,563,036	7,457,557	10,020,595					15
954.0	296,576	13,619,157	13,915,735					16
954.0	510,490	19,757,078	20,267,568					17
1272.0	483,117	3,895,713	4,378,830					18
1272.0	4,313,885	7,970,336	12,284,221					19
954.0	926,251	27,916,136	28,842,387					20
954.0	2,320,872	50,650,316	52,971,188					21
954.0	56,050	13,573,405	13,629,455					22
795.0	313,477	2,571,824	2,885,301					23
954.0	117,662	2,893,904	3,011,566					24
795.0	893,965	19,131,146	20,025,111					25
795.0								26
795.0	36,693	11,515,969	11,552,662					27
1272.0	1,129,032	26,209,708	27,338,740					28
1272.0	1,099,796	27,997,165	29,096,961					29
								30
	37,271,253	340,061,785	377,333,038					31
								32
954.0	285,322	1,565,837	1,851,159					33
795.0	12,929	1,200,282	1,213,211					34
1272.0	64,394	8,907,830	8,972,224					35
	80,025,700	1,452,761,331	1,532,787,031					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION LINE STATISTICS

- 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.
- 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.
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- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
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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	Bethel, Oregon	Fry, Oregon	230.00	230.00	H Frame Wood	26.00		1
2	Fry, Oregon	Dixonville, Oregon	230.00	230.00	H Frame Wood	45.00		1
3	Alvey, Oregon	Dixonville, Oregon	230.00	230.00	H Frame Wood	59.00		1
4	Troutdale, Oregon	Linneman, Oregon	230.00	230.00	Steel Tower	6.00		1
5	Troutdale, Oregon	Gresham, Oregon	230.00	230.00	Steel Tower	6.00		1
6	McNary, Washington	Walla Walla, Washington	230.00	230.00	H Frame Wood	56.00		1
7	BPA Heppner, Oregon	Dalred Substation, Orego	230.00	230.00	H Frame Wood	1.00		1
8	Sigurd Substation, Utah	Garfield, Utah	230.00	230.00	Wood - U	117.00		1
9	Dixonville, Oregon	Reston, Oregon	230.00	230.00	H Frame Wood	17.00		1
10	Yamsey, Oregon	Klamath Falls, Oregon	230.00	230.00	H Frame Wood	56.00		1
11	Yamsey, Oregon	Klamath Falls, Oregon	230.00	230.00	Steel Tower	6.00		1
12	Dixonville, Oregon	Lone Pine, Oregon	230.00	230.00	H Frame Wood	5.00		1
13	Klamath Falls, Oregon	Medford, Oregon	230.00	230.00	H Frame Wood	76.00		1
14	Klamath Falls, Oregon	Malin, Oregon	230.00	230.00	H Frame Wood	35.00		1
15	Table Rock, SW Station, OR	Grants Pass, Oregon	230.00	230.00	H Frame Wood	35.00		1
16	Grants Pass, Oregon	Days Creek, Oregon	230.00	230.00	H Frame Wood	71.00		1
17	Dixonville, Oregon	Dixonville, Oregon	230.00	230.00	Wood	1.00		1
18	Sigurd Substation, Utah	Pavant Substation, Utah	230.00	230.00	Wood - U	43.00		1
19	Pavant Substation, Utah	Nevada - Utah State line	230.00	230.00	Wood - U	98.00		1
20	Bannock Pass, Idaho	Antelope Sub., Idaho	230.00	230.00	Wood - U	76.00		1
21	Brady Substation, Idaho	Treasureton Sub., Idaho	230.00	230.00	Wood - U	66.00		1
22	Ben Lomond Sub., Utah	Naughton Plt. #1, WY	230.00	230.00	Wood - U	88.00		1
23	Sigurd Substation, Utah	Arizona - Utah State line	230.00	230.00	Wood - U	149.00		1
24	Birch Creek Sub., WY	Railroad Substation, WY	230.00	230.00	Wood - HSW	12.00		1
25	Birch Creek Sub., WY	Railroad Substation, WY	230.00	230.00	Wood - HSW	7.00		1
26	Ben Lomond Sub., Utah	Naughton Plt. #2, WY	230.00	230.00	Wood - U	59.00		1
27	Ben Lomond Sub., Utah	Naughton Plt. #2, WY	230.00	230.00	Wood - U	29.00		1
28	Chappel Creek, WY	Naughton Plant, WY	230.00	230.00	Wood Tower	46.00		1
29	Ben Lomond Sub., Utah	Terminal Substation, UT	230.00	230.00	Steel - D-P	74.00		1
30	Naughton Plant, Wyoming	Treasureton Sub., Idaho	230.00	230.00	Wood - U	79.00		1
31	Naughton Plant, Wyoming	Treasureton Sub., Idaho	230.00	230.00	Wood - U	1.00		1
32	Swift Plant #1, WA	Cowlitz Co. Line, WA	230.00	230.00	H Frame Wood	3.00		1
33	Swift Plant #2, WA	BPA Woodland, WA	230.00	230.00	H Frame Wood	23.00		1
34	Union Gap, Washington	BPA Midway, WA	230.00	230.00	H Frame Wood	39.00		1
35	Walla Walla, Washington	Lewiston, ID	230.00	230.00	H Frame Wood	45.00		1
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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.
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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	351,982	1,298,770	1,650,752					1
1272.0	485,896	4,310,960	4,796,856					2
954.0	1,428,247	14,506,632	15,934,879					3
954.0		423,037	423,037					4
954.0	363,717	574,074	937,791					5
1272.0	220,967	3,041,516	3,262,483					6
795.0		108,274	108,274					7
795.0	390,878	7,651,768	8,042,646					8
	39,971	1,558,410	1,598,381					9
795.0								10
795.0	247,093	4,113,815	4,360,908					11
795.0	439,563	3,319,036	3,758,599					12
795.0	173,608	5,786,225	5,959,833					13
1272.0	115,448	1,597,600	1,713,048					14
954.0	191,124	5,194,926	5,386,050					15
1272.0	379,961	11,725,824	12,105,785					16
1272.0		492,100	492,100					17
795.0	41,499	4,372,021	4,413,520					18
795.0								19
1272.0	5,103	2,439,598	2,444,701					20
795.0	72,118	2,002,140	2,074,258					21
795.0	426,126	4,518,653	4,944,779					22
954.0	22,604	4,503,147	4,525,751					23
954.0	165,054	1,277,573	1,442,627					24
954.0	181,047	1,520,220	1,701,267					25
1272.0	736,031	5,202,936	5,938,967					26
1272.0		1,715,127	1,715,127					27
954.0	170,967	5,900,151	6,071,118					28
1272.0	572,459	9,818,190	10,390,649					29
954.0	56,498	2,967,418	3,023,916					30
954.0	569	27,749	28,318					31
954.0	1,293	296,405	297,698					32
954.0	103,532	2,096,689	2,200,221					33
1272.0	172,451	1,652,319	1,824,770					34
1272.0	366,291	6,108,495	6,474,786					35
	80,025,700	1,452,761,331	1,532,787,031					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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TRANSMISSION LINE STATISTICS

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- 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	Walla Walla, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	33.00		1
2	Pomona, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	37.00		1
3	Centralia, Washington	BPA Tap, Washington	230.00	230.00	H Frame Wood	3.00		1
4	Pomona, Washington	Wanapum, Washington	230.00	230.00	H Frame Wood	8.00		1
5	Meridian Sub, OR	Lone Pine Sub, OR	230.00	230.00		5.00		
6	Billings, Montana	Yellowtail, Montana	230.00	230.00	H Frame Wood	59.00		1
7	Yellowtail, Montana	Muddy Ridge, Wyoming	230.00	230.00	H Frame Wood	176.00		1
8	Sheridan, Wyoming	Decker, Montana	230.00	230.00	H Frame Wood	13.00		1
9	Dave Johnston Plant, WY	Casper, Wyoming	230.00	230.00	H Frame Wood	31.00		1
10	Yellowtail, Montana	Casper, Wyoming	230.00	230.00	H Frame Wood	147.00		1
11	Rock Springs, Wyoming	Kemmerer, Wyoming	230.00	230.00	H Frame Wood	71.00		1
12	Rock Springs, Wyoming	Atlantic City, Wyoming	230.00	230.00	H Frame Wood	69.00		1
13	Thermopolis, Wyoming	Riverton, Wyoming	230.00	230.00	H Frame Wood	51.00		1
14	Casper, Wyoming	Riverton, Wyoming	230.00	230.00	H Frame Wood	110.00		1
15	Dave Johnston Plant, WY	Rock Springs, Wyoming	230.00	230.00	H Frame Wood	206.00		1
16	Dave Johnston Plant, WY	Spence, Wyoming	230.00	230.00	H Frame Wood	31.00		1
17	Riverton, Wyoming	Atlantic City, Wyoming	230.00	230.00	H Frame Wood	50.00		1
18	Rock Springs, Wyoming	Flaming Gorge, Utah	230.00	230.00	H Frame Wood	48.00		1
19	Palisades, Wyoming	Green River, Wyoming	230.00	230.00	H Frame Wood	5.00		1
20	Buffalo, Wyoming	Gillette, Wyoming	230.00	230.00	H Frame Wood	69.00		1
21	Jim Bridger Plant, WY	Point of Rocks, Wyoming	230.00	230.00	H Frame Wood	4.00		1
22	Jim Bridger Plant, WY	Point of Rocks, Wyoming	230.00	230.00	H Frame Wood	5.00		
23	Dave Johnston Plant, WY	Yellowcake, Wyoming	230.00	230.00	H Frame Wood	69.00		1
24	Wyodak, WY	Sub. Tie Line, WY	230.00	230.00	H Frame Wood	1.00		1
25	Jim Bridger Plant, WY	Point of Rocks Ln 2, WY	230.00	230.00	H Frame Wood	35.00		1
26	Blue Rim, Wyoming	South Trona, Wyoming	230.00	230.00	H Frame Wood	13.00		1
27	Monument, Wyoming	Exxon Plant, Wyoming	230.00	230.00	H Frame Wood	13.00		1
28	Firehole, Wyoming	Mansface, Wyoming	230.00	230.00	Steel Pole	2.00		1
29	Firehole, Wyoming	Mansface, Wyoming	230.00	230.00	H Frame Wood	10.00		1
30	Monuments, Wyoming	South Trona, Wyoming	230.00	230.00	H Frame Wood	24.00		1
31	Spence Sub., WY	Jim Bridger Plant, WY		230.00	H Frame Wood	47.00		
32	Jim Bridger Plant, WY	Mustang Sub., Wyoming	230.00	230.00	H Frame Wood	73.00		1
33	Spence Sub., Wyoming	Mustang Sub., Wyoming	230.00	230.00	H Frame Wood	77.00		1
34	Rock Springs, Wyoming	Flaming Gorge, Utah	230.00	230.00	Steel Tower	7.00		1
35	Line 59, CA	Copco II, CA	230.00	230.00	H Frame Wood	5.00		1
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
954.0	235,532	1,942,914	2,178,446					1
1780.0	207,123	2,650,601	2,857,724					2
954.0	33,885	165,771	199,656					3
556.5	169	1,489,287	1,489,456					4
		2,003,740	2,003,740					5
1272.0	32,998	1,479,867	1,512,865					6
1272.0	120,949	5,438,473	5,559,422					7
1272.0	26,093	630,118	656,211					8
795.0	14,928	1,067,064	1,081,992					9
1271.0	130,197	8,159,034	8,289,231					10
1271.0	52,906	2,591,104	2,644,010					11
954.0	31,859	2,404,832	2,436,691					12
1272.0	57,112	1,903,860	1,960,972					13
954.0	67,857	4,282,517	4,350,374					14
1272.0	58,102	9,212,947	9,271,049					15
1272	33,008	2,658,898	2,691,906					16
1271.0	48,281	2,908,764	2,957,045					17
1272.0	30,769	1,973,537	2,004,306					18
1272.0	12	635,263	635,275					19
1272.0	361,351	4,195,868	4,557,219					20
1272.0	4,800	134,061	138,861					21
1272.0		130,166	130,166					22
1272.0	294,290	6,189,197	6,483,487					23
1272.0		15,463	15,463					24
1272.0	3,967	6,455,716	6,459,683					25
1272.0		872,422	872,422					26
1272.0		160,129	160,129					27
1272.0								28
1272.0		2,674,008	2,674,008					29
1272.0		7,268,245	7,268,245					30
1272.0		170,295	170,295					31
1272.0		9,760,523	9,760,523					32
1272.0		9,542,996	9,542,996					33
1272.0	4,482	396,815	401,297					34
	4,339	820,071	824,410					35
	80,025,700	1,452,761,331	1,532,787,031					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	Arizona/Utah State Line	Glen Canyon Sub., Arizona	230.00	230.00	H Frame Wood	10.00		1
2	Miners Sub, Wyoming	Foot creek Sub., Wyoming	230.00	230.00		29.00		
3								
4	Subtotal 230 kV					3,311.00		70
5								
6	Montana-Idaho State line	Grace Plant, Idaho	161.00	161.00	Wood - H	57.00	90.00	1
7	Goshen Substation, Idaho	Rigby Substation, Idaho	161.00	161.00	Wood - H	61.00		1
8	Goshen Substation, Idaho	Antelope Substation, ID	161.00	161.00	Wood - H	45.00		1
9	Goshen Substation, Idaho	Sugar Mill Substation, ID	161.00	161.00	Wood - SP	17.00		1
10	Sugar Mill Sub., Idaho	Rigby Substation, Idaho	161.00	161.00	Wood - SP	17.00		1
11	Goshen Substation, Idaho	Bonneville Sub., Idaho	161.00	161.00	Wood - SP-H	20.00		1
12	Billings, Montana	Yellowtail, Montana	161.00	161.00	H Frame Wood	46.00		1
13	Big Grassy Sub., ID	Idaho Power Line, ID	161.00	161.00	Wood - H	1.00		1
14	Rigby Sub., Idaho	Jefferson Roberts, Idaho	161.00	161.00	Wood - SP	18.00		1
15	Thermopolis, Wyoming	Wapa Tie Line #2, Wyoming	161.00	161.00		1.00		
16								
17	Subtotal 161 kV					283.00	90.00	9
18								
19	Naughton Plant, Wyoming	Evanston Substation, WY	138.00	138.00	Wood - H	67.00		1
20	Evanston Substation, WY	Anschutz Substation, WY	138.00	138.00	Wood - H	6.00		1
21	Evanston Substation, WY	Anschutz Substation, WY	138.00	138.00	Wood - H	15.00		1
22	Naughton Plant, Wyoming	Carter Creek Sub., WY	138.00	138.00	Wood - H	36.00		1
23	Railroad Sub., Wyoming	Carter Creek Sub., WY	138.00	138.00	Wood - H	17.00		1
24	Painter Substation, WY	Natural Gas Sub., WY	138.00	138.00	Wood - H	5.00		1
25	Grace Plant, Idaho	Terminal Sub., UT(103-104)	138.00	138.00	Steel - S	42.00		2
26	Grace Point, ID	Terminal Sub, UT (103-10)	138.00	138.00	Wood - H	212.00		2
27	Grace Plant, Idaho	Terminal Sub., UT (105)	138.00	138.00	Wood - H	144.00		2
28	Grace Plant, Idaho	Soda Plant, Idaho	138.00	138.00	Wood - H	8.00	4.00	2
29	Oneida Plant, Idaho	Ovid Substation, Idaho	138.00	138.00	Wood - H	23.00		1
30	Antelope Substation, ID	Scoville Sub., Idaho	138.00	138.00	Wood - H	1.00		1
31	Soda Plant, Idaho	Monsanto Sub., Idaho	138.00	138.00	Wood - H	8.00		1
32	Caribou Substation, ID	Grace Plant, Idaho	138.00	138.00	Wood - H	16.00		1
33	Caribou Substation, ID	Becker Substation, Idaho	138.00	138.00	Wood - H	5.00		1
34	Treasureton Sub., ID	Franklin Sub., Idaho	138.00	138.00	Wood - H & S	10.00		1
35	Franklin Substation, ID	Smithfield Sub., Utah	138.00	138.00	Wood - H	25.00		1
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
		430,671	430,671					1
		4,968,612	4,968,612					2
								3
	10,139,751	241,579,596	251,719,347					4
								5
397.5	18,978	1,268,267	1,287,245					6
397.5	27,520	689,591	717,111					7
397.5	8,857	2,407,191	2,416,048					8
397.5	48,227	1,118,668	1,166,895					9
397.5	27,536	926,456	953,992					10
954.0	362,279	2,811,683	3,173,962					11
556.5	23,368	1,386,146	1,409,514					12
556.5		26,208	26,208					13
556.5	76,306	1,242,793	1,319,099					14
		12,306	12,306					15
								16
	593,071	11,889,309	12,482,380					17
								18
795.0	146,645	3,882,305	4,028,950					19
795.0	129,130	473,050	602,180					20
795.0	3,381	290,803	294,184					21
795.0	41,411	3,577,595	3,619,006					22
795.0	72,622	3,822,615	3,895,237					23
795.0	-12,424	-278,836	-291,260					24
795.0	765,185	8,621,364	9,386,549					25
795.0								26
250.0	132,960	13,907,535	14,040,495					27
795.0	3,290	157,293	160,583					28
336.0	4,817	450,080	454,897					29
397.5	148	390	538					30
397.5	2,555	109,052	111,607					31
795.0	18,284	421,186	439,470					32
397.5	14,424	145,941	160,365					33
795.0	39,101	518,899	558,000					34
397.5	47,613	1,052,130	1,099,743					35
	80,025,700	1,452,761,331	1,532,787,031					36

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TRANSMISSION LINE STATISTICS

- 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.
- 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.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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.
- 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	Midvalley Substation, UT	Thirty South Sub., UT	138.00	138.00	Wood - H	1.00		1
2	Angel Substation, UT	Smith's UT	138.00	138.00	Wood - H	1.00		1
3	Terminal Substation, UT	Kennecott Sub., Utah	138.00	138.00	Steel - S	7.00		2
4	Terminal Substation, UT	30 South Switch Rack, UT	138.00	138.00	Steel - S	7.00		1
5	Jordan, UT	Terminal Substation, UT	138.00	138.00	Wood - H	6.00		1
6	Wheelon Substation, Utah	American Falls Sub., UT	138.00	138.00	Wood - H	82.00		1
7	Cutler Plant, UT	Wheelon Substation, UT	138.00	138.00	Wood - H	1.00		1
8	Terminal Substation, UT	Helper Substation, Utah	138.00	138.00	Wood - H	121.00		1
9	Hale Plant, Utah	Nebo Substation, Utah	138.00	138.00	Wood - H	54.00		1
10	Carbon Plant, Utah	Helper Substation, Utah	138.00	138.00	Wood - H	2.00		1
11	Terminal Substation, UT	Tooele Substation, Utah	138.00	138.00	Wood - H	29.00		1
12	Wheelon Substation, Utah	Smithfield Sub., Utah	138.00	138.00	Wood - H	20.00	1.00	2
13	Helper Substation, Utah	Moab Substation, Utah	138.00	138.00	Wood - H	118.00		1
14	Ninetieth South Sub, Utah	Carbon Plant, Utah	138.00	138.00	Wood - H	75.00		2
15	Terminal Substation, UT	Ninetieth South Sub, UT	138.00	138.00	Wood - H	16.00		2
16	30 South Switch Rack, UT	McClelland Sub., Utah	138.00	138.00	Wood - SP	6.00		1
17	Moab Substation, Utah	Pinto Substation, Utah	138.00	138.00	Wood - H	58.00		1
18	Pinto Substation, Utah	Abajo, UT	138.00	138.00	Wood - H	45.00		1
19	Carbon Plant, Utah	Ashley Substation, Utah	138.00	138.00	Wood - H	92.00		1
20	McClelland Sub., Utah	Cottonwood Sub., Utah	138.00	138.00	Wood - SP	6.00		1
21	Ashley Substation, Utah	Vernal Substation, Utah	138.00	138.00	Wood - H	12.00		1
22	Sigurd Substation, Utah	West Cedar Substation, UT	138.00	138.00	Wood - H	120.00		1
23	Ben Lomond Sub., Utah	El Monte Substation, UT	138.00	138.00	Wood - H Sub	19.00		1
24	Cottonwood Sub., Utah	Ninetieth South Sub, Uta	138.00	138.00	Wood - SP	11.00		1
25	Terminal Substation, UT	Rowley Substation, Utah	138.00	138.00	Wood - H	56.00		1
26	Huntington Plant, Utah	McFadden Substation, UT	138.00	138.00	Wood - H	7.00		1
27	Ben Lomond Sub., Utah	El Monte Substation, UT	138.00	138.00	Wood - H	13.00		1
28	Cottonwood Sub., Utah	Silvercreek Sub., Utah	138.00	138.00	Wood - SP	37.00		1
29	Ninetieth South Sub, Utah	Taylorville Sub., Utah	138.00	138.00	Wood - SP	7.00		1
30	Gadsby Plant, Utah	McClelland Sub., Utah	138.00	138.00	Wood - SP	4.00		1
31	Ninetieth South Sub, Utah	Oquirrh Substation, Utah	138.00	138.00	Wood - SP	9.00		2
32	Nebo, UT	Jerusalem, UT	138.00	138.00	Wood Tower	26.00		1
33	Ben Lomond Sub., Utah	Western Zircon Sub., UT	138.00	138.00	Wood - H	14.00		1
34	Tooele Substation, Utah	Oquirrh Substation, Utah	138.00	138.00	Wood - SP	21.00		1
35	Wheelon Substation, Utah	Nucor Steel Sub., Utah	138.00	138.00	Wood - H	14.00	4.00	1
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)
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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)	
		193,583	193,583					1
		20,229	20,229					2
250.0	4,658	475,562	480,220					3
500.0	1,837	1,197,446	1,199,283					4
	661,447	1,773,167	2,434,614					5
250.0	118,180	6,149,881	6,268,061					6
250.0		69,072	69,072					7
250.0	458,799	11,568,421	12,027,220					8
397.5	27,545	4,486,529	4,514,074					9
954.0	786	98,978	99,764					10
397.5	4,801	2,290,530	2,295,331					11
397.5	188,018	896,472	1,084,490					12
397.5	33,968	2,663,931	2,697,899					13
795.0	345,835	5,123,870	5,469,705					14
1272.0	427,552	1,053,575	1,481,127					15
795.0	62,113	1,564,970	1,627,083					16
397.5	40,115	996,661	1,036,776					17
397.5	43,002	2,089,679	2,132,681					18
397.5	47,374	1,725,080	1,772,454					19
795.0	13,733	244,816	258,549					20
397.5	5,546	272,179	277,725					21
397.5	52,280	3,081,473	3,133,753					22
795.0	18,845	729,676	748,521					23
795.0	549,064	1,785,356	2,334,420					24
795.0	222,286	2,254,369	2,476,655					25
397.5	264	234,826	235,090					26
795.0	24,901	916,563	941,464					27
397.5	177,824	2,872,020	3,049,844					28
795.0	5,178	435,845	441,023					29
795.0	56,759	925,859	982,618					30
795.0	243,445	1,314,079	1,557,524					31
397.5	253,539	2,159,364	2,412,903					32
250.0	96,457	968,211	1,064,668					33
795.0	252,891	3,034,761	3,287,652					34
795.0	46,947	909,120	956,067					35
	80,025,700	1,452,761,331	1,532,787,031					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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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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	Nebo Substation, Utah	Martin-Marietta Sub., UT	138.00	138.00	Wood - H	30.00		1
2	West Cedar Sub., Utah	Middleton Substation., UT	138.00	138.00	Wood - H	69.00		1
3	Gadsby Plant, Utah	Terminal Substation, UT	138.00	138.00	Wood - H	6.00		1
4	Oquirrh Substation, Utah	Kennecott Sub., Utah	138.00	138.00	Wood - H	4.00		1
5	Oquirrh Substation, Utah	Barney Substation, Utah	138.00	138.00	Wood - HS	5.00		2
6	West Cedar Sub., Utah	Pepcon Substation, Utah	138.00	138.00	Wood - SP	13.00		1
7	Taylorville Substation, UT	Mid-Valley Substation, UT	138.00	138.00	Steel - SP	5.00		1
8	Warren Substation, Utah	Kimberly Clark Sub., UT	138.00	138.00	Wood - HP	14.00		1
9	Honeyville, Utah	Promontory, Utah	138.00	138.00	Wood Tower	24.00		1
10	Ninetieth South Sub, Utah	Hale Plant, Utah	138.00	138.00	Wood Tower	45.00		1
11	Dumas, UT	Bimple, UT	138.00	138.00	Wood Tower	4.00		
12	Columbia Sub, Utah	Sunnyside Co. Gen., Utah	138.00	138.00	Wood Tower	2.00		1
13	Syracuse Sub, Utah	Ben Lomond Sub, Utah	138.00	138.00	Steel- D-P	18.00		1
14	Hale Plant, Utah	Midway Sub, Utah	138.00	138.00	Wood - H	19.00		1
15	Jordan 138 kV, UT	Fifth West 138 kV, UT	138.00	138.00	Steel Tower	1.00		1
16	Gadsby 138 kV, UT	Jordan 138 kV, UT	138.00	138.00	Steel Tower	1.00		1
17	2-138 kV Riverdale Sub, UT	2-138 kV Riverdale Sub, U	138.00	138.00	Steel Tower	1.00		2
18	Panther, UT	Willow Creek, UT	138.00	138.00	Wood Tower	1.00		1
19	Hammer Substation, UT	Butlerville Substation, U	138.00	138.00	Wood Tower	5.00		
20	Midway Substation, UT	Silver Creek Sub, UT	138.00	138.00	Wood Tower	4.00		
21	Midway Substation, UT	Cottonwood Sub, UT	138.00	138.00	Wood Tower	10.00		
22	McFadden Substation, UT	Blackhawk Substation, Uta	138.00	138.00		11.00		
23								
24	Subtotal 138 kV					2,049.00	9.00	80
25								
26								
27	All 115 kV lines		115.00	115.00	Wood & Steel	1,544.00		
28	All 69 kV lines		69.00	69.00	Wood & Steel	2,972.00	1.00	
29	All 57 kV lines		57.00	57.00	Wood & Steel	113.00		
30	All 46 kV lines		46.00	46.00	Wood & Steel	2,653.00		
31								
32								
33								
34								
35								
36					TOTAL	15,535.00	100.00	189

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	66,452	1,762,997	1,829,449					1
397.5	25,148	1,593,425	1,618,573					2
1272.0	668,771	810,473	1,479,244					3
795.0		201,459	201,459					4
795.0	16,668	455,106	471,774					5
795.0	43,590	1,088,222	1,131,812					6
1272.0	33,466	2,492,894	2,526,360					7
297.5	14,722	141,422	156,144					8
397.5	475,682	2,874,162	3,349,844					9
397.5	146,425	6,216,165	6,362,590					10
397.5		3,136,585	3,136,585					11
397.5	-41	2	-39					12
1272.0		353,104	353,104					13
397.5	246,503	3,938,520	4,185,023					14
1272.0	16	1,078,958	1,078,974					15
1272.0	755	381,900	382,655					16
795.0		90,674	90,674					17
397.5		40,890	40,890					18
	188,391	3,364,795	3,553,186					19
		2,755,012	2,755,012					20
	690,025	11,514,849	12,204,874					21
		1,747,470	1,747,470					22
								23
	8,511,704	149,766,639	158,278,343					24
								25
								26
	3,510,355	109,397,560	112,907,915					27
	3,257,343	187,692,332	190,949,675					28
	41,234	7,063,275	7,104,509					29
	4,326,189	164,048,887	168,375,076					30
								31
								32
								33
								34
								35
	80,025,700	1,452,761,331	1,532,787,031					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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 (o), 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	Silver Creek	Jordanelle	4.66	Steel Dbl Ckt.	15.00	1	2
2	Silver Creek	Jordanelle	4.26	Steel Sngl Pl	15.00	1	1
3	Kearns	Taylorsville	2.54	Wood Sngl Pl	18.00	1	1
4	Manila Tap	Manila	1.26	Wood Sngl Pl	21.00	1	1
5	Rocky Point Tap	Rocky Point	5.64	Wood Sngl Pl	18.00	1	1
6	Riverdale	Farmington	21.01	Steel Dbl Ckt.	11.00	2	2
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		39.37		98.00	7	8

Name of Respondent PacifiCorp			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005		Year/Period of Report End of <u>2004/Q4</u>		
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)
397.5 MCM	ACSR	Vertical/10'	138						1
795 MCM	ACSR	Vertical/1'	138		2,144,978	488,106		2,633,084	2
795 MCM	ACSR	Vertical/10'	138		642,210	842,022		1,484,232	3
1272 MCM	ACSR	Vertical/10'	138		476,643	476,643		953,286	4
397.5 MCM	ACSR	Vertical/10'	138		27,484			27,484	5
795 MCM	ACSR	Vertical/10'	138		154,039	154,039		308,078	6
									7
									8
									9
									10
									11
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									37
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									39
									40
									41
									42
									43
					3,445,354	1,960,810		5,406,164	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	California				
2	BIG SPRINGS	DISTRIBUTION-UNATTEN	69.00	12.47	
3	CANBY #2	DISTRIBUTION-UNATTEN	69.00	2.40	
4	CASTELLA	DISTRIBUTION-UNATTEN	69.00	2.40	
5	CLEAR LAKE	DISTRIBUTION-UNATTEN	69.00	12.47	
6	CRESCENT CITY	DISTRIBUTION-UNATTEN	12.47	4.16	
7	DOG CREEK	DISTRIBUTION-UNATTEN	69.00	2.40	
8	FORT JONES	DISTRIBUTION-UNATTEN	69.00	12.47	
9	GREENHORN	DISTRIBUTION-UNATTEN	69.00	12.47	
10	HAMBURG	DISTRIBUTION-UNATTEN	69.00	2.40	
11	HAPPY CAMP	DISTRIBUTION-UNATTEN	69.00	12.47	
12	HORNBROOK	DISTRIBUTION-UNATTEN	69.00	12.47	
13	INTERNATIONAL PAPER	DISTRIBUTION-UNATTEN	69.00	2.40	
14	LAKE EARL	DISTRIBUTION-UNATTEN	69.00	12.47	
15	LITTLE SHASTA	DISTRIBUTION-UNATTEN	69.00	7.20	
16	LUCERNE	DISTRIBUTION-UNATTEN	69.00	12.47	
17	MACDOEL	DISTRIBUTION-UNATTEN	69.00	20.80	
18	MCCLLOUD	DISTRIBUTION-UNATTEN	69.00	12.47	
19	MONTAGUE	DISTRIBUTION-UNATTEN	69.00	12.47	
20	MOUNT SHASTA	DISTRIBUTION-UNATTEN	69.00	12.47	
21	NORTH DUNSMUIR	DISTRIBUTION-UNATTEN	69.00	12.47	
22	NUTGLADE	DISTRIBUTION-UNATTEN	69.00	2.40	
23	SCOTT BAR	DISTRIBUTION-UNATTEN	69.00	12.47	
24	SEIAD	DISTRIBUTION-UNATTEN	69.00	12.47	
25	SHASTINA	DISTRIBUTION-UNATTEN	69.00	20.80	
26	SHOTGUN CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
27	SNOW BRUSH	DISTRIBUTION-UNATTEN	69.00	7.20	
28	SOUTH DUNSMUIR	DISTRIBUTION-UNATTEN	69.00	4.16	
29	TULELAKE	DISTRIBUTION-UNATTEN	69.00	12.47	
30	TUNNEL	DISTRIBUTION-UNATTEN	69.00	12.47	
31	TURKEY HILL	DISTRIBUTION-UNATTEN	69.00	12.47	
32	WALKER BRYAN	DISTRIBUTION-UNATTEN	69.00	12.47	
33	WEED	DISTRIBUTION-UNATTEN	69.00	12.47	
34	YUBA	DISTRIBUTION-UNATTEN	69.00	12.47	
35	YUROK	DISTRIBUTION-UNATTEN	69.00	12.47	
36	Total		2289.47	353.06	
37	NUMBER OF SUBSTATIONS DIST UNATTENDED - 34				
38					
39	ALTURAS	T/D-UNATTENDED	115.00	12.47	69.00
40	FALL CREEK HYDRO/	T/D-UNATTENDED	69.00	2.30	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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)	
						1
6	1					2
1	3					3
2	3					4
4	3					5
3	6					6
	1					7
6	1					8
13	1					9
1	1					10
8	3					11
4	3					12
9	3					13
13	1					14
2	3					15
4	1					16
31	2					17
11	2					18
6	1					19
16	4					20
6	6					21
2	3					22
2	3					23
2	3					24
18	3					25
1	1					26
	3					27
2	3					28
20	1					29
6	6					30
13	3					31
7	1					32
13	1					33
4	3					34
4	3					35
240	86					36
						37
						38
31	4					39
3	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	YREKA	T/D-UNATTENDED	115.00	12.47	69.00
2	Total		299.00	27.24	138.00
3	NUMBER OF SUBSTATIONS T/D UNATTENDED - 3				
4					
5	AGER	TRANSMISSION-ATTEND	115.00	69.00	
6	COPCO #1 HYDRO PLANT	TRANSMISSION-ATTEND	69.00	2.30	
7	COPCO #2 HYDRO PLANT	TRANSMISSION-ATTEND	69.00	6.60	
8	COPCO #2	TRANSMISSION-ATTEND	69.00	12.47	
9	COPCO #2	TRANSMISSION-ATTEND	230.00	115.00	
10	Total		552.00	205.37	
11	NUMBER OF SUBSTATIONS TRANS ATTENDED - 5				
12					
13	CRAG VIEW	TRANSMISSION-UNATTEN	115.00	69.00	
14	DEL NORTE	TRANSMISSION-UNATTEN	115.00	69.00	
15	IRON GATE HYDRO PLANT	TRANSMISSION-UNATTEN	69.00	6.60	
16	WEED JUNCTION	TRANSMISSION-UNATTEN	115.00	69.00	
17	Total		414.00	213.60	
18	NUMBER OF SUBSTATIONS TRANS UNATTENDED - 4				
19					
20	Idaho				
21	ALEXANDER	DISTRIBUTION-UNATTEN	46.00	12.47	
22	AMALGA	DISTRIBUTION-UNATTEN	46.00	12.47	
23	AMMON	DISTRIBUTION-UNATTEN	69.00	12.47	
24	ARCO	DISTRIBUTION-UNATTEN	69.00	12.47	
25	ARIMO	DISTRIBUTION-UNATTEN	46.00	12.47	
26	BANCROFT	DISTRIBUTION-UNATTEN	46.00	12.47	
27	BELSON	DISTRIBUTION-UNATTEN	69.00	12.47	
28	BERENICE	DISTRIBUTION-UNATTEN	69.00	12.47	
29	CAMAS	DISTRIBUTION-UNATTEN	69.00	12.47	
30	CANYON CREEK	DISTRIBUTION-UNATTEN	69.00	24.90	
31	CHESTERFIELD	DISTRIBUTION-UNATTEN	46.00	12.47	
32	CLEAR CREEK	DISTRIBUTION-UNATTEN	46.00	12.47	
33	CLEMENT	DISTRIBUTION-UNATTEN	69.00	12.47	
34	CLIFTON	DISTRIBUTION-UNATTEN	46.00	12.47	
35	DOWNEY	DISTRIBUTION-UNATTEN	46.00	12.47	
36	DUBOIS	DISTRIBUTION-UNATTEN	69.00	12.47	
37	EASTMONT	DISTRIBUTION-UNATTEN	69.00	12.47	
38	EGIN	DISTRIBUTION-UNATTEN	69.00	12.47	
39	EIGHT MILE	DISTRIBUTION-UNATTEN	46.00	12.47	
40	FOOL CREEK	DISTRIBUTION-UNATTEN	46.00	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)	
95	2					1
129	9					2
						3
						4
5	3					5
28	6	1				6
60	3	1				7
2	3					8
125	1					9
220	16	2				10
						11
						12
19	3					13
150	2					14
19	1					15
38	3					16
226	9					17
						18
						19
						20
47	1					21
11	1					22
11	1					23
6	1					24
8	1					25
4	1					26
13	1					27
11	1					28
10	1					29
20	1					30
5	1					31
4	1					32
5	1					33
4	1					34
4	1					35
13	1					36
14	1					37
14	1					38
3	1					39
2	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	GEORGETOWN	DISTRIBUTION-UNATTEN	69.00	12.47	
2	GRACE CITY STATION	DISTRIBUTION-UNATTEN	46.00	12.47	
3	HAMER	DISTRIBUTION-UNATTEN	69.00	12.47	
4	HAYES	DISTRIBUTION-UNATTEN	69.00	12.47	
5	HENRY	DISTRIBUTION-UNATTEN	46.00	12.47	
6	HOLBROOD	DISTRIBUTION-UNATTEN	69.00	12.47	
7	HOOPES	DISTRIBUTION-UNATTEN	69.00	12.47	
8	HORSLEY	DISTRIBUTION-UNATTEN	46.00	12.47	
9	IDAHO FALLS	DISTRIBUTION-UNATTEN	46.00	12.47	
10	INDIAN CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
11	JEFFCO	DISTRIBUTION-UNATTEN	69.00	24.90	
12	KETTLE	DISTRIBUTION-UNATTEN	69.00	24.90	
13	LAVA	DISTRIBUTION-UNATTEN	46.00	12.47	
14	LEWISTON	DISTRIBUTION-UNATTEN	46.00	12.47	
15	LOGAN CANYON	DISTRIBUTION-UNATTEN	46.00	7.20	
16	LUND	DISTRIBUTION-UNATTEN	46.00	12.47	
17	MCCAMMON	DISTRIBUTION-UNATTEN	46.00	12.47	
18	MENAN	DISTRIBUTION-UNATTEN	69.00	12.47	
19	MILLER	DISTRIBUTION-UNATTEN	69.00	12.47	
20	MILLVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
21	MONTPELIER	DISTRIBUTION-UNATTEN	69.00	12.47	
22	MOODY	DISTRIBUTION-UNATTEN	69.00	24.90	
23	NEWDALE	DISTRIBUTION-UNATTEN	69.00	12.47	
24	NEWTON	DISTRIBUTION-UNATTEN	46.00	12.47	
25	NIBLEY	DISTRIBUTION-UNATTEN	46.00	24.90	
26	NORTH LOGAN	DISTRIBUTION-UNATTEN	46.00	12.47	
27	OSGOOD	DISTRIBUTION-UNATTEN	69.00	12.47	
28	PRESTON	DISTRIBUTION-UNATTEN	46.00	12.47	
29	RANDOLPH	DISTRIBUTION-UNATTEN	46.00	12.47	
30	RAYMOND	DISTRIBUTION-UNATTEN	69.00	12.47	
31	RENO	DISTRIBUTION-UNATTEN	69.00	12.47	
32	REXBURG	DISTRIBUTION-UNATTEN	69.00	12.47	
33	RICH	DISTRIBUTION-UNATTEN	69.00	12.47	
34	RICHMOND	DISTRIBUTION-UNATTEN	46.00	12.47	
35	RIRIE	DISTRIBUTION-UNATTEN	69.00	12.47	
36	ROBERTS	DISTRIBUTION-UNATTEN	69.00	12.47	
37	RUDY	DISTRIBUTION-UNATTEN	69.00	12.47	
38	SAND CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
39	SANDUNE	DISTRIBUTION-UNATTEN	69.00	24.90	
40	SHELLEY	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
3	1					1
7	1					2
14	1					3
9	1					4
3	1					5
6	1					6
9	1					7
4	1					8
20	1					9
5	1					10
20	1					11
14	1					12
1	1					13
14	1					14
	1					15
5	1					16
3	1					17
11	1					18
5	1					19
13	1					20
8	1					21
14	1					22
20	1					23
5	1					24
14	1					25
14	1					26
20	1					27
13	1					28
2	1					29
2	1					30
20	1					31
33	2					32
5	1					33
11	1					34
9	1					35
8	1					36
7	1					37
40	2					38
20	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	SMITH	DISTRIBUTION-UNATTEN	69.00	12.47	
2	SODA	DISTRIBUTION-UNATTEN	138.00	7.20	
3	SOUTH FORK	DISTRIBUTION-UNATTEN	69.00	12.47	
4	SPUD	DISTRIBUTION-UNATTEN	46.00	12.47	
5	ST. CHARLES	DISTRIBUTION-UNATTEN	69.00	12.47	
6	SUGAR CITY	DISTRIBUTION-UNATTEN	69.00	12.47	
7	SUNNYDELL	DISTRIBUTION-UNATTEN	69.00	12.47	
8	TANNER	DISTRIBUTION-UNATTEN	46.00	12.47	
9	TARGHEE	DISTRIBUTION-UNATTEN	46.00	12.47	
10	THORNTON	DISTRIBUTION-UNATTEN	69.00	12.47	
11	UCON	DISTRIBUTION-UNATTEN	69.00	12.47	
12	WATKINS	DISTRIBUTION-UNATTEN	69.00	12.47	
13	WEBSTER	DISTRIBUTION-UNATTEN	69.00	12.47	
14	WESTON	DISTRIBUTION-UNATTEN	46.00	12.47	
15	WINDSPER	DISTRIBUTION-UNATTEN	69.00	24.90	
16	Total		4531.00	1011.72	
17	NUMBER OF SUBSTATIONS DIST UNATTENDED - 75				
18					
19	MALAD	T/D-UNATTENDED	138.00	46.00	12.47
20	MUD LAKE	T/D-UNATTENDED	69.00	12.47	
21	RIGBY	T/D-UNATTENDED	161.00	12.47	69.00
22	SAINT ANTHONY	T/D-UNATTENDED	69.00	46.00	12.47
23	Total		437.00	116.94	93.94
24	NUMBER OF SUBSTATIONS T/D UNATTENDED - 4				
25					
26	GRACE HYDRO	TRANSMISSION-ATTEND	138.00	46.00	6.60
27	Total		138.00	46.00	6.60
28	NUMBER OF SUBSTATIONS TRANS ATTENDED - 1				
29					
30	AMPS	TRANSMISSION-UNATTEN	230.00	69.00	
31	ANTELOPE	TRANSMISSION-UNATTEN	230.00	161.00	
32	ASHTON PLANT	TRANSMISSION-UNATTEN	46.00	2.40	
33	BIG GRASSY	TRANSMISSION-UNATTEN	161.00	69.00	
34	BONNEVILLE	TRANSMISSION-UNATTEN	161.00	69.00	
35	CARIBOU	TRANSMISSION-UNATTEN	138.00	46.00	
36	CONDA	TRANSMISSION-UNATTEN	138.00	46.00	
37	COVE PLANT/	TRANSMISSION-UNATTEN	46.00	6.60	
38	FISH CREEK	TRANSMISSION-UNATTEN	161.00	46.00	
39	FRANKLIN	TRANSMISSION-UNATTEN	138.00	69.00	
40	GOSHEN	TRANSMISSION-UNATTEN	345.00	161.00	46.00

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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)	
20	1					1
22	1					2
14	1					3
8	1					4
5	1					5
13	1					6
13	1					7
4	1					8
4	1					9
7	1					10
7	1					11
14	1					12
20	1					13
4	1					14
20	1					15
835	77					16
						17
						18
71	4	1				19
14	1					20
189	4					21
40	2					22
314	11	1				23
						24
						25
115	4					26
115	4					27
						28
						29
75	2	1				30
250	1					31
25	3					32
67	1					33
67	1					34
27	1					35
67	1					36
15	3	1				37
75	3					38
75	1					39
763	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	GREEN CANYON	TRANSMISSION-UNATTEN	138.00	46.00	
2	JEFFERSON	TRANSMISSION-UNATTEN	161.00	69.00	
3	LIFTON HYDRO	TRANSMISSION-UNATTEN	69.00	2.30	
4	ONEIDA	TRANSMISSION-UNATTEN	138.00	12.50	
5	OVID	TRANSMISSION-UNATTEN	138.00	69.00	
6	SMITHFIELD	TRANSMISSION-UNATTEN	136.00	46.00	12.47
7	SUGARMILL	TRANSMISSION-UNATTEN	161.00	46.00	69.00
8	TREASURETON	TRANSMISSION-UNATTEN	230.00	138.00	
9	Total		2965.00	1173.80	127.47
10	NUMBER OF SUBSTATIONS TRANS UNATTENDED - 19				
11					
12	Oregon				
13	BLOSS	DISTRIBUTION-UNATTEN	115.00	12.47	
14	CANNON BEACH	DISTRIBUTION-UNATTEN	115.00	12.47	
15	COLUMBIA	DISTRIBUTION-UNATTEN	115.00	12.47	57.00
16	CULLY	DISTRIBUTION-UNATTEN	115.00	12.47	
17	FERN HILL	DISTRIBUTION-UNATTEN	115.00	12.47	
18	26TH STREET	DISTRIBUTION-UNATTEN	20.80	4.16	
19	35TH STREET	DISTRIBUTION-UNATTEN	20.80	2.40	
20	AGNESS AVE	DISTRIBUTION-UNATTEN	115.00	12.47	
21	ALDERWOOD	DISTRIBUTION-UNATTEN	69.00	12.47	
22	ARLINGTON	DISTRIBUTION-UNATTEN	69.00	12.47	
23	ATHENA	DISTRIBUTION-UNATTEN	69.00	12.47	
24	BALD MT MAGAMA-FII	DISTRIBUTION-UNATTEN	20.80	0.24	
25	BANDON TIE	DISTRIBUTION-UNATTEN	20.80	12.47	
26	BAUMAN FII	DISTRIBUTION-UNATTEN	20.80	0.48	
27	BEACON	DISTRIBUTION-UNATTEN	69.00	12.47	
28	BEATTY	DISTRIBUTION-UNATTEN	69.00	12.47	
29	BELKNAP	DISTRIBUTION-UNATTEN	69.00	12.47	
30	BELMONT	DISTRIBUTION-UNATTEN	69.00	12.47	
31	BLALOCK	DISTRIBUTION-UNATTEN	69.00	12.47	
32	BLY	DISTRIBUTION-UNATTEN	69.00	12.47	
33	BOISE CASCADE	DISTRIBUTION-UNATTEN	69.00	11.00	
34	BONANZA	DISTRIBUTION-UNATTEN	69.00	12.47	
35	BROOKHURST	DISTRIBUTION-UNATTEN	115.00	12.47	
36	BROOKS-SCANLON	DISTRIBUTION-UNATTEN	69.00	12.47	
37	BROWNSVILLE	DISTRIBUTION-UNATTEN	69.00	20.80	
38	BRYANT	DISTRIBUTION-UNATTEN	69.00	12.47	
39	BUCHANAN	DISTRIBUTION-UNATTEN	115.00	20.80	
40	BUCKAROO	DISTRIBUTION-UNATTEN	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)	
67	2					1
233	3					2
6	2					3
40	2					4
30	1					5
63	2					6
168	3					7
533	2					8
2646	42	3				9
						10
						11
						12
32	2					13
13	1					14
55	2	1				15
25	1					16
13	1					17
5	1					18
30	6					19
25	1					20
25	1					21
5	1					22
9	1					23
3	1					24
8	3	1				25
3	1					26
11	3					27
6	1					28
40	2					29
25	1					30
2	3					31
8	3					32
3	1					33
8	3					34
50	2					35
20	1					36
13	1					37
34	2					38
40	2					39
34	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	CAMPBELL	DISTRIBUTION-UNATTEN	115.00	12.47	
2	CARNES	DISTRIBUTION-UNATTEN	69.00	12.47	
3	CASEBEER	DISTRIBUTION-UNATTEN	69.00	20.80	
4	CAVEMAN	DISTRIBUTION-UNATTEN	115.00	12.47	
5	CHERRY LANE	DISTRIBUTION-UNATTEN	69.00	12.47	
6	CHILOQUIN MARKET	DISTRIBUTION-UNATTEN	69.00	12.47	
7	CHINA HAT	DISTRIBUTION-UNATTEN	69.00	12.47	
8	CIRCLE BLVD	DISTRIBUTION-UNATTEN	115.00	20.80	
9	CLEVELAND AVE	DISTRIBUTION-UNATTEN	69.00	12.47	
10	CLINE FALLS HYDRO	DISTRIBUTION-UNATTEN	12.47	2.40	
11	CLOAKE	DISTRIBUTION-UNATTEN	69.00	20.80	
12	COBURG	DISTRIBUTION-UNATTEN	69.00	20.80	
13	COLISEUM	DISTRIBUTION-UNATTEN	20.80	4.16	
14	COOS RIVER	DISTRIBUTION-UNATTEN	115.00	20.80	
15	COQUILLE	DISTRIBUTION-UNATTEN	115.00	20.80	
16	CROOKED RIVER RANCH	DISTRIBUTION-UNATTEN	69.00	20.80	
17	CROWFOOT	DISTRIBUTION-UNATTEN	115.00	12.47	
18	CULVER	DISTRIBUTION-UNATTEN	69.00	12.47	
19	CUTLER CITY	DISTRIBUTION-UNATTEN	20.80	4.16	
20	DAIRY	DISTRIBUTION-UNATTEN	69.00	12.47	
21	DALLAS	DISTRIBUTION-UNATTEN	115.00	20.80	
22	DALREED	DISTRIBUTION-UNATTEN	230.00	34.50	
23	DESCHUTES	DISTRIBUTION-UNATTEN	69.00	12.47	
24	DEVILS LAKE	DISTRIBUTION-UNATTEN	115.00	20.80	
25	DIXON	DISTRIBUTION-UNATTEN	115.00	4.16	
26	DODGE BRIDGE	DISTRIBUTION-UNATTEN	69.00	20.80	
27	DORRIS	DISTRIBUTION-UNATTEN	69.00	12.47	
28	DOUGLAS LUMBER #1	DISTRIBUTION-UNATTEN	12.47	0.48	
29	DOUGLAS LUMBER #1	DISTRIBUTION-UNATTEN	20.80	0.48	
30	DOUGLAS LUMBER #1	DISTRIBUTION-UNATTEN	20.80	0.48	
31	DOUGLAS LUMBER #1	DISTRIBUTION-UNATTEN	20.80	12.47	
32	EAGLE VENEER FII	DISTRIBUTION-UNATTEN	20.80	0.48	
33	EAST VALLEY	DISTRIBUTION-UNATTEN	115.00	12.47	
34	EMPIRE	DISTRIBUTION-UNATTEN	115.00	20.80	
35	ENTEK NORTH FII	DISTRIBUTION-UNATTEN	20.80	0.48	
36	ENTEK SOUTH FII	DISTRIBUTION-UNATTEN	20.80	0.48	
37	ENTERPRISE	DISTRIBUTION-UNATTEN	69.00	12.47	
38	FIELDER CREEK	DISTRIBUTION-UNATTEN	115.00	20.80	
39	FOOTHILLS	DISTRIBUTION-UNATTEN	69.00	12.47	
40	FRALEY	DISTRIBUTION-UNATTEN	69.00	12.47	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>	
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
9	3					2
20	1					3
45	2					4
25	1					5
5	3					6
25	1					7
80	2					8
45	2					9
1	3					10
20	1					11
1	3					12
9	2					13
20	1					14
40	2					15
13	1					16
20	1					17
13	1					18
2	3					19
25	1					20
50	2					21
75	3					22
13	1					23
50	2					24
7	1					25
13	1					26
8	3					27
3	1					28
1	3					29
1	3					30
9	3					31
2	1					32
45	2					33
20	1					34
6	2					35
3	1					36
19	2					37
25	1					38
21	4					39
5	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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.
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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	GARDEN VALLEY	DISTRIBUTION-UNATTEN	69.00	20.80	
2	GASQUET	DISTRIBUTION-UNATTEN	115.00	12.47	
3	GAZLEY	DISTRIBUTION-UNATTEN	69.00	12.47	
4	GEARHART	DISTRIBUTION-UNATTEN	12.47	4.16	
5	GLENDALE	DISTRIBUTION-UNATTEN	230.00	12.47	
6	GLENEDEN	DISTRIBUTION-UNATTEN	20.80	4.16	
7	GLIDE	DISTRIBUTION-UNATTEN	115.00	12.47	
8	GOLD HILL	DISTRIBUTION-UNATTEN	69.00	12.47	
9	GORDON HOLLOW	DISTRIBUTION-UNATTEN	69.00	12.47	
10	GOSHEN	DISTRIBUTION-UNATTEN	115.00	20.80	
11	GRANT STREET	DISTRIBUTION-UNATTEN	115.00	20.80	
12	GRASS VALLEY	DISTRIBUTION-UNATTEN	20.80	4.16	
13	GREEN	DISTRIBUTION-UNATTEN	69.00	12.47	
14	GRIFFIN CREEK	DISTRIBUTION-UNATTEN	115.00	12.47	
15	HAMAKER	DISTRIBUTION-UNATTEN	69.00	12.47	
16	HARRISBURG	DISTRIBUTION-UNATTEN	69.00	20.80	
17	HENLEY	DISTRIBUTION-UNATTEN	69.00	12.47	
18	HERMISTON	DISTRIBUTION-UNATTEN	69.00	12.47	
19	HILLVIEW	DISTRIBUTION-UNATTEN	115.00	20.80	
20	HINKLE	DISTRIBUTION-UNATTEN	69.00	12.47	
21	HOLLADAY	DISTRIBUTION-UNATTEN	115.00	12.47	
22	HOLLYWOOD	DISTRIBUTION-UNATTEN	115.00	12.47	
23	HOOD RIVER	DISTRIBUTION-UNATTEN	69.00	12.47	
24	HORNET	DISTRIBUTION-UNATTEN	69.00	12.47	
25	INDEPENDENCE	DISTRIBUTION-UNATTEN	69.00	20.80	
26	JACKSONVILLE	DISTRIBUTION-UNATTEN	115.00	12.47	69.00
27	JEFFERSON	DISTRIBUTION-UNATTEN	69.00	20.80	
28	JEROME PRAIRIE	DISTRIBUTION-UNATTEN	115.00	12.47	
29	JORDAN POINT	DISTRIBUTION-UNATTEN	115.00	12.47	
30	JOSEPH	DISTRIBUTION-UNATTEN	20.80	12.47	
31	JUNCTION CITY	DISTRIBUTION-UNATTEN	69.00	20.80	
32	KENWOOD	DISTRIBUTION-UNATTEN	69.00	12.47	
33	KILLINGWORTH	DISTRIBUTION-UNATTEN	69.00	12.47	
34	KNAPPA SVENSEN	DISTRIBUTION-UNATTEN	115.00	12.47	
35	LAKEPORT	DISTRIBUTION-UNATTEN	69.00	12.47	
36	LAKEVIEW	DISTRIBUTION-UNATTEN	69.00	12.47	
37	LANCASTER	DISTRIBUTION-UNATTEN	69.00	20.80	
38	LEBANON LUMBER	DISTRIBUTION-UNATTEN	20.80	0.48	
39	LEBANON	DISTRIBUTION-UNATTEN	115.00	20.80	
40	LINCOLN	DISTRIBUTION-UNATTEN	115.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
20	1					1
9	1					2
8	3					3
8	3					4
25	2					5
5	1					6
13	1					7
11	3					8
6	1					9
20	1					10
45	2					11
1	4					12
25	115					13
20	1					14
8	3					15
13	1					16
6	3					17
40	2					18
45	2					19
20	1					20
75	3					21
50	2					22
40	2					23
20	1					24
20	1					25
75	2					26
13	1					27
20	1					28
20	1					29
6	1	1				30
25	2					31
3	3					32
40	2					33
6	1					34
50	2					35
9	3					36
13	3					37
2	3					38
40	2					39
105	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	LOCKHART	DISTRIBUTION-UNATTEN	115.00	20.80	
2	LYONS	DISTRIBUTION-UNATTEN	69.00	20.80	
3	MADRAS	DISTRIBUTION-UNATTEN	69.00	12.47	
4	MALLORY	DISTRIBUTION-UNATTEN	115.00	12.47	
5	MARYS RIVER	DISTRIBUTION-UNATTEN	115.00	20.80	
6	MEDCO	DISTRIBUTION-UNATTEN	115.00	12.47	
7	MEDFORD	DISTRIBUTION-UNATTEN	69.00	12.47	
8	MERLIN	DISTRIBUTION-UNATTEN	115.00	12.47	
9	MERRILL	DISTRIBUTION-UNATTEN	69.00	12.47	
10	MILLER REDWOOD	DISTRIBUTION-UNATTEN	69.00	12.47	
11	MILTON #10 FII	DISTRIBUTION-UNATTEN	20.80	0.48	
12	MILTON #9 FII	DISTRIBUTION-UNATTEN	20.80	0.48	
13	MINAM	DISTRIBUTION-UNATTEN	69.00	12.47	
14	MODOC	DISTRIBUTION-UNATTEN	69.00	12.47	
15	MORO	DISTRIBUTION-UNATTEN	20.80	2.40	
16	MURDER CREEK	DISTRIBUTION-UNATTEN	115.00	20.80	
17	MURPHY	DISTRIBUTION-UNATTEN	20.80	12.47	
18	MURPHY	DISTRIBUTION-UNATTEN	7.20	0.48	
19	MYRTLE CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
20	MYRTLE POINT	DISTRIBUTION-UNATTEN	115.00	20.80	
21	NATIONAL FROZEN-FII	DISTRIBUTION-UNATTEN	20.80	0.48	
22	NELSCOTT	DISTRIBUTION-UNATTEN	20.80	4.16	
23	NEW O'BRIEN	DISTRIBUTION-UNATTEN	115.00	12.47	
24	NEWELL	DISTRIBUTION-UNATTEN	69.00	12.47	
25	NORDIC PLYWOOD	DISTRIBUTION-UNATTEN	20.80	0.48	
26	NORTHCREST	DISTRIBUTION-UNATTEN	69.00	12.47	
27	OAK KNOLL	DISTRIBUTION-UNATTEN	115.00	12.47	
28	OAKLAND	DISTRIBUTION-UNATTEN	115.00	12.47	
29	ORCHARD STREET	DISTRIBUTION-UNATTEN	12.47	4.16	
30	OREMET FORGE -FII	DISTRIBUTION-UNATTEN	20.80	4.16	
31	OVERPASS	DISTRIBUTION-UNATTEN	69.00	12.47	
32	PACIFIC CAST -FII	DISTRIBUTION-UNATTEN	20.80	4.16	
33	PACIFIC PLY	DISTRIBUTION-UNATTEN	69.00	4.16	
34	PALLETTE	DISTRIBUTION-UNATTEN	69.00	20.80	
35	PARK STREET	DISTRIBUTION-UNATTEN	115.00	12.47	
36	PARKROSE	DISTRIBUTION-UNATTEN	57.00	12.47	
37	PATRICKS CREEK	DISTRIBUTION-UNATTEN	115.00	7.20	
38	PELLET MILL	DISTRIBUTION-UNATTEN	20.80	0.48	
39	PENDLETON	DISTRIBUTION-UNATTEN	69.00	12.47	
40	PEREZ	DISTRIBUTION-UNATTEN	69.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
40	2					1
9	1					2
25	2					3
25	1					4
20	1					5
20	1					6
79	14					7
45	2					8
17	6					9
4	3					10
2	3					11
2	3					12
	1					13
6	3					14
2	3					15
100	4					16
4	1					17
3	1					18
14	1					19
9	1					20
5	2					21
4	1					22
9	1					23
8	3					24
3	1					25
20	4					26
45	2					27
8	1					28
2	3					29
2	3					30
45	2					31
3	3					32
8	3					33
1	1	1				34
40	2					35
39	2					36
1	1					37
2	1					38
46	7	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	PILOT ROCK	DISTRIBUTION-UNATTEN	69.00	12.47	
2	POWELL BUTTE	DISTRIBUTION-UNATTEN	115.00	12.47	
3	PRINEVILLE	DISTRIBUTION-UNATTEN	115.00	12.47	
4	PROVOLT	DISTRIBUTION-UNATTEN	69.00	12.47	
5	QUEEN AVE	DISTRIBUTION-UNATTEN	69.00	20.80	
6	RED BLANKET	DISTRIBUTION-UNATTEN	69.00	4.16	
7	REDMOND	DISTRIBUTION-UNATTEN	115.00	12.47	
8	REDWOOD	DISTRIBUTION-UNATTEN	69.00	12.47	
9	RICH MANUFACTURING	DISTRIBUTION-UNATTEN	57.00	12.47	
10	RIDDLE	DISTRIBUTION-UNATTEN	69.00	12.47	
11	RIDDLE VENEER	DISTRIBUTION-UNATTEN	69.00	12.47	
12	ROGUE RIVER	DISTRIBUTION-UNATTEN	69.00	12.47	
13	ROSEBURG	DISTRIBUTION-UNATTEN	115.00	20.80	
14	ROSS AVE	DISTRIBUTION-UNATTEN	69.00	12.47	
15	RUCH	DISTRIBUTION-UNATTEN	69.00	12.47	
16	RUNNING Y	DISTRIBUTION-UNATTEN	69.00	20.80	
17	RUSSELLVILLE	DISTRIBUTION-UNATTEN	115.00	12.47	
18	SAGE ROAD	DISTRIBUTION-UNATTEN	115.00	12.47	
19	SCENIC	DISTRIBUTION-UNATTEN	115.00	12.47	69.00
20	SCIO	DISTRIBUTION-UNATTEN	69.00	12.47	
21	SEASIDE	DISTRIBUTION-UNATTEN	115.00	12.47	
22	SELMA	DISTRIBUTION-UNATTEN	115.00	12.47	
23	SHASTA WAY	DISTRIBUTION-UNATTEN	12.47	4.16	
24	SIMONSON	DISTRIBUTION-UNATTEN	69.00	12.47	
25	SIMTAG BOOSTER PUMP	DISTRIBUTION-UNATTEN	34.50	4.16	
26	SMITH RIVER	DISTRIBUTION-UNATTEN	69.00	12.47	
27	SOUTH DUNES	DISTRIBUTION-UNATTEN	115.00	12.47	
28	SOUTHGATE	DISTRIBUTION-UNATTEN	69.00	20.80	
29	SPRAGUE RIVER	DISTRIBUTION-UNATTEN	69.00	12.47	
30	STARFIRE LUMBER FII	DISTRIBUTION-UNATTEN	20.80	0.48	
31	STATE STREET	DISTRIBUTION-UNATTEN	115.00	20.80	
32	STAYTON CITY	DISTRIBUTION-UNATTEN	12.47	2.40	
33	STAYTON	DISTRIBUTION-UNATTEN	69.00	12.47	
34	STEAMBOAT	DISTRIBUTION-UNATTEN	115.00	7.20	
35	STEVENS ROAD	DISTRIBUTION-UNATTEN	115.00	20.80	
36	STONE FOREST FII	DISTRIBUTION-UNATTEN	20.80	0.48	
37	STRAND BOARD FII	DISTRIBUTION-UNATTEN	20.80	0.48	
38	SUTHERLIN	DISTRIBUTION-UNATTEN	115.00	12.47	
39	SWEET HOME	DISTRIBUTION-UNATTEN	115.00	20.80	
40	TAKELMA	DISTRIBUTION-UNATTEN	115.00	20.80	

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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
11	3					4
50	2					5
2	3					6
50	2					7
9	3					8
8	1					9
14	1					10
25	1					11
25	2					12
50	2					13
9	3					14
9	1					15
9	1					16
45	2					17
40	2					18
70	3					19
8	1					20
40	2					21
9	1					22
2	3					23
5	3					24
19	2					25
6	3					26
9	1					27
20	1					28
7	3					29
3	1					30
40	2					31
1	3					32
55	2					33
	1					34
25	1					35
3	1					36
4	1					37
13	1					38
42	2					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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	TALENT	DISTRIBUTION-UNATTEN	69.00	12.47	
2	TEXUM	DISTRIBUTION-UNATTEN	69.00	12.47	
3	TILLER	DISTRIBUTION-UNATTEN	115.00	12.47	
4	TOLO	DISTRIBUTION-UNATTEN	69.00	12.47	
5	TWCA RESEARCH FII	DISTRIBUTION-UNATTEN	20.80	4.16	
6	TWENTY FOURTH STREET FII	DISTRIBUTION-UNATTEN	20.80	0.48	
7	UMAPINE	DISTRIBUTION-UNATTEN	69.00	12.47	
8	UMATILLA	DISTRIBUTION-UNATTEN	69.00	12.47	
9	US PLYWOOD	DISTRIBUTION-UNATTEN	20.80	4.16	
10	USBR PUMP FII	DISTRIBUTION-UNATTEN	12.47	2.40	
11	VERNON	DISTRIBUTION-UNATTEN	69.00	12.47	
12	VILAS	DISTRIBUTION-UNATTEN	115.00	12.47	
13	VILLAGE GREEN	DISTRIBUTION-UNATTEN	115.00	20.80	
14	VINE STREET	DISTRIBUTION-UNATTEN	46.00	20.80	
15	WALLOWA	DISTRIBUTION-UNATTEN	69.00	12.47	
16	WARM SPRINGS	DISTRIBUTION-UNATTEN	69.00	20.80	
17	WARRENTON	DISTRIBUTION-UNATTEN	115.00	12.47	
18	WASCO	DISTRIBUTION-UNATTEN	20.80	4.16	
19	WECOMA BEACH	DISTRIBUTION-UNATTEN	20.80	4.16	
20	WESTERN KRAFT	DISTRIBUTION-UNATTEN	115.00	12.47	
21	WESTERN WOOD FII	DISTRIBUTION-UNATTEN	20.80	0.48	
22	WESTON	DISTRIBUTION-UNATTEN	69.00	12.47	
23	WESTSIDE HYDRO/	DISTRIBUTION-UNATTEN	69.00	12.47	
24	WEYERHAUSER	DISTRIBUTION-UNATTEN	69.00	12.47	
25	WHITE CITY	DISTRIBUTION-UNATTEN	115.00	12.47	
26	WILLAMETTE NATIONAL FII	DISTRIBUTION-UNATTEN	20.80	4.16	
27	WILLOW COVE	DISTRIBUTION-UNATTEN	34.50	4.16	
28	WILLOW CREEK	DISTRIBUTION-UNATTEN	69.00	34.50	
29	WINSTON	DISTRIBUTION-UNATTEN	69.00	12.47	
30	YOUNGS BAY	DISTRIBUTION-UNATTEN	115.00	12.47	
31	Total		16181.09	2627.14	195.00
32	NUMBER OF SUBSTATIONS DIST UNATTENDED - 218				
33					
34	ALBINA	T/D-UNATTENDED	115.00	12.47	69.00
35	APPLEGATE	T/D-UNATTENDED	115.00	69.00	12.47
36	ASHLAND	T/D-UNATTENDED	115.00	69.00	12.47
37	BEND PLANT	T/D-UNATTENDED	69.00	4.16	12.47
38	CAVE JUNCTION	T/D-UNATTENDED	115.00	12.47	69.00
39	HAZELWOOD	T/D-UNATTENDED	115.00	69.00	12.47
40	KNOTT	T/D- UNATTENDED	115.00	12.47	57.00

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SUBSTATIONS (Continued)

5. Show in columns (i), (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)	
50	2					1
17	6					2
1	1					3
11	1					4
	2					5
3	1					6
13	1					7
25	2					8
13	2					9
1	3					10
50	2					11
25	1					12
40	2					13
22	4					14
7	1					15
13	3					16
25	2					17
3	3					18
3	1					19
50	2					20
2	3					21
22	2					22
23	9					23
40	2					24
60	3					25
2	3					26
28	3					27
5	1					28
23	3					29
37	2					30
4500	561	5				31
						32
						33
177	9					34
65	2					35
70	2					36
23	3					37
70	2					38
132	4					39
187	8					40

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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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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	MILE HI	T/D-UNATTENDED	115.00	69.00	12.47
2	PILOT BUTTE	T/D-UNATTENDED	230.00	69.00	12.47
3	WINCHESTER	T/D-UNATTENDED	115.00	12.47	69.00
4	Total		1219.00	399.04	338.82
5	NUMBER OF SUBSTATIONS T/D UNATTENDED - 10				
6					
7	CLEARWATER #1 HYDRO PLANT	TRANSMISSION-ATTEND	138.00	6.90	
8	CLEARWATER #2 HYDRO PLANT	TRANSMISSION-ATTEND	138.00	12.00	
9	FISH CREEK HYDRO	TRANSMISSION-ATTEND	115.00	6.90	
10	JC BOYLE HYDRO	TRANSMISSION-ATTEND	230.00	11.00	
11	LEMOLO #1 HYDRO	TRANSMISSION-ATTEND	115.00	12.47	
12	LEMOLO #2 HYDRO	TRANSMISSION-ATTEND	115.00	12.00	
13	PROSPECT 1 HYDRO	TRANSMISSION-ATTEND	69.00	2.30	
14	PROSPECT 2 HYDRO	TRANSMISSION-ATTEND	69.00	6.60	
15	PROSPECT 3 HYDRO	TRANSMISSION-ATTEND	69.00	12.47	
16	TOKETEE HYDRO	TRANSMISSION-ATTEND	115.00	6.90	
17	Total		1173.00	89.54	
18	NUMBER OF SUBSTATIONS TRANS ATTENDED - 10				
19					
20	BEND PLANT	TRANSMISSION-UNATTEN	4.16	2.40	
21	CALAPOOYA	TRANSMISSION-UNATTEN	230.00	69.00	
22	CHILOQUIN	TRANSMISSION-UNATTEN	230.00	115.00	69.00
23	COLD SPRINGS	TRANSMISSION-UNATTEN	230.00	69.00	
24	COVE	TRANSMISSION-UNATTEN	230.00	69.00	
25	DAYS CREEK	TRANSMISSION-UNATTEN	115.00	69.00	
26	DIAMOND HILL	TRANSMISSION-UNATTEN	230.00	69.00	
27	DIXONVILLE 115/230	TRANSMISSION-UNATTEN	230.00	115.00	69.00
28	DIXONVILLE 500	TRANSMISSION-UNATTEN	500.00	230.00	
29	EAGLE POINT HYDRO	TRANSMISSION-UNATTEN	115.00	2.40	
30	EAST SIDE HYDRO	TRANSMISSION-UNATTEN	46.00	12.47	
31	FISH HOLE	TRANSMISSION-UNATTEN	115.00	69.00	
32	FRY	TRANSMISSION-UNATTEN	230.00	115.00	
33	GRANTS PASS	TRANSMISSION-UNATTEN	230.00	115.00	69.00
34	GREEN SPRINGS PLANT/	TRANSMISSION-UNATTEN	115.00	69.00	
35	HURRICANE	TRANSMISSION-UNATTEN	230.00	69.00	2.40
36	ISTHMUS	TRANSMISSION-UNATTEN	230.00	115.00	
37	KENNEDY	TRANSMISSION-UNATTEN	69.00	57.00	
38	KLAMATH FALLS	TRANSMISSION-UNATTEN	230.00	69.00	
39	LONE PINE	TRANSMISSION-UNATTEN	230.00	115.00	69.00
40	MALIN	TRANSMISSION-UNATTEN	500.00	230.00	69.00

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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)	
39	4					1
400	4					2
75	5					3
1238	43					4
						5
						6
17	3					7
31	3					8
13	3					9
89	2	1				10
48	7	1				11
40	4					12
5	3					13
40	6	1				14
10	6					15
50	9					16
343	46	3				17
						18
						19
3	3					20
75	1					21
119	4					22
60	1					23
67	3					24
50	1					25
75	1					26
344	6					27
650	3	1				28
3	1					29
3	3					30
7	3					31
500	2					32
458	4					33
19	3					34
29	2					35
250	1					36
33	1					37
251	6	1				38
733	10					39
775	4	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	MERIDIAN	TRANSMISSION-UNATTEN	500.00	230.00	
2	MONPAC	TRANSMISSION-UNATTEN	115.00	69.00	
3	PONDEROSA	TRANSMISSION-UNATTEN	230.00	115.00	
4	POWERDALE PLANT	TRANSMISSION-UNATTEN	69.00	7.20	
5	PROSPECT CENTRAL	TRANSMISSION-UNATTEN	115.00	69.00	
6	ROBERTS CREEK	TRANSMISSION-UNATTEN	115.00	69.00	
7	SLIDE CREEK HYDRO	TRANSMISSION-UNATTEN	115.00	7.00	
8	SODA SPRINGS HYDRO	TRANSMISSION-UNATTEN	115.00	7.00	
9	TROUTDALE	TRANSMISSION-UNATTEN	230.00	115.00	69.00
10	TUCKER	TRANSMISSION-UNATTEN	115.00	69.00	
11	WALLOWA FALLS HYDRO	TRANSMISSION-UNATTEN	20.80		
12	Total		6078.96	2602.47	416.40
13	NUMBER OF SUBSTATIONS TRANS UNATTEND - 32				
14					
15	Utah				
16	118TH SOUTH	DISTRIBUTION-UNATTEN	138.00	12.47	
17	ALTAVIEW	DISTRIBUTION-UNATTEN	46.00	12.47	
18	AMERICAN FORK	DISTRIBUTION-UNATTEN	138.00	12.47	
19	ANDERSON	DISTRIBUTION-UNATTEN	69.00	12.47	
20	APEX MINE	DISTRIBUTION-UNATTEN	34.50	4.16	
21	ARAGONITE	DISTRIBUTION-UNATTEN	46.00	7.20	
22	AURORA	DISTRIBUTION-UNATTEN	46.00	12.47	
23	BANGERTER	DISTRIBUTION-UNATTEN	138.00	12.47	
24	BEAR RIVER	DISTRIBUTION-UNATTEN	46.00	12.47	
25	BENJAMIN	DISTRIBUTION-UNATTEN	46.00	12.47	
26	BINGHAM	DISTRIBUTION-UNATTEN	46.00	12.47	
27	BLUE CREEK	DISTRIBUTION-UNATTEN	46.00	12.47	
28	BLUFF	DISTRIBUTION-UNATTEN	69.00	12.47	
29	BLUFFDALE	DISTRIBUTION-UNATTEN	46.00	12.47	
30	BOTHWELL	DISTRIBUTION-UNATTEN	46.00	12.47	
31	BOX ELDER	DISTRIBUTION-UNATTEN	46.00	12.47	
32	BRIAN HEAD	DISTRIBUTION-UNATTEN	46.00	12.47	
33	BRICKYARD	DISTRIBUTION-UNATTEN	46.00	12.47	
34	BRIGHTON	DISTRIBUTION-UNATTEN	46.00	24.90	
35	BROOKLAWN	DISTRIBUTION-UNATTEN	46.00	12.47	
36	BRUNSWICK	DISTRIBUTION-UNATTEN	46.00	12.47	
37	BURTON	DISTRIBUTION-UNATTEN	34.50	12.47	
38	BUSH	DISTRIBUTION-UNATTEN	46.00	12.47	
39	CANNON	DISTRIBUTION-UNATTEN	46.00	12.47	
40	CANYONLANDS	DISTRIBUTION-UNATTEN	69.00	12.47	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>	
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)	
1300	6	1				1
50	1					2
250	1					3
8	3	1				4
47	4					5
50	1					6
21	3					7
13	3					8
500	3					9
100	2					10
2	3					11
6845	93	5				12
						13
						14
						15
30	1					16
45	2					17
30	1					18
20	1					19
2	3					20
1	1					21
3	1					22
50	1					23
17	2					24
2	1					25
11	1					26
2	3					27
1	3					28
9	1					29
4	1					30
14	1					31
14	1					32
9	1					33
26	2					34
6	1					35
60	3					36
4	1					37
9	1					38
13	1					39
1	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	CAPITOL	DISTRIBUTION-UNATTEN	46.00	12.47	
2	CARBIDE	DISTRIBUTION-UNATTEN	46.00	7.20	
3	CARBONVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
4	CASTO STATION	DISTRIBUTION-UNATTEN	46.00	12.47	
5	CENTENNIAL	DISTRIBUTION-UNATTEN	138.00	12.47	
6	CENTERVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
7	CENTRAL	DISTRIBUTION-UNATTEN	46.00	12.47	
8	CHERRYWOOD	DISTRIBUTION-UNATTEN	138.00	12.47	
9	CIRCLEVILLE	DISTRIBUTION-UNATTEN	69.00	12.47	
10	CLEAR LAKE	DISTRIBUTION-UNATTEN	46.00	12.47	
11	CLEARFIELD	DISTRIBUTION-UNATTEN	46.00	12.47	
12	CLINTON	DISTRIBUTION-UNATTEN	138.00	12.47	
13	CLIVE	DISTRIBUTION-UNATTEN	46.00	12.47	
14	COALVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
15	COLD WATER CANYON	DISTRIBUTION-UNATTEN	138.00	12.47	
16	COLEMAN	DISTRIBUTION-UNATTEN	138.00	69.00	12.47
17	COLTON WELL	DISTRIBUTION-UNATTEN	46.00	12.47	
18	CORINNE	DISTRIBUTION-UNATTEN	46.00	12.47	
19	COVE FORT	DISTRIBUTION-UNATTEN	46.00	12.47	
20	CRESCENT JUNCTION	DISTRIBUTION-UNATTEN	46.00	7.20	
21	CROSS HOLLOW	DISTRIBUTION-UNATTEN	138.00	12.47	
22	CUDAHY	DISTRIBUTION-UNATTEN	138.00	12.47	
23	DAMMERON VALLEY	DISTRIBUTION-UNATTEN	34.50	12.47	
24	DECKER LAKE	DISTRIBUTION-UNATTEN	138.00	12.47	
25	DELLE	DISTRIBUTION-UNATTEN	46.00	12.47	
26	DELTA	DISTRIBUTION-UNATTEN	46.00	12.47	
27	DESERET	DISTRIBUTION-UNATTEN	46.00	4.16	
28	DEWEYVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
29	DIMPLE DELL	DISTRIBUTION-UNATTEN	138.00	12.47	
30	DIXIE DEER	DISTRIBUTION-UNATTEN	34.50	12.47	
31	DRAGERTON	DISTRIBUTION-UNATTEN	46.00	12.47	
32	DRAPER	DISTRIBUTION-UNATTEN	46.00	12.47	
33	DUMAS	DISTRIBUTION-UNATTEN	138.00	12.47	
34	EAST BENCH	DISTRIBUTION-UNATTEN	138.00	12.47	
35	EAST HYRUM	DISTRIBUTION-UNATTEN	46.00	12.47	
36	EAST LAYTON	DISTRIBUTION-UNATTEN	138.00	12.47	
37	EAST MILLCREEK	DISTRIBUTION-UNATTEN	46.00	12.47	
38	EDEN	DISTRIBUTION-UNATTEN	46.00	12.47	
39	ELBERTA	DISTRIBUTION-UNATTEN	46.00	12.47	
40	ELK MEADOWS	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>	
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 (l)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
3	1					2
6	1					3
25	1					4
40	2					5
22	1					6
2	1					7
25	1					8
3	1					9
	3					10
19	2					11
50	2					12
4	1					13
20	2					14
30	1					15
106	4					16
1	3					17
3	1					18
2	3					19
1	1					20
22	1					21
22	1					22
42	1					23
55	2					24
6	1					25
23	2					26
2	1					27
4	1					28
30	1					29
2	1					30
6	1					31
23	2					32
60	2					33
30	1					34
6	1					35
30	1					36
20	1					37
12	2					38
5	1					39
3	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	ELSINORE	DISTRIBUTION-UNATTEN	46.00	12.47	
2	EMERY CITY	DISTRIBUTION-UNATTEN	69.00	12.47	
3	EMIGRATION	DISTRIBUTION-UNATTEN	46.00	12.47	
4	ENOCH	DISTRIBUTION-UNATTEN	138.00	12.47	
5	ENTERPRISE VALLEY	DISTRIBUTION-UNATTEN	138.00	12.47	
6	EUREKA	DISTRIBUTION-UNATTEN	46.00	12.47	
7	FARMINGTON	DISTRIBUTION-UNATTEN	46.00	12.47	
8	FAYETTE	DISTRIBUTION-UNATTEN	46.00	12.47	
9	FERRON	DISTRIBUTION-UNATTEN	46.00	12.47	
10	FIELDING	DISTRIBUTION-UNATTEN	46.00	12.00	
11	FIFTH WEST	DISTRIBUTION-UNATTEN	138.00	12.47	
12	FLUX	DISTRIBUTION-UNATTEN	46.00	12.47	
13	FOUNTAIN GREEN	DISTRIBUTION-UNATTEN	46.00	12.47	
14	FREEDOM STATION	DISTRIBUTION-UNATTEN	46.00	7.20	
15	FRUIT HEIGHTS	DISTRIBUTION-UNATTEN	46.00	12.47	
16	GATEWAY	DISTRIBUTION-UNATTEN	69.00	12.47	
17	GOSHEN	DISTRIBUTION-UNATTEN	46.00	12.47	
18	GRANGER	DISTRIBUTION-UNATTEN	46.00	12.47	
19	GRANTSVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
20	GRAVEL PIT FII	DISTRIBUTION-UNATTEN	46.00	12.47	
21	GREEN RIVER	DISTRIBUTION-UNATTEN	46.00	12.47	
22	GROW	DISTRIBUTION-UNATTEN	138.00	12.47	46.00
23	GUNNISON	DISTRIBUTION-UNATTEN	46.00	12.47	
24	HAMILTON	DISTRIBUTION-UNATTEN	34.50	12.47	
25	HAMMER	DISTRIBUTION-UNATTEN	138.00	12.47	
26	HAVASU	DISTRIBUTION-UNATTEN	69.00	12.47	
27	HELPER CITY	DISTRIBUTION-UNATTEN	46.00	4.16	
28	HENEFER	DISTRIBUTION-UNATTEN	46.00	12.47	
29	HIAWATHA	DISTRIBUTION-UNATTEN	46.00	4.16	
30	HIGHLAND DIST	DISTRIBUTION-UNATTEN	46.00	12.47	
31	HOGGARD	DISTRIBUTION-UNATTEN	138.00	12.47	
32	HOGLE	DISTRIBUTION-UNATTEN	46.00	12.47	
33	HOLDEN	DISTRIBUTION-UNATTEN	46.00	12.47	
34	HOLLADAY	DISTRIBUTION-UNATTEN	46.00	12.47	
35	HUNTER	DISTRIBUTION-UNATTEN	46.00	12.47	
36	HUNTINGTON CITY	DISTRIBUTION-UNATTEN	69.00	12.47	
37	HURRICANE FIELDS	DISTRIBUTION-UNATTEN	34.50	12.47	
38	IRON MOUNTAIN	DISTRIBUTION-UNATTEN	34.50	7.20	
39	IRON SPRINGS	DISTRIBUTION-UNATTEN	34.50	12.47	
40	IRONTON	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
2	1					1
3	3					2
25	1					3
14	1					4
10	1					5
3	1					6
29	2					7
1	2					8
5	1					9
6	1					10
30	1					11
4	1					12
2	1					13
	1					14
22	1					15
28	2	1				16
2	1					17
43	2					18
10	1					19
3	1					20
5	2					21
72	3					22
11	1					23
1	3					24
60	2					25
3	1					26
3	3					27
11	3					28
1	3					29
25	1					30
50	2					31
22	1					32
4	1					33
32	2					34
22	1					35
13	2					36
1	3					37
1	1					38
5	3					39
2	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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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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	IVINS	DISTRIBUTION-UNATTEN	34.50	12.47	
2	JORDAN NARROWS	DISTRIBUTION-UNATTEN	46.00	2.40	
3	JORDAN PARK	DISTRIBUTION-UNATTEN	138.00	12.47	
4	JORDANELLE	DISTRIBUTION-UNATTEN	138.00	12.47	
5	JUAB	DISTRIBUTION-UNATTEN	46.00	12.47	
6	JUNCTION	DISTRIBUTION-UNATTEN	69.00	12.47	
7	KAIBAB	DISTRIBUTION-UNATTEN	69.00	12.47	
8	KAMAS	DISTRIBUTION-UNATTEN	46.00	12.47	
9	KANARRAVILLE	DISTRIBUTION-UNATTEN	34.50	12.47	
10	KEARNS	DISTRIBUTION-UNATTEN	138.00	12.47	
11	KENSINGTON	DISTRIBUTION-UNATTEN	46.00	4.16	
12	LAKEPARK	DISTRIBUTION-UNATTEN	138.00	12.47	
13	LARK	DISTRIBUTION-UNATTEN	46.00	12.47	
14	LASAL	DISTRIBUTION-UNATTEN	69.00	12.47	
15	LAYTON	DISTRIBUTION-UNATTEN	46.00	12.47	
16	LEGRANDE	DISTRIBUTION-UNATTEN	46.00	12.47	
17	LINCOLN	DISTRIBUTION-UNATTEN	46.00	12.47	
18	LINDON	DISTRIBUTION-UNATTEN	46.00	12.47	
19	LISBON	DISTRIBUTION-UNATTEN	69.00	12.47	
20	LITTLE MOUNTAIN	DISTRIBUTION-UNATTEN	46.00	12.47	
21	LOAFER	DISTRIBUTION-UNATTEN	46.00	12.47	
22	LONE TREE	DISTRIBUTION-UNATTEN	34.50	12.47	
23	LOWER BEAVER	DISTRIBUTION-UNATTEN	46.00	6.60	
24	LYNNDYL	DISTRIBUTION-UNATTEN	46.00	12.47	
25	MAESER	DISTRIBUTION-UNATTEN	69.00	12.47	
26	MAGNA	DISTRIBUTION-UNATTEN	138.00	12.47	
27	MANILA	DISTRIBUTION-UNATTEN	46.00	12.47	
28	MANTUA	DISTRIBUTION-UNATTEN	46.00	12.47	
29	MAPLETON	DISTRIBUTION-UNATTEN	46.00	12.47	
30	MARRIOTT	DISTRIBUTION-UNATTEN	46.00	12.47	
31	MARYSVALE	DISTRIBUTION-UNATTEN	46.00	12.47	
32	MATHIS	DISTRIBUTION-UNATTEN	46.00	12.47	
33	MCCORNICK	DISTRIBUTION-UNATTEN	46.00	12.47	
34	MCKAY	DISTRIBUTION-UNATTEN	46.00	12.47	
35	MEADOWBROOK	DISTRIBUTION-UNATTEN	138.00	12.47	46.00
36	MEDICAL	DISTRIBUTION-UNATTEN	46.00	12.47	
37	MELLING	DISTRIBUTION-UNATTEN	34.50	4.16	
38	MERRILL	DISTRIBUTION-UNATTEN	69.00	12.47	
39	MIDLAND	DISTRIBUTION-UNATTEN	138.00	12.47	
40	MIDVALE	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	1					1
13	2					2
30	1					3
30	1					4
2	3					5
3	1					6
5	1					7
7	1					8
1	3					9
60	2					10
5	1					11
53	2					12
6	1					13
5	1					14
40	2					15
2	1					16
20	1					17
20	1					18
4	1					19
20	1					20
	1					21
20	1					22
1	3					23
4	1					24
13	1					25
30	1					26
22	1					27
2	1					28
14	1					29
20	1					30
2	3					31
9	1					32
6	1					33
20	1					34
42	2					35
58	4					36
5	1					37
20	1					38
30	1					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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	MILFORD	DISTRIBUTION-UNATTEN	46.00	12.47	
2	MILFORD TV	DISTRIBUTION-UNATTEN	46.00	7.20	
3	MINERSVILLE	DISTRIBUTION-UNATTEN	46.00	12.47	
4	MOAB CITY	DISTRIBUTION-UNATTEN	69.00	12.47	
5	MONTEZUMA	DISTRIBUTION-UNATTEN	69.00	12.47	
6	MOORE	DISTRIBUTION-UNATTEN	69.00	12.47	
7	MORGAN	DISTRIBUTION-UNATTEN	46.00	4.16	
8	MORONI	DISTRIBUTION-UNATTEN	46.00	12.47	
9	MORTON COURT	DISTRIBUTION-UNATTEN	138.00	12.47	
10	MOUNTAIN DELL	DISTRIBUTION-UNATTEN	46.00	12.47	
11	MOUNTAIN GREEN	DISTRIBUTION-UNATTEN	46.00	12.47	
12	MYTON	DISTRIBUTION-UNATTEN	69.00	12.47	
13	NEW HARMONY	DISTRIBUTION-UNATTEN	69.00	12.47	
14	NEWGATE	DISTRIBUTION-UNATTEN	46.00	12.47	
15	NORTH BENCH	DISTRIBUTION-UNATTEN	46.00	12.47	
16	NORTH CEDAR	DISTRIBUTION-UNATTEN	34.50	4.16	
17	NORTH FIELDS	DISTRIBUTION-UNATTEN	46.00	12.47	
18	NORTH OGDEN	DISTRIBUTION-UNATTEN	46.00	12.47	
19	NORTH SALT LAKE	DISTRIBUTION-UNATTEN	46.00	12.47	
20	NORTHEAST	DISTRIBUTION-UNATTEN	46.00	12.47	
21	NORTHRIDGE	DISTRIBUTION-UNATTEN	46.00	12.47	
22	OAKLAND AVE	DISTRIBUTION-UNATTEN	46.00	12.47	
23	OAKLEY	DISTRIBUTION-UNATTEN	46.00	12.47	
24	OGDEN DEFENSE DEPOT	DISTRIBUTION-UNATTEN	46.00	12.47	
25	OLYMPUS	DISTRIBUTION-UNATTEN	46.00	12.47	
26	OPHIR	DISTRIBUTION-UNATTEN	46.00	12.47	
27	ORANGE	DISTRIBUTION-UNATTEN	46.00	12.47	
28	ORANGEVILLE	DISTRIBUTION-UNATTEN	69.00	12.47	
29	OREM	DISTRIBUTION-UNATTEN	46.00	12.47	
30	OREMET	DISTRIBUTION-UNATTEN	115.00	12.47	
31	PACK CREEK RESERVOIR	DISTRIBUTION-UNATTEN	46.00	12.47	
32	PANGUITCH	DISTRIBUTION-UNATTEN	69.00	12.47	
33	PARIETTE STATION	DISTRIBUTION-UNATTEN	69.00	24.90	
34	PARK CITY	DISTRIBUTION-UNATTEN	46.00	12.47	
35	PARKWAY	DISTRIBUTION-UNATTEN	138.00	12.47	
36	PARLEYS	DISTRIBUTION-UNATTEN	46.00	12.47	
37	PARRY (NIS)	DISTRIBUTION-UNATTEN	46.00	4.16	
38	PELICAN POINT	DISTRIBUTION-UNATTEN	46.00	12.47	
39	PINE CANYON	DISTRIBUTION-UNATTEN	132.00	12.47	
40	PINE CREEK	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
14	1					1
1	1					2
2	1					3
19	2					4
13	1					5
3	1					6
3	1					7
6	1					8
25	1					9
5	1					10
6	1					11
6	1					12
7	1					13
20	1					14
25	1					15
5	1					16
2	1					17
22	1					18
13	1					19
45	10					20
14	1					21
24	2					22
6	1					23
11	5	3				24
22	1					25
3	1					26
20	1					27
14	1					28
48	2					29
55	2					30
4	1					31
5	1					32
4	3					33
35	2					34
50	2					35
16	2					36
8	4					37
6	1					38
20	1					39
2	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	PINNACLE	DISTRIBUTION-UNATTEN	46.00	12.47	
2	PLAIN CITY	DISTRIBUTION-UNATTEN	138.00	12.47	
3	PLEASANT GROVE	DISTRIBUTION-UNATTEN	46.00	12.47	
4	PLEASANT VIEW	DISTRIBUTION-UNATTEN	46.00	12.47	
5	PROMONTORY	DISTRIBUTION-UNATTEN	46.00	12.47	
6	QUAIL CREEK	DISTRIBUTION-UNATTEN	34.50	12.47	
7	QUARRY	DISTRIBUTION-UNATTEN	138.00	12.47	
8	QUITCHAPA	DISTRIBUTION-UNATTEN	34.50	12.47	
9	RAINS	DISTRIBUTION-UNATTEN	46.00	7.20	
10	RASMUSON	DISTRIBUTION-UNATTEN	46.00	12.47	
11	RATTLESNAKE	DISTRIBUTION-UNATTEN	69.00	24.90	
12	RED MOUNTAIN	DISTRIBUTION-UNATTEN	69.00	34.50	
13	RED ROCK	DISTRIBUTION-UNATTEN	69.00	4.16	
14	REDWOOD	DISTRIBUTION-UNATTEN	46.00	12.47	
15	RESEARCH PARK	DISTRIBUTION-UNATTEN	46.00	12.47	
16	RICHFIELD	DISTRIBUTION-UNATTEN	46.00	12.47	
17	RITER	DISTRIBUTION-UNATTEN	46.00	12.47	
18	ROCK CANYON	DISTRIBUTION-UNATTEN	69.00	12.47	
19	ROCKVILLE	DISTRIBUTION-UNATTEN	34.50	12.47	
20	ROCKY POINT	DISTRIBUTION-UNATTEN	138.00	13.20	
21	ROSE PARK	DISTRIBUTION-UNATTEN	46.00	12.47	
22	ROYAL	DISTRIBUTION-UNATTEN	46.00	4.16	
23	SALINA	DISTRIBUTION-UNATTEN	46.00	12.47	
24	SANDY	DISTRIBUTION-UNATTEN	138.00	12.47	
25	SARATOGA	DISTRIBUTION-UNATTEN	138.00	12.47	
26	SCIPIO	DISTRIBUTION-UNATTEN	46.00	12.47	
27	SCOFIELD RESERVOIR	DISTRIBUTION-UNATTEN	46.00	7.20	
28	SCOFIELD	DISTRIBUTION-UNATTEN	46.00	12.47	
29	SECOND STREET	DISTRIBUTION-UNATTEN	46.00	12.47	
30	SEVEN MILE	DISTRIBUTION-UNATTEN	46.00	12.47	
31	SHARON	DISTRIBUTION-UNATTEN	46.00	12.47	
32	SHIVWITS	DISTRIBUTION-UNATTEN	34.50	4.16	
33	SIXTH SOUTH	DISTRIBUTION-UNATTEN	46.00	12.47	
34	SKULL POINT	DISTRIBUTION-UNATTEN	46.00	12.47	
35	SNARR	DISTRIBUTION-UNATTEN	46.00	12.47	
36	SNOWVILLE	DISTRIBUTION-UNATTEN	69.00	12.47	
37	SNYDERVILLE	DISTRIBUTION-UNATTEN	138.00	12.47	
38	SOLDIER SUMMIT	DISTRIBUTION-UNATTEN	69.00	12.47	
39	SOUTH JORDAN	DISTRIBUTION-UNATTEN	138.00	12.47	
40	SOUTH MILFORD	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
14	1					1
22	1					2
25	1					3
14	1					4
2	1					5
4	1					6
60	2					7
4	1					8
15	1					9
1	3					10
14	1					11
13	1					12
3	1					13
45	2					14
45	2					15
22	2					16
20	1					17
5	1					18
4	1					19
30	1					20
24	3					21
	3					22
11	1					23
60	2					24
30	1					25
1	3					26
	1					27
1	3					28
13	2					29
5	3					30
20	1					31
6	1					32
20	1					33
2	1					34
40	2					35
5	1					36
30	1					37
13	1					38
30	1					39
20	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	SOUTH MOUNTAIN	DISTRIBUTION-UNATTEN	138.00	12.47	
2	SOUTH OGDEN	DISTRIBUTION-UNATTEN	46.00	12.47	
3	SOUTH PARK	DISTRIBUTION-UNATTEN	46.00	12.47	
4	SOUTH YARD	DISTRIBUTION-UNATTEN	46.00	4.16	
5	SOUTHEAST	DISTRIBUTION-UNATTEN	46.00	4.16	
6	SOUTHWEST	DISTRIBUTION-UNATTEN	46.00	12.47	
7	SPANISH VALLEY	DISTRIBUTION-UNATTEN	69.00	12.47	
8	SPRINGDALE	DISTRIBUTION-UNATTEN	34.50	12.47	
9	ST. JOHNS	DISTRIBUTION-UNATTEN	46.00	12.47	
10	STAIRS	DISTRIBUTION-UNATTEN	12.00	2.40	
11	STANSBURY	DISTRIBUTION-UNATTEN	46.00	12.47	
12	SUMMIT CREEK	DISTRIBUTION-UNATTEN	138.00	12.47	
13	SUMMIT PARK	DISTRIBUTION-UNATTEN	46.00	12.47	
14	SUNRISE	DISTRIBUTION-UNATTEN	138.00	12.47	
15	SUPERIOR	DISTRIBUTION-UNATTEN	69.00	12.47	
16	SUTHERLAND	DISTRIBUTION-UNATTEN	46.00	12.47	
17	SWISS	DISTRIBUTION-UNATTEN	46.00	7.20	
18	TABIONA	DISTRIBUTION-UNATTEN	69.00	12.47	
19	TAYLOR	DISTRIBUTION-UNATTEN	46.00	12.47	
20	THIEF CREEK	DISTRIBUTION-UNATTEN	138.00	24.90	
21	THIRD WEST	DISTRIBUTION-UNATTEN	46.00	12.47	
22	THIRTEENTH SOUTH	DISTRIBUTION-UNATTEN	46.00	12.47	
23	THOMPSON	DISTRIBUTION-UNATTEN	46.00	4.16	
24	TOQUERVILLE	DISTRIBUTION-UNATTEN	69.00	12.47	34.50
25	TRI CITY	DISTRIBUTION-UNATTEN	138.00	12.47	
26	TWENTYTHIRD STREET	DISTRIBUTION-UNATTEN	46.00	12.47	
27	UINTAH	DISTRIBUTION-UNATTEN	46.00	12.47	
28	UNION	DISTRIBUTION-UNATTEN	46.00	12.47	
29	UNIVERSITY	DISTRIBUTION-UNATTEN	46.00	4.16	
30	UTE STATION	DISTRIBUTION-UNATTEN	69.00	7.20	
31	VALLEY CENTER	DISTRIBUTION-UNATTEN	46.00	12.47	
32	VERMILLION	DISTRIBUTION-UNATTEN	46.00	12.47	
33	VERNAL	DISTRIBUTION-UNATTEN	69.00	12.47	
34	VEYO HYDRO	DISTRIBUTION-UNATTEN	34.50	2.40	
35	VICKERS	DISTRIBUTION-UNATTEN	46.00	12.47	
36	VINEYARD	DISTRIBUTION-UNATTEN	46.00	12.47	
37	WALFARE	DISTRIBUTION-UNATTEN	46.00	12.47	
38	WALLSBURG	DISTRIBUTION-UNATTEN	138.00	12.47	
39	WARREN	DISTRIBUTION-UNATTEN	138.00	12.47	
40	WASATCH	DISTRIBUTION-UNATTEN	46.00	12.47	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
60	2					1
25	1					2
14	1					3
2	1					4
39	8					5
22	2					6
6	1					7
4	1					8
4	1					9
2	1					10
20	1					11
14	1					12
7	1					13
30	1					14
8	1					15
6	1					16
	1					17
5	1					18
14	1					19
14	1					20
40	2					21
24	3					22
2	1					23
34	2					24
30	1					25
13	1					26
39	2					27
50	2					28
48	4					29
	1					30
22	1					31
3	1					32
33	2					33
2	3					34
2	1					35
25	1					36
5	1					37
13	1					38
30	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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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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	WASHAKIE	DISTRIBUTION-UNATTEN	138.00	4.16	
2	WELBY	DISTRIBUTION-UNATTEN	46.00	12.47	
3	WELCH	DISTRIBUTION-UNATTEN	57.00	2.40	
4	WELLINGTON	DISTRIBUTION-UNATTEN	46.00	12.47	
5	WEST COMMERCIAL	DISTRIBUTION-UNATTEN	46.00	12.47	
6	WEST JORDAN	DISTRIBUTION-UNATTEN	138.00	12.47	
7	WEST OGDEN	DISTRIBUTION-UNATTEN	138.00	12.47	
8	WEST ROY	DISTRIBUTION-UNATTEN	46.00	12.47	
9	WEST TEMPLE	DISTRIBUTION-UNATTEN	46.00	4.16	
10	WESTFIELD	DISTRIBUTION-UNATTEN	138.00	12.47	
11	WESTWATER	DISTRIBUTION-UNATTEN	69.00	12.47	
12	WHITE MESA	DISTRIBUTION-UNATTEN	69.00	12.47	
13	WILLOWCREEK	DISTRIBUTION-UNATTEN	46.00	12.47	
14	WILLOWRIDGE	DISTRIBUTION-UNATTEN	46.00	12.47	
15	WINCHESTER HILLS	DISTRIBUTION-UNATTEN	34.50	12.47	
16	WINKLEMAN	DISTRIBUTION-UNATTEN	46.00	7.20	
17	WOLF CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
18	WOOD CROSS	DISTRIBUTION-UNATTEN	46.00	12.47	
19	WYUTA	DISTRIBUTION-UNATTEN	46.00	12.47	
20	Total		18233.00	3416.32	138.97
21	NUMBER OF SUBSTATIONS DIST UNATTENDED - 284				
22					
23	ANGEL	T/D-UNATTENDED	138.00	12.47	46.00
24	BUTLERVILLE	T/D-UNATTENDED	138.00	46.00	12.47
25	COTTONWOOD	T/D-UNATTENDED	138.00	12.47	46.00
26	HALE	T/D-UNATTENDED	138.00	46.00	12.47
27	HIGHLAND	T/D-UNATTENDED	138.00	12.47	46.00
28	JORDAN	T/D-UNATTENDED	138.00	46.00	12.47
29	JUDGE	T/D-UNATTENDED	46.00	12.47	
30	MCCLELLAND	T/D-UNATTENDED	138.00	46.00	12.47
31	OQUIRRH	T/D-UNATTENDED	138.00	46.00	12.47
32	PARRISH	T/D-UNATTENDED	138.00	12.47	46.00
33	PIONEER PLANT	T/D-UNATTENDED	138.00	2.30	46.00
34	RIVERDALE	T/D-UNATTENDED	138.00	46.00	12.47
35	SEVIER	T/D-UNATTENDED	138.00	46.00	12.47
36	SILVER CREEK	T/D-UNATTENDED	138.00	12.47	46.00
37	SPHINX	T/D-UNATTENDED	46.00	12.47	
38	SYRACUSE	T/D-UNATTENDED	138.00	46.00	12.47
39	TAYLORSVILLE	T/D-UNATTENDED	138.00	46.00	12.47
40	TERMINAL	T/D-UNATTENDED	345.00	12.47	46.00

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
14	1					1
22	1					2
3	3					3
4	1					4
22	1					5
28	1					6
30	1					7
25	1					8
60	3					9
20	1					10
1	3					11
14	1					12
6	1					13
14	1					14
4	1					15
	1					16
6	1					17
20	1					18
	1					19
4753	428	4				20
						21
						22
135	3					23
175	3					24
289	6	1				25
114	2					26
97	2					27
164	2					28
22	1					29
340	4					30
135	3					31
97	2					32
51	7					33
180	3					34
26	4					35
100	2					36
3	4	3				37
200	4					38
358	4					39
1108	6	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	TIMP	T/D-UNATTENDED	138.00	46.00	12.47
2	TOOELE	T/D-UNATTENDED	138.00	46.00	12.47
3	WEST VALLEY	T/D-UNATTENDED	138.00	12.47	
4	Total		2921.00	620.53	459.17
5	NUMBER OF SUBSTATIONS T/D UNATTENDED - 21				
6					
7	BLUNDELL PLANT	TRANSMISSION-ATTEND	46.00	12.47	
8	CARBON PLANT	TRANSMISSION-ATTEND	138.00	13.80	
9	EMERY	TRANSMISSION-ATTEND	138.00	6.90	69.00
10	GADSBY PLANT	TRANSMISSION-ATTEND	138.00	13.80	46.00
11	GADSBY	TRANSMISSION-ATTEND	138.00	46.00	
12	HUNTER PLANT	TRANSMISSION-ATTEND	345.00	23.00	
13	HUNTINGTON PLANT	TRANSMISSION-ATTEND	345.00	23.00	
14	Total		1288.00	138.97	115.00
15	NUMBER OF SUBSTATIONS TRANS ATTENDED - 7				
16					
17	90TH SOUTH	TRANSMISSION-UNATTEN	345.00	138.00	
18	ABAJO	TRANSMISSION-UNATTEN	138.00	69.00	
19	ASHLEY	TRANSMISSION-UNATTEN	138.00	46.00	
20	BARNEY	TRANSMISSION-UNATTEN	138.00	46.00	
21	BEN LOMOND	TRANSMISSION-UNATTEN	345.00	230.00	138.00
22	BLACKHAWK	TRANSMISSION-UNATTEN	138.00	69.00	46.00
23	BOOKCLIFFS	TRANSMISSION-UNATTEN	69.00	46.00	
24	CAMERON	TRANSMISSION-UNATTEN	138.00	46.00	
25	CAMP WILLIAMS	TRANSMISSION-UNATTEN	345.00	138.00	12.47
26	CARBON	TRANSMISSION-UNATTEN	46.00	2.40	
27	COLUMBIA	TRANSMISSION-UNATTEN	138.00	46.00	
28	CRICKET MOUNTAIN REG STA	TRANSMISSION-UNATTEN	46.00	46.00	
29	CUTLER	TRANSMISSION-UNATTEN	138.00	46.00	
30	EL MONTE	TRANSMISSION-UNATTEN	138.00	46.00	
31	GARKANE	TRANSMISSION-UNATTEN	69.00	46.00	
32	GRINDING	TRANSMISSION-UNATTEN	138.00	13.80	
33	HELPER	TRANSMISSION-UNATTEN	138.00	46.00	
34	HONEYVILLE	TRANSMISSION-UNATTEN	138.00	46.00	
35	HORSESHOE	TRANSMISSION-UNATTEN	138.00	46.00	12.47
36	HUNTINGTON CANYON	TRANSMISSION-UNATTEN	345.00	138.00	69.00
37	JERUSALEM	TRANSMISSION-UNATTEN	138.00	46.00	
38	LAMPO	TRANSMISSION-UNATTEN	138.00	46.00	
39	MCFADDEN	TRANSMISSION-UNATTEN	138.00	46.00	
40	MIDDLETON	TRANSMISSION-UNATTEN	138.00	69.00	34.50

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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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)	
130	2					1
158	3					2
30	1					3
3912	68	6				4
						5
						6
25	1					7
225	5					8
783	13	1				9
568	17					10
318	2					11
1513	5	1				12
981	4					13
4413	47	2				14
						15
						16
1538	6	1				17
67	1					18
133	2					19
100	1					20
1813	5					21
100	2					22
6	3	1				23
25	3					24
169	2					25
8	1					26
33	1					27
15	1					28
70	2					29
313	3					30
33	1					31
225	3					32
142	2					33
35	1					34
80	2					35
270	4					36
67	1					37
75	1					38
45	1					39
141	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	MIDVALLEY	TRANSMISSION-UNATTEN	345.00	138.00	
2	MIDWAY CITY	TRANSMISSION-UNATTEN	138.00	46.00	
3	MINERAL PRODUCTS	TRANSMISSION-UNATTEN	69.00	46.00	
4	MOAB	TRANSMISSION-UNATTEN	138.00	69.00	
5	NEBO	TRANSMISSION-UNATTEN	138.00	46.00	
6	OLMSTED	TRANSMISSION-UNATTEN	46.00	2.40	
7	PAROWAN VALLEY	TRANSMISSION-UNATTEN	230.00	138.00	34.50
8	PAVANT	TRANSMISSION-UNATTEN	230.00	46.00	
9	PINTO	TRANSMISSION-UNATTEN	345.00	138.00	69.00
10	RED BUTTE	TRANSMISSION-UNATTEN	230.00	138.00	
11	SAND COVE HYDRO	TRANSMISSION-UNATTEN	34.50	2.40	
12	SCOVILLE	TRANSMISSION-UNATTEN	138.00	69.00	46.00
13	SIGURD	TRANSMISSION-UNATTEN	345.00	230.00	138.00
14	SPANISH FORK	TRANSMISSION-UNATTEN	345.00	138.00	46.00
15	UPPER BEAVER HYDRO	TRANSMISSION-UNATTEN	46.00	2.30	
16	WEBER PLANT/	TRANSMISSION-UNATTEN	46.00	2.30	
17	WEST CEDAR	TRANSMISSION-UNATTEN	230.00	138.00	34.50
18	Total		6911.50	2946.60	680.44
19	NUMBER OF SUBSTATIONS TRANS UNATTENDED - 41				
20					
21	Washington				
22	ATTALIA	DISTRIBUTION-UNATTEN	69.00	12.47	
23	BOWMAN	DISTRIBUTION-UNATTEN	69.00	12.47	
24	CASCADE KRAFT	DISTRIBUTION-UNATTEN	69.00	12.47	4.16
25	CLINTON	DISTRIBUTION-UNATTEN	115.00	12.47	
26	DAYTON	DISTRIBUTION-UNATTEN	69.00	12.47	
27	DODD ROAD	DISTRIBUTION-UNATTEN	69.00	20.80	
28	GRANDVIEW	DISTRIBUTION-UNATTEN	115.00	12.47	69.00
29	HOPLAND	DISTRIBUTION-UNATTEN	115.00	12.47	
30	MILL CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
31	NACHES HYDRO	DISTRIBUTION-UNATTEN	115.00	12.47	
32	NOB HILL	DISTRIBUTION-UNATTEN	115.00	12.47	
33	NORTH PARK	DISTRIBUTION-UNATTEN	115.00	12.47	
34	ORCHARD	DISTRIBUTION-UNATTEN	115.00	12.47	
35	PACIFIC	DISTRIBUTION-UNATTEN	115.00	12.47	
36	POMEROY	DISTRIBUTION-UNATTEN	69.00	12.47	
37	PROSPECT POINT	DISTRIBUTION-UNATTEN	69.00	12.47	
38	PUNKIN CENTER	DISTRIBUTION-UNATTEN	115.00	12.47	
39	RIVER ROAD	DISTRIBUTION-UNATTEN	115.00	12.47	
40	SELAH	DISTRIBUTION-UNATTEN	115.00	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)	
900	2					1
67	1					2
13	1					3
67	1					4
68	2					5
15	1					6
138	2					7
133	2					8
258	3					9
400	1					10
	1					11
76	2					12
1124	6					13
1017	5					14
5	1					15
7	1					16
131	2					17
9922	87	2				18
						19
						20
						21
25	1					22
45	2					23
117	6					24
25	1					25
23	2					26
25	4					27
56	2					28
34	2					29
45	2					30
20	1					31
42	2					32
45	2					33
50	2					34
28	3					35
9	1					36
40	2					37
20	2					38
51	4					39
45	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	SULPHUR CREEK	DISTRIBUTION-UNATTEN	115.00	12.47	
2	SUNNYSIDE	DISTRIBUTION-UNATTEN	115.00	12.47	
3	TIETON	DISTRIBUTION-UNATTEN	115.00	12.47	34.50
4	TOPPENISH	DISTRIBUTION-UNATTEN	115.00	12.47	
5	TOUCHET	DISTRIBUTION-UNATTEN	69.00	12.47	
6	VOELKER	DISTRIBUTION-UNATTEN	115.00	12.47	
7	WAITSBURG	DISTRIBUTION-UNATTEN	69.00	12.47	
8	WAPATO	DISTRIBUTION-UNATTEN	115.00	12.47	
9	WENAS	DISTRIBUTION-UNATTEN	115.00	12.47	
10	WHITE SWAN	DISTRIBUTION-UNATTEN	115.00	12.47	
11	WILEY	DISTRIBUTION-UNATTEN	115.00	12.47	
12	Total		2990.00	382.43	107.66
13	NUMBER OF SUBSTATIONS DIST UNATTENDED - 30				
14					
15	CENTRAL	T/D-UNATTENDED	69.00	12.47	
16	UNION GAP	T/D-UNATTENDED	230.00	115.00	12.47
17	Total		299.00	127.47	12.47
18	NUMBER OF SUBSTATIONS T/D UNATTENDED - 2				
19					
20	CONDIT PLANT	TRANSMISSION-ATTEND	69.00	2.30	
21	MERWIN PLANT	TRANSMISSION-ATTEND	115.00	13.20	
22	Total		184.00	15.50	
23	NUMBER OF SUBSTATIONS TRANS ATTENDED - 2				
24					
25	OUTLOOK	TRANSMISSION-UNATTEN	230.00	115.00	
26	PASCO	TRANSMISSION-UNATTEN	115.00	69.00	7.20
27	POMONA HEIGHTS	TRANSMISSION-UNATTEN	230.00	115.00	
28	SWIFT 1 PLANT	TRANSMISSION-UNATTEN	230.00	13.00	
29	WALLA WALLA 230KV	TRANSMISSION-UNATTEN	230.00	69.00	
30	WALLULA	TRANSMISSION-UNATTEN	230.00	69.00	
31	YALE PLANT	TRANSMISSION-UNATTEN	115.00	13.20	
32	Total		1380.00	463.20	7.20
33	NUMBER OF SUBSTATIONS TRANS UNATTENDED - 7				
34					
35	Wyoming				
36	AIR BASE	DISTRIBUTION-UNATTEN	12.47	2.40	
37	AMOCO SERVICE PIPE	DISTRIBUTION-UNATTEN	34.50	2.40	
38	ANTELOPE MINE	DISTRIBUTION-UNATTEN	230.00	34.50	
39	ASTLE STREET	DISTRIBUTION-UNATTEN	34.50	13.20	
40	BAILEY DOME	DISTRIBUTION-UNATTEN	57.00	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.

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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)	
25	1					1
45	2					2
29	2					3
50	2					4
6	1					5
25	1					6
9	1					7
45	2					8
25	2					9
22	2					10
45	2					11
1071	61					12
						13
						14
14	1					15
348	5					16
362	6					17
						18
						19
13	6	1				20
183	9	1				21
196	15	2				22
						23
						24
125	1					25
39	9					26
300	2					27
261	3	1				28
300	2					29
120	2					30
144	5	1				31
1289	24	2				32
						33
						34
						35
1	3					36
2	3					37
25	1					38
13	1					39
2	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	BAR X	DISTRIBUTION-UNATTEN	230.00	34.50	
2	BATTLE SPRINGS FII	DISTRIBUTION-UNATTEN	34.50	7.20	
3	BELLAMY	DISTRIBUTION-UNATTEN	57.00	12.47	
4	BID MUDDY	DISTRIBUTION-UNATTEN	69.00	12.47	
5	BIG PINEY	DISTRIBUTION-UNATTEN	69.00	24.90	
6	BLACKS FORK	DISTRIBUTION-UNATTEN	230.00	34.50	
7	BRIDGER PUMP	DISTRIBUTION-UNATTEN	230.00	34.50	13.20
8	BRYAN	DISTRIBUTION-UNATTEN	115.00	12.47	
9	BUFFALO TOWN	DISTRIBUTION-UNATTEN	20.80	4.16	
10	BYRON	DISTRIBUTION-UNATTEN	34.50	4.16	
11	CASSA	DISTRIBUTION-UNATTEN	57.00	20.80	
12	CENTER STREET	DISTRIBUTION-UNATTEN	115.00	4.16	
13	CHAPMAN STATION	DISTRIBUTION-UNATTEN	46.00	12.47	
14	CHATHAM	DISTRIBUTION-UNATTEN	34.50	4.16	
15	CHUKAR	DISTRIBUTION-UNATTEN	12.47	4.16	
16	CHURCH AND DWIGHT	DISTRIBUTION-UNATTEN	34.50	0.48	
17	COKEVILLE	DISTRIBUTION-UNATTEN	46.00	24.90	
18	COLUMBIA-GENEVA	DISTRIBUTION-UNATTEN	230.00	13.80	
19	COMMUNITY PARK	DISTRIBUTION-UNATTEN	69.00	12.47	
20	CONTINENTAL PIPELINE FII	DISTRIBUTION-UNATTEN	12.47	2.40	
21	CROOKS GAP	DISTRIBUTION-UNATTEN	34.50	12.47	
22	DEAVER TOWN	DISTRIBUTION-UNATTEN	34.50	4.16	
23	DEER CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
24	DJ COAL MINE	DISTRIBUTION-UNATTEN	69.00	34.50	
25	DOUGLAS	DISTRIBUTION-UNATTEN	57.00	2.30	
26	DRY FORK	DISTRIBUTION-UNATTEN	69.00	4.16	
27	ELK BASIN	DISTRIBUTION-UNATTEN	34.50	7.20	
28	EMIGRANT	DISTRIBUTION-UNATTEN	115.00	12.47	
29	EVANS	DISTRIBUTION-UNATTEN	69.00	12.47	
30	EVANSTON	DISTRIBUTION-UNATTEN	138.00	12.47	
31	FARMERS UNION	DISTRIBUTION-UNATTEN	34.50	4.16	
32	FIREHOLE	DISTRIBUTION-UNATTEN	230.00	34.50	
33	FMC PLANT #1-FII	DISTRIBUTION-UNATTEN			
34	FMC PLANT #2-FII	DISTRIBUTION-UNATTEN			
35	FORT CASPER	DISTRIBUTION-UNATTEN	69.00	12.47	
36	FORT SANDERS	DISTRIBUTION-UNATTEN	115.00	13.20	
37	FRANNIE	DISTRIBUTION-UNATTEN	230.00	34.50	
38	FRONTIER	DISTRIBUTION-UNATTEN	69.00	4.16	
39	GARDEN CITY	DISTRIBUTION-UNATTEN	46.00	12.47	
40	GARLAND	DISTRIBUTION-UNATTEN	230.00	34.50	

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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
25	1					1
2	1					2
5	1					3
7	1					4
8	1					5
150	2					6
73	4					7
25	1					8
2	3					9
2	3					10
2	6	1				11
13	1					12
4	1					13
	3					14
1	3					15
3	2					16
4	1					17
45	2					18
40	2					19
2	3					20
5	3					21
	3					22
9	1					23
13	1					24
6	3					25
9	1					26
5	1					27
13	1					28
9	1					29
40	2					30
2	3					31
50	2					32
						33
						34
25	1					35
20	1					36
50	2					37
6	1					38
6	1					39
45	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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	GLENDO	DISTRIBUTION-UNATTEN	57.00	4.16	
2	GRASS CREEK	DISTRIBUTION-UNATTEN	230.00	34.50	
3	GREAT DIVIDE	DISTRIBUTION-UNATTEN	115.00	34.50	
4	GREYBULL	DISTRIBUTION-UNATTEN	34.50	4.16	
5	HANNA	DISTRIBUTION-UNATTEN	34.50	12.47	
6	JACKALOPE	DISTRIBUTION-UNATTEN	115.00	12.47	
7	KEMMERER	DISTRIBUTION-UNATTEN	69.00	24.90	
8	KIRBY CREEK PUMPING STATION	DISTRIBUTION-UNATTEN	34.50	2.40	
9	KIRBY CREEK	DISTRIBUTION-UNATTEN	34.50	4.16	
10	LANDER	DISTRIBUTION-UNATTEN	34.50	12.47	
11	LARAMIE	DISTRIBUTION-UNATTEN	115.00	13.20	
12	LINCH	DISTRIBUTION-UNATTEN	69.00	13.80	
13	LITTLE MOUNTAIN	DISTRIBUTION-UNATTEN	230.00	34.50	
14	LOVELL	DISTRIBUTION-UNATTEN	34.50	4.16	
15	MANDERSON	DISTRIBUTION-UNATTEN	34.50	4.16	
16	MIDWEST HEIGHTS FII	DISTRIBUTION-UNATTEN	69.00	2.40	
17	MILL IRON	DISTRIBUTION-UNATTEN	34.50	13.80	
18	MILLS	DISTRIBUTION-UNATTEN	12.47	4.16	
19	MOSS JUNCTION	DISTRIBUTION-UNATTEN	46.00	12.47	
20	MOUNTAIN GAS-FII	DISTRIBUTION-UNATTEN	34.50	2.40	
21	MURPHY DOME	DISTRIBUTION-UNATTEN	34.50	13.20	
22	NORTH BAXTER -FII	DISTRIBUTION-UNATTEN	34.50	2.40	
23	NUGGETT	DISTRIBUTION-UNATTEN	69.00	7.20	
24	OPAL	DISTRIBUTION-UNATTEN	46.00	24.90	
25	ORIN	DISTRIBUTION-UNATTEN	57.00	12.47	
26	ORPHA	DISTRIBUTION-UNATTEN	57.00	7.20	
27	OVERLAND TRAIL -FII	DISTRIBUTION-UNATTEN			
28	OWL CREEK -FII	DISTRIBUTION-UNATTEN	34.50	4.16	
29	PARCO	DISTRIBUTION-UNATTEN	34.50	12.47	
30	PINEDALE	DISTRIBUTION-UNATTEN	69.00	24.90	
31	PITCHFORK	DISTRIBUTION-UNATTEN	69.00	24.90	
32	PLATTE PIPE BRYON FII	DISTRIBUTION-UNATTEN	34.50	4.16	
33	PLATTE PIPE OREGON BASIN-FII	DISTRIBUTION-UNATTEN	34.50	4.16	
34	PLATTE RIVER DJ-FII	DISTRIBUTION-UNATTEN	69.00	12.47	
35	POINT OF ROCKS	DISTRIBUTION-UNATTEN	230.00	34.50	
36	POISON SPIDER	DISTRIBUTION-UNATTEN	69.00	2.40	
37	POLECAT	DISTRIBUTION-UNATTEN	34.50	12.47	
38	RAINBOW	DISTRIBUTION-UNATTEN	34.50	13.20	
39	RAVEN	DISTRIBUTION-UNATTEN	230.00	34.50	
40	RED BUTTE	DISTRIBUTION-UNATTEN	69.00	12.47	

Name of Respondent PacifiCorp	This Report Is:		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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)	
3	4					1
25	1					2
20	1					3
3	1					4
6	1					5
25	1					6
10	1					7
3	3					8
2	3					9
25	2					10
50	2					11
13	1					12
20	1					13
4	3					14
1	3					15
4	1					16
13	1	1				17
1	3					18
6	3					19
3	1					20
5	1					21
1	3					22
	1					23
8	1					24
2	3					25
3	3					26
						27
2	3					28
5	1					29
8	1					30
6	9	2				31
2	3					32
3	3					33
2	3					34
25	1					35
3	1					36
2	3					37
13	1					38
200	2					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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</u>
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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	REFINERY	DISTRIBUTION-UNATTEN	115.00	12.47	
2	ROCK SPRINGS 34.5KV	DISTRIBUTION-UNATTEN	34.50	13.80	
3	SAGE HILL	DISTRIBUTION-UNATTEN	34.50	13.20	
4	SHOSHONI	DISTRIBUTION-UNATTEN	34.50	2.40	
5	SINCLAIR PIPELINE FII	DISTRIBUTION-UNATTEN	34.50	4.16	
6	SLATE CREEK	DISTRIBUTION-UNATTEN	69.00	12.47	
7	SOUTH CODY	DISTRIBUTION-UNATTEN	69.00	24.90	
8	SOUTH ELK BASIN	DISTRIBUTION-UNATTEN	34.50	4.16	
9	SOUTH TRONA	DISTRIBUTION-UNATTEN	230.00	34.50	
10	SPRING CREEK	DISTRIBUTION-UNATTEN	115.00	13.20	
11	SVILAR	DISTRIBUTION-UNATTEN	34.50	4.16	
12	TEAPOT	DISTRIBUTION-UNATTEN	69.00	12.47	
13	TEN MILE	DISTRIBUTION-UNATTEN	69.00	34.50	
14	THERMOPOLIS TOWN	DISTRIBUTION-UNATTEN	34.50	4.16	
15	THUNDER CREEK	DISTRIBUTION-UNATTEN	57.00	12.47	
16	TIPTON FII	DISTRIBUTION-UNATTEN	34.50	4.16	
17	VETERANS	DISTRIBUTION-UNATTEN	34.50	13.20	
18	WARM SPRINGS SPL-FII	DISTRIBUTION-UNATTEN	115.00	4.16	
19	WEST ADAMS	DISTRIBUTION-UNATTEN	34.50	4.16	
20	WESTERN CLAY	DISTRIBUTION-UNATTEN	34.50	0.48	
21	WESTVACO	DISTRIBUTION-UNATTEN	230.00	34.50	
22	WOODRUFF	DISTRIBUTION-UNATTEN	46.00	12.47	
23	WORLAND TOWN	DISTRIBUTION-UNATTEN	34.50	4.16	
24	WYCO PIPELINE FII	DISTRIBUTION-UNATTEN	12.47	2.40	
25	Total		8186.65	1408.81	13.20
26	NUMBER OF SUBSTATIONS DIST UNATTENDED- 109				
27					
28	LABARGE	T/D-UNATTENDED	69.00	24.90	
29	BUFFALO	T/D-UNATTENDED	230.00	20.80	
30	HILLTOP	T/D-UNATTENDED	115.00	34.50	20.80
31	RIVERTON 230	T/D-UNATTENDED	230.00	12.47	34.50
32	YELLOWCAKE	T/D-UNATTENDED	230.00	34.50	
33	Total		874.00	127.17	55.30
34	NUMBER OF SUBSTATIONS T/D UNATTENDED - 5				
35					
36	DAVE JOHNSTON 69KV	TRANSMISSION-ATTEND	115.00	2.40	69.00
37	DAVE JOHNSTON PLANT/	TRANSMISSION-ATTEND	230.00	115.00	69.00
38	JIM BRIDGER 345KV	TRANSMISSION-ATTEND	345.00	230.00	34.50
39	JIM BRIDGER UNITS 1&2	TRANSMISSION-ATTEND	345.00	22.00	
40	JIM BRIDGER UNITS 3&4	TRANSMISSION-ATTEND	345.00	22.00	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4	
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)	
45	2					1
11	3					2
6	1					3
2	3					4
5	1					5
1	1					6
14	3	1				7
2	6					8
150	2					9
25	1					10
2	3					11
2	1					12
13	1					13
5	1					14
9	1					15
3	1					16
25	2					17
9	1					18
3	1					19
1	1					20
25	1					21
2	1					22
5	1					23
2	3					24
1683	204	5				25
						26
						27
8	6					28
20	1					29
45	2	1				30
50	3					31
25	1					32
148	13	1				33
						34
						35
214	12					36
1358	18					37
1084	22					38
1122	2					39
1122	2	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) 04/25/2005	Year/Period of Report End of 2004/Q4
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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	NAUGHTON	TRANSMISSION-ATTEND	230.00	69.00	
2	WYODAK 230KV	TRANSMISSION-ATTEND	230.00	69.00	
3	WYODAK PLANT	TRANSMISSION-ATTEND	230.00	22.00	
4	Total		2070.00	551.40	172.50
5	NUMBER OF SUBSTATIONS TRANS ATTENDED - 8				
6					
7	BAIROIL	TRANSMISSION-UNATTEN	115.00	34.50	57.00
8	CASPER	TRANSMISSION-UNATTEN	230.00	115.00	69.00
9	CHAPPELL CREEK	TRANSMISSION-UNATTEN	230.00	69.00	
10	FOOTE CREEK WIND FARM	TRANSMISSION-UNATTEN	230.00	34.50	
11	GLENDO AUTO	TRANSMISSION-UNATTEN	69.00	57.00	
12	MANSFACE	TRANSMISSION-UNATTEN	230.00	34.50	
13	MIDWEST	TRANSMISSION-UNATTEN	230.00	69.00	34.50
14	MINERS	TRANSMISSION-UNATTEN	230.00	115.00	34.50
15	MUSTANG	TRANSMISSION-UNATTEN	230.00	115.00	
16	OREGON BASIN	TRANSMISSION-UNATTEN	230.00	34.50	69.00
17	PLATTE	TRANSMISSION-UNATTEN	230.00	115.00	34.50
18	RAILROAD	TRANSMISSION-UNATTEN	230.00	138.00	
19	ROCK SPRINGS 230	TRANSMISSION-UNATTEN	230.00	34.50	
20	SAGE	TRANSMISSION-UNATTEN	69.00	46.00	
21	THERMOPOLIS	TRANSMISSION-UNATTEN	230.00	115.00	
22	WYOPO	TRANSMISSION-UNATTEN	230.00	34.50	
23	YELLOWTAIL	TRANSMISSION-UNATTEN	230.00	16.00	
24	Total		3473.00	1177.00	298.50
25	NUMBER OF SUBSTATIONS TRANS UNATTENDED - 17				
26					
27					
28	CALIFORNIA				
29	Distribution - 34				
30	T/D - 3				
31	Transmission - 9				
32					
33	IDAHO				
34	Distribution - 75				
35	T/D - 4				
36	Transmission - 20				
37					
38	OREGON				
39	Distribution - 218				
40	T/D - 10				

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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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)	
1232	15	1				1
60	1					2
503	3	1				3
6695	75	3				4
						5
						6
53	3					7
529	9					8
67	1					9
196	2					10
15	2					11
20	1					12
91	4					13
58	4	1				14
200	2					15
115	4					16
165	4					17
400	1					18
75	3					19
22	1					20
175	2					21
20	1	1				22
100	1					23
2301	45	2				24
						25
						26
						27
						28
240	34					29
129	3					30
446	9					31
						32
						33
835	75					34
314	4					35
2761	20					36
						37
						38
4500	218					39
1238	10					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) 04/25/2005	Year/Period of Report End of <u>2004/Q4</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	Transmission - 42				
2					
3	UTAH				
4	Distribution - 284				
5	T/D - 21				
6	Transmission - 48				
7					
8	WASHINGTON				
9	Distribution - 30				
10	T/D - 2				
11	Transmission - 9				
12					
13	WYOMING				
14	Distribution - 109				
15	T/D - 5				
16	Transmission - 25				
17					
18	ALL STATES				
19	Distribution - 750				
20	T/D - 45				
21	Transmission - 153				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent PacifiCorp	This Report Is:		Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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)	
7188	42					1
						2
						3
4753	284					4
3912	21					5
14335	48					6
						7
						8
1071	30					9
362	2					10
1485	9					11
						12
						13
1683	106					14
148	5					15
8996	25					16
						17
						18
13082	747					19
6103	45					20
35211	153					21
						22
						23
						24
						25
						26
						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) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

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

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

Idaho Power holds a 33.34% ownership interest in Bridger Coal Company.

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.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

PacifiCorp sets forth the salary information for its five most highly compensated officers for the year ended December 31, 2004, consistent with Item 402 of Regulation S-K as promulgated by the Securities and Exchange Commission. Salary information of other officers will be provided to the Commission upon request, but the company considers such information personal and confidential to such officers. See 18 CFR 388.107(d), (f).

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

See footnote for page 104 line 2, column C.

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

See footnote for page 104 line 2, column C.

Schedule Page: 104 Line No.: 9 Column: b

A. Richard Walje elected Executive Vice President on 04/01/04.

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

See footnote for page 104 line 2, column C.

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

See footnote for page 104 line 2, column C.

Schedule Page: 104 Line No.: 15 Column: b

William D. Landels retired on 03/31/04.

Schedule Page: 104 Line No.: 23 Column: b

Robert A. Moir retired on 03/12/04.

Schedule Page: 104 Line No.: 27 Column: b

Jeffrey K. Larsen resigned as Vice President on 09/10/04.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 105 Line No.: 9 Column: a
 William D. Landels retired on 03/31/04.

Schedule Page: 105 Line No.: 24 Column: a
 A. Richard Walje elected Executive Vice President on 04/01/2004.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

Schedule Page: 110 Line No.: 57 Column:

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

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

Schedule Page: 110 Line No.: 82 Column:

In 2004, PacifiCorp preformed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 190 for CY 2003 would have been approximately \$844,607,900.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

Schedule Page: 112 Line No.: 63 Column:

In 2004, PacifiCorp preformed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 282 for CY 2003 would have been approximately \$1,884,198,440.

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

Schedule Page: 112 Line No.: 64 Column:

In 2004, PacifiCorp preformed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 283 for CY 2003 would have been approximately \$493,772,249.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 2 Column: g

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

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

Schedule Page: 114 Line No.: 4 Column: g

See footnote on Page 114, Line 2, Column G

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

Vehicle depreciation expense is allocated to the same account as the labor costs it is associated with.

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

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

Page 262-263, Line 41 - Total Taxes Charged to Accounts 408.1 & 409.1	125,762,146
Statement of Income for the Year, Page 114, line 14	92,915,793
Statement of Income for the Year, Page 114, line 15	45,160,095
Statement of Income for the Year, Page 114, line 16	-12,313,742
	125,762,146

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

Payroll tax costs are allocated to the same account as the labor costs they are associated with.

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

See Footnote on Line 14, Column C

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

See Footnote on Line 14, Column C

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

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

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

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

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

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

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

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

Schedule Page: 114 Line No.: 76 Column: d

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

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FOOTNOTE DATA			

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

	Amount 2004	Amount 2003	FERC Account
Amortization of Software Development	44,855,410	47,772,747	404
Amortization of Other Intangible Assets	6,901,583	4,427,976	404
Amortization of Electric Plant Acq. Adj. - Common	5,479,353	5,479,353	406.1
Amortization of Regulatory Assets - Debits	333,105	27,759	407.3
Amortization of Unrecovered Plant - Trojan	1,674,863	1,844,942	407.31
Amortization of Regulatory Liabilities - Credits	3,787,304	-1,095,688	407.3 - 407.4
Amortization of Regulatory Assets - Credits	4,950,926	4,020,510	407.3 - 407.4
Other	774,004	1,752,038	404
	68,756,548	64,229,637	

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

	Amount 2004	Amount 2003	FERC Account
FAS 133 Derivative Adjustments	-6,178,421	368,241	182.3 / 216 / 242 / 253 / 283
Coal Depreciation & Depletion included in Cost of Fuel	11,069,299	11,245,891	151
PMI Equity Earnings included in Cost of Fuel	-17,290,644	-15,907,514	151
(Gain)/Loss on Sale of Property	-2,637,454	-3,012,948	254 / 411.6 / 411.7
Establish 2003 UT & OR & ID Rate Orders	0	-12,975,669	182.3
Establish Trail Mountain Mine Reg Asset per Reg Order	0	-2,571,194	182.3
Establish Regulatory Liability BPA/SMUD	0	33,529,000	254
Deferred Credits - Deferred Compensation	438,351	0	253.4 / 253.41
OR, UT, WY & ID Reg Orders - Deferred Excess Net Power Costs	-3,179,924	18,494,059	182.3
OR, UT, WY & ID Orders - Def Excess Net Power Costs Amort	55,345,594	96,101,624	182.3
Accumulated Provision for Pension & Benefits	-29,325,548	-4,731,554	228.32
Write-Off of Assets Under Construction	4,315,275	7,742,881	107
Accumulated Provision for Mining/Environ/Decom	-14,584,594	7,506,114	228 / 253
Other	471,652	-2,187,668	
	-1,556,414	133,601,263	

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

	Amount 2004	Amount 2003	FERC Account
Other Investments/Special Funds	-4,518,396	-1,379,218	124 / 128
Temporary Facilities	-1,199	112,272	185
FAS 115 M-T-M Securities Adjustments (Unrealized)	-322,711	29,779	219
Minimum Pension/SERP Liability Adjustment (OCI)	0	-785,576	219
	-4,842,306	-2,022,743	

Schedule Page: 120 Line No.: 64 Column: b

	Amount 2004	FERC Account
Inter-Company Borrowing (Note Agreements)	883,910	233

Schedule Page: 120 Line No.: 76 Column:

	Amount 2003	FERC Account
Advances from Associated Companies	-362,888,000	223
Inter-Company Borrowing (Note Agreements)	259,000	233

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

-362,629,000

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FOOTNOTE DATA			

Schedule Page: 122(a)(b) Line No.: 1 Column: b
 Represents balance at 01/01/2004

Schedule Page: 122(a)(b) Line No.: 1 Column: c
 Represents balance at 01/01/2004

Schedule Page: 122(a)(b) Line No.: 5 Column: b
 Represents balance at 09/30/2004

Schedule Page: 122(a)(b) Line No.: 5 Column: c
 Represents balance at 09/30/2004

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FOOTNOTE DATA			

Schedule Page: 200 Line No.: 18 Column: c

Depreciation	5,422,694,287
Depletion	40,724,460
	5,463,418,747

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FOOTNOTE DATA			

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

Line No. (a)	Account (b)	Description (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements (e)	Transfers (f)	Balance at End of Year (g)
1	39921	LAND OWNED IN FEE	2,634,916	-	-	-	2,634,916
2	39922	LAND RIGHTS	55,561,367	-	-	-	55,561,367
3	39930	STRUCTURES	45,001,967	611,268	(16,175)	-	45,597,060
4	39941	SURFACE - PLANT EQUIPMENT	11,236,746	-	-	-	11,236,746
5	39942	SURFACE - DRAGLINE	-	-	-	-	-
6	39943	SURFACE - RAILROAD EQUIPMENT	664,816	-	-	-	664,816
7	39944	SURFACE - ELECTRIC POWER FACILITIES	566,476	-	-	-	566,476
8	39945	UNDERGROUND - COAL MINE EQUIPMENT	45,856,555	6,726,686	(132,829)	-	52,450,412
9	39946	LONGWALL SHIELDS	17,678,600	-	-	-	17,678,600
10	39947	LONGWALL EQUIPMENT	11,810,531	1,580,914	(2,809,115)	-	10,582,330
11	39948	MAINLINE EXTENSION	11,028,902	1,640,772	(621,138)	-	12,048,536
12	39949	SECTION EXTENSION	1,863,287	851,054	-	-	2,714,341
13	39951	VEHICLES	1,824,613	87,501	(18,430)	(249,338)	1,644,346
14	39952	HEAVY CONSTRUCTION EQUIPMENT	22,068,345	485,117	(327,553)	-	22,225,909
15	39960	MISCELLANEOUS GENERAL EQUIPMENT	3,534,784	158,211	(27,904)	-	3,665,091
16	39961	COMPUTERS - MAINFRAME	1,730,726	70,456	(15,770)	-	1,785,412
17	39970	MINE DEVELOPMENT AND ROAD EXTENSION	23,621,897	7,503,325	-	-	31,125,222
18	399915	Coal Mine ARO	-	-	-	-	-
19		TOTAL PLANT USED IN MINING ACTIVITIES	256,684,528	19,715,304	(3,968,914)	(249,338)	272,181,580

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

See footnote line 88, column b.

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

See footnote line 88, column b.

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

See footnote line 88, column b.

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

See footnote line 88, column b.

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

PacifiCorp has sold the Naches and Naches Drop Hydroelectric Plants to the United States Bureau of Reclamation. Water Rights, along with some buildings and equipment were turned over to the Bureau of Reclamation on March 10, 2003. Access to the remainder of the building and equipment was granted to the United States Bureau of Reclamation effective January 1, 2004. The third amendment to the water rights purchase agreement was executed November 1, 2004. Transfer of the land rights per this agreement

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FOOTNOTE DATA			

occurred on March 31, 2005. A letter dated July 28, 2004 to the Federal Energy Regulatory Commission (the "FERC") for permission to clear FERC account 102 was approved by FERC on November 22, 2004.

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

PacifiCorp and six other minority owners sold their interest in the 1 MW Skookumchuck Hydroelectric project to a subsidiary of Alberta Based TransAlta for \$7.4 million. PacifiCorp's share was \$3.5 million. The sale was completed on October 5, 2004, with the proceeds, net book value, and selling costs transferred to FERC account 102. Additional closing costs were booked in December 2004 and cleared to FERC account 102. A letter to the FERC for permission to clear account 102 is pending.

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FOOTNOTE DATA			

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

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

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

To be converted to 138 kV, scheduled in service date is 2005.

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

Various dates and plans.

Schedule Page: 214 Line No.: 25 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) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

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

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FOOTNOTE DATA			

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

Account 151 Fuel Stock	11,273,241
Account 143.3 Joint Owner Receivable - Deprec. expense billed to Joint Owners	183,156
Account 182.3 Other Regulatory Assets	2,318,585
Vehicle Depreciation allocated to O&M based on usage activity	10,640,856
Account 503.1 Blundell Depletion	1,211,674
Account 421 Depreciation for Future Use	2,720
Total Other Accounts	25,630,232

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

Other items including:

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

	24,560,887
Total	24,560,887

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 232.2 Line No.: 42 Column: d

Account 282
Account 254

Schedule Page: 232.3 Line No.: 8 Column: d

Account 440
Account 442
Account 444

Schedule Page: 232.3 Line No.: 9 Column: d

Account 440
Account 442
Account 444

Schedule Page: 232.3 Line No.: 10 Column: d

Account 440
Account 442
Account 444

Schedule Page: 232.3 Line No.: 11 Column: d

Account 440
Account 442
Account 444

Schedule Page: 232.3 Line No.: 23 Column: d

Account 175
Account 244
Account 421
Account 426.5

Schedule Page: 232.3 Line No.: 29 Column: d

Various Expense Accounts

Schedule Page: 232.3 Line No.: 30 Column: d

Account 219
Account 228.3

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

Line 7:	Balance at Beginning of Year
Bond Refinancing	119,264
Deferred Compensation	3,434,588
Bad Debt	19,040,048
Obsolete Parts	7,762,272
Cholla/GE Contract Administration	23,190,446
Supplemental Executive Retirement Plan (SERP)	11,681,353
Sales of Emission Allowances	(123,489)
Federal Income Tax Interest	(256)
Sick Leave, Vacation & PT	8,807,588
Injuries & Damages	9,168,199
Trojan Decommissioning	(3,637,136)
Other M-1 Line 4 & 5 Differences	(38,718,377)
NW Power Act	3,625,243
Noncash Pension, Bonus & Severance	(42,944,050)
Utility Asset Writedowns	22,283,418
Property Tax Litigation Accrual	(16,939,732)
Bonus Liability	3,334,489
Glenrock 263A	(3,183,815)
Exchange Tulana Farms	295,695
Sec 174 R & E Expenditures	9,160,594
PMI Deferred Tax Adjustments	15,271,527
Centralia Mining Company	(4,525,891)
Monsanto Contract	1
Redding Contract	2,511,553
Glenrock Overburden Amort	(3,447,242)
Utah Rate Case Refund	23,127,569
CA/MT Asset Writeoff	(110,621)
University of WY Contract	(1,238)
Minimum Pension Liability Adj.	838,344
Minimum SERP Liability Adj.	300,943
FAS 143 ARO Adj.	558,242
Total	<u>50,879,528</u>

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

Line 7:	Balance at End of Year
BETC Credit Carryforward	504,700
Regulatory Liabilities	329,770,325
Employee Benefits	167,963,538
FAS 133 Derivatives	115,933,333
Other Deferred Assets	153,786,568
Total	<u>767,958,464</u>

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

Line 17 - Other (Non-Utility):	Balance at Beginning of Year
Malin Line	12,551,411
30 South Substation Site Writedown	245,409
Nonutility Asset Writedown	142,666
Centralia Mining Reclamation - NOB's	(4,726,577)
Yakima Hydro Licensing Fee	(2,101,661)
Trail Mountain Closing Costs	(1,202,271)
Total	<u>4,908,977</u>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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.: 29 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, 2004) 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.

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FOOTNOTE DATA			

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

This represents a capital contribution made to Interwest Mining, a direct subsidiary of PacifiCorp, in June 2004. It represents the cash movement required by the Public Utility Holding Company Act (PUHCA) rule 45(c) arising from the tax benefits owed to Interwest Mining from PacifiCorp as a result of the PacifiCorp Holdings Inc. (PHI) filing on a consolidated tax return basis. This same amount was paid as a dividend back to PacifiCorp in June 2004 as reported on the Statement of Retained Earnings page 119 line no. 51.

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FOOTNOTE DATA			

Schedule Page: 256 Line No.: 17 Column: a

On August 24, 2004, PacifiCorp issued \$200.0 million of its 4.95% Series of First Mortgage Bonds due August 15, 2014, and \$200.0 million of its 5.90% Series of First Mortgage Bonds due August 15, 2034. Authorizations for the issuances were as follows:

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

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

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

Schedule Page: 256 Line No.: 25 Column: a

See footnote line 17 column a.

Schedule Page: 256.2 Line No.: 27 Column: a

On December 13, 2004, PacifiCorp redeemed the 8.625% Series F Medium-Term Notes due December 13, 2024 and transferred \$100,807 from account 181 (Unamortized Debt Expense) and \$332,788 from account 226 (Unamortized Discount on Long-Term Debt) to account 189 (Unamortized Loss on Recquired Debt).

Schedule Page: 256.3 Line No.: 20 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 Improvment Rev Bonds, Series 1995	5,300,000	Converse County, WY
Environ Improvment 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.: 17 Column: a

As of December 31, 2004, there were 525,000 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 2005 through 2006, with all shares outstanding on June 15, 2007 subject to mandatory redemption on that date.

Schedule Page: 256.4 Line No.: 22 Column: a

Authorization for the issuance of pollution control revenue bonds (\$125,000,000 authorized; \$79,225,000 available as of December 31, 2004) is as follows:

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

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

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

Particulars (Details)	Amount
Other Line 8:	
Contributions in Aid of Construction	27,641,048
Highway relocation	17,434,690
Regulatory assets - FAS 133	229,079,286
Oregon UE 134 Power Cost	885,080
Weather Derivatives	2,937,726
SMUD Revenue Imputation-UT reg liab	37,476,103
Unearned Joint Use Pole Contact Revenue	1,116,715
Total	316,570,649

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

Particulars (Details)	Amount
Other Line 13:	
Federal Income Tax	122,739,939
Book Cost Depletion - Addback	1,411,123
Merger Transaction Costs	901
Trapper Mine Dividend Deduction	290,038
Mandatory Redeemable Preferred Stock - FAS 150	5,980,926
Meals & Entertainment	1,765,650
Penalties	145,463
Lobbying expenses	1,153,038
SP Management fee	2,768,333
Meals & Entertainment - Bridger Coal	29,708
Book Depreciation	365,964,889
Tax vs Book Depreciation - PMI	5,466,368
30% capitalized labor costs for Powertax input	4,798,604
Avoided Costs	25,736,066
Acquisition Adjustment Amort	5,659,396
Trojan Decommissioning Costs - Regulatory	5,819,682
Weatherization	15,576,722
Min. Pension Liability Adjustment	7,546,879
FAS 87/88 Deferred Pension	88,919,305
Severance Accrual - Cash Basis	15,774,036
May 2000 Transition Plan Costs-CA	4,603,735
May 2000 Transition Plan Costs-ID	2,192,729
May 2000 Transition Plan Costs-OR	11,159,763
May 2000 Transition Plan Costs-UT	16,257,144
May 2000 Transition Plan Costs-WYE	4,375,162
May 2000 Transition Plan Costs-WYW	774,170
FAS 87/88 Pension Writeoff - UT rate order	3,159,014
Y2K Expense-OR	268,659
BSIP/SAP-UT	805,361
Glenrock Excluding Reclamation-UT	1,302,400
97 Software WriteDown-UT	514,363
99 Software WriteDown-UT	367,023
Transition Team Costs-UT	485,905
Def Reg Asset-IDU Def Net Power Costs	9,291,964
Def Reg Asset-OR Def Net Power Costs	33,598,499
Def Reg Asset-UT Def Net Power Costs	32,253,273
Oregon UE 137 Power Cost	4,869,962
Environmental Clean-up Accrual	805,441
Cholla Plt Transact Costs-APS Amort	3,572,994
Trail Mountain Mine Closure	4,047,101
Trail Mountain Unrecovered Inventory	5,304,104
IDA1 Costs - direct access	111,035
WA Disallowed Colstrip #3-Write-off	52,188
SB 1149-Related Regulatory Assets	1,285,383

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
PacifiCorp			
FOOTNOTE DATA			

SERP Accrual - Cash Basis	14,252,645
Coal Pile Inventory Adjustment	358,574
Deferred Financing Costs	1,327,140
Energy trading derivatives - current	1
Centralia Gain Give Back - OR	6,118,586
TGS Buyout	5,710
Lakeview Buyout	43,280
Buffalo Settlement	45,176
Joseph Settlement	137,381
TriState Firm Wheeling	1,059,480
Mead Phoenix Availability & Trans Charge	377,760
Clark Firm Transmission	934,669
Firth Cogen Settlement	397,893
Option Energy Purchases	1,740,000
Hermiston Swap	539,573
Prepaid Taxes - OR PUC	2,322,510
Prepaid Taxes - WA UTC	33,383
Prepaid Taxes - ID PUC	14,439
Prepaid Taxes - WY PSC	170,512
Prepaid Membership Fees - EEL,WSCC	1,073,445
Pollution Control Facility (Book v. Tax Amort)	90,134
Wasach workers comp reserve	5,602,577
Bridger Coal Company Section 471 Adjustment - PMI	304,520
Non-ARO Liability - Reg Liability	1,146,738
Reg liability BPA balancing accounts	4,688,188
Deferred Compensation Accrual - Cash Basis	1,214,022
Vacation Accrual - PMI	42,076
SERP	2,919,000
Reg Assets/Reg Liabilities - total	40,722,859
Min. Pension Liability Adjustment	9,304,000
Steam Rights Bundell Geothermal	211,049
Bad Debts Allowance - Cash Basis	1,795,144
Injuries and Damages Accrual - Cash Basis	1,998,026
M&S Inventory Write-Off	83,269
Vacation Accrual - Cash Basis (2.5 mos)	2,422,693
NW Power Act-OR	476,724
Trail Mountain Accrued Liabilities	1,176,164
Purchase Card Trans Povision	359,704
Misc. Current and Accrued Liability	16,404,691
Centralia Sale	17,620
Reverse Accrued Final Reclamation	22,816,589
R & E - Sec.174 Deduction	1,386,277
Minimum SERP Liab - OCI	785,577
Legal Reserve	2,000,000
Oregon BETC Credits	704,131
Sec. 263A Inventory Change - PMI	85,646
Total	<u>968,714,008</u>

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

Particulars (Details)	Amount
Other Line 26:	
Allowance for Funds Used During Construction	39,634,086
Equity Earnings in Subsidiaries	1,814,271
Tax Percentage Depletion - Deduction	1,472,904
Tax Exempt Interest (No AMT)	1,757
Utah Deferred Compensation /COLI	8,444,682
PPL Pre - 1943 Preferred Stock Dividend - Deduction	336,365
SPI 404(k) Contribution	3,392,876
Bridger Coal Tax Exempt Interest Income	440,005
Bridger Coal Company Depletion - PMI	3,479,641
Tax Depreciation	526,638,601
Depreciation (Tax Depreciation M-1)	5,626,731

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
PacifiCorp		04/25/2005	2004/Q4
FOOTNOTE DATA			

Capitalized Depreciation	8,995,381
Gain / (Loss) on Prop. Disposition	50,138,370
ADR Repair Allowance 3115	103,286
Coal Mine Development	2,551,260
Coal Mine Extension	1,431,000
Removal Cost (net of salvage)	766,603
Coal Mine Development- 30% Amortization	753,672
Cholla SHL (Tax Int. - Tax Rent)	1,056,327
Malin SHL (Tax Int. - Tax Rent + Book Dep)	4,619,788
Pension / Retirement Accrual - Cash Basis	21,062,283
Noell Kempf CAP - UT	46,938
P&M Strike Amortization - UT	723,670
98 Early Retirement-OR rate order	13,788,551
Post Merger Loss-Reacq Debt - Addback	10,137,292
CA Write-off Amort	352,865
MT Write-off Amort	327,405
Deferred Intervener Funding Grants	155,085
Reg Assets BPA balancing accounts	208,197
Contra-reg assets - transition plan	22,452,786
Min. Pension Liability Adjustment	9,882,000
WA state Transition Costs	27,152,730
Deferred Projects	2,896,349
Prepaid Taxes - UT PUC	4,271
Prepaid Taxes - CA Property Taxes	1,935
Prepaid Taxes - OR Property Taxes	277,701
WY Joint Water Board Reserve - Deduction	84,858
Trail Mountain Closing Costs	1,261,354
Misc. Timing Difference - PMI	2,808
Bridger Coal Company Reclamation Trust Earnings - PMI	1,016,237
Bridger Coal Company Extraction Taxes Payable - PMI	54,786
Oregon Share of Hermiston	1,060,848
Oregon Gain on Sale	969,068
Property Insurance(same as Injuries & Damages)	4,058,175
ARO Reg Liabilities	14,451,974
Regulatory Asset 186.2	17,032,864
FAS 87/88 Deferred Pension - Reg Asset	88,919,309
FAS 106 Accruals - Cash Basis	14,760,197
Bonus Liability - Electric - Cash Basis (2.5 mos)	1,015,874
Bonus Accrual - PMI	9,838
OCI	10,673,456
SERP Accrual - Non Reg Asset	15,728,914
U of WY Contract Amort - Prepaid	1,346
Def Reg Asset-Transmission Srvc Deposit	2,161,006
Coal M&S Inventory Write-Off-Centralia	2,301,787
Def Reg Asset-Foote Creek Contract	137,640
NW Power Act-WA	2,559,782
Redding Contract - Prepaid	155,571
Distribution O&M Amort of Writeoff	3,644,306
Weather Derivatives	3,383,818
Amort of Debt Disc & Exp	24,622
Montana Sale Accrual	3,399,550
Defer MagCorp Revenues	1,036,174
Deferred Regulatory Asset	70,218,480
Deferred Regulatory Expense	5,000
Bogus Creek Settlement	118,000
Idaho Customer Balancing Account	6,099,549
Special Assessment - DOE	10,926
Extraction Tax Accruals - Cash Basis (8.5 mos)	4,803,590
Interest Accual on FIT - Cash Basis	1,538,139
Centralia Give Back-WA	4,879,807
Centralia Give Back-ID	196,517
Merger Credits - OR	9,099,548
Merger Credits - WA	3,454,813
Amort of Projects-Klamath Engineering	6,423
State Tax Deduction	9,802,287

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Total 1,071,306,904

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

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

Reclassified to deferred taxes.

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

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

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

Prior period items reclassified to 232 - Accounts payable

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

Various Operations and Maintenance Accounts

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

Fuel Inventory - 151

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

Prior period items reclassified to 232 - Accounts payable

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

Fuel Inventory - 151

Schedule Page: 262 Line No.: 11 Column: f

Reclassified from State (General) to specific states.

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

Reclassified from State (General) to specific states.

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

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

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

Clearing Account – 184

Schedule Page: 262 Line No.: 23 Column: f

Reclassify balance to prepaid property tax.

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

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

23,796

Distribution Rent Expense, Rents – 589

3,848

27,664

Schedule Page: 262 Line No.: 24 Column: l

Various Operations and Maintenance Accounts

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

Reclassified from State (General) to specific states.

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

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

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

Clearing Account - 184

Schedule Page: 262 Line No.: 27 Column: f

Reclassified to Miscellaneous Current and Accrued Liabilities – 242

Schedule Page: 262 Line No.: 27 Column: l

Various Operations and Maintenance Accounts

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

Taxes applicable to Other Income & Deductions - 408.2 & 409.2

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

Reclassified from State (General) to specific states.

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

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

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

Taxes applicable to Other Income & Deductions - 408.2 & 409.2

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

Reclassified from State (General) to specific states.

Schedule Page: 262 Line No.: 40 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) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

Schedule Page: 262.1 Line No.: 2 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 3 Column: f

Reclassified to Prepaid Fees, Prepayments - 165

Schedule Page: 262.1 Line No.: 3 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 4 Column: I

Clearing Account - 184

Schedule Page: 262.1 Line No.: 10 Column: f

Reclassified from State (General) to specific states.

Schedule Page: 262.1 Line No.: 10 Column: I

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

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

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 28 Column: I

Taxes applicable to Other Income & Deductions – 408.2 & 409.2 35,452

Distribution Rent Expense, Rents – 589 45,706

81,158

Schedule Page: 262.1 Line No.: 29 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 30 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 31 Column: f

Reclassified from State (General) to specific states.

Schedule Page: 262.1 Line No.: 31 Column: I

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

Schedule Page: 262.1 Line No.: 32 Column: f

Reclassified from State (General) to specific states.

Schedule Page: 262.1 Line No.: 32 Column: I

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

Schedule Page: 262.1 Line No.: 34 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 35 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 38 Column: f

Reclassified to Prepaid Fees, Prepayments - 165

Schedule Page: 262.1 Line No.: 38 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.1 Line No.: 39 Column: f

Reclassified Multnomah County Tax to Taxes Payable, Tax Collections Payable - 241

Schedule Page: 262.2 Line No.: 4 Column: I

Various Operations and Maintenance Accounts

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

Taxes applicable to Other Income & Deductions - 408.2 & 409.2

Schedule Page: 262.2 Line No.: 10 Column: f

Reclassified from State (General) to specific states.

Schedule Page: 262.2 Line No.: 10 Column: I

Taxes applicable to Other Income & Deductions – 408.2 & 409.2

Schedule Page: 262.2 Line No.: 11 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.2 Line No.: 12 Column: I

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Various Operations and Maintenance Accounts

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

Clearing Account - 184

Schedule Page: 262.2 Line No.: 16 Column: f

Reclassify Interwest Mining Sales & Use Tax from Miscellaneous Taxes.

Schedule Page: 262.2 Line No.: 17 Column: f

Reclassified to Prepaid Fees, Prepayments - 165

Schedule Page: 262.2 Line No.: 17 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.2 Line No.: 23 Column: I

Taxes applicable to Other Income & Deductions - 408.2 & 409.2

78,000

Distribution Rent Expense, Rents - 589

2,829

80,829

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

Various Operations and Maintenance Accounts

Schedule Page: 262.2 Line No.: 27 Column: I

Clearing Account - 184

Schedule Page: 262.2 Line No.: 29 Column: f

Reclassified to Miscellaneous Current and Accrued Liabilities - 242

Schedule Page: 262.2 Line No.: 29 Column: I

Various Operations and Maintenance Accounts

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

Various Operations and Maintenance Accounts

Schedule Page: 262.3 Line No.: 1 Column: I

Taxes applicable to Other Income & Deductions - 408.2 & 409.2

240

Distribution Rent Expense, Rents - 589

15,676

15,916

Schedule Page: 262.3 Line No.: 2 Column: f

Reclassify Glenrock Property Tax from Miscellaneous Taxes.

Schedule Page: 262.3 Line No.: 2 Column: I

Fuel Inventory - 151

Schedule Page: 262.3 Line No.: 3 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.3 Line No.: 4 Column: I

Various Operations and Maintenance Accounts

Schedule Page: 262.3 Line No.: 5 Column: f

Reclassify Black Lung liability to Glenrock Black Lung Tax from Glenrock Production Tax.

Schedule Page: 262.3 Line No.: 5 Column: I

Glenrock Mine Reclamation, Asset Retirement Obligations - 230

Schedule Page: 262.3 Line No.: 6 Column: f

Reclassify Black Lung liability to Glenrock Black Lung Tax from Glenrock Production Tax.

Schedule Page: 262.3 Line No.: 6 Column: I

Glenrock Mine Reclamation, Asset Retirement Obligations - 230

Schedule Page: 262.3 Line No.: 7 Column: f

Reclassify Glenrock Sales and Use Tax from Miscellaneous Taxes.

Schedule Page: 262.3 Line No.: 7 Column: I

Glenrock Mine Reclamation, Asset Retirement Obligations - 230

Schedule Page: 262.3 Line No.: 9 Column: I

Clearing Account - 184

Schedule Page: 262.3 Line No.: 21 Column: f

Reclassified to Accounts Payable - 232

943,182

Reclassified to Accounts Receivable from Associated Companies - 146

-21,163

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

922,019

Schedule Page: 262.3 Line No.: 22 Column: f

Reclassify to:

Glenrock Sales and Use Tax	4,236
Glenrock Property Tax	66,318
Interwest Mining Use Tax	<u>724</u>
	71,309

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 27 Column: c

Account 456.2
Account 447

Schedule Page: 269 Line No.: 35 Column: c

Account 456
Account 142

Schedule Page: 269.1 Line No.: 11 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) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 9 Column: k

In 2004, PacifiCorp performed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 282 for CY 2003 would have been approximately \$1,884,198,440.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 8 Column: a

	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amounts Debited to Account 410.2	Acct. Cr.	Amount	Acct. Dr.	Amount	Balance at End of Year
Other Line 8:									
UPL/PPL Merger Amort	(1,137,447)	-	-	-			190	1,137,447	-
Loss on Reacquired Debt	9,318,805	-	-	-	283	9,318,805		-	-
Purchase Pwr Agree. Settle.	(3,016,390)	-	-	-			190	3,016,390	-
Other M-1 Differences	(3,938,051)	-	-	-			190	3,938,051	-
Hermiston Breakage Fee	2,612,080	-	-	-		2,612,080		-	-
Special Assessment	138,909	-	-	-	283	138,909		-	-
FAS 106	(13,571,217)	-	-	-			190	13,571,217	-
Regulatory Asset	(7,781,164)	-	-	-			190	7,781,164	-
Coalpile Inventory Adj.	665,963	-	-	-	283	665,963		-	-
Weath./Cust. Ser.	16,905,400	-	-	-	283	16,905,400		-	-
Prepaid Taxes	19,479,338	-	-	-	283	19,479,338		-	-
Trust Income & Exp.	(922,772)	-	-	-			190	922,772	-
Hazardous Waste	(10,446,102)	-	-	-			190	10,446,102	-
Extraction Tax	(102,309)	-	-	-			190	102,309	-
83 -88 IRS Settlement	(5,542,936)	-	-	-			190	5,542,936	-
Amort. Poll. Cont. Liab.	1,306,885	-	-	-	283	1,306,885		-	-
Software Write-off	(41,328,249)	-	-	-			190	41,328,249	-
PMI Deferred Tax Adj.	909,344	-	-	-	283	909,344		-	-
GCC Deferred Tax Adj.	(1,737,968)	-	-	-			190	1,737,968	-
FAS133 Derivatives	(2,201,483)	-	-	-			190	2,201,483	-
Flowthrough Part. Inc.	3,058,884	-	-	-	283	3,058,884		-	-
Regulatory Assets	-	177,521,002	15,607,829	-				-	161,913,173
FAS 133 Derivatives	-	105,452,383	-	-				-	105,452,383
Other Deferred Liab.	-	37,770,931	609,100,151	509,824	283	(54,395,608)	190	609,366,905	92,943,116
	-	-	-	-		-		-	-
Total	(37,330,480)	320,744,316	624,707,980	509,824		-		701,092,993	360,308,672

Schedule Page: 276 Line No.: 19 Column: k

In 2004, PacifiCorp performed a study on the accumulated deferred income tax balances. As a result of this study, PacifiCorp adopted a uniform accounting methodology for accumulated deferred income taxes for both FERC and SEC reporting purposes. For FERC reporting purposes, some reclassifications were made between accumulated deferred income tax assets account 190 and accumulated deferred income tax liability accounts 282 and 283 (net/gross presentation). The reclassification had a balance sheet only effect. If the results of the deferred tax study had been applied to calendar year 2003 the ending accumulated deferred income tax liabilities in account 283 for CY 2003 would have been approximately \$493,772,249.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: c

Account 182.3
Account 282

Schedule Page: 278 Line No.: 2 Column: c

Account 431
Account 456

Schedule Page: 278 Line No.: 3 Column: c

Account 440
Account 444
Account 446

Schedule Page: 278 Line No.: 5 Column: c

Account 431
Account 456

Schedule Page: 278 Line No.: 8 Column: c

Account 440
Account 442

Schedule Page: 278 Line No.: 9 Column: c

Account 440
Account 442

Schedule Page: 278 Line No.: 10 Column: c

Account 440
Account 442

Schedule Page: 278 Line No.: 11 Column: c

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) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 11 Column: b

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

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

Schedule Page: 300 Line No.: 27 Column: b

	Page 300 Twelve Months Ending December 31, 2004	Page 304 Twelve Months Ending December 31, 2004	Variance Twelve Months Ending December 31, 2004
Sales of Electricity			
Residential Sales - Account 440	\$ 905,283,161	\$ 905,283,161	\$ -
Commercial and Industrial Sales - Account 442			
Small (Commercial)	812,631,284	812,631,284	-
Large (Industrial)	748,767,664	748,767,664	- (a)
Public Street and Highway Lighting - Account 444	16,037,366	16,037,366	-
Other Sales to Public Authorities - Account 445	19,703,361	19,703,361	-
Sales to Railroads and Railways - Account 446	-	-	-
Interdepartmental Sales - Account 448	139	139	-
Total Sales to Ultimate Consumers	2,502,422,975	2,502,422,975	-
Sales for Resale - Account 447	327,969,719	-	327,969,719 (b)
Total Sales of Electricity	2,830,392,694	2,502,422,975	327,969,719
(less) Provision for Rate Refunds - Account 449.1	-	-	-
Total Revenues Net of Provisions for Refunds	2,830,392,694	2,502,422,975	327,969,719
Other Operating Revenues			
Forfeited Discounts - Account 450	5,323,072	5,323,072	-
Miscellaneous Service Revenues - Account 451	6,691,582	6,691,582	-
Sales of Water and Water Power - Account 454	170,132	170,132	-
Rent from Electric Property - Account 454	16,712,132	14,838,870	1,873,262 (c)
Interdepartmental Rents - Account 455	-	-	-
Other Electric Revenues - Account 456	130,295,327	123,695,302	6,600,025 (d)
Total Operating Revenues	\$ 2,989,584,939	\$ 2,653,141,933	\$ 336,443,006

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

(a) The large industrial line on page 300 includes account 442.2 Industrial Sales of \$697,061,038 and account 442.3 Irrigation Sales of \$51,706,626.

(b) Sales for Resale are not included on page 304 Revenue by Rate Schedule.

(c) The following schedule is a reconciliation between page 300 and 304 Rent from Electric Property. The items listed below do not have rate schedules.

540000 Office Rent	\$ 1,510,436
543000 Other Rent/Leases	362,826
	<u>\$ 1,873,262</u>

(d) The following schedule is a reconciliation between page 300 and 304 Other Electric Revenues. The items listed below do not have rate schedules.

361000 Steam Sales	\$ 4,283,007
385421 Interest Income - DSM Carrying Charge	1,773,633
498803 T-PPM Long Term Wheeling	543,385
	<u>\$ 6,600,025</u>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 9 Column: b
Settlement Adjustment
Schedule Page: 310 Line No.: 9 Column: j
Settlement Adjustment
Schedule Page: 310 Line No.: 12 Column: j
Accrual Adjustment
Schedule Page: 310.1 Line No.: 4 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.1 Line No.: 5 Column: j
Liquidated Damages
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.: 6 Column: j
Operating Reserves
Schedule Page: 310.1 Line No.: 7 Column: j
Reserve Share
Schedule Page: 310.1 Line No.: 8 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.1 Line No.: 8 Column: j
Operating Reserves
Schedule Page: 310.1 Line No.: 11 Column: b
Settlement Adjustment
Schedule Page: 310.1 Line No.: 11 Column: j
Settlement Adjustment
Schedule Page: 310.1 Line No.: 12 Column: b
Basin Electric Power Company - FERC - T-11 - Contract termination date: 12 months notification.
Schedule Page: 310.1 Line No.: 12 Column: j
Transmission Losses
Schedule Page: 310.1 Line No.: 13 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.2 Line No.: 2 Column: b
Black Hills Power & Light Company - FERC 236 - Contract termination date: December 31, 2023.
Schedule Page: 310.2 Line No.: 3 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.2 Line No.: 5 Column: b
Blanding City - FERC T-12 - Contract Termination date: March 1, 2007.
Schedule Page: 310.2 Line No.: 6 Column: b
Bonneville Power Administration - FERC 543 - Contract termination date: September 30, 2006.
Schedule Page: 310.2 Line No.: 7 Column: b
Bonneville Power Administration - FERC T-12 - Contract termination date: April 22, 2024.
Schedule Page: 310.2 Line No.: 8 Column: j
Transmission Losses
Schedule Page: 310.2 Line No.: 9 Column: j
Reserve Share
Schedule Page: 310.2 Line No.: 10 Column: b
Settlement Adjustment
Schedule Page: 310.2 Line No.: 10 Column: j
Settlement Adjustment
Schedule Page: 310.2 Line No.: 12 Column: b
Settlement Adjustment
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Schedule Page: 310.2 Line No.: 12 Column: j

Settlement Adjustment

Schedule Page: 310.3 Line No.: 1 Column: b

Settlement Adjustment

Schedule Page: 310.3 Line No.: 1 Column: j

Settlement Adjustment

Schedule Page: 310.3 Line No.: 2 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.3 Line No.: 2 Column: j

Transmission Losses

Schedule Page: 310.3 Line No.: 3 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.3 Line No.: 5 Column: j

Pond Sale

Schedule Page: 310.3 Line No.: 6 Column: b

Settlement Adjustment

Schedule Page: 310.3 Line No.: 6 Column: j

Settlement Adjustment

Schedule Page: 310.3 Line No.: 7 Column: b

Clark County PUD #1 - FERC T-12 - Contract Termination date: December 12, 2007.

Schedule Page: 310.3 Line No.: 10 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

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.: 13 Column: j

Transmission Losses

Schedule Page: 310.3 Line No.: 14 Column: j

Liquidated Damages

Schedule Page: 310.4 Line No.: 1 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

Cowlitz County Public Utility District No. 1 - FERC 234 - Contract Termination date: December 31, 2005.

Schedule Page: 310.4 Line No.: 6 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

Settlement Adjustment

Schedule Page: 310.4 Line No.: 8 Column: j

Settlement Adjustment

Schedule Page: 310.4 Line No.: 9 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.4 Line No.: 13 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

Transmission Losses

Schedule Page: 310.5 Line No.: 5 Column: b

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Flathead Electric Cooperative, Inc. - FERC T-12 - Contract Termination date: September 30, 2006.

Schedule Page: 310.5 Line No.: 7 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.5 Line No.: 7 Column: j

Operating Reserves

Schedule Page: 310.5 Line No.: 8 Column: j

Pond Sale

Schedule Page: 310.5 Line No.: 10 Column: b

Hurricane, City of - FERC T-12 - Contract Termination date: August 31.2007.

Schedule Page: 310.5 Line No.: 11 Column: b

Settlement Adjustment

Schedule Page: 310.5 Line No.: 11 Column: j

Settlement Adjustment

Schedule Page: 310.5 Line No.: 13 Column: b

Idaho Power Company - FERC - T-11 - Contract termination date: May 31, 2006.

Schedule Page: 310.5 Line No.: 13 Column: j

Transmission Losses

Schedule Page: 310.5 Line No.: 14 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.5 Line No.: 14 Column: j

Operating Reserves

Schedule Page: 310.6 Line No.: 1 Column: j

Transmission Losses

Schedule Page: 310.6 Line No.: 2 Column: j

Reserve Share

Schedule Page: 310.6 Line No.: 3 Column: j

Transmission Losses

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.: 11 Column: j

Transmission Losses

Schedule Page: 310.6 Line No.: 12 Column: j

Liquidated Damages

Schedule Page: 310.6 Line No.: 13 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 1 Column: j

Reserve Share

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.: 6 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.7 Line No.: 6 Column: j

Operating Reserves

Schedule Page: 310.7 Line No.: 7 Column: j

Transmission Losses

Schedule Page: 310.7 Line No.: 10 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 310.7 Line No.: 10 Column: b

Settlement Adjustment

Schedule Page: 310.7 Line No.: 10 Column: j

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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Settlement Adjustment

Schedule Page: 310.7 Line No.: 11 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 310.7 Line No.: 11 Column: b

PPM Energy - FERC - T-11 - Contract termination date: 12 months notification.

Schedule Page: 310.7 Line No.: 11 Column: j

Transmission Losses

Schedule Page: 310.7 Line No.: 12 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 310.7 Line No.: 12 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 1 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 1 Column: j

Operating Reserves

Schedule Page: 310.8 Line No.: 2 Column: j

Reserve Share

Schedule Page: 310.8 Line No.: 3 Column: b

Settlement Adjustment

Schedule Page: 310.8 Line No.: 3 Column: j

Settlement Adjustment

Schedule Page: 310.8 Line No.: 4 Column: b

PowerEX - FERC - T-11 - Contract termination date: October 31, 2004.

Schedule Page: 310.8 Line No.: 4 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 5 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 5 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 6 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 8 Column: b

Settlement Adjustment

Schedule Page: 310.8 Line No.: 8 Column: j

Settlement Adjustment

Schedule Page: 310.8 Line No.: 9 Column: b

Public Service Company of Colorado - FERC 320 - Contract termination date: October 31, 2022.

Schedule Page: 310.8 Line No.: 10 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 10 Column: j

Transmission Losses

Schedule Page: 310.8 Line No.: 11 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 13 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.8 Line No.: 13 Column: j

Operating Reserves

Schedule Page: 310.8 Line No.: 14 Column: j

Liquidated Damages

Schedule Page: 310.9 Line No.: 1 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

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Schedule Page: 310.9 Line No.: 2 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.9 Line No.: 2 Column: j
Operating Reserves
Schedule Page: 310.9 Line No.: 3 Column: j
Reserve Share
Pond Sale
Schedule Page: 310.9 Line No.: 4 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.9 Line No.: 5 Column: j
Transmission Losses
Schedule Page: 310.9 Line No.: 9 Column: b
Settlement Adjustment
Schedule Page: 310.9 Line No.: 9 Column: j
Settlement Adjustment
Schedule Page: 310.9 Line No.: 10 Column: b
Sacramento Municipal Utility District - FERC 250 - Contract termination date: December 31, 2014.
Schedule Page: 310.9 Line No.: 12 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.10 Line No.: 2 Column: j
Reserve Share
Schedule Page: 310.10 Line No.: 4 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.10 Line No.: 4 Column: j
Transmission Losses
Schedule Page: 310.10 Line No.: 5 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.10 Line No.: 7 Column: b
Settlement Adjustment
Schedule Page: 310.10 Line No.: 7 Column: j
Settlement Adjustment
Schedule Page: 310.10 Line No.: 8 Column: b
Sierra Pacific Power Company - FERC 258 - Contract termination date: February 28, 2009.
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.: 10 Column: j
Transmission Losses
Schedule Page: 310.10 Line No.: 11 Column: j
Reserve Share
Schedule Page: 310.10 Line No.: 13 Column: b
Southern California Edison Company - FERC 248 - Contract termination date: September 30, 2006.
Schedule Page: 310.11 Line No.: 1 Column: b
Settlement Adjustment
Schedule Page: 310.11 Line No.: 1 Column: j
Settlement Adjustment
Schedule Page: 310.11 Line No.: 2 Column: b
State of California - FERC 311 - Contract termination date: December 31, 2004.
Schedule Page: 310.11 Line No.: 6 Column: b
Secondary, Economy and/or non-firm sales, including some hourly firm transactions.
Schedule Page: 310.11 Line No.: 7 Column: j

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Transmission Losses

Schedule Page: 310.11 Line No.: 9 Column: b

Settlement Adjustment

Schedule Page: 310.11 Line No.: 10 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.11 Line No.: 10 Column: j

Operating Reserves

Schedule Page: 310.11 Line No.: 11 Column: j

Transmission Losses

Schedule Page: 310.11 Line No.: 13 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 2 Column: b

Utah Associated Municipal Power Systems - WSPP - Contract termination date: October 31, 2007.

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.: 4 Column: j

Transmission Losses

Schedule Page: 310.12 Line No.: 6 Column: b

Utah Municipal Power Agency - FERC 433 - Contract termination date: July 1, 2005.

Schedule Page: 310.12 Line No.: 7 Column: b

Utah Municipal Power Agency - FERC 433 - Contract termination date: June 30, 2017.

Schedule Page: 310.12 Line No.: 8 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 10 Column: b

Western Area Power Administration - FERC 313 - Contract termination date: December 31, 2004.

Schedule Page: 310.12 Line No.: 11 Column: b

Secondary, Economy and/or non-firm sales, including some hourly firm transactions.

Schedule Page: 310.12 Line No.: 12 Column: j

Transmission Losses

Schedule Page: 310.13 Line No.: 1 Column: b

Settlement Adjustment

Schedule Page: 310.13 Line No.: 1 Column: j

Settlement Adjustment

Schedule Page: 310.13 Line No.: 2 Column: j

Recognition and reporting of gains and losses on bookouts under EITF Issue No. 03-11

Schedule Page: 310.13 Line No.: 3 Column: j

Recognition and reporting of gains and losses on energy trading contracts under EITF Issue No. 02-04

Schedule Page: 310.13 Line No.: 4 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) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 320 Line No.: 76 Column: b

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

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

Schedule Page: 320 Line No.: 158 Column: b

Pensions and benefit costs are allocated to the same account as the labor costs.

Schedule Page: 320 Line No.: 158 Column: c

Pensions and benefit costs are allocated to the same account as the labor costs.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 326	Line No.: 2	Column: b	Settlement adjustment
Schedule Page: 326	Line No.: 2	Column: l	Settlement adjustment
Schedule Page: 326	Line No.: 5	Column: l	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: l	Option premium
Schedule Page: 326	Line No.: 7	Column: l	Hedge payout
Schedule Page: 326	Line No.: 8	Column: l	Gas hedge for tolling agreement.
Schedule Page: 326	Line No.: 10	Column: b	Settlement adjustment
Schedule Page: 326	Line No.: 10	Column: l	Arizona Public Service - Contract Termination Date: October 31, 2020.
Schedule Page: 326	Line No.: 11	Column: b	Settlement adjustment
Schedule Page: 326	Line No.: 11	Column: l	Secondary, economy and/or non-firm.
Schedule Page: 326	Line No.: 13	Column: b	Operating reserves
Schedule Page: 326	Line No.: 13	Column: l	Secondary, economy and/or non-firm.
Schedule Page: 326	Line No.: 14	Column: l	Operating reserves
Schedule Page: 326.1	Line No.: 1	Column: b	Reserve share
Schedule Page: 326.1	Line No.: 1	Column: l	Secondary, economy and/or non-firm.
Schedule Page: 326.1	Line No.: 3	Column: l	Operating reserves
Schedule Page: 326.1	Line No.: 4	Column: l	Gas hedge for tolling agreement.
Schedule Page: 326.1	Line No.: 5	Column: b	Settlement adjustment
Schedule Page: 326.1	Line No.: 6	Column: l	Under Electric Service Agreement subject to termination upon timely notification.
Schedule Page: 326.1	Line No.: 10	Column: b	Settlement adjustment
Schedule Page: 326.1	Line No.: 10	Column: l	Settlement adjustment
Schedule Page: 326.1	Line No.: 11	Column: l	Operation and maintenance expense associated with the combustion turbine located in Rapid City, South Dakota.
Schedule Page: 326.1	Line No.: 12	Column: b	Operation and maintenance expense associated with the combustion turbine located in Rapid City, South Dakota.
Schedule Page: 326.1	Line No.: 14	Column: b	Secondary, economy and/or non-firm.
Schedule Page: 326.1	Line No.: 14	Column: b	Secondary, economy and/or non-firm.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 326.2 Line No.: 3 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 3 Column: I

Green tags

Schedule Page: 326.2 Line No.: 4 Column: b

Bonneville Power Administration - Contract Termination Date: August 31, 2011.

Schedule Page: 326.2 Line No.: 5 Column: b

Bonneville Power Administration - Contract Termination Date: 30 days written notice.

Schedule Page: 326.2 Line No.: 5 Column: I

Operating reserves

Schedule Page: 326.2 Line No.: 6 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.2 Line No.: 6 Column: I

Operating reserves

Schedule Page: 326.2 Line No.: 7 Column: I

Reserve share

Schedule Page: 326.2 Line No.: 9 Column: b

Settlement adjustment

Schedule Page: 326.2 Line No.: 9 Column: I

Settlement adjustment

Schedule Page: 326.2 Line No.: 10 Column: I

Non-generation agreement

Schedule Page: 326.2 Line No.: 13 Column: b

Settlement adjustment

Schedule Page: 326.2 Line No.: 13 Column: I

Settlement adjustment

Schedule Page: 326.3 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.3 Line No.: 3 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.3 Line No.: 4 Column: I

Liquidated damages

Schedule Page: 326.3 Line No.: 6 Column: I

Settlement adjustment

Schedule Page: 326.3 Line No.: 7 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.3 Line No.: 8 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.3 Line No.: 8 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.3 Line No.: 9 Column: I

Reserve share

Schedule Page: 326.3 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.4 Line No.: 1 Column: I

Settlement adjustment

Schedule Page: 326.4 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.4 Line No.: 5 Column: I

Option premium

Schedule Page: 326.4 Line No.: 7 Column: I

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Compensation for lost generation at hydroelectric project.

Schedule Page: 326.4 Line No.: 14 Column: I

Settlement adjustment

Schedule Page: 326.5 Line No.: 1 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.5 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.5 Line No.: 2 Column: I

Settlement adjustment

Schedule Page: 326.5 Line No.: 3 Column: I

Reserve share

Schedule Page: 326.5 Line No.: 6 Column: b

Settlement adjustment

Schedule Page: 326.5 Line No.: 6 Column: I

Settlement adjustment

Schedule Page: 326.5 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.6 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.6 Line No.: 9 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.6 Line No.: 13 Column: b

Secondary, economy and/or non-firm.

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.: 3 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 4 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 5 Column: b

Settlement adjustment

Schedule Page: 326.7 Line No.: 5 Column: I

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 6 Column: b

Grant County Public Utility District No. 2 - Contract Termination Date: 2 years written notice.

Schedule Page: 326.7 Line No.: 6 Column: I

Ancillary services, cost recovery adjustment and prior period adjustment.

Schedule Page: 326.7 Line No.: 7 Column: b

Grant County Public Utility District No. 2 - Contract Termination Date: 2 years written notice.

Schedule Page: 326.7 Line No.: 7 Column: I

Settlement adjustment

Schedule Page: 326.7 Line No.: 8 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.7 Line No.: 8 Column: I

Operating reserves

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.7 Line No.: 9 Column: I

Reserve share

Schedule Page: 326.7 Line No.: 10 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.7 Line No.: 12 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) 04/25/2005	Year/Period of Report 2004/Q4
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Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.7 Line No.: 13 Column: b

Settlement adjustment

Schedule Page: 326.7 Line No.: 13 Column: I

Settlement adjustment

Schedule Page: 326.7 Line No.: 14 Column: a

Hermiston Generating Company, L.P. operates the Hermiston Plant, and is jointly owned. The respondent owns 50.0% of the plant. See Page 402.3 Column (c) of this Form No. 1 for further information on the Hermiston Plant.

Schedule Page: 326.7 Line No.: 14 Column: I

On peak incentive, supplemental dispatch efficiency expense, start-up charges, committee settlements and settlement adjustment.

Schedule Page: 326.8 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.8 Line No.: 1 Column: I

Load curtailment

Schedule Page: 326.8 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.8 Line No.: 2 Column: I

Load curtailment

Schedule Page: 326.8 Line No.: 4 Column: b

Hurricane, City of - Contract Termination Date: August 31, 2007.

Schedule Page: 326.8 Line No.: 5 Column: I

Gas hedge for tolling agreement.

Schedule Page: 326.8 Line No.: 6 Column: I

Labor, equipment and administration fees associated with hydro project in Idaho Falls, Idaho.

Schedule Page: 326.8 Line No.: 8 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.8 Line No.: 8 Column: I

Operating reserves

Schedule Page: 326.8 Line No.: 9 Column: I

Reserve share

Line loss

Schedule Page: 326.8 Line No.: 14 Column: I

Compensation for self-generation.

Schedule Page: 326.9 Line No.: 1 Column: I

Fixed annual payment

Schedule Page: 326.9 Line No.: 3 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.9 Line No.: 3 Column: I

Operating reserves

Schedule Page: 326.9 Line No.: 7 Column: b

Settlement adjustment

Schedule Page: 326.9 Line No.: 7 Column: I

Settlement adjustment

Schedule Page: 326.9 Line No.: 11 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.9 Line No.: 13 Column: b

Settlement adjustment

Schedule Page: 326.9 Line No.: 13 Column: I

Settlement adjustment

Schedule Page: 326.9 Line No.: 14 Column: I

Compensation for interruptible service and operating reserves.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 326.10 Line No.: 1 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.10 Line No.: 2 Column: b

Settlement adjustment

Schedule Page: 326.10 Line No.: 2 Column: I

FERC 206 settlement

Schedule Page: 326.10 Line No.: 5 Column: I

Option premium

Hedge payout

Schedule Page: 326.10 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.10 Line No.: 9 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.10 Line No.: 10 Column: b

Settlement adjustment

Schedule Page: 326.10 Line No.: 10 Column: I

Line loss

Schedule Page: 326.10 Line No.: 11 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.10 Line No.: 12 Column: I

Line loss

Schedule Page: 326.10 Line No.: 14 Column: I

Settlement adjustment

Schedule Page: 326.11 Line No.: 1 Column: I

Reserve share

Schedule Page: 326.11 Line No.: 3 Column: I

Operating reserves

Schedule Page: 326.11 Line No.: 5 Column: I

Gas hedge for tolling agreement.

Schedule Page: 326.11 Line No.: 8 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.11 Line No.: 10 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.11 Line No.: 11 Column: I

Settlement adjustment

Schedule Page: 326.11 Line No.: 12 Column: b

Settlement adjustment

Schedule Page: 326.11 Line No.: 12 Column: I

Settlement adjustment

Schedule Page: 326.11 Line No.: 14 Column: b

Settlement adjustment

Schedule Page: 326.11 Line No.: 14 Column: I

Settlement adjustment

Schedule Page: 326.12 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.12 Line No.: 3 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.12 Line No.: 5 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.12 Line No.: 7 Column: b

Settlement adjustment

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 326.12 Line No.: 7 Column: I

Operation expense plus amortization of unrecovered costs of Cove Project.

Schedule Page: 326.12 Line No.: 8 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.: 8 Column: I

Operation expense plus amortization of unrecovered costs of Cove Project.

Schedule Page: 326.12 Line No.: 9 Column: I

Reserve share

Schedule Page: 326.12 Line No.: 11 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.12 Line No.: 14 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.13 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.13 Line No.: 4 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.13 Line No.: 4 Column: I

Operating reserves

Schedule Page: 326.13 Line No.: 5 Column: I

Line loss

Schedule Page: 326.13 Line No.: 6 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.13 Line No.: 6 Column: I

Operating reserves

Operating expense, bond interest, amortization and taxes.

Schedule Page: 326.13 Line No.: 7 Column: I

Reserve share plus line loss.

Schedule Page: 326.13 Line No.: 9 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.13 Line No.: 14 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.14 Line No.: 2 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.14 Line No.: 4 Column: b

Sacramento Municipal Utility District - Contract Termination Date: December 31, 2014.

Schedule Page: 326.14 Line No.: 4 Column: I

Settlement adjustment

Schedule Page: 326.14 Line No.: 6 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.14 Line No.: 7 Column: I

Line loss

Schedule Page: 326.14 Line No.: 10 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.14 Line No.: 10 Column: I

Operating reserves

Schedule Page: 326.14 Line No.: 11 Column: I

Reserve share

Schedule Page: 326.14 Line No.: 12 Column: I

Conservation & Renewables Discount applied to wind project near Arlington, Wyoming.

Schedule Page: 326.14 Line No.: 13 Column: I

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Liquidated damages

Schedule Page: 326.15 Line No.: 1 Column: b

Settlement adjustment

Schedule Page: 326.15 Line No.: 1 Column: l

Settlement adjustment

Schedule Page: 326.15 Line No.: 2 Column: l

Gas hedge for tolling agreement.

Schedule Page: 326.15 Line No.: 3 Column: b

Settlement adjustment

Schedule Page: 326.15 Line No.: 3 Column: l

Line loss

Schedule Page: 326.15 Line No.: 4 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.15 Line No.: 5 Column: l

Reserve share plus line loss.

Schedule Page: 326.15 Line No.: 7 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.15 Line No.: 7 Column: l

Load curtailment

Schedule Page: 326.15 Line No.: 10 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.15 Line No.: 13 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.15 Line No.: 14 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.16 Line No.: 1 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.16 Line No.: 1 Column: l

Settlement adjustment

Schedule Page: 326.16 Line No.: 2 Column: b

Settlement adjustment

Schedule Page: 326.16 Line No.: 2 Column: l

Settlement adjustment

Schedule Page: 326.16 Line No.: 4 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.16 Line No.: 4 Column: l

Operating reserves

Schedule Page: 326.16 Line No.: 5 Column: l

Reserve share

Schedule Page: 326.16 Line No.: 9 Column: b

Settlement adjustment

Schedule Page: 326.16 Line No.: 9 Column: l

Settlement adjustment

Schedule Page: 326.16 Line No.: 10 Column: b

Transalta Energy Marketing Corp. - Contract Termination Date: June 30, 2007.

Schedule Page: 326.16 Line No.: 10 Column: l

Liquidated damages

Operating reserve reimbursment.

Schedule Page: 326.16 Line No.: 12 Column: b

Tri-State Generation & Transmission - Contract Termination Date: December 31, 2020.

Schedule Page: 326.16 Line No.: 13 Column: b

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FOOTNOTE DATA			

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 1 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 4 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 6 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 10 Column: b

Under Electric Service Agreement subject to termination upon timely notification.

Schedule Page: 326.17 Line No.: 11 Column: b

Settlement adjustment

Schedule Page: 326.17 Line No.: 11 Column: I

Settlement adjustment

Line loss

Schedule Page: 326.17 Line No.: 12 Column: b

Secondary, economy and/or non-firm.

Schedule Page: 326.17 Line No.: 12 Column: I

Operating reserves

Schedule Page: 326.17 Line No.: 13 Column: I

Line loss

Schedule Page: 326.18 Line No.: 3 Column: I

Accounting accrual and excess net power cost deferrals.

Schedule Page: 326.18 Line No.: 4 Column: b

Settlement adjustment

Schedule Page: 326.18 Line No.: 4 Column: I

Recognition and reporting of gains and losses on bookouts under EITF Issue No. 03-11.

Schedule Page: 326.18 Line No.: 5 Column: I

Recognition and reporting of gains and losses on bookouts under EITF Issue No. 03-11.

Schedule Page: 326.18 Line No.: 6 Column: I

Reserve for potential liabilities associated with Rock River 1, liquidated damages and line losses.

Schedule Page: 326.18 Line No.: 7 Column: I

Recognition and reporting of gains and losses on energy trading contracts under EITF Issue No. 02-04.

Schedule Page: 326.19 Line No.: 3 Column: I

Exchange energy expense.

Schedule Page: 326.19 Line No.: 4 Column: I

Load factoring and storage charges.

Schedule Page: 326.19 Line No.: 5 Column: I

Exchange energy expense.

Schedule Page: 326.19 Line No.: 7 Column: I

Imbalance energy

Schedule Page: 326.19 Line No.: 11 Column: I

Exchange energy expense.

Schedule Page: 326.19 Line No.: 12 Column: I

Imbalance energy

Schedule Page: 326.19 Line No.: 13 Column: I

Load factoring and storage charges.

Schedule Page: 326.19 Line No.: 14 Column: c

Pacific Northwest Electric Power Planning and Conservation Act, FERC Electric Tariff, Original Volume No. 1.

Schedule Page: 326.19 Line No.: 14 Column: h

These Megawatt Hours represent book entry only. No actual energy transfer took place.

Schedule Page: 326.19 Line No.: 14 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) 04/25/2005	Year/Period of Report 2004/Q4
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These Megawatt Hours represent book entry only. No actual energy transfer took place.

Schedule Page: 326.19 Line No.: 14 Column: I

Pacific Northwest Electric Power Planning and Conservation Act, FERC Electric Tariff, Original Volume No. 1.

Schedule Page: 326.20 Line No.: 1 Column: I

Exchange energy expense and storage charges.

Schedule Page: 326.20 Line No.: 2 Column: I

Exchange energy expense.

Schedule Page: 326.20 Line No.: 4 Column: I

Exchange energy expense and storage charges.

Schedule Page: 326.20 Line No.: 6 Column: I

Load factoring and storage charges.

Schedule Page: 326.20 Line No.: 7 Column: I

Exchange energy expense.

Schedule Page: 326.20 Line No.: 8 Column: I

Imbalance energy

Schedule Page: 326.20 Line No.: 11 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 326.20 Line No.: 11 Column: I

Imbalance energy

Schedule Page: 326.20 Line No.: 13 Column: I

Exchange energy expense.

Schedule Page: 326.21 Line No.: 1 Column: I

Exchange energy expense.

Schedule Page: 326.21 Line No.: 2 Column: I

Exchange energy expense.

Schedule Page: 326.21 Line No.: 3 Column: I

Exchange energy expense.

Imbalance energy

Schedule Page: 326.21 Line No.: 5 Column: I

Imbalance energy

Schedule Page: 326.21 Line No.: 6 Column: I

Imbalance energy

Schedule Page: 326.21 Line No.: 8 Column: b

Not applicable: adjustment for inadvertent interchange.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 328 Line No.: 1 Column: d
Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 228 & 233).
Schedule Page: 328 Line No.: 2 Column: d
Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 228 & 233).
Schedule Page: 328 Line No.: 2 Column: m
Charges for monitoring, scheduling, load following and spinning reserve.
Schedule Page: 328 Line No.: 3 Column: d
Dave Johnston Substation operation and maintenance.
Schedule Page: 328 Line No.: 3 Column: m
Operation and Maintenance Charges
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: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 5 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328 Line No.: 5 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328 Line No.: 6 Column: d
Network Transmission Service under the Open Access Transmission Tariff (S.A. 67) terminating on December 31, 2006.
Schedule Page: 328 Line No.: 7 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.: 8 Column: d
Wyodak Substation use of facilities.
Schedule Page: 328 Line No.: 8 Column: m
Sole use of facilities charge.
Schedule Page: 328 Line No.: 9 Column: d
General Transfer Agreement for network service in PACW. Evergreen
Schedule Page: 328 Line No.: 9 Column: m
Sole use of facilities charge.
Schedule Page: 328 Line No.: 10 Column: d
Network Transmission Service terminating on October 31, 2008.
Schedule Page: 328 Line No.: 10 Column: m
Demand dollars plus a fixed cost calculated using plant investment values at various U.S. government facilities.
Schedule Page: 328 Line No.: 11 Column: d
General Transfer Agreement for network service in PACE. Evergreen
Schedule Page: 328 Line No.: 12 Column: d
South Idaho Exchange Agreement. Subject to Termination upon written notification.
Schedule Page: 328 Line No.: 12 Column: m
Charges for monitoring, scheduling, load following and spinning reserve.
Schedule Page: 328 Line No.: 13 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 179) terminating on September 30, 2005.
Schedule Page: 328 Line No.: 13 Column: m
Charges for monitoring, scheduling, load following and spinning reserve.
Schedule Page: 328 Line No.: 14 Column: d
Network Transmission Service and Distribution Delivery Service under the Open Access Transmission Tariff (S.A. 229) terminating on September 30, 2011.

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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.
Distribution Service Charge

Schedule Page: 328 Line No.: 15 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 15 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 15 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 16 Column: d

Blacksfork Substation operation and maintenance.

Schedule Page: 328 Line No.: 16 Column: m

Operation and Maintenance Charges

Schedule Page: 328 Line No.: 17 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 17 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 17 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 1 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 1 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 1 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

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: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 3 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 3 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

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: d

Transmission Service and Operating Agreement for network service in PACE. Subject to termination upon mutual agreement.

Schedule Page: 328.1 Line No.: 4 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

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: d

Transmission Service and Operating Agreement for network service in PACE. Subject to termination upon mutual agreement.

Schedule Page: 328.1 Line No.: 5 Column: m

Settlement adjustment

Schedule Page: 328.1 Line No.: 6 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

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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.
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: d
Point-to-Point Transmission Service terminating on July 31, 2028.
Schedule Page: 328.1 Line No.: 9 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.: 9 Column: m
Network Integration transmission service. Charges for monitoring, scheduling, load following and spinning reserve.
Schedule Page: 328.1 Line No.: 10 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 212) terminating on May 31, 2006.
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.: 12 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328.1 Line No.: 13 Column: d
Antelope Substation use of facilities.
Schedule Page: 328.1 Line No.: 13 Column: m
Sole use of facilities charge.
Schedule Page: 328.1 Line No.: 14 Column: d
Jim Bridger Pump use of facilities.
Schedule Page: 328.1 Line No.: 14 Column: m
Sole use of facilities charge.
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: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.
Schedule Page: 328.1 Line No.: 16 Column: d
Transmission Service and Interconnection Agreement for network service in PACE. Terminates in 2047
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: b
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328.2 Line No.: 1 Column: c
Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.
Schedule Page: 328.2 Line No.: 1 Column: d
Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

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Schedule Page: 328.2 Line No.: 2 Column: d

Malin to Indian Springs use of facilities Terminating August 1, 2007.

Schedule Page: 328.2 Line No.: 3 Column: d

Pinto Phase Shifter use of facilities and operation and maintenance charges terminating February 12, 2020.

Schedule Page: 328.2 Line No.: 3 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.2 Line No.: 4 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.2 Line No.: 4 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 218)

Schedule Page: 328.2 Line No.: 5 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.2 Line No.: 5 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 278)

Schedule Page: 328.2 Line No.: 6 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.2 Line No.: 6 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 279)

Schedule Page: 328.2 Line No.: 7 Column: a

PPM Energy is an affiliate of the respondent.

Schedule Page: 328.2 Line No.: 7 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 7 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 7 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 8 Column: a

PPM Energy is an affiliate of the respondent.

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.: 8 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 9 Column: d

Dalreed Substation use of facilities, operation and maintenance.

Schedule Page: 328.2 Line No.: 9 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 10 Column: d

Harrison Substation use of facilities.

Schedule Page: 328.2 Line No.: 10 Column: m

Sole use of facilities charge.

Schedule Page: 328.2 Line No.: 12 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 169) terminating on September 30, 2007.

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: b

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Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 14 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 14 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 15 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 15 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 15 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 16 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 16 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 16 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 17 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 17 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 17 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 17 Column: m

Settlement adjustment

Schedule Page: 328.3 Line No.: 1 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 1 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 1 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 2 Column: d

Malin to Indian Springs use of facilities Terminating August 1, 2007.

Schedule Page: 328.3 Line No.: 2 Column: m

Sole use of facilities charge.

Schedule Page: 328.3 Line No.: 3 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 3 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 3 Column: d

Transmission Service and Use of facilities Agreement terminating July 31, 2014.

Schedule Page: 328.3 Line No.: 3 Column: m

Sole use of facilities charge.

Schedule Page: 328.3 Line No.: 4 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 4 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 4 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 5 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

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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: d

Buffalo Substation distribution delivery service.

Schedule Page: 328.3 Line No.: 6 Column: m

Sole use of facilities charge.

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: m

Operation and Maintenance Charges

Schedule Page: 328.3 Line No.: 8 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 8 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 8 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 9 Column: d

Malin to Indian Springs use of facilities Terminating August 1, 2007.

Schedule Page: 328.3 Line No.: 10 Column: d

Pinto Phase Shifter use of facilities and operation and maintenance charges terminating February 12, 2020.

Schedule Page: 328.3 Line No.: 10 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Schedule Page: 328.3 Line No.: 11 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (S.A. 170) terminating on May 31, 2005.

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: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 14 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 15 Column: d

Transmission Service Agreement for Network Services in PACE Terminating upon written notification.

Schedule Page: 328.3 Line No.: 15 Column: m

Operation and Maintenance Charges

Schedule Page: 328.3 Line No.: 16 Column: d

Transmission Service Agreement for Network Services in PACE Terminating upon written notification.

Schedule Page: 328.3 Line No.: 16 Column: m

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Operation and Maintenance Charges

Schedule Page: 328.3 Line No.: 17 Column: d

Transmission Service Agreement for Network Services in PACE Terminating upon written notification.

Schedule Page: 328.3 Line No.: 17 Column: m

Operation and Maintenance Charges

Schedule Page: 328.4 Line No.: 1 Column: d

Transmission Service Agreement for Network Services in PACE Terminating upon written notification.

Schedule Page: 328.4 Line No.: 1 Column: m

Operation and Maintenance Charges

Settlement adjustment

Schedule Page: 328.4 Line No.: 2 Column: d

Transmission Service Agreement for Network Services in PACE Terminating upon written notification.

Schedule Page: 328.4 Line No.: 2 Column: m

Imbalance energy

Schedule Page: 328.4 Line No.: 3 Column: d

Transmission Service Agreement for network service in PACW. Under transfer agreement subject to termination when easement from United States for transmission line between Redmond, Oregon and Prineville, Oregon is removed.

Schedule Page: 328.4 Line No.: 3 Column: m

Sole use of facilities charge.

Schedule Page: 328.4 Line No.: 4 Column: d

Transmission Service Agreement for network service in PACW.

Schedule Page: 328.4 Line No.: 4 Column: m

Settlement adjustment

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: d

Transmission Service and Operating Agreement for network service in PACE. Subject to termination upon mutual agreement.

Schedule Page: 328.4 Line No.: 5 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

Settlement adjustment

Schedule Page: 328.4 Line No.: 6 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 6 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

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: d

Transmission Service and Operating Agreement for network service in PACE. Subject to termination upon mutual agreement.

Schedule Page: 328.4 Line No.: 7 Column: m

Charges for monitoring, scheduling, load following and spinning reserve.

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

Pelton Re-Reg Dam Use of Facilities terminating January 1, 2032

Schedule Page: 328.4 Line No.: 10 Column: d

Transmission Service and Interconnection Agreement for network service in PACE. Terminates in 2047

Schedule Page: 328.4 Line No.: 10 Column: m

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Station Service

Schedule Page: 328.4 Line No.: 11 Column: b

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 11 Column: c

Various signatories to the Original Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 11 Column: d

Non-Firm Transmission Service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 12 Column: d

Evergreen Network Transmission Service under the Open Access Transmission Tariff (S.A. 175).

Schedule Page: 328.4 Line No.: 12 Column: m

Distribution Service Charge

Schedule Page: 328.4 Line No.: 13 Column: m

Operation and Maintenance Charges

Schedule Page: 328.4 Line No.: 14 Column: d

Thermopolis Substation operation and maintenance.

Schedule Page: 328.4 Line No.: 14 Column: m

Operation and Maintenance Charges

Schedule Page: 328.4 Line No.: 15 Column: d

Transmission Service and Operating Agreement for network service in PACE. Evergreen.

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Schedule Page: 332 Line No.: 1 Column: g Ancillary services
Schedule Page: 332 Line No.: 4 Column: g Ancillary services Use of Facilities
Schedule Page: 332 Line No.: 8 Column: g Use of Facilities
Schedule Page: 332 Line No.: 9 Column: g Settlement adjustment
Schedule Page: 332 Line No.: 12 Column: g Ancillary services Use of Facilities
Schedule Page: 332 Line No.: 13 Column: g Use of Facilities
Schedule Page: 332 Line No.: 16 Column: g Ancillary services Use of Facilities
Schedule Page: 332.1 Line No.: 2 Column: g Ancillary services
Schedule Page: 332.1 Line No.: 4 Column: g Ancillary services
Schedule Page: 332.1 Line No.: 9 Column: g Use of Facilities
Schedule Page: 332.1 Line No.: 10 Column: g Respondent's portion of specified costs of certain facilities
Schedule Page: 332.1 Line No.: 13 Column: g Ancillary services Respondent's portion of specified costs of certain facilities Use of facilities
Schedule Page: 332.1 Line No.: 15 Column: g Ancillary services
Schedule Page: 332.2 Line No.: 1 Column: g Membership Fees - Transmission service charges and administration fees
Schedule Page: 332.2 Line No.: 2 Column: g Membership Fees - Transmission service charges and administration fees
Schedule Page: 332.2 Line No.: 3 Column: g Ancillary services
Schedule Page: 332.2 Line No.: 4 Column: g Use of Facilities
Schedule Page: 332.2 Line No.: 5 Column: g Use of Facilities
Schedule Page: 332.2 Line No.: 7 Column: g Use of Facilities
Schedule Page: 332.2 Line No.: 8 Column: g Ancillary services Respondent's portion of specified costs of certain facilities
Schedule Page: 332.2 Line No.: 10 Column: g Ancillary services Respondent's portion of specified costs of certain facilities
Schedule Page: 332.2 Line No.: 12 Column: g Respondent's portion of specified costs of certain facilities

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Schedule Page: 332.2 Line No.: 14 Column: g

Use of Facilities
Respondent's portion of specified costs of certain facilities

Schedule Page: 332.3 Line No.: 1 Column: g

Ancillary services
Use of Facilities
Respondent's portion of specified costs of certain facilities

Schedule Page: 332.3 Line No.: 4 Column: g

Ancillary services
Schedule Page: 332.3 Line No.: 7 Column: g

Ancillary services
Schedule Page: 332.3 Line No.: 10 Column: g

Ancillary services
Schedule Page: 332.3 Line No.: 12 Column: g

Ancillary services
Schedule Page: 332.3 Line No.: 15 Column: g

Use of Facilities
Schedule Page: 332.4 Line No.: 4 Column: g

Ancillary services
Schedule Page: 332.4 Line No.: 5 Column: g

Ancillary services
Schedule Page: 332.4 Line No.: 7 Column: g

Ancillary services
Schedule Page: 332.4 Line No.: 8 Column: c

Energy reported quarterly is now disclosed on a net basis in the exchange section of pages 326-327.

Schedule Page: 332.4 Line No.: 8 Column: d

Energy reported quarterly is now disclosed on a net basis in the exchange section of pages 326-327.

Schedule Page: 332.4 Line No.: 11 Column: g

Ancillary services
Use of Facilities
Schedule Page: 332.4 Line No.: 13 Column: g

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) 04/25/2005	Year/Period of Report 2004/Q4
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Schedule Page: 336 Line No.: 11 Column: b

Vehicle depreciation expense is allocated to the same account as the labor costs it is associated with.

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Schedule Page: 350 Line No.: 28 Column: e

This amount is deferred to account 186.

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FOOTNOTE DATA			

Schedule Page: 400 Line No.: 17 Column: b

The Monthly Peak numbers in prior quarters, which were previously estimated, have been trued-up to reflect actual data for the year.

Schedule Page: 400 Line No.: 17 Column: e

Reflects actual demands of control area load at time of Transmission System Peak.

Schedule Page: 400 Line No.: 17 Column: f

Reflects actual demands of control area load at time of Transmission System Peak.

Schedule Page: 400 Line No.: 17 Column: g

Reflects reservations in effect at time of Transmission System Peak.

Schedule Page: 400 Line No.: 17 Column: h

Reflects reservations in effect at time of Transmission System Peak.

Schedule Page: 400 Line No.: 17 Column: i

Reflects reservations in effect at time of Transmission System Peak.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
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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 37.44% of related common facilities. Data reported represents respondent's share. PacifiCorp does not have employees at the Cholla Plant.

Schedule Page: 402 Line No.: -1 Column: d

Colstrip Plant is operated by PPL Montana, LLC and is jointly owned. Data reported represents respondent's 10% share of Colstrip Plant Units No. 3 and No. 4. PacifiCorp does not have employees at the Colstrip Plant.

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 represents respondent's 19.28% share of Craig Plant Units No. 1 and No. 2, and 12.86% of common facilities. PacifiCorp does not have employees at the Craig Plant.

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 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. PacifiCorp does not have employees at the Hayden Plant.

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

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. Data in column (f) represents respondent's share.

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 Operating Company, L.P. and is jointly owned. Data reported on lines 5 through 43 represent's the respondent's 50.0% share of the Hermiston Plant. See Page 326.7 Row 14 of this Form No. 1 for further information on Hermiston Generating Company, L.P.

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. PacifiCorp is responsible for major maintenance costs only on the repair of the turbine generator and auxiliary equipment. None of the facilities are jointly owned. Each asset is wholly owned, either by PacifiCorp or Georgia-Pacific Corporation. PacifiCorp does not have employees at the Camas Paper Mill.

Schedule Page: 402.3 Line No.: -1 Column: f

In May 2002, PacifiCorp entered into a 15-year operating lease for an electric generation facility with West Valley Leasing Company, LLC ("West Valley"). West Valley is a subsidiary of PPM Energy, Inc. ("PPM"), which is a direct subsidiary of PHI and an indirect subsidiary of ScottishPower. The facility consists of five generation units, each rated at 40 megawatts ("MW"), and is located in Utah. The lease terms granted PacifiCorp two independent early termination options that provide PacifiCorp the right to terminate the lease and, at PacifiCorp's further option, to purchase the facility for predetermined amounts. On May 28, 2004, PacifiCorp exercised its first option to terminate the West Valley lease. PacifiCorp subsequently exercised its right to rescind the termination on September 28, 2004 after determining, through a public process, that the resource could not be replaced on a more economic basis and without

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increasing risks to system reliability. PacifiCorp has a second option to terminate the West Valley lease if written notice is provided to West Valley on or before December 1, 2006. PacifiCorp is committed to future minimum lease payments of \$15.0 million annually for years ending March 31, 2005 through 2008 and \$2.5 million for the year ending March 31, 2009.

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FOOTNOTE DATA

Schedule Page: 406 Line No.: -1 Column: d

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 406 Line No.: -1 Column: e

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 406 Line No.: -1 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$1,400,649.

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

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 406.1 Line No.: -1 Column: c

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the Bear River system for the following projects at December 31, 2004 was \$16,940,164: Grace, Cove, Oneida and Soda.

Schedule Page: 406.1 Line No.: -1 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

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

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

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 recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$292,807.

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Schedule Page: 406.2 Line No.: -1 Column: d

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 406.2 Line No.: -1 Column: e

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the Bear River system for the following projects at December 31, 2004 was \$16,940,164: Grace, Cove, Oneida and Soda.

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 recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 at December 31, 2004 was \$137,304.

Schedule Page: 406.2 Line No.: 1 Column: b

Storage, Lemolo Lake.

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: b

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 406.3 Line No.: -1 Column: c

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the Bear River system for the following projects at December 31, 2004 was \$16,940,164: Grace, Cove, Oneida and Soda.

Schedule Page: 406.3 Line No.: -1 Column: d

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

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 recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$39,844.

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 recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$40,656.

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.

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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

The FERC issued a surrender order for American Fork on August 4, 2004, which calls for project removal to be completed by December 2007. Removal costs for this 1.0 MW project are estimated to be approximately \$1.1 million, including process and permitting costs. The parties have agreed that project removal will begin in September 2006, subject to FERC and other regulatory approvals, with operations continuing until that time.

Schedule Page: 410 Line No.: 2 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$225,692. This cost of plant balance includes \$1,036,326 of American Fork asset retirement costs.

Schedule Page: 410 Line No.: 3 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$431,585.

Schedule Page: 410 Line No.: 6 Column: a

PacifiCorp and six other minority owners sold their interest in the 1 MW Skookumchuck Hydroelectric project to a subsidiary of Alberta Based TransAlta for \$7.4 million. PacifiCorp's share was \$3.5 million. The sale was completed on October 5th, 2004, with the proceeds, net book value, and selling costs transferred to FERC account 102. Additional closing costs were booked in December 2004 and cleared to FERC account 102. A letter to FERC for permission to clear account 102 is pending.

Schedule Page: 410 Line No.: 7 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$610,941.

Schedule Page: 410 Line No.: 9 Column: a

In September 1999, a settlement agreement to remove the 9.6 MW Condit hydroelectric project was signed by PacifiCorp, state and federal agencies, and non-governmental agencies, which called for removal to begin in October 2006 for a total cost to decommission not to exceed \$17.2 million, excluding inflation. On February 3, 2005, the parties agreed to modify the settlement agreement so that removal will not begin until October 2008 for a total cost to decommission not to exceed \$20.5 million, excluding inflation. The settlement agreement is contingent upon receiving a consistent FERC order and other regulatory approvals. PacifiCorp is in the process of acquiring all necessary permits, within the terms and conditions of the settlement agreement.

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). The FERC included in the Bear River's license a requirement to evaluate decommissioning the 7.5 MW Cove plant and associated project features. As part of this evaluation, PacifiCorp has been working with stakeholders to determine the actions that would be required to decommission this plant.

Schedule Page: 410 Line No.: 10 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the Bear River system for the following projects at December 31, 2004 was \$16,940,164: Grace, Cove, Oneida and Soda.

Schedule Page: 410 Line No.: 11 Column: a

PacifiCorp has sold the Naches and Naches Drop Hydroelectric Plants to the United States Bureau of Reclamation. Water Rights, along with some buildings and equipment were turned over to the Bureau of Reclamation on March 10, 2003. Access to the remainder of the building and equipment was granted to the United States Bureau of Reclamation effective January 1, 2004. The third amendment to the water rights purchase agreement was executed November 1, 2004. Transfer of the land rights per this agreement occurred on March 31, 2005. A letter to the FERC for permission to clear FERC account 102 has been approved.

Schedule Page: 410 Line No.: 19 Column: a

PacifiCorp has sold the Naches and Naches Drop Hydroelectric Plants to the United States Bureau of Reclamation. Water Rights, along with some buildings and equipment were turned over to the Bureau of Reclamation on March 10, 2003. Access to the remainder of the building and equipment was granted to the United States Bureau of Reclamation effective January 1, 2004. The third amendment to the water rights purchase agreement was executed November 1, 2004. Transfer of the land rights per this agreement occurred on March 31, 2005. A letter to the FERC for permission to clear FERC account 102 has been approved.

Schedule Page: 410 Line No.: 21 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302

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Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$142,650.

Schedule Page: 410 Line No.: 22 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$3,468,380. This cost of plant balance includes \$4,576,357 of Powerdale asset retirement costs.

Schedule Page: 410 Line No.: 23 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2004 was \$137,304.

Schedule Page: 410 Line No.: 24 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2004 was \$137,304.

Schedule Page: 410 Line No.: 25 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at Prospect unit numbers 1, 2, 3 & 4 on December 31, 2004 was \$137,304.

Schedule Page: 410 Line No.: 28 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$112,129.

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: f

Costs reported for this plant do not include significant intangible costs due to relicensing which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing at December 31, 2004 was \$475,906.

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

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.

Schedule Page: 410 Line No.: 37 Column: f

Costs reported for this plant do not include significant intangible costs due to relicensing and settlement which are recorded in FERC account 302 Franchises and Consents and are not reported on this page. The net book value for relicensing and settlement on the North Umpqua River system for the following projects at December 31, 2004 was \$67,519,056: Lemolo 1, Lemolo 2, Clearwater 1, Clearwater 2, Toketee, Fish Creek, Soda Springs, Slide Creek and the North Umpqua Common Plant.

Schedule Page: 410 Line No.: 43 Column: a

Footee Creek Wind Farm is operated by SeaWest Energy and is jointly owned. Costs reported for this plant represents the respondents share. Ownership of the plant is as follows: PacifiCorp 78.79%, Eugene Water and Electric Board 21.21%.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 4 Column: a

The Alvey - Dixonville 500kV line is jointly owned by the respondent and the Bonneville Power Administration ("the BPA"). Ownership of the line is as follows: PacifiCorp 50.0%, the BPA 50.0%. Cost reported for this line reflects the respondents 50.0% share. Operation and maintenance costs are shared between the two parties and responsibility is as follows: PacifiCorp 58.0% and the BPA 42.0%.

Schedule Page: 422 Line No.: 6 Column: a

The Dixonville - Meridian 500kV line is jointly owned by the respondent and the Bonneville Power Administration ("the BPA"). Ownership of the line is as follows: PacifiCorp 50.0%, the BPA 50.0%. Cost reported for this line reflects the respondents 50.0% share. Operation and maintenance costs are shared between the two parties and responsibility is as follows: PacifiCorp 58.0% and the BPA 42.0%.

Schedule Page: 422 Line No.: 26 Column: I

Costs are included in the Transmission Line listed above.

Schedule Page: 422.1 Line No.: 10 Column: I

Costs are included in the Transmission Line listed below.

Schedule Page: 422.1 Line No.: 19 Column: I

Costs are included in the Transmission Line listed above.

Schedule Page: 422.2 Line No.: 28 Column: I

Costs are included in the Transmission Line listed below.

Schedule Page: 422.3 Line No.: 26 Column: I

Costs are included in the Transmission Line listed above.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 424 Line No.: 1 Column: o
 Cost of line is included in Transmission Line listed below.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/25/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 426.10 Line No.: 28 Column: a

The Dixonville 500kV Substation is jointly owned by the respondent and the Bonneville Power Administration ("the BPA"). Ownership of the substation is as follows: PacifiCorp 50.0%, the BPA 50.0%. Operation and maintenance costs are shared between the two parties and responsibility is as follows: PacifiCorp 58.0%, and the BPA 42.0%.

Schedule Page: 426.11 Line No.: 1 Column: a

The Meridian 500kV Substation is jointly owned by the respondent and the Bonneville Power Administration ("the BPA"). Ownership of the substation is as follows: PacifiCorp 50.0%, the BPA 50.0%. Operation and maintenance costs are shared between the two parties and responsibility is as follows: PacifiCorp 58.0%, and the BPA 42.0%.

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