

PACIFICORP
FERC ELECTRIC TARIFF
FIFTH REVISED VOLUME NO. 12

1. AVAILABILITY

PacifiCorp (“Seller”) makes electric energy and capacity available under this Electric Tariff to purchasers throughout the United States.

2. APPLICABILITY

This Electric Tariff is applicable to all sales of electric energy or capacity at wholesale by PacifiCorp unless such sales are made pursuant to another rate schedule or electric tariff of PacifiCorp.

3. RATES

All sales of electric power pursuant to this Electric Tariff shall be made at rates established by agreement between the Purchaser and PacifiCorp; provided that in the event PacifiCorp uses its own open access transmission tariff to deliver power to the Purchaser, PacifiCorp shall separately identify the cost of generation service, transmission service and ancillary services associated with such deliveries. Charges for sale or assignment of transmission service hereunder shall be as stated in Section 8 of this Electric Tariff.

4. SERVICE AGREEMENT

Service under this Electric Tariff is available either pursuant to the standard form Service Agreement in the form attached as Exhibit 1, or pursuant to an individual service agreement containing different or additional terms and conditions. In the event that the standard form of Service Agreement is used, the price, type and condition of service, the start time, the end time, the amount of electric power to be delivered, the rate of delivery, and point of delivery all may be agreed to orally or may be recorded in a letter of transaction record separately from the Service Agreement.

5. FILING AND REPORTING REQUIREMENTS

PacifiCorp will comply with the current Commission policies and regulations for filing and/or reporting of Service Agreements and Transactions under this Electric Tariff.

6. OTHER TERMS AND CONDITIONS

All other terms and conditions for sales of electric power under this Electric Tariff may be established by agreement between PacifiCorp and Purchaser.

7. TRANSMISSION SERVICE FOR SALES OF ELECTRIC POWER

For sales of electric power under this Electric Tariff, the parties shall mutually agree upon a point of delivery for each transaction. Unless otherwise mutually agreed, the Purchaser shall be responsible for arranging for third party transmission services from the point of delivery and shall bear all costs associated with third party transmission services from the point of delivery. When PacifiCorp uses its own transmission facilities to deliver power to the Purchaser pursuant to this Electric Tariff, PacifiCorp shall acquire transmission service and ancillary service pursuant to a service agreement placing PacifiCorp under PacifiCorp's open access transmission tariff. When a Purchaser uses PacifiCorp's transmission facilities to receive power from PacifiCorp pursuant to this Electric Tariff, Purchaser shall either (i) acquire such transmission service and ancillary service pursuant to a service agreement placing the Purchaser under PacifiCorp's open access transmission tariff or (ii) acquire such transmission and ancillary rights through resale or assignment pursuant to PacifiCorp's open access transmission tariff.

8. LIMITATIONS AND EXEMPTIONS REGARDING MARKET-BASED RATE AUTHORITY

In accordance with the order issued on March 17, 2006, in *MidAmerican Energy Co. et al.*, 114 FERC ¶ 61,280 (2006), Seller does not have authority under this tariff to make sales within MidAmerican Energy Company's balancing authority area (the "Mitigated Market"). Any sales by Seller within the Mitigated Market will be made in accordance with rate schedules approved by the Commission prior to Seller commencing such sales.

9. MITIGATED SALES

Sales of energy and capacity are permissible under this tariff in all balancing authority areas where the Seller has been granted market-based rate authority. Sales of energy and capacity under this tariff are also permissible at the metered boundary between the Seller's mitigated balancing authority area and a balancing authority area where the Seller has been granted market-based rate authority provided: (i) legal title of the power sold transfers at the metered boundary of the balancing authority area where the seller has market-based rate authority; and (ii) the Seller and its affiliates do not sell the same power back into the balancing authority area where the seller is mitigated. Seller must retain, for a period of five years from the date of the sale, all data and information related to the sale that demonstrates compliance with items (i) and (ii) above.

10. COMPLIANCE WITH COMMISSION REGULATIONS

Seller shall comply with the provisions of 18 CFR Part 35, Subpart H, as applicable, and with any conditions the Commission imposes in its orders concerning seller's market-based rate authority, including orders in which the Commission authorizes seller to engage in affiliate sales under this tariff or otherwise restricts or limits the seller's market-based rate authority. Failure to comply with the applicable provisions of 18 CFR

Issued by: John A. Apperson
Director, Trading
Issued on: July 24, 2008

Effective: June 6, 2008

Part 35, Subpart H, and with any orders of the Commission concerning seller's market-based rate authority, will constitute a violation of this tariff.

11. SELLER CATEGORY

Seller is a Category 2 seller, as defined in 18 CFR 35.36(a).

Issued by: John A. Apperson
Director, Trading
Issued on: May 2, 2008

Effective: September 18, 2007

EXHIBIT 1
Form of Service Agreement

PacifiCorp
FERC Electric Tariff, 5th Rev. Volume No. 12
Service Agreement No. _____

Service Agreement
Under PacifiCorp's
FERC Electric Tariff Fifth Revised Volume No. 12
(Market Based Power Sales Tariff)

1. PURCHASER
2. ADDRESS OF PURCHASER
3. SERVICES

The Purchaser may request services from PacifiCorp in accordance with PacifiCorp's FERC Electric Tariff Fifth Revised Volume No. 12. Specific terms and conditions of products or services and rates (including price, quantity, term and delivery point) shall be mutually agreed to by the Parties at the time each transaction is negotiated.

4. TERM

This Service Agreement may be terminated by the Purchaser on seven (7) days' written notice to PacifiCorp.

5. EFFECTIVE DATE

This Service Agreement shall become effective on the date of execution by the parties.

The parties hereto have agreed to the foregoing terms and conditions and have executed this service agreement as of _____.

PacifiCorp (Seller)

By: _____

(PURCHASER)

By: _____

Issued by: John A. Apperson
Director, Trading
Issued on: August 27, 2007

Effective: September 18, 2007