

EXHIBIT D
PACIFICORP
UNCONSOLIDATED BALANCE SHEET
DECEMBER 31, 2005

| ASSETS AND OTHER DEBITS | TOTAL CORPORATION | PROPOSED FINANCING | TOTAL PROFORMA |
|--|-----------------------|--------------------|-----------------------|
| UTILITY PLANT | | | |
| ELECTRIC PLANT IN SERVICE (101-106, 114) | 14,532,898,825 | | 14,532,898,825 |
| CONSTRUCTION WORK IN PROGRESS - ELECTRIC (107) | 594,604,038 | | 594,604,038 |
| TOTAL UTILITY PLANT | 15,127,502,863 | 0 | 15,127,502,863 |
| ACCUM PROV FOR DEPR/AMORT/DEPL (108, 110, 111, 115) | 6,129,967,945 | | 6,129,967,945 |
| UTILITY PLANT - NET | 8,997,534,918 | 0 | 8,997,534,918 |
| OTHER PROPERTY AND INVESTMENTS | | | |
| NONUTILITY PROPERTY (121) | 7,836,483 | | 7,836,483 |
| ACCUM PROV FOR DEPR/AMORT OF NONUTILITY PROP (122) | 1,128,545 | | 1,128,545 |
| INVESTMENT IN ASSOCIATED COMPANIES (123) | 16,579,182 | | 16,579,182 |
| INVESTMENT IN SUBSIDIARY COMPANIES (123.1) | 84,853,402 | | 84,853,402 |
| OTHER INVESTMENTS (124) | 90,179,747 | | 90,179,747 |
| OTHER SPECIAL FUNDS (128) | 11,053,888 | | 11,053,888 |
| LONG-TERM PORTION OF DERIVATIVE ASSETS (175) | 504,831,076 | | 504,831,076 |
| TOTAL OTHER PROPERTY & INVESTMENTS | 714,205,233 | 0 | 714,205,233 |
| CURRENT AND ACCRUED ASSETS | | | |
| CASH (131) | 17,694,774 | 0 | 17,694,774 |
| SPECIAL DEPOSITS (132-134) | 10,698,954 | | 10,698,954 |
| WORKING FUNDS (135) | 3,720 | | 3,720 |
| TEMPORARY CASH INVESTMENTS (136) | 113,778,292 | 247,017,722 | 360,796,014 |
| NOTES RECEIVABLE (141) | 1,028,037 | | 1,028,037 |
| CUSTOMER ACCOUNTS RECEIVABLE (142) | 259,768,410 | | 259,768,410 |
| OTHER ACCOUNTS RECEIVABLE (143) | 16,666,819 | | 16,666,819 |
| ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) | 10,876,951 | | 10,876,951 |
| ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) | 2,882,277 | | 2,882,277 |
| FUEL STOCK (151-152) | 56,631,067 | | 56,631,067 |
| MATERIALS AND SUPPLIES (154-163) | 117,959,772 | | 117,959,772 |
| PREPAYMENTS (165) | 29,709,424 | | 29,709,424 |
| INTEREST AND DIVIDENDS RECEIVABLE (171) | 94,987 | | 94,987 |
| RENTS RECEIVABLE (172) | 2,571,410 | | 2,571,410 |
| ACCRUED UTILITY REVENUES (173) | 169,648,000 | | 169,648,000 |
| MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) | 151,667 | | 151,667 |
| DERIVATIVE INSTRUMENT ASSETS (175) | 884,958,679 | | 884,958,679 |
| (LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) | 504,831,076 | | 504,831,076 |
| TOTAL CURRENT AND ACCRUED ASSETS | 1,168,538,262 | 247,017,722 | 1,415,555,984 |
| DEFERRED DEBITS | | | |
| UNAMORTIZED DEBT EXPENSE (181) | 24,071,762 | | 24,071,762 |
| UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) | 9,839,912 | | 9,839,912 |
| OTHER REGULATORY ASSETS (182.3) | 885,243,418 | | 885,243,418 |
| PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) | 3,388,689 | | 3,388,689 |
| TEMPORARY FACILITIES (185) | 134,081 | | 134,081 |
| MISCELLANEOUS DEFERRED DEBITS (186) | 65,950,331 | | 65,950,331 |
| UNAMORTIZED LOSS ON REACQUIRED DEBT (189) | 30,285,935 | | 30,285,935 |
| ACCUMULATED DEFERRED INCOME TAXES (190) | 687,255,514 | | 687,255,514 |
| TOTAL DEFERRED DEBITS | 1,706,169,642 | 0 | 1,706,169,642 |
| TOTAL ASSETS | 12,586,448,055 | 247,017,722 | 12,833,465,777 |

EXHIBIT D
PACIFICORP
UNCONSOLIDATED BALANCE SHEET
DECEMBER 31, 2005

| LIABILITIES AND OTHER CREDITS | TOTAL CORPORATION | PROPOSED FINANCING | TOTAL PROFORMA |
|--|-------------------|--------------------|----------------|
| PROPRIETARY CAPITAL | | | |
| COMMON STOCK ISSUED (201) | 3,308,226,675 | 442,122,222 | 3,750,348,897 |
| PREFERRED STOCK ISSUED (204) | 41,463,300 | | 41,463,300 |
| OTHER PAID-IN CAPITAL (208-211) | 1,973,218 | | 1,973,218 |
| CAPITAL STOCK EXPENSE (214) DR | 41,288,207 | | 41,288,207 |
| RETAINED EARNINGS (215, 215.1, 216) | 492,556,075 | 12,345,157 | 504,901,232 |
| UNAPPROP/UNDISTRIB SUBSIDIARY EARNINGS (216.1) | 7,673,226 | | 7,673,226 |
| ACCUMULATED OTHER COMPREHENSIVE INCOME (219) DR | 8,067,964 | | 8,067,964 |
| TOTAL PROPRIETARY CAPITAL | 3,802,536,323 | 454,467,379 | 4,257,003,702 |
| LONG-TERM DEBT | | | |
| BONDS (221) | 4,007,276,242 | | 4,007,276,242 |
| OTHER LONG-TERM DEBT (224) | 45,000,000 | | 45,000,000 |
| UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225) | 46,435 | | 46,435 |
| UNAMORTIZED DISCOUNT ON LONG-TERM DEBT (226) DR | 5,397,420 | | 5,397,420 |
| TOTAL LONG-TERM DEBT | 4,046,925,257 | 0 | 4,046,925,257 |
| OTHER NONCURRENT LIABILITIES | | | |
| OBLIGATIONS UNDER CAPITAL LEASES (227) | 38,119,090 | | 38,119,090 |
| ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1) | 590,161 | | 590,161 |
| ACCUMULATED PROVISION FOR INJURIES & DAMAGES (228.2) | 3,206,521 | | 3,206,521 |
| ACCUMULATED PROVISION FOR PENSIONS & BENEFITS (228.3) | 432,165,438 | | 432,165,438 |
| ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4) | 37,929,426 | | 37,929,426 |
| ACCUMULATED PROVISION FOR RATE REFUNDS (229) | 377 | | 377 |
| LONG-TERM PORTION OF DERIVATIVE LIABILITIES | 533,082,317 | | 533,082,317 |
| ASSET RETIREMENT OBLIGATION (230) | 62,393,140 | | 62,393,140 |
| TOTAL OTHER NONCURRENT LIABILITIES | 1,107,486,470 | 0 | 1,107,486,470 |
| CURRENT AND ACCRUED LIABILITIES | | | |
| NOTES PAYABLE (231) | 215,000,000 | (215,000,000) | 0 |
| ACCOUNTS PAYABLE (232) | 346,405,807 | | 346,405,807 |
| NOTES PAYABLE TO ASSOCIATED COMPANIES (233) | 1,649,520 | | 1,649,520 |
| ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234) | 9,599,395 | | 9,599,395 |
| CUSTOMER DEPOSITS (235) | 35,286,140 | | 35,286,140 |
| TAXES ACCRUED (236) | 27,310,489 | 7,550,343 | 34,860,832 |
| INTEREST ACCRUED (237) | 53,036,300 | | 53,036,300 |
| DIVIDENDS DECLARED (238) | 520,947 | | 520,947 |
| TAX COLLECTIONS PAYABLE (241) | 12,093,258 | | 12,093,258 |
| MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (242) | 68,282,282 | | 68,282,282 |
| OBLIGATIONS UNDER CAPITAL LEASES (243) | 553,086 | | 553,086 |
| DERIVATIVE INSTRUMENT LIABILITIES (244) | 743,246,559 | | 743,246,559 |
| (LESS) LONG-TERM PORTION OF DERIVATIVE LIABILITIES DR | 533,082,317 | | 533,082,317 |
| TOTAL CURRENT AND ACCRUED LIABILITIES | 979,901,466 | (207,449,657) | 772,451,809 |
| DEFERRED CREDITS | | | |
| CUSTOMER ADVANCES FOR CONSTRUCTION (252) | 6,546,023 | | 6,546,023 |
| OTHER DEFERRED CREDITS (253) | 61,591,991 | | 61,591,991 |
| OTHER REGULATORY LIABILITIES (254) | 198,320,601 | | 198,320,601 |
| ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255) | 69,608,060 | | 69,608,060 |
| UNAMORTIZED GAIN ON REACQUIRED DEBT (257) | 140,415 | | 140,415 |
| ACCUM DEFERRED INCOME TAXES - ACCEL AMORTIZTN (281) | 634,485 | | 634,485 |
| ACCUM DEFERRED INCOME TAXES-LIBRLZ DEPRECIATION (282) | 1,981,854,886 | | 1,981,854,886 |
| ACCUM DEFERRED INCOME TAXES-OTHER (283) | 330,902,078 | | 330,902,078 |
| TOTAL DEFERRED CREDITS | 2,649,598,539 | 0 | 2,649,598,539 |
| TOTAL LIABILITIES AND STOCKHOLDERS EQUITY | 12,586,448,055 | 247,017,722 | 12,833,465,777 |

PacifiCorp
Pro Forma Issuance of 30,000,000 shares of Common Stock
Proposed Journal Entries for the 12 Months Ended December 31, 2005

| | | | |
|---|-----------|----------------|----------------|
| Cash | 131 | \$ 442,122,222 | |
| Common Shares Issued | 201 | | \$ 442,122,222 |
| <i>Proceeds of issuing 39,902,728 shares at \$11.08 per share</i> | | | |
| Temporary Cash Investment | 136 | 442,122,222 | |
| Cash | 131 | | 442,122,222 |
| <i>Transfer of cash to money market investment</i> | | | |
| Notes Payable - Commercial Paper | 231 | 215,000,000 | |
| Temporary Cash Investment | 136 | | 215,000,000 |
| <i>Proceeds used to retire existing short-term debt</i> | | | |
| Temporary Cash Investment | 136 | 10,220,500 | |
| Interest Income | 419 / 216 | | 10,220,500 |
| <i>Interest earned on remaining balance of money market investment</i> | | | |
| Temporary Cash Investment | 136 | 9,675,000 | |
| Other Interest Expense | 431 / 216 | | 9,675,000 |
| <i>Reduced interest expense resulting from short-term debt paid off</i> | | | |
| Income Taxes - Federal (33.41% effective rate) | 409 / 216 | 6,647,087 | |
| Income Taxes - State (4.54% effective rate) | 409 / 216 | 903,256 | |
| Taxes Accrued | 236 | | 7,550,343 |
| <i>Net tax effect of above two interest income / interest expense amounts</i> | | | |

Pro Forma Assumptions:

- 1) 30,000,000 shares of common stock issued in addition to 9,902,728 shares actually issued on March 21, 2006 to PacifiCorp Holdings, Inc., the parent company on that date.
- 2) Common stock issued at per share price equal to book value at February 28, 2006 of \$11.08 with no stock issuance cost.
- 3) Proceeds of common stock issuance used to retire December 31, 2005 short-term debt balance with remaining proceeds invested at assumed 4.5% short-term debt rate.
- 4) Effective federal income tax rate of 33.41% and effective state tax rate of 4.54%.

EXHIBIT E
PACIFICORP
UNCONSOLIDATED STATEMENT OF INCOME
12 MONTHS ENDED DECEMBER 31, 2005

| | TOTAL CORPORATION | PROPOSED FINANCING | TOTAL PROFORMA |
|--|-------------------|--------------------|----------------|
| UTILITY OPERATING INCOME | | | |
| OPERATING REVENUES | 3,438,952,088 | | 3,438,952,088 |
| OPERATION AND MAINTENANCE EXPENSE | | | |
| OPERATION | 1,929,373,826 | | 1,929,373,826 |
| MAINTENANCE | 311,914,442 | | 311,914,442 |
| TOTAL OPERATION AND MAINTENANCE EXPENSE | 2,241,288,268 | 0 | 2,241,288,268 |
| DEPRECIATION | 372,668,587 | | 372,668,587 |
| AMORTIZATION | 61,054,527 | | 61,054,527 |
| TAXES OTHER THAN INCOME TAXES | 96,297,630 | | 96,297,630 |
| INCOME TAXES -- FEDERAL | 95,781,130 | 6,647,087 | 102,428,217 |
| -- STATE | 7,878,018 | 903,256 | 8,781,274 |
| PROVISION FOR DEFERRED INCOME TAXES | 66,549,578 | | 66,549,578 |
| INVESTMENT TAX CREDIT ADJUSTMENTS -- NET | (5,854,860) | | (5,854,860) |
| GAINS FROM DISPOSITION OF UTILITY PLANT CR | 0 | | 0 |
| LOSSES FROM DISPOSITION OF UTILITY PLANT | 60,094 | | 60,094 |
| ACCRETION EXPENSE | 0 | | 0 |
| GAINS FROM DISPOSITION OF ALLOWANCES CR | 16,224,770 | | 16,224,770 |
| OTHER UTILITY OPERATING INCOME - STEAM HTG | 0 | | 0 |
| UTILITY OPERATING INCOME | 519,453,886 | (7,550,343) | 511,903,543 |
| OTHER INCOME AND DEDUCTIONS | | | |
| OTHER INCOME | | | |
| INCOME FROM MERCHANDISING | 367,663 | | 367,663 |
| INCOME FROM NONUTILITY OPERATIONS | 834,838 | | 834,838 |
| NONOPERATING RENTAL INCOME | 41,539 | | 41,539 |
| EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES | 839,244 | | 839,244 |
| INTEREST AND DIVIDEND INCOME | 7,876,811 | 10,220,500 | 18,097,311 |
| ALLOW FOR FUNDS USED DURING CONSTRUCTION | 9,915,057 | | 9,915,057 |
| MISCELLANEOUS NONOPERATING INCOME | 396,466,451 | | 396,466,451 |
| GAIN ON DISPOSITION OF PROPERTY | 1,142,752 | | 1,142,752 |
| TOTAL OTHER INCOME | 417,484,355 | 10,220,500 | 427,704,855 |
| OTHER INCOME DEDUCTIONS | | | |
| LOSS ON DISPOSITION OF PROPERTY | 650,349 | | 650,349 |
| MISCELLANEOUS AMORTIZATION | 629,194 | | 629,194 |
| MISCELLANEOUS INCOME DEDUCTIONS | 355,901,412 | | 355,901,412 |
| TOTAL OTHER INCOME DEDUCTIONS | 357,180,955 | 0 | 357,180,955 |
| TAXES APPLIC TO OTHER INCOME & DEDUCTIONS | | | |
| TAXES OTHER THAN INCOME TAXES | 211,423 | | 211,423 |
| INCOME TAXES | 22,805,499 | | 22,805,499 |
| INVESTMENT TAX CREDITS | (2,065,260) | | (2,065,260) |
| TOTAL TAXES APPLIC TO OTHER INC & DED | 20,951,662 | 0 | 20,951,662 |
| NET OTHER INCOME AND DEDUCTIONS | 39,351,738 | 10,220,500 | 49,572,238 |
| INCOME BEFORE INTEREST CHARGES | 558,805,624 | 2,670,157 | 561,475,781 |
| INTEREST CHARGES | | | |
| INTEREST ON BONDS | 237,603,134 | | 237,603,134 |
| AMORTIZATION OF DEBT DISCOUNT AND EXPENSE | 3,911,956 | | 3,911,956 |
| AMORTIZATION OF LOSS ON REACQUIRED DEBT | 6,116,695 | | 6,116,695 |
| AMORTIZATION OF PREMIUM ON DEBT | (2,718) | | (2,718) |
| AMORTIZATION OF GAIN ON REACQUIRED DEBT | (85,275) | | (85,275) |
| INTEREST ON DEBT TO ASSOCIATED COMPANIES | 473,493 | | 473,493 |
| OTHER INTEREST EXPENSE | 26,579,047 | (9,675,000) | 16,904,047 |
| ALLOW FOR BRD FUNDS USED DURING CONSTR | (16,966,931) | | (16,966,931) |
| NET INTEREST CHARGES | 257,629,401 | (9,675,000) | 247,954,401 |
| INCOME BEFORE EXTRAORD. ITEMS | 301,176,223 | 12,345,157 | 313,521,380 |
| EXTRAORDINARY ITEMS -- NET OF INCOME TAX | | | |
| INCOME TAX ON CUM. EFFECT OF CHANGE IN ACCT. PRINC | 0 | | 0 |
| CUMULATIVE EFFECT OF CHANGE IN ACCT. PRINCIPLE | 0 | | 0 |
| NET INCOME | 301,176,223 | 12,345,157 | 313,521,380 |
| PREFERRED DIVIDEND REQUIREMENTS | 2,083,790 | | 2,083,790 |
| EARNINGS AVAILABLE FOR COMMON STOCK | 299,092,433 | 12,345,157 | 311,437,590 |

EXHIBIT F
PACIFICORP
SOURCES AND USES OF TREASURY FUNDS
DECEMBER 31, 2005

| | TOTAL CORPORATION | PROPOSED FINANCING | TOTAL PROFORMA |
|--|-------------------|--------------------|----------------|
| TREASURY FUND USES: | | | |
| UTILITY PLANT | 15,127,502,863 | | 15,127,502,863 |
| ACCUMULATED PROVISION FOR DEPREC. AND AMORTIZATION CR | 6,129,967,945 | | 6,129,967,945 |
| UTILITY PLANT - NET | 8,997,534,918 | 0 | 8,997,534,918 |
| INVESTMENT IN DEFERRED OR TERMINATED PROJECTS | 552,481,000 | | 552,481,000 |
| TOTAL FUND USES | 9,550,015,918 | 0 | 9,550,015,918 |
| TREASURY FUND SOURCES: | | | |
| PERMANENT FINANCING ISSUANCES | | | |
| LONG TERM DEBT | 3,691,373,257 | | 3,691,373,257 |
| PREFERRED STOCK | 86,463,300 | | 86,463,300 |
| COMMON STOCK | 3,266,938,468 | 442,122,222 | 3,709,060,690 |
| OBLIGATIONS UNDER CAPITAL LEASES | 37,586,004 | | 37,586,004 |
| TOTAL | 7,082,361,029 | 442,122,222 | 7,524,483,251 |
| TEMPORARY FINANCING ISSUANCES | | | |
| SHORT TERM DEBT (NET) | 101,221,708 | (462,017,722) | (360,796,014) |
| CURRENT PORTION OF LONG TERM DEBT | 310,552,000 | | 310,552,000 |
| CURRENT PORTION OF CAPITAL LEASES | 533,086 | | 533,086 |
| ADVANCES FROM SUBSIDIARIES (NET) | 1,649,520 | | 1,649,520 |
| TOTAL | 413,956,314 | (462,017,722) | (48,061,408) |
| TOTAL FUND SOURCES | 7,496,317,343 | (19,895,500) | 7,476,421,843 |
| BALANCE OF FUNDS OBTAINED FROM INCOME AND FROM SOURCES OTHER THAN SECURITIES ISSUED AND OTHER OBLIGATIONS INCURRED | 2,053,698,575 | 19,895,500 | 2,073,594,075 |