EXHIBIT D

PACIFICORP UNCONSOLIDATED BALANCE SHEET DECEMBER 31, 2005

CONSTRUCTION WORK IN PROGRESS - ELECTRIC (107)	ASSETS AND OTHER DEBITS	TOTAL CORPORATION	PROPOSED FINANCING	TOTAL PROFORMA
ELECTRIC PLANT IN SERVICE (101-106, 114) CONSTRUCTION WORK IN PROGRESS - ELECTRIC (107) 594,804.038 594,804.038 594,804.038 594,804.038 151,725,902.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,127,502.83 0 15,129,907.534,918 0 8,997,534,918 0 8,997,534,918 0 8,997,534,918 0 7,836,433 7,836,433	UTILITY PLANT			
CONSTRUCTION WORK IN PROGRESS - ELECTRIC (107)		14 532 898 825		14,532,898,825
TOTAL UTILITY PLANT				594,604,038
ACCUM PROV FOR DEPR/AMORT/DEPL (108, 110, 111, 115) CR 6,129,967,945 6,1			0	
UTILITY PLANT - NET			Ü	
### OTHER PROPERTY AND INVESTMENTS ### NONUTILITY PROPERTY (121) ### ACCUM PROV FOR DEPRAMORT OF NONUTILITY PROP (122) ### CR			0	8.997.534.918
NONJITLITY PROPERTY (121)	OTILITY LAWY MET	0,337,304,310		0,557,554,510
NONITILITY PROPERTY (121)	OTHER PROPERTY AND INVESTMENTS			
ACCUM PROV FOR DEPRIAMORT OF NONUTILITY PROP (122) CR		7 836 483		7,836,483
INVESTMENT IN AUSSICIATED COMPANIES (123) 16,579,182 16,579,182 16,579,182 16,579,182 16,579,182 16,579,182 16,579,182 184,853,402 84,853,402 84,853,402 84,853,402 17,751,747 17,751,741,747 17,751,751,751,751,751,751,751,751,751,7				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1) OTHER INVESTMENTS (124) OTHER INVESTMENTS (124) OTHER SPECIAL FUNDS (128) 1.1053.888 1.1064.838 1.106				, ,
OTHER SPECIAL FUNDS (128)				, ,
The color of the				, ,
LONG-TERM PORTION OF DERIVATIVE ASSETS (175) 504.831.076 504.831.076				, ,
TOTAL OTHER PROPERTY & INVESTMENTS CURRENT AND ACCRUED ASSETS CASH (1/31) 17,694,774 0 17,694,77	. ,	, , ,		, ,
CURRENT AND ACCRUED ASSETS CASH (131)				, ,
CASH (131)	TOTAL OTHER PROPERTY & INVESTIMENTS	7 14,205,233	U	114,205,233
SPECIAL DEPOSITS (132-134) 10,698,954 10,698,954 10,698,954 10,698,554 WORKING FUNDS (135) 3,720	CURRENT AND ACCRUED ASSETS			
WORKING FUNDS (135) 3,720 3,7 TEMPORARY CASH INVESTMENTS (136) 113,778,292 247,017,722 360,790,100 NOTES RECEIVABLE (141) 1,028,037 1,028,037 1,028,037 CUSTOMER ACCOUNTS RECEIVABLE (142) 259,768,410 259,768,410 259,768,410 OTHER ACCOUNTS RECEIVABLE (143) 16,666,819 16,664,819 16,666,81	CASH (131)	17,694,774	0	17,694,774
TEMPORARY CASH INVESTMENTS (136) 113,778,292 247,017,722 360,796,6 NOTES RECEIVABLE (141) 1,028,037 1,0376,951 1,0386,079 1,0	SPECIAL DEPOSITS (132-134)	10,698,954		10,698,954
NOTES RECEIVABLE (141) NOTES RECEIVABLE (142) CUSTOMER ACCOUNTS RECEIVABLE (142) CUSTOMER ACCOUNTS RECEIVABLE (143) COTHER ACCOUNTS RECEIVABLE (143) ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) CR 10,876,951 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) CR 2,882,277 2,882,277 2,882,277 2,882,277 ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) CR 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 REPEPAYMENTS (165) 10,876,951 29,709,424 29,709,424 29,709,424 29,709,424 29,709,424 20,	WORKING FUNDS (135)	3,720		3,720
CUSTOMER ACCOUNTS RECEIVABLE (142) 259,768,410 259,768,410 16,666,819 11,7,959,77 16,795,77 16,795,77 16,795,77 17,959,77 17	TEMPORARY CASH INVESTMENTS (136)	113,778,292	247,017,722	360,796,014
OTHER ACCOUNTS RECEIVABLE (143) 16,666,819 16,666,819 ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) CR 10,876,951 10,876,951 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) 2,882,277 2,882,277 2,882,277 FUEL STOCK (151-152) 56,631,067 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) 151,667 151-6 DERIVATIVE INSTRUMENT ASSETS (175) 884,958,679 884,958,679 (LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) CR 504,831,076 504,831,076 TOTAL CURRENT AND ACCRUED ASSETS 1,168,538,262 247,017,722 1,415,555,9 DEFERRED DEBITS 1,168,538,262 247,017,722 1,415,555,9 UNAMORTIZED LOBET EXPENSE (181) 24,071,762 24,071,7	NOTES RECEIVABLE (141)	1,028,037		1,028,037
ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) CR 10,876,951 10,876,951 10,876,951 2,882,277 2,882,277 2,882,277 2,882,277 2,882,277 ACROUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) 56,631,067 FILL STOCK (151-152) MATERIALS AND SUPPLIES (154-163) 117,959,77 PREPAYMENTS (165) 129,709,424 29,709,424 29,709,424 29,709,424 RENTS RECEIVABLE (172) 2,571,410 2,571,410 2,571,410 2,571,410 3,571,410 4,67,67,140 ACCRUED UTILITY REVENUES (173) MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) 515,667 516,681,07 52,671,410 151,667 52,671,410 151,667 534,831,076 544,831,076 544,831,076 554,831,076 554,831,076 554,831,076 554,831,076 554,831,076 554,831,076 554,831,076 554,831,076 564,831,076 564,831,076 575,555,555 DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) UNAMORTIZED DEBT EXPENSE (181) 24,071,762 24,071,762 24,071,762 24,071,762 3,838,689 5,839,912 OTHER REGULATORY ASSETS (182.3) BRECULATORY ASSETS (182.3) BRECULATORY ASSETS (182.3) BRECULATORY ASSETS (185) 134,081 134,081 134,081 MISCELLANEOUS DEFERRED DEBITS (186) 134,081 MISCELLANEOUS DEFERRED DEBITS (189) 30,285,935 ACCUMULATED DEFERRED INCOME TAXES (199) 667,255,514	CUSTOMER ACCOUNTS RECEIVABLE (142)	259,768,410		259,768,410
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) 2,882,277 ELE STOCK (151-152) 556,631,067 MATERIALS AND SUPPLIES (154-163) 529,709,424 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 117,959,772 INTEREST AND DIVIDENDS RECEIVABLE (171) 94,987 RENTS RECEIVABLE (172) 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 3,571,410 4,571,40 151,667 15	OTHER ACCOUNTS RECEIVABLE (143)	16,666,819		16,666,819
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146) 2,882,277 FUEL STOCK (151-152) 556,631,067 MATERIALS AND SUPPLIES (154-163) PREPAYMENTS (165) 117,959,772 117,959,772 117,959,772 117,959,772 PREPAYMENTS (165) 129,709,424 29,709,424 29,709,424 1NTEREST AND DIVIDENDS RECEIVABLE (171) 94,987 RENTS RECEIVABLE (172) 2,571,410 2,571,410 2,571,410 2,571,410 3,571,410 3,571,410 4,571,40 ACCRUED UTILITY REVENUES (173) MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) DERIVATIVE INSTRUMENT ASSETS (175) B84,958,679 884,958,679 884,958,679 884,958,679 151,667 TOTAL CURRENT AND ACCRUED ASSETS (175) CR 504,831,076 DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) OTHER REGULATORY ASSETS (182.3) PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) 3,388,689 3,388,689 3,388,689 3,388,689 134,081 MISCELLANEOUS DEFERRED DEBITS (186) UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,514	ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144) CR	10.876.951		10.876.951
MATERIALS AND SUPPLIES (154-163) MATERIALS AND SUPPLIES (154-163) PREPAYMENTS (165) 29,709,424 29,709,424 29,709,424 29,709,424 10,709,424 29,709,424 29,709,424 29,709,424 29,709,424 29,709,424 29,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,424 20,709,426 20,709,426 20,709,427 20,711,410 20,	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	2,882,277		2,882,277
MATERIALS AND SUPPLIES (154-163) MATERIALS AND SUPPLIES (154-163) PREPAYMENTS (165) 29,709,424 29,709,424 29,709,424 INTEREST AND DIVIDENDS RECEIVABLE (171) 94,987 RENTS RECEIVABLE (172) ACCRUED UTILITY REVENUES (173) MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) DERIVATIVE INSTRUMENT ASSETS (175) DERIVATIVE INSTRUMENT ASSETS (175) CR 504,831,076 TOTAL CURRENT AND ACCRUED ASSETS (175) CR 504,831,076 DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) UNAMORTIZED DEBT EXPENSE (181) UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) OTHER REGULATORY ASSETS (182.3) PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) TOTAL CURRENT DEBITS (185) OTHER REGULATORY ASSETS (186) 134,081 MISCELLANEOUS DEFERRED DEBITS (186) UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514	FUEL STOCK (151-152)	56,631,067		56,631,067
PREPAYMENTS (165) 29,709,424 29,709,424 29,709,424 29,709,424 10,709,425 10,409,427 10,409,42				117,959,772
INTEREST AND DIVIDENDS RECEIVABLE (171) 94,987 94,587 RENTS RECEIVABLE (172) 2,571,410 2,5				29,709,424
RENTS RECEIVABLE (172) 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 2,571,410 169,648,000 169,648,000 169,648,000 169,648,000 169,648,000 169,648,000 151,667 151	. ,	, , ,		94,987
ACCRUED UTILITY REVENUES (173) ACCRUED UTILITY REVENUES (173) MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) DERIVATIVE INSTRUMENT ASSETS (175) (LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) TOTAL CURRENT AND ACCRUED ASSETS DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) OTHER REGULATORY ASSETS (182.3) PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) TEMPORARY FACILITIES (185) MISCELLANEOUS DEFERRED DEBITS (186) UNAMORTIZED LOSS ON REACQUIRED DEBT (189) ACCUMULATED DEFERRED INCOME TAXES (190) 169,648,000 151,667 150,833,935 160,950,331 160,950,331 165,950,331				2,571,410
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) DERIVATIVE INSTRUMENT ASSETS (175) (LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) CR 504,831,076 TOTAL CURRENT AND ACCRUED ASSETS DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) OTHER REGULATORY ASSETS (182.3) PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) TEMPORARY FACILITIES (185) MISCELLANEOUS DEFERRED DEBITS (186) UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 ACCUMULATED DEFERRED INCOME TAXES (190)				169,648,000
DERIVATIVE INSTRUMENT ASSETS (175) 884,958,679 884,958,6 (LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) CR 504,831,076 504,831,0 TOTAL CURRENT AND ACCRUED ASSETS 1,168,538,262 247,017,722 1,415,555,5 DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) 24,071,762 24,071,7 UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) 9,839,912 9,839,9 OTHER REGULATORY ASSETS (182.3) 885,243,418 885,243,4 PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) 3,388,689 3,388,6 TEMPORARY FACILITIES (185) 134,081 134,081 134,081 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,514				151.667
(LESS) LONG-TERM PORTION OF DERIVATIVE ASSETS (175) CR 504,831,076 504,831,076 TOTAL CURRENT AND ACCRUED ASSETS 1,168,538,262 247,017,722 1,415,555,5 DEFERRED DEBITS UNAMORTIZED DEBT EXPENSE (181) 24,071,762 24,071,7 UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) 9,839,912 9,839,9 OTHER REGULATORY ASSETS (182.3) 885,243,418 885,243,4 PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) 3,388,689 3,388,6 TEMPORARY FACILITIES (185) 134,081 134,081 134,081 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,514		- 1		884,958,679
TOTAL CURRENT AND ACCRUED ASSETS 1,168,538,262 247,017,722 1,415,555,50				504.831.076
UNAMORTIZED DEBT EXPENSE (181) 24,071,762 24,071,7 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 3,388,6 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		, , ,	247,017,722	1,415,555,984
UNAMORTIZED DEBT EXPENSE (181) 24,071,762 24,071,7 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 3,388,6 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				
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) 134,081 134,0 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5				
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) 134,081 134,0 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5				24,071,762
PRELIMINARY SURVEY & INVESTIGATION CHARGES (183) 3,388,689 3,388,689 TEMPORARY FACILITIES (185) 134,081 134,0 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5				9,839,912
TEMPORARY FACILITIES (185) 134,081 134,0 MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5				885,243,418
MISCELLANEOUS DEFERRED DEBITS (186) 65,950,331 65,950,3 UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,9 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5		3,388,689		3,388,689
UNAMORTIZED LOSS ON REACQUIRED DEBT (189) 30,285,935 30,285,8 ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,5		- 1		134,081
ACCUMULATED DEFERRED INCOME TAXES (190) 687,255,514 687,255,514				65,950,331
	()			30,285,935
TOTAL DEFERRED DEBITS 1,706,169,642 0 1,706,169,6				687,255,514
	TOTAL DEFERRED DEBITS	1,706,169,642	0	1,706,169,642
TOTAL ASSETS 12.586,448,055 247,017,722 12.833,465,7	TOTAL ASSETS	12 586 448 055	247 017 722	12,833,465,777

EXHIBIT D PAGE 1 OF 2

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 SUBSIDARY EARNINGS (216.1)		7,673,226	12,6 16,101	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
TO THE EMBILITIES AND STOCKHOLDERO EQUIT		12,000,770,000	271,011,122	12,000,700,777

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

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

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 INCOME OPERATING REVENUES	3,438,952,088		3,438,952,088
OPERATING REVENUES OPERATION AND MAINTENANCE EXPENSE	3,438,932,088		3,430,932,000
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 DEPRECIATION	372,668,587	0	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	903,230	66,549,578
INVESTMENT TAX CREDIT ADJUSTMENTS NET	(5,854,860)		(5.854.860)
GAINS FROM DISPOSITION OF UTILITY PLANT CR			(5,654,660)
			60.004
LOSSES FROM DISPOSITION OF UTILITY PLANT	60,094		60,094
ACCRETION EXPENSE	40 224 770		10 224 770
GAINS FROM DISPOSITION OF ALLOWANCES CR	-/ / -		16,224,770
OTHER UTILITY OPERATING INCOME - STEAM HTG	540,450,000	(7.550.040)	544 000 540
UTILITY OPERATING INCOME	519,453,886	(7,550,343)	511,903,543
OTHER INCOME AND DEDUCTIONS			
OTHER INCOME	007.000		007.000
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	40.000.500	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			272.212
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	7,524,483,25
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
	=,000,000,010	.5,555,666	_,5. 6,66 .,676