2/4/99 Modification: type "Cntrl n" to print

#### Page 1 of 5

## Pro Forma Cost of Long-Term Debt Summary As of September 30, 2006

DESCRIPTION	AMOUNT CURRENTLY OUTSTANDING	ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY	ANNUAL DEBT SERVICE COST	SEGMENT	Coupon*	Weighted Average Maturity
Subtotal - First Mortgage Bonds	\$2,315,830,000	(\$27,941,712)	(\$13,231,634)	\$2,274,656,654	\$148,940,877	6.431%	6.178%	12.07
Subtotal - Medium-Term Notes	\$955,224,000	(\$10,745,609)	(\$27,540,256)	\$916,938,136	\$72,890,330	7.631%	7.208%	8.84
Total First Mortgage Bonds	\$3,271,054,000	(\$38,687,321)	(\$40,771,890)	\$3,191,594,790	\$221,831,208	6.782%	6.479%	11.13
Subtotal - Pollution Control Obligations secured by F	\$398,376,449	(\$10,560,810)	(\$9,550,194)	\$378,265,446	\$18,717,426	4.698%	4.060%	15.31
Subtotal - Pollution Control Revenue Bonds	\$337,900,000	(\$4,513,027)	(\$7,621,229)	\$325,765,743	\$16,985,328	5.027%	3.782%	11.56
Total PCRB	\$736,276,449	(\$15,073,837)	(\$17,171,423)	\$704,031,189	\$35,702,754	4.849%	3.932%	13.59
Total Cost of Long Term Debt	\$4,007,330,449	(\$53,761,158)	(\$57,943,313)	\$3,895,625,979	\$257,533,962	6.427%	6.011%	11.58

### PACIFICORP Electric Operations Pro Forma Cost of Long-Term Debt September 30, 2006

											_		
								_	NET PROCEEDS		MONEY TO		
	BOND					NCIPAL AMOUNT			TOTAL	PER \$100	COMPANY		
LINE	INTEREST		MATURITY	ORIGINAL	ORIGINAL	CURRENTLY	ISSUANCE	REDEMPTION	DOLLAR	PRINCIPAL	(BOND TABLE	ANNUAL DEBT	LINE
NO.	RATE	DESCRIPTION	DATE	LIFE	ISSUE	OUTSTANDING	EXPENSES	EXPENSES	AMOUNT	AMOUNT	BASIS)	SERVICE COST	NO.
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	
		Direct Montage Donda											
1	5.650%	First Mortgage Bonds Series due Nov 2006	11/01/06	٥	###########	\$200,000,000	##########	\$0	\$193,144,034	96.572%	6.200%	\$12,400,000	1
2	4.300%	Series due Sep 2008	09/15/08	5	###########	\$200,000,000		(\$5,967,819)	\$192,421,521	96.211%	5.170%	\$10,340,000	2
3	6.900%	Series due Nov 2011	11/15/11	10	###########	\$500,000,000	##########	\$0	\$494,661,151	98.932%	7.051%	\$35,255,000	3
4	5.450%	Series due Sep 2013	09/15/13	10	###########	\$200,000,000		(\$5,967,819)	\$192,377,521	96.189%	5.961%	\$11,922,000	4
5	4.950%	Series due Aug 2014	08/15/14	10	###########	\$200,000,000	##########	\$0	\$197,831,866	98.916%	5.090%	\$10,180,000	5
6	7.700%	Series due Nov 2031	11/15/31	30	###########	\$300,000,000	##########	\$0	\$296,298,690	98.766%	7.807%	\$23,421,000	6
7	5.900%	Series due Aug 2034	08/15/34	30	###########	\$200,000,000	##########	\$0	\$197,387,866	98.694%	5.994%	\$11,988,000	7
8	5.793%	Pro Forma Series	09/30/26	20	###########	\$400,000,000		(\$1,295,995)	\$394,704,005	98.676%	5.907%	\$23,628,000	8
9	8.271%	C-U Series due Oct 2010	10/01/10	18	##########	\$20,404,000	\$0	\$0	\$20,404,000	100.000%	8.271%	\$1,687,615	9
10	7.978%	C-U Series due Oct 2011	10/01/11	19	\$4,422,000	\$2,049,000	\$0	\$0	\$2,049,000	100.000%	7.978%	\$163,469	10
11	8.493%	C-U Series due Oct 2012	10/01/12	20	###########	\$10,375,000	\$0	\$0	\$10,375,000	100.000%	8.493%	\$881,149	11
12	8.797%	C-U Series due Oct 2013	10/01/13	21	##########	\$9,317,000	\$0	\$0	\$9,317,000	100.000%	8.797%	\$819,616	12
13	8.734%	C-U Series due Oct 2014	10/01/14	22	##########	\$17,294,000	\$0	\$0	\$17,294,000	100.000%	8.734%	\$1,510,458	13
14	8.294%	C-U Series due Oct 2015	10/01/15	23	##########	\$29,940,000	\$0	\$0	\$29,940,000	100.000%	8.294%	\$2,483,224	14
15	8.635%	C-U Series due Oct 2016	10/01/16	24	##########	\$12,695,000	\$0	\$0	\$12,695,000	100.000%	8.635%	\$1,096,213	15
16	8.470%	C-U Series due Oct 2017	10/01/17	25	##########	\$13,756,000	\$0	\$0	\$13,756,000	100.000%	8.470%	\$1,165,133	16
17	6.178%	Subtotal - First Mortgage Bo	nds			#############	#########	###########	#############			\$148,940,877	17

# PACIFICORP Electric Operations Pro Forma Cost of Long-Term Debt September 30, 2006

									NET PROCEED	S TO COMPANY	MONEY TO	Page 4 of 5	]
	BOND				PRINCI	PAL AMOUNT	_		TOTAL	PER \$100	COMPANY		
LINE	INTEREST		MATURITY	ORIGINAL	ORIGINAL	CURRENTLY	ISSUANCE	REDEMPTION	DOLLAR	PRINCIPAL	(BOND TABLE	ANNUAL DEBT	LINE
NO.	RATE	DESCRIPTION	DATE	LIFE	ISSUE	OUTSTANDING	EXPENSES	EXPENSES	AMOUNT	AMOUNT	BASIS)	SERVICE COST	NO.
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	
46		Series G MTNs											46
47	6.625%	Series G due Jun	2 06/01/07	12	##########	\$100,000,000	##########	(\$881,696)	\$97,220,876	97.221%	6.971%	\$6,971,000	47
48	6.710%	Series G due Jan	2 01/15/26	30	##########	\$100,000,000	(\$904,467)	\$0	\$99,095,533	99.096%	6.781%	\$6,781,000	48
49		Sub-Total Series G				\$200,000,000	##########	(\$881,696)	\$196,316,409			\$13,752,000	49
50													50
51		Series H MTNs											51
52	6.375%	Series H due May	2 05/15/08	10	##########	\$200,000,000	##########	\$0	\$197,939,821	98.970%	6.517%	\$13,034,000	52
53	7.000%	Series H due Jul	2 07/15/09	12	##########	\$125,000,000	##########	\$0	\$122,571,846	98.057%	7.245%	\$9,056,250	53
54		Sub-Total Series H				\$325,000,000	##########	\$0	\$320,511,667			\$22,090,250	54
55													55
56													56

#### PACIFICORP Electric Operations Pro Forma Cost of Long-Term Debt September 30, 2006

												COST OF	Page 5 of 5	
										NET PROCEEDS	S TO COMPANY	MONEY		•
	BOND					PRINC	IPAL AMOUNT			TOTAL	PER \$100	TO COMPANY		
LINE	INTEREST		ISSUE	MATURITY	ORIGINAL	ORIGINAL	CURRENTLY	ISSUANCE	REDEMPTION	DOLLAR	PRINCIPAL	(BOND TABLE	ANNUAL DEBT	LINE
NO.	RATE	DESCRIPTION	DATE	DATE	LIFE	ISSUE	OUTSTANDING	EXPENSES	EXPENSES	AMOUNT	AMOUNT	BASIS)	SERVICE COST	NO.
	(1)	(2)			(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	
		SECURED POLLUTION CONTROL REVENUE BONDS												
1	5.650%	Emery County due Nov 2023	11/15/93	11/01/23	30	\$46,500,000	\$46,500,000	(\$1,624,793)	(\$2,842,053)	\$42,033,154	90.394%	6.501%	\$3,022,965	1
2	5.625%	Emery County due Nov 2023	11/15/93	11/01/23	30	\$16,400,000	\$16,400,000	(\$1,015,051)	(\$819,557)	\$14,565,392	88.813%	6.606%	\$1,083,384	2
3	5.625%	Lincoln County due Nov 2021	11/15/93	11/01/21	28	\$8,300,000	\$8,300,000	(\$426,105)	(\$414,778)	\$7,459,117	89.869%	6.538%	\$542,654	3
4	3.900%	Converse 88 due Jan 2014	01/01/88	01/01/14	30	\$17,000,000	\$17,000,000	(\$155,970)	(\$579,849)	\$16,264,181	95.672%	4.258%	\$723,860	4
5	3.900%	Sweetwater 84C due Dec 2014	12/12/84	12/01/14	30	\$15,000,000	\$15,000,000	(\$227,887)	\$0	\$14,772,113	98.481%	4.090%	\$613,500	5
6	3.400%	Lincoln 91 due Jan 2016	01/17/91	01/01/16	25	\$45,000,000	\$45,000,000	(\$771,836)	(\$2,578,602)	\$41,649,562	92.555%	4.121%	\$1,854,450	6
7	4.125%	Forsyth 86A due Dec 2016 (a)	12/29/86	12/01/16	30	\$8,500,000	\$8,500,000	(\$304,824)	\$0	\$8,195,176	96.414%	4.446%	\$377,910	7
8	4.125%	Converse 95 due Nov 2025 (a)	11/17/95	11/01/25	30	\$5,300,000	\$5,300,000	(\$132,043)	\$0	\$5,167,957	97.509%	4.380%	\$232,140	8
9	4.125%	Lincoln 95 due Nov 2025 (a) (b)	11/17/95	11/01/25	30	\$22,000,000	\$19,906,449	(\$404,262)	\$0	\$19,502,188	97.969%	4.457%	\$887,230	9
10	3.690%	Carbon County due Nov 2024	11/17/94	11/01/24	30	\$9,365,000	\$9,365,000	(\$206,519)	(\$58,574)	\$9,099,907	97.169%	4.149%	\$388,554	10
11	3.690%	Converse County due Nov 2024	11/17/94	11/01/24	30	\$8,190,000	\$8,190,000	(\$209,778)	(\$86,323)	\$7,893,899	96.385%	4.196%	\$343,652	11
12	3.690%	Emery County due Nov 2024	11/17/94	11/01/24	30	\$121,940,000	\$121,940,000	(\$3,274,246)	(\$1,925,767)	\$116,739,987	95.736%	4.453%	\$5,429,988	12
13	3.690%	Lincoln County due Nov 2024	11/17/94	11/01/24	30	\$15,060,000	\$15,060,000	(\$422,858)	(\$81,427)	\$14,555,715	96.651%	4.271%	\$643,213	13
14	3.690%	Moffat County due May 2013	11/17/94	05/01/13	19	\$40,655,000	\$40,655,000	(\$874,159)	(\$74,912)	\$39,705,929	97.666%	4.162%	\$1,692,061	14
15	3.690%	Sweetwater County due Nov 2024	11/17/94	11/01/24	30	\$21,260,000	\$21,260,000	(\$510,479)	(\$88,352)	\$20,661,169	97.183%	4.148%	\$881,865	15
16	4.060%	Total - Secured Pollution Control Revenue I	Bonds			\$400,470,000	\$398,376,449	(\$10,560,810)	(\$9,550,194)	\$378,265,446			\$18,717,426	16
17														17
18	i i	UNSECURED POLLUTION CONTROL REVENUE BONDS												18
19	3.690%	Sweetwater 88B due Jan 2014	01/01/88	01/01/14	30	\$11,500,000	\$11,500,000	(\$84,822)	(\$392,250)	\$11,022,928	95.852%	5.071%	\$583,165	19
20	3.690%	Sweetwater 90A due Jul 2015	07/24/90	07/01/15	25	\$70,000,000	\$70,000,000	(\$660,750)	(\$795,122)	\$68,544,128	97.920%	4.943%	\$3,460,100	20
21	3.690%	Emery 91 due Jan 2015	05/22/91	01/01/16	25	\$45,000,000	\$45,000,000	(\$872,505)	(\$2,568,859)	\$41,558,636	92.353%	5.433%	\$2,444,850	21
22	3.690%	Sweetwater 88A due Jan 2017	01/01/88	01/01/17	30	\$50,000,000	\$50,000,000	(\$422,443)	(\$882,101)	\$48,695,456	97.391%	5.045%	\$2,522,500	22
23	3.690%	Forsyth 88B due Jan 2018	01/01/88	01/01/18	30	\$45,000,000	\$45,000,000	(\$380,198)	(\$1,013,283)	\$43,606,519	96.903%	5.001%	\$2,250,450	23
24	3.690%	Gillette 88 due Jan 2018	01/01/88	01/01/18	30	\$63,000,000	\$41,200,000	(\$351,905)	(\$1,006,013)	\$39,842,082	96.704%	5.014%	\$2,065,768	24
25	3.690%	Converse 92 due Dec 2020	09/29/92	12/01/20	28	\$22,485,000	\$22,485,000	(\$371,202)	(\$303,303)	\$21,810,495	97.000%	4.201%	\$944,595	25
26	3.690%	Sweetwater 92A due Dec 2020	09/29/92	12/01/20	28	\$9,335,000	\$9,335,000	(\$221,098)	(\$134,094)	\$8,979,808	96.195%	4.251%	\$396,831	26
27	3.690%	Sweetwater 92B due Dec 2020	09/29/92	12/01/20	28	\$6,305,000	\$6,305,000	(\$188,091)	(\$97,735)	\$6,019,174	95.467%	4.298%	\$270,989	27
28	3.690%	Sweetwater 95 due Nov 2025 (a)	11/17/95	11/01/25	30	\$24,400,000	\$24,400,000	(\$225,000)	(\$428,469)	\$23,746,531	97.322%	4.968%	\$1,212,192	28
29	6.150%	Emery 96 due Sep 2030	09/24/96	09/30/30	34	\$12,675,000	\$12,675,000	(\$735,013)	\$0	\$11,939,987	94.201%	6.579%	\$833,888	29
30		Total - Unsecured Pollution Control Revenue				\$359,700,000	\$337,900,000	(\$4,513,027)	(\$7,621,229)				\$16,985,328	30
31														31
32	(a)	Subject to Alternative Minimum Tax.												32
33		Annual Debt Service (column 10) includes	remarketing fees	and credit	enhancemen	t fees.								33
34	(b)	Currently outstanding amounts are shown net												34
35	,	ž 3 <del>z</del>												35