

PacifiCorp

Allocation of Fiscal Year 2004 and 2005 Expenses

	Fiscal Year 2004 Expense	Fiscal Year 2005 Expense
Postretirement Welfare		
Bridger Coal Company	\$ 985,680	\$ 1,002,286
Glenrock Coal Company	333,122	270,879
Energy West - Union	3,446,849	3,108,907
Energy West - Nonunion	<u>403,078</u>	<u>373,060</u>
Subtotal Mines	\$ 5,168,729	\$ 4,755,132
Credit Union	\$ 25,981	\$ 27,338
Enstor	35,568	38,018
PERCO	10,026	10,152
PFS	6,495	6,743
PPM	<u>112,330</u>	<u>168,381</u>
Subtotal Non-Regulated	\$ 190,400	\$ 250,632
Electric Operations	\$ <u>22,542,871</u>	\$ <u>20,968,236</u>
Total	\$ 27,902,000	\$ 25,974,000 *
PacifiCorp Retirement Plan		
Bridger Coal Company	\$ 2,124,239	\$ 1,916,939
Glenrock Coal Company	258,745	177,073
Energy West	<u>1,159,365</u>	<u>1,123,414</u>
Subtotal Mines	\$ 3,542,349	\$ 3,217,426
Credit Union	\$ 43,513	\$ 67,554
Enstor	46,601	96,774
PERCO	33,564	57,941
PFS	14,299	22,546
PPM	<u>453,062</u>	<u>834,952</u>
Subtotal Non-Regulated	\$ 591,039	\$ 1,079,767
Electric Operations	\$ <u>14,772,612</u>	\$ <u>31,477,807</u>
Total	\$ 18,906,000	\$ 35,775,000

* Reflects full-year impact of Medicare Savings.