

PacifiCorp Active Experience

Data through December 31, 2004

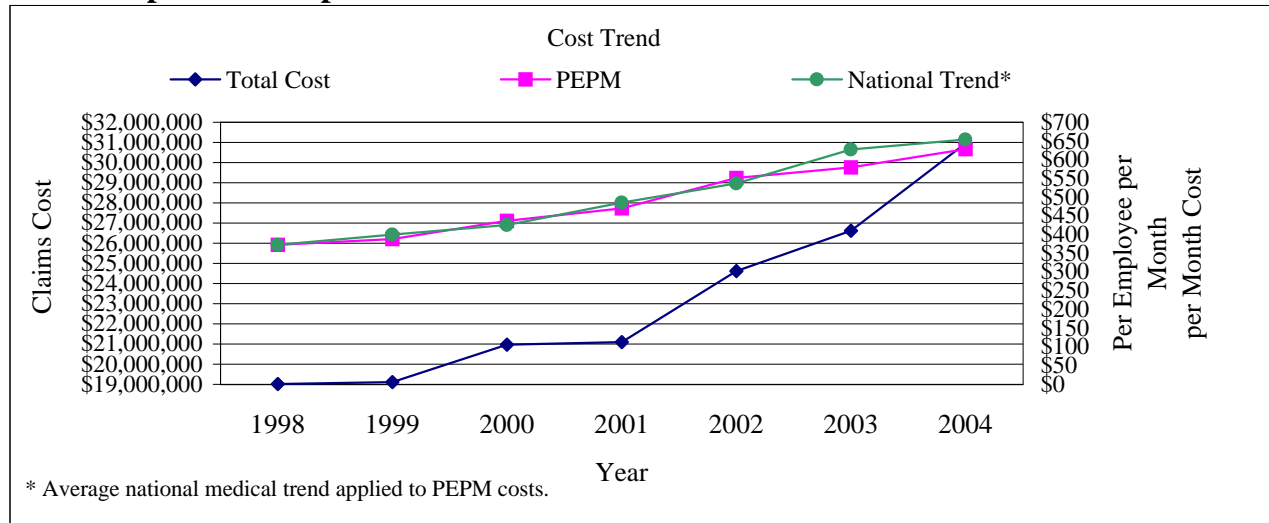
All Active Employees¹

Year	Total Cost	Enrollment	Per Employee per Month (PEPM)	Change	National Trend Applied to PEPM ²	National Trend	Change
1998	\$26,196,533	5,836	\$374.07	N/A	\$374.07	N/A	N/A
1999	\$26,908,221	5,728	\$391.47	4.7%	\$401.26	7.3%	7.3%
2000	\$28,131,020	5,182	\$452.38	15.6%	\$410.66	9.8%	2.3%
2001	\$26,801,450	4,570	\$488.72	8.0%	\$503.55	11.3%	22.6%
2002	\$31,224,699	4,605	\$565.05	15.6%	\$557.60	14.1%	10.7%
2003	\$33,362,776	4,683	\$593.69	5.1%	\$642.40	13.7%	15.2%
2004	\$38,943,931	4,895	\$662.99	11.7%	\$669.50	12.8%	4.2%
1998-2004				77.2%			79.0%
			Annual		Cumulative (since 1999)		
Total experience savings amount for 1999:			\$672,837		\$672,837		
Total experience savings amount for 2000:			(\$2,594,357)		(\$1,921,521)		
Total experience savings amount for 2001:			\$813,332		(\$1,108,189)		
Total experience savings amount for 2002:			(\$411,500)		(\$1,519,688)		
Total experience savings amount for 2003:			\$2,737,619		\$1,217,931		
Total experience savings amount for 2004:			\$382,573		\$1,600,504		

Active Electric Operations¹

Year	Total Cost	Enrollment	PEPM	Change	National Trend Applied to PEPM ²	National Trend	Change
1998	\$19,017,495	4,251	\$372.80	N/A	\$372.80	N/A	N/A
1999	\$19,113,446	4,108	\$387.73	4.0%	\$399.91	7.3%	7.3%
2000	\$20,961,159	4,002	\$436.47	12.6%	\$425.66	9.8%	6.4%
2001	\$21,097,755	3,738	\$470.34	7.8%	\$485.84	11.3%	14.1%
2002	\$24,622,509	3,720	\$551.58	17.3%	\$536.64	14.1%	10.5%
2003	\$26,617,049	3,827	\$579.59	5.1%	\$627.09	13.7%	16.9%
2004	\$30,948,308	4,104	\$628.42	8.4%	\$653.60	12.8%	4.2%
1998-2004				68.6%			75.3%
			Annual		Cumulative (since 1999)		
Total experience savings amount for 1999:			\$600,430		\$600,430		
Total experience savings amount for 2000:			(\$519,138)		\$81,292		
Total experience savings amount for 2001:			\$695,136		\$776,428		
Total experience savings amount for 2002:			(\$667,025)		\$109,404		
Total experience savings amount for 2003:			\$2,181,261		\$2,290,664		
Total experience savings amount for 2004:			\$1,240,390		\$3,531,055		

PacifiCorp Electric Operations vs. National Cost Trend



¹ Includes HMO premiums, UHC paid claims, UHC expenses, UBH paid claims, and UBH expenses; includes COBRA/LTD/LOA and non-regulated plans and excludes opt-outs

² National trend weighted by product