

UE-140762/Pacific Power & Light Company
June 19, 2014
PC Data Request 39

PC Data Request 39

Direct Testimony of Bruce N. Williams, Exhibit No. BNW-1T, p. 17, Table 7.

- (a) Please provide the embedded debt calculations for each of the debt cost rates shown in Table 7.
- (b) What was the Company's marginal cost of long-term debt in 2011, 2012, and 2013?

Response to PC Data Request 39

- (a) Please see Exhibit No. __ (BNW-12) for the cost of debt calculation corresponding to "2014 Rate Case December 2014."

Please refer to Attachments PC 39a-1 through PC 39a-3 for the other cost of debt calculations.

- (b) Please see Attachment PC 39b for the cost of long-term debt issued during 2011, 2012, and 2013.

PREPARER: Bruce N. Williams

SPONSOR: Bruce N. Williams

PACIFICORP
Electric Operations
Cost of Long-Term Debt Summary - WA GRC
June 30, 2013

LINE NO.	DESCRIPTION	AMOUNT CURRENTLY OUTSTANDING	ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY	ANNUAL DEBT SERVICE COST	INTEREST RATE	ALL-IN COST	ORIG LIFE	YTM	LINE NO.
1											1
2	Total First Mortgage Bonds	\$6,455,534,000	(\$66,397,556)	(\$35,244,530)	\$6,353,891,913	\$364,242,524	5.490%	5.642%	22.5	16.3	2
3											3
4	Subtotal - Pollution Control Revenue Bonds secured by FMBs	\$271,615,000	(\$6,464,732)	(\$4,819,045)	\$260,331,223	\$4,349,158	1.416%	1.601%	29.1	9.2	4
5	Subtotal - Pollution Control Revenue Bonds	\$325,225,000	(\$3,559,219)	(\$7,621,229)	\$314,044,552	\$4,263,737	1.156%	1.311%	27.6	4.3	5
6	Total Pollution Control Revenue Bonds	\$596,840,000	(\$10,023,950)	(\$12,440,274)	\$574,375,776	\$8,612,894	1.274%	1.443%	28.3	6.5	6
7											7
8	Total Cost of Long Term Debt	\$7,052,374,000	(\$76,421,507)	(\$47,684,805)	\$6,928,267,689	\$372,855,418	5.133%	5.287%	23.0	15.4	8
9											9

PACIFICORP
Electric Operations
Cost of Long-Term Debt Detail - WA GRC
June 30, 2013

LINE NO.	INTEREST RATE	DESCRIPTION	ISSUANCE DATE	MATURITY DATE	ORIG LIFE	YTM	PRINCIPAL AMOUNT		ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY		MONEY TO COMPANY	ANNUAL DEBT SERVICE COST	LINE NO.
							ORIGINAL ISSUE	CURRENTLY OUTSTANDING			TOTAL DOLLAR AMOUNT	PER \$100 PRINCIPAL AMOUNT			
1															1
2		First Mortgage Bonds													2
3	8.797%	C-U Series due thru Oct 2013	04/15/92	10/01/13	21	0	\$16,203,000	\$1,536,000	\$0	\$0	\$1,536,000	\$100,000	8.796%	\$135,107	3
4	8.734%	C-U Series due thru Oct 2014	04/15/92	10/01/14	22	1	\$28,218,000	\$5,038,000	\$0	\$0	\$5,038,000	\$100,000	8.733%	\$439,969	4
5	8.294%	C-U Series due thru Oct 2015	04/15/92	10/01/15	23	1	\$46,946,000	\$11,594,000	\$0	\$0	\$11,594,000	\$100,000	8.293%	\$961,490	5
6	8.635%	C-U Series due thru Oct 2016	04/15/92	10/01/16	23	2	\$18,750,000	\$5,989,000	\$0	\$0	\$5,989,000	\$100,000	8.634%	\$517,090	6
7	8.470%	C-U Series due thru Oct 2017	04/15/92	10/01/17	24	2	\$19,609,000	\$7,377,000	\$0	\$0	\$7,377,000	\$100,000	8.469%	\$624,758	7
8	8.495%	Subtotal - Amortizing FMBs			23	2	\$31,534,000	\$31,534,000	\$0	\$0	\$31,534,000	\$100,000	8.494%	\$2,678,414	8
9															9
10	5.450%	Series due Sep 2013	09/08/03	09/15/13	10	0	\$200,000,000	\$200,000,000	(\$1,654,660)	(\$5,967,819)	\$192,377,521	\$96,189	5.960%	\$11,920,000	10
11	4.950%	Series due Aug 2014	08/24/04	08/15/14	10	1	\$200,000,000	\$200,000,000	(\$2,170,365)	\$0	\$197,829,635	\$98,915	5.090%	\$10,180,000	11
12	5.650%	Series due Jul 2018	07/17/08	07/15/18	10	5	\$500,000,000	\$500,000,000	(\$3,972,221)	\$0	\$496,027,779	\$99,206	5.756%	\$28,780,000	12
13	5.500%	Series due Jan 2019	01/08/09	01/15/19	10	6	\$350,000,000	\$350,000,000	(\$4,808,293)	\$0	\$345,191,707	\$98,626	5.682%	\$19,887,000	13
14	3.850%	Series due Jun 2021	05/12/11	06/15/21	10	8	\$400,000,000	\$400,000,000	(\$3,751,138)	\$0	\$396,248,862	\$99,062	3.963%	\$15,852,000	14
15	2.950%	Series due Feb 2022	01/06/12	02/01/22	10	9	\$350,000,000	\$350,000,000	(\$2,731,808)	\$0	\$347,268,192	\$99,219	3.040%	\$10,640,000	15
16	2.950%	Series due Feb 2022 (2)	03/06/12	02/01/22	10	9	\$100,000,000	\$100,000,000	(\$173,129)	(\$4,970,793)	\$94,856,079	\$94,856	3.571%	\$3,571,000	16
17	7.700%	Series due Nov 2031	11/21/01	11/15/31	30	18	\$300,000,000	\$300,000,000	(\$3,701,310)	\$0	\$296,298,690	\$98,766	7.807%	\$23,421,000	17
18	5.900%	Series due Aug 2034	08/24/04	08/15/34	30	21	\$200,000,000	\$200,000,000	(\$2,614,365)	\$0	\$197,385,635	\$98,693	5.994%	\$11,988,000	18
19	2.500%	Series due Jun 2035	06/08/05	06/15/35	30	22	\$300,000,000	\$300,000,000	(\$3,992,021)	(\$1,295,995)	\$294,711,984	\$98,237	5.369%	\$16,107,000	19
20	6.100%	Series due Aug 2036	08/10/06	08/01/36	30	23	\$350,000,000	\$350,000,000	(\$4,048,881)	\$0	\$345,951,119	\$98,843	6.185%	\$21,647,500	20
21	5.750%	Series due Apr 2037	03/14/07	04/01/37	30	24	\$600,000,000	\$600,000,000	(\$613,216)	\$0	\$599,386,784	\$99,898	5.757%	\$34,542,000	21
22	6.250%	Series due Oct 2037	10/03/07	10/15/37	30	24	\$600,000,000	\$600,000,000	(\$5,877,283)	\$0	\$594,122,719	\$99,020	6.323%	\$37,938,000	22
23	6.350%	Series due Jul 2038	07/17/08	07/15/38	30	25	\$300,000,000	\$300,000,000	(\$3,961,333)	\$0	\$296,038,667	\$98,680	6.450%	\$19,350,000	23
24	6.000%	Series due Jan 2039	01/08/09	01/15/39	30	26	\$650,000,000	\$650,000,000	(\$12,309,687)	\$0	\$637,690,313	\$98,106	6.139%	\$39,903,500	24
25	4.100%	Series due Feb 2042	01/06/12	02/01/42	30	29	\$300,000,000	\$300,000,000	(\$3,724,549)	\$0	\$296,275,451	\$98,758	4.173%	\$12,519,000	25
26	2.950%	Series due Jun 2023	06/06/13	06/01/23	10	10	\$300,000,000	\$300,000,000	(\$2,750,000)	\$0	\$297,250,000	\$99,083	3.057%	\$9,171,000	26
27	5.336%	Subtotal - Bullet FMBs			22	17	\$6,000,000,000	\$6,000,000,000	(\$62,854,256)	(\$12,234,607)	\$5,924,911,137	\$59,083	5.457%	\$327,417,000	27
28															28
29	8.530%	Series C due Dec 2021	12/16/91	12/16/21	30	8	\$15,000,000	\$15,000,000	(\$115,202)	(\$2,053,922)	\$12,830,877	\$85,539	10.066%	\$1,509,900	29
30	8.375%	Series C due Dec 2021	12/31/91	12/31/21	30	9	\$5,000,000	\$5,000,000	(\$38,400)	(\$684,641)	\$4,276,959	\$85,539	9.889%	\$494,450	30
31	8.260%	Series C due Jan 2022	01/08/92	01/07/22	30	9	\$5,000,000	\$5,000,000	(\$33,243)	(\$684,641)	\$4,282,117	\$85,642	9.745%	\$487,250	31
32	8.270%	Series C due Jan 2022	01/09/92	01/10/22	30	9	\$4,000,000	\$4,000,000	(\$30,594)	(\$547,712)	\$3,421,693	\$85,542	9.768%	\$390,720	32
33	8.421%	Subtotal - Series C MTNs			30	8	\$29,000,000	\$29,000,000	(\$217,439)	(\$3,970,915)	\$24,811,646	\$24,811,646	9.939%	\$2,882,320	33
34															34
35	8.050%	Series E due Sep 2022	09/18/92	09/01/22	30	9	\$15,000,000	\$15,000,000	(\$131,471)	(\$1,695,566)	\$13,172,963	\$87,820	9.257%	\$1,388,550	35
36	8.070%	Series E due Sep 2022	09/09/92	09/09/22	30	9	\$8,000,000	\$8,000,000	(\$70,118)	(\$904,302)	\$7,025,580	\$87,820	9.280%	\$742,400	36
37	8.110%	Series E due Sep 2022	09/11/92	09/09/22	30	9	\$12,000,000	\$12,000,000	(\$105,177)	(\$1,538,453)	\$10,538,375	\$87,820	9.325%	\$1,119,000	37
38	8.120%	Series E due Sep 2022	09/09/92	09/09/22	30	9	\$50,000,000	\$50,000,000	(\$438,238)	(\$5,651,887)	\$43,909,870	\$87,820	9.336%	\$4,668,000	38
39	8.050%	Series E due Sep 2022	09/14/92	09/14/22	30	9	\$10,000,000	\$10,000,000	(\$87,648)	(\$1,130,377)	\$8,781,975	\$87,820	9.258%	\$925,800	39
40	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	9	\$25,000,000	\$25,000,000	(\$200,190)	(\$2,061,627)	\$22,738,182	\$90,953	8.953%	\$2,238,250	40
41	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	9	\$26,000,000	\$26,000,000	(\$208,198)	(\$2,938,981)	\$22,852,821	\$87,895	9.283%	\$2,413,580	41
42	8.230%	Series E due Jan 2023	01/29/93	01/20/23	30	10	\$4,000,000	\$4,000,000	\$51,229	(\$88,989)	\$3,962,241	\$99,056	8.316%	\$332,640	42
43	8.230%	Series E due Jan 2023	01/20/93	01/20/23	30	10	\$5,000,000	\$5,000,000	(\$37,914)	(\$335,843)	\$4,626,243	\$92,525	8.951%	\$447,550	43
44	8.099%	Subtotal - Series E MTNs			30	9	\$155,000,000	\$155,000,000	(\$1,227,725)	(\$16,164,025)	\$137,608,250	\$137,608,250	9.210%	\$14,275,770	44
45															45
46	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	10	\$11,000,000	\$11,000,000	(\$200,622)	(\$589,062)	\$10,310,316	\$93,730	7.804%	\$858,440	46
47	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	10	\$27,000,000	\$27,000,000	(\$246,981)	(\$1,445,880)	\$25,507,139	\$93,730	7.804%	\$2,107,080	47
48	7.230%	Series F due Aug 2023	08/16/93	08/16/23	30	10	\$15,000,000	\$15,000,000	(\$137,211)	(\$268,624)	\$14,594,165	\$97,294	7.457%	\$1,118,550	48
49	7.240%	Series F due Aug 2023	08/16/93	08/16/23	30	10	\$30,000,000	\$30,000,000	(\$274,423)	(\$537,248)	\$29,188,329	\$97,294	7.467%	\$2,240,100	49
50	6.750%	Series F due Sep 2023	09/14/93	09/14/23	30	10	\$2,000,000	\$2,000,000	(\$15,300)	\$0	\$1,984,700	\$99,235	6.810%	\$136,200	50
51	6.720%	Series F due Sep 2023	09/14/93	09/14/23	30	10	\$2,000,000	\$2,000,000	(\$15,300)	\$0	\$1,984,700	\$99,235	6.780%	\$135,600	51
52	6.750%	Series F due Sep 2023	09/14/93	09/14/23	30	10	\$5,000,000	\$5,000,000	(\$38,250)	(\$34,169)	\$4,927,581	\$98,552	6.865%	\$343,250	52
53	6.750%	Series F due Oct 2023	10/26/93	10/26/23	30	10	\$12,000,000	\$12,000,000	(\$91,396)	\$0	\$11,908,604	\$99,238	6.810%	\$817,200	53

PACIFICORP
Electric Operations
Cost of Long-Term Debt Detail - WA GRC
June 30, 2013

LINE NO.	INTEREST RATE	DESCRIPTION	ISSUANCE DATE	MATURITY DATE	ORIG LIFE	YTM	PRINCIPAL AMOUNT		ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY			MONEY TO COMPANY	ANNUAL DEBT SERVICE COST	LINE NO.
							ORIGINAL ISSUE	CURRENTLY OUTSTANDING			TOTAL DOLLAR AMOUNT	PER \$100 PRINCIPAL AMOUNT	COMPANY			
54	6.750%	Series F due Oct 2023	10/26/93	10/26/23	30	10	\$16,000,000	\$16,000,000	(\$121,861)	\$0	\$15,878,139	\$99,238	6.810%	\$1,089,600	54	
55	6.750%	Series F due Oct 2023	10/26/93	10/26/23	30	10	\$20,000,000	\$20,000,000	(\$152,326)	\$0	\$19,847,674	\$99,238	6.810%	\$1,362,000	55	
56	7.044%	Subtotal - Series F MTNs			30	10	\$140,000,000	\$140,000,000	(\$2,874,983)		\$135,931,347		7.291%	\$10,208,020	56	
57											\$99,095,533	\$99,096	6.781%	\$6,781,000	57	
58	6.710%	Series G due Jan 2026	01/23/96	01/15/26	30	13	\$100,000,000	\$100,000,000	(\$904,467)	\$0	\$99,095,533	\$99,096	6.781%	\$6,781,000	58	
59	6.710%	Subtotal - Series G MTNs			30	13	\$100,000,000	\$100,000,000	(\$904,467)	\$0	\$99,095,533	\$99,096	6.781%	\$6,781,000	59	
60											\$99,095,533	\$99,096	6.781%	\$6,781,000	60	
61	5.490%	Total First Mortgage Bonds			23	16	\$6,455,534,000	\$6,455,534,000	(\$66,397,556)	(\$35,244,530)	\$6,353,891,913		5.642%	\$364,242,524	61	
62															62	
63		Pollution Control Revenue Bonds													63	
64	0.664%	Sweetwater 84 due Dec 2014	12/12/84	12/01/14	30	1	\$15,000,000	\$15,000,000	(\$227,887)	\$0	\$14,772,113	\$98,481	0.720%	\$108,000	64	
65	1.267%	Lincoln 91 due Jan 2016	01/17/91	01/01/16	25	3	\$45,000,000	\$45,000,000	(\$771,836)	(\$2,578,602)	\$41,649,562	\$92,555	1.631%	\$733,950	65	
66	0.608%	Forsyth 86 due Dec 2016	12/29/86	12/01/16	30	3	\$8,500,000	\$8,500,000	(\$304,824)	\$0	\$8,195,176	\$96,414	0.741%	\$62,985	66	
67	1.648%	Carbon 94 due Nov 2024	11/17/94	11/01/24	30	11	\$9,365,000	\$9,365,000	(\$206,519)	(\$58,574)	\$9,099,907	\$97,169	1.769%	\$165,667	67	
68	1.668%	Converse 94 due Nov 2024	11/17/94	11/01/24	30	11	\$8,190,000	\$8,190,000	(\$86,323)	(\$86,323)	\$7,893,899	\$96,385	1.825%	\$149,468	68	
69	1.672%	Emery 94 due Nov 2024	11/17/94	11/01/24	30	11	\$121,940,000	\$121,940,000	(\$3,274,246)	(\$1,925,767)	\$116,739,987	\$95,736	1.858%	\$2,265,645	69	
70	1.784%	Lincoln 94 due Nov 2024	11/17/94	11/01/24	30	11	\$15,060,000	\$15,060,000	(\$422,858)	(\$81,427)	\$14,555,715	\$96,651	1.931%	\$290,809	70	
71	1.648%	Sweetwater 94 due Nov 2024	11/17/94	11/01/24	30	11	\$21,260,000	\$21,260,000	(\$510,479)	(\$88,352)	\$20,661,169	\$97,183	1.769%	\$376,089	71	
72	0.554%	Converse 95 due Nov 2025	11/17/95	11/01/25	30	12	\$5,300,000	\$5,300,000	(\$132,043)	\$0	\$5,167,957	\$97,509	0.645%	\$34,185	72	
73	0.669%	Lincoln 95 due Nov 2025	11/17/95	11/01/25	30	12	\$22,000,000	\$22,000,000	(\$404,262)	\$0	\$21,595,738	\$98,162	0.738%	\$162,360	73	
74	1.416%	Subtotal - Secured PCRBS			29	9	\$271,615,000	\$271,615,000	(\$4,819,045)		\$260,331,223		1.601%	\$4,349,158	74	
75															75	
76	0.897%	Sweetwater 88B due Jan 2014	01/14/88	01/01/14	26	1	\$11,500,000	\$11,500,000	(\$84,822)	(\$392,250)	\$11,022,928	\$95,852	1.081%	\$124,315	76	
77	0.982%	Sweetwater 90A due Jul 2015	07/25/90	07/01/15	25	2	\$70,000,000	\$70,000,000	(\$660,750)	(\$795,122)	\$68,544,128	\$97,920	1.077%	\$753,900	77	
78	1.599%	Emery 91 due Jul 2015	05/23/91	07/01/15	24	2	\$45,000,000	\$45,000,000	(\$872,505)	(\$2,568,859)	\$41,558,636	\$92,353	1.999%	\$899,550	78	
79	1.081%	Sweetwater 88A due Jan 2017	01/14/88	01/01/17	29	4	\$50,000,000	\$50,000,000	(\$422,443)	(\$882,101)	\$48,695,456	\$97,391	1.188%	\$594,000	79	
80	1.599%	Forsyth 88 due Jan 2018	01/14/88	01/01/18	30	5	\$45,000,000	\$45,000,000	(\$380,198)	(\$1,013,283)	\$43,606,519	\$96,903	1.731%	\$778,950	80	
81	0.927%	Gillette 88 due Jan 2018	01/14/88	01/01/18	30	5	\$63,000,000	\$41,200,000	(\$351,905)	(\$1,006,013)	\$39,842,082	\$96,704	1.056%	\$435,072	81	
82	0.947%	Converse 92 due Dec 2020	09/29/92	12/01/20	28	7	\$22,485,000	\$22,485,000	(\$242,164)	(\$303,303)	\$21,939,533	\$97,574	1.047%	\$235,418	82	
83	0.947%	Sweetwater 92A due Dec 2020	09/29/92	12/01/20	28	7	\$9,335,000	\$9,335,000	(\$167,524)	(\$134,094)	\$9,033,382	\$96,769	1.081%	\$100,911	83	
84	0.947%	Sweetwater 92B due Dec 2020	09/29/92	12/01/20	28	7	\$6,305,000	\$6,305,000	(\$151,908)	(\$97,735)	\$6,055,357	\$96,041	1.111%	\$70,049	84	
85	1.008%	Sweetwater 95 due Nov 2025	12/14/95	11/01/25	30	12	\$24,400,000	\$24,400,000	(\$225,000)	(\$428,469)	\$23,746,531	\$97,322	1.113%	\$271,572	85	
86	1.156%	Subtotal - Unsecured PCRBS			28	4	\$325,225,000	\$325,225,000	(\$3,559,219)	(\$7,621,229)	\$314,044,552		1.311%	\$4,263,737	86	
87															87	
88	1.274%	Total PCRBS Obligations			28	6	\$596,840,000	\$596,840,000	(\$10,023,950)	(\$12,440,274)	\$574,375,776		1.443%	\$8,612,894	88	
89															89	
90	5.133%	Total Long-Term Debt			23	15	\$7,052,374,000	\$7,052,374,000	(\$76,421,507)	(\$47,684,805)	\$6,928,267,689		5.287%	\$372,855,418	90	
91															91	

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Detail
Fiscal Year Ending December 31, 2010

LINE NO.	INTEREST RATE (a)	DESCRIPTION (b)	ISSUANCE DATE (c)	MATURITY DATE (d)	ORIG LIFE (e)	PRINCIPAL AMOUNT		ISSUANCE EXPENSES (i)	REDEMPTION EXPENSES (j)	TOTAL DOLLAR AMOUNT (k)	NET PROCEEDS TO COMPANY PER \$100 PRINCIPAL AMOUNT (l)	MONEY TO COMPANY (m)	ANNUAL DEBT SERVICE COST (n)	LINE NO.
						ORIGINAL ISSUE (g)	AVERAGE OUTSTANDING* (h)							
1														1
2		First Mortgage Bonds												2
3	8.271%	C-U Series due thru Oct 2010	04/15/92	10/01/10	18	\$48,972,000	\$3,803,200		\$0	\$3,803,200	\$100,000	8.270%	\$314,525	3
4	7.978%	C-U Series due thru Oct 2011	04/15/92	10/01/11	19	\$4,422,000	\$716,800		\$0	\$716,800	\$100,000	7.977%	\$57,179	4
5	8.493%	C-U Series due thru Oct 2012	04/15/92	10/01/12	19	\$19,772,000	\$4,860,400		\$0	\$4,860,400	\$100,000	8.492%	\$412,745	5
6	8.797%	C-U Series due thru Oct 2013	04/15/92	10/01/13	20	\$16,203,000	\$5,201,400		\$0	\$5,201,400	\$100,000	8.796%	\$457,515	6
7	8.734%	C-U Series due thru Oct 2014	04/15/92	10/01/14	20	\$28,218,000	\$10,803,400		\$0	\$10,803,400	\$100,000	8.733%	\$943,461	7
8	8.294%	C-U Series due thru Oct 2015	04/15/92	10/01/15	21	\$46,946,000	\$20,160,400		\$0	\$20,160,400	\$100,000	8.293%	\$1,671,902	8
9	8.635%	C-U Series due thru Oct 2016	04/15/92	10/01/16	22	\$18,750,000	\$9,140,400		\$0	\$9,140,400	\$100,000	8.634%	\$789,182	9
10	8.470%	C-U Series due thru Oct 2017	04/15/92	10/01/17	22	\$19,609,000	\$10,366,600		\$0	\$10,366,600	\$100,000	8.469%	\$877,947	10
11	8.493%	Subtotal - Amortizing FMBs			21		\$65,052,600		\$0	\$65,052,600		8.492%	\$5,524,456	11
12														12
13	6.900%	Series due Nov 2013	11/21/01	11/15/11	10	\$500,000,000	\$500,000,000	(\$5,338,849)	\$0	\$494,661,151	\$98,932	7.051%	\$35,255,000	13
14	5.450%	Series due Sep 2013	09/08/03	09/15/13	10	\$200,000,000	\$200,000,000	(\$1,654,660)	(\$5,967,819)	\$197,377,521	\$96,189	5.960%	\$11,920,000	14
15	4.950%	Series due Aug 2014	08/24/04	08/15/14	10	\$200,000,000	\$200,000,000	(\$2,170,365)	\$0	\$197,829,635	\$98,915	5.090%	\$10,180,000	15
16	7.700%	Series due Nov 2031	11/21/01	11/15/31	30	\$300,000,000	\$300,000,000	(\$3,701,310)	\$0	\$296,298,690	\$98,766	7.807%	\$23,421,000	16
17	5.900%	Series due Aug 2034	08/24/04	08/15/34	30	\$200,000,000	\$200,000,000	(\$2,614,365)	\$0	\$197,385,635	\$98,693	5.994%	\$11,988,000	17
18	5.250%	Series due Jun 2035	06/08/05	06/15/35	30	\$300,000,000	\$300,000,000	(\$3,992,021)	\$0	\$294,711,984	\$98,237	5.369%	\$16,107,000	18
19	6.100%	Series due Aug 2036	08/10/06	08/01/36	30	\$350,000,000	\$350,000,000	(\$4,048,881)	\$0	\$345,951,119	\$98,843	6.185%	\$21,647,500	19
20	5.750%	Series due Apr 2037	03/14/07	04/01/37	30	\$600,000,000	\$600,000,000	(\$613,216)	\$0	\$599,386,784	\$99,898	5.757%	\$34,542,000	20
21	6.250%	Series due Oct 2037	10/03/07	10/15/37	30	\$600,000,000	\$600,000,000	(\$5,877,281)	\$0	\$594,122,719	\$99,206	6.323%	\$37,938,000	21
22	5.650%	Series due Jul 2018	07/17/08	07/15/18	10	\$500,000,000	\$500,000,000	(\$3,971,596)	\$0	\$496,028,404	\$99,020	5.756%	\$28,780,000	22
23	6.350%	Series due Jul 2038	07/17/08	07/15/38	30	\$300,000,000	\$300,000,000	(\$3,960,958)	\$0	\$296,039,042	\$98,680	6.450%	\$19,350,000	23
24	5.500%	Series due Jan 2019	01/08/09	01/15/19	10	\$350,000,000	\$350,000,000	(\$4,802,369)	\$0	\$345,197,631	\$98,628	5.681%	\$19,883,500	24
25	6.000%	Series due Jan 2039	01/08/09	01/15/39	30	\$650,000,000	\$650,000,000	(\$12,298,685)	\$0	\$637,701,315	\$98,108	6.139%	\$39,903,500	25
26	6.037%	Subtotal - Bullet FMBs			23		\$5,050,000,000	(\$55,044,555)	(\$7,263,815)	\$4,987,691,630		6.157%	\$310,915,500	26
27														27
28	9.150%	Series C due Aug 2011	08/09/91	08/09/11	20	\$8,000,000	\$8,000,000	(\$75,327)	\$0	\$7,924,673	\$99,058	9.254%	\$740,320	28
29	8.950%	Series C due Sep 2011	08/16/91	09/01/11	20	\$20,000,000	\$20,000,000	(\$132,118)	\$0	\$19,867,882	\$99,339	9.021%	\$1,804,200	29
30	8.920%	Series C due Sep 2011	08/16/91	09/01/11	20	\$20,000,000	\$20,000,000	(\$188,318)	\$0	\$19,811,682	\$99,058	9.022%	\$1,804,400	30
31	8.950%	Series C due Sep 2011	08/16/91	09/01/11	20	\$25,000,000	\$25,000,000	(\$175,398)	\$0	\$24,824,602	\$99,298	9.026%	\$2,256,500	31
32	8.290%	Series C due Dec 2011	12/31/91	12/30/11	20	\$3,000,000	\$3,000,000	(\$23,040)	(\$410,784)	\$2,566,175	\$85,539	9.972%	\$299,160	32
33	8.260%	Series C due Jan 2012	01/09/92	01/10/12	20	\$1,000,000	\$1,000,000	(\$7,649)	(\$136,928)	\$855,423	\$85,542	9.938%	\$99,380	33
34	8.280%	Series C due Jan 2012	01/10/92	01/10/12	20	\$2,000,000	\$2,000,000	(\$13,297)	(\$273,856)	\$1,712,847	\$85,642	9.947%	\$198,940	34
35	8.250%	Series C due Feb 2012	01/15/92	02/01/12	20	\$3,000,000	\$3,000,000	(\$22,946)	(\$410,784)	\$2,566,270	\$85,542	9.924%	\$297,720	35
36	8.530%	Series C due Dec 2021	12/16/91	12/16/21	30	\$15,000,000	\$15,000,000	(\$115,202)	(\$2,053,922)	\$12,830,877	\$85,539	10.066%	\$1,509,900	36
37	8.375%	Series C due Dec 2021	12/31/91	12/31/21	30	\$5,000,000	\$5,000,000	(\$38,400)	(\$684,641)	\$4,276,959	\$85,539	9.889%	\$494,450	37
38	8.260%	Series C due Jan 2022	01/08/92	01/07/22	30	\$5,000,000	\$5,000,000	(\$33,243)	(\$684,641)	\$4,282,117	\$85,642	9.745%	\$487,250	38
39	8.270%	Series C due Jan 2022	01/09/92	01/10/22	30	\$4,000,000	\$4,000,000	(\$30,594)	(\$547,712)	\$3,421,693	\$85,542	9.768%	\$390,720	39
40	8.766%	Subtotal - Series C MTNs			23		\$111,000,000	(\$855,533)	(\$5,203,268)	\$104,941,200		9.354%	\$10,382,940	40
41														41
42	8.130%	Series E due Jan 2013	01/20/93	01/22/13	20	\$10,000,000	\$10,000,000	(\$75,827)	(\$671,687)	\$9,252,486	\$92,525	8.939%	\$893,900	42
43	8.050%	Series E due Sep 2022	09/18/92	09/18/22	30	\$15,000,000	\$15,000,000	(\$131,471)	(\$1,695,566)	\$13,172,963	\$87,820	9.258%	\$1,388,700	43
44	8.070%	Series E due Sep 2022	09/09/92	09/09/22	30	\$8,000,000	\$8,000,000	(\$70,118)	(\$904,302)	\$7,025,580	\$87,820	9.280%	\$742,400	44
45	8.110%	Series E due Sep 2022	09/11/92	09/09/22	30	\$12,000,000	\$12,000,000	(\$105,177)	(\$1,356,453)	\$10,538,370	\$87,820	9.325%	\$1,119,000	45
46	8.120%	Series E due Sep 2022	09/11/92	09/09/22	30	\$50,000,000	\$50,000,000	(\$438,238)	(\$5,651,887)	\$43,909,875	\$87,820	9.336%	\$4,668,000	46
47	8.050%	Series E due Sep 2022	09/14/92	09/14/22	30	\$10,000,000	\$10,000,000	(\$87,648)	(\$1,130,377)	\$8,781,975	\$87,820	9.258%	\$925,800	47
48	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	\$25,000,000	\$25,000,000	(\$200,190)	(\$2,061,627)	\$22,738,182	\$90,953	8.953%	\$2,238,250	48
49	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	\$26,000,000	\$26,000,000	(\$208,198)	(\$2,938,981)	\$22,852,821	\$87,895	9.283%	\$2,413,580	49
50	8.230%	Series E due Jan 2023	01/29/93	01/20/23	30	\$4,000,000	\$4,000,000	(\$88,989)	(\$88,989)	\$3,962,241	\$99,056	8.316%	\$332,640	50
51	8.230%	Series E due Jan 2023	01/20/93	01/20/23	30	\$5,000,000	\$5,000,000	(\$37,914)	(\$335,843)	\$4,626,243	\$92,525	8.951%	\$447,550	51

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Detail
Fiscal Year Ending December 31, 2010

LINE NO.	INTEREST RATE	DESCRIPTION	ISSUANCE DATE	MATURITY DATE	ORIG LIFE	PRINCIPAL AMOUNT		ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY		MONEY TO COMPANY	ANNUAL DEBT SERVICE COST	LINE NO.
						ORIGINAL ISSUE	AVERAGE OUTSTANDING*			DOLLAR AMOUNT	PER \$100 PRINCIPAL AMOUNT			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
52	8.100%	Subtotal - Series E MTNs			29		\$165,000,000	(\$1,303,552)	(\$16,835,712)	\$146,860,736		9.194%	\$15,169,820	52
53														53
54	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	\$11,000,000	\$11,000,000	(\$100,622)	(\$589,062)	\$10,310,316	\$93,730	7.804%	\$858,440	54
55	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	\$27,000,000	\$27,000,000	(\$246,981)	(\$1,445,880)	\$25,307,139	\$93,730	7.804%	\$2,107,080	55
56	7.230%	Series F due Aug 2023	08/16/93	08/16/23	30	\$15,000,000	\$15,000,000	(\$137,211)	(\$268,624)	\$14,594,165	\$97,294	7.457%	\$1,118,550	56
57	7.240%	Series F due Aug 2023	08/16/93	08/16/23	30	\$30,000,000	\$30,000,000	(\$274,423)	(\$537,248)	\$29,188,329	\$97,294	7.467%	\$2,240,100	57
58	6.750%	Series F due Sep 2023	09/14/93	09/14/23	30	\$2,000,000	\$2,000,000	(\$15,300)	\$0	\$1,984,700	\$99,235	6.810%	\$136,200	58
59	6.720%	Series F due Sep 2023	09/14/93	09/14/23	30	\$2,000,000	\$2,000,000	(\$15,300)	\$0	\$1,984,700	\$99,235	6.780%	\$135,600	59
60	6.750%	Series F due Sep 2023	09/14/93	09/14/23	30	\$5,000,000	\$5,000,000	(\$38,250)	(\$34,169)	\$4,927,581	\$98,552	6.865%	\$343,250	60
61	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$12,000,000	\$12,000,000	(\$91,396)	\$0	\$11,908,604	\$99,238	6.810%	\$817,200	61
62	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$16,000,000	\$16,000,000	(\$121,861)	\$0	\$15,878,139	\$99,238	6.810%	\$1,089,600	62
63	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$20,000,000	\$20,000,000	(\$152,326)	\$0	\$19,847,674	\$99,238	6.810%	\$1,362,000	63
64	7.044%	Subtotal - Series F MTNs			30		\$140,000,000	(\$1,193,670)	(\$2,874,983)	\$135,931,347		7.291%	\$10,208,020	64
65														65
66	6.710%	Series G due Jan 2026	01/23/96	01/15/26	30	\$100,000,000	\$100,000,000	(\$904,467)	\$0	\$99,095,533	\$99,096	6.781%	\$6,781,000	66
67	6.710%	Subtotal - Series G MTNs			30		\$100,000,000	(\$904,467)	\$0	\$99,095,533		6.781%	\$6,781,000	67
68														68
69	6.216%	Total First Mortgage Bonds			24		\$5,631,052,600	(\$59,301,777)	(\$32,177,777)	\$5,539,573,046		6.375%	\$358,981,736	69
70														70
71		Pollution Control Revenue Bonds												71
72	1.043%	Moffitt 94 due May 2013	11/17/94	05/01/13	18	\$40,655,000	\$40,655,000	(\$874,159)	(\$74,912)	\$39,705,929	\$97,666	1.184%	\$481,355	72
73	4.002%	Converse 88 due Jan 2014	01/14/88	01/01/14	26	\$17,000,000	\$17,000,000	(\$155,970)	(\$579,849)	\$16,264,181	\$95,672	4.279%	\$727,430	73
74	4.002%	Sweetwater 84 due Dec 2014	12/12/84	12/01/14	30	\$15,000,000	\$15,000,000	(\$227,887)	\$0	\$14,772,113	\$98,481	4.091%	\$613,650	74
75	3.646%	Lincoln 91 due Jan 2016	11/01/91	01/01/16	25	\$45,000,000	\$45,000,000	(\$771,836)	(\$2,578,602)	\$41,649,562	\$92,555	4.125%	\$1,856,250	75
76	4.229%	Forsyth 86 due Dec 2016	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	76
77	5.745%	Lincoln 93 due Nov 2021	11/01/93	11/01/21	28	\$8,300,000	\$8,300,000	(\$426,105)	(\$414,778)	\$7,459,117	\$89,869	6.536%	\$542,488	77
78	5.770%	Emery 93A due Nov 2023	11/01/93	11/01/23	30	\$46,500,000	\$46,500,000	(\$1,624,793)	(\$2,842,053)	\$42,033,154	\$90,394	6.500%	\$3,022,500	78
79	5.745%	Emery 93B due Nov 2023	11/01/93	11/01/23	30	\$16,400,000	\$16,400,000	(\$1,015,051)	(\$819,557)	\$14,565,392	\$88,813	6.604%	\$1,083,056	79
80	0.945%	Carbon 94 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	1.055%	\$98,801	80
81	0.925%	Converse 94 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	1.067%	\$87,387	81
82	0.891%	Emery 94 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	1.058%	\$1,290,125	82
83	0.933%	Lincoln 94 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	1.064%	\$160,238	83
84	0.945%	Sweetwater 94 due Nov 2024	11/17/94	11/01/24	30	\$21,260,000	\$21,260,000	(\$510,498)	(\$88,352)	\$20,661,169	\$97,183	1.055%	\$224,293	84
85	4.231%	Converse 95 due Nov 2025	11/17/95	11/01/25	30	\$5,300,000	\$5,300,000	(\$132,043)	\$0	\$5,167,957	\$97,509	4.381%	\$232,193	85
86	4.330%	Lincoln 95 due Nov 2025	11/17/95	11/01/25	30	\$22,000,000	\$22,000,000	(\$404,262)	\$0	\$21,595,738	\$98,162	4.441%	\$977,020	86
87	2.641%	Subtotal - Secured PCRBs			28		\$400,470,000	(\$10,560,810)	(\$9,550,194)	\$380,358,996		2.940%	\$11,774,697	87
88														88
89	0.884%	Sweetwater 88B due Jan 2014	01/14/88	01/01/14	26	\$11,500,000	\$11,500,000	(\$84,822)	(\$392,250)	\$11,022,928	\$95,852	1.067%	\$122,705	89
90	0.764%	Sweetwater 90A due Jul 2015	07/25/90	07/01/15	25	\$70,000,000	\$70,000,000	(\$660,750)	(\$795,122)	\$68,544,128	\$97,920	0.857%	\$599,900	90
91	0.835%	Emery 91 due Jul 2015	05/23/91	07/01/15	24	\$45,000,000	\$45,000,000	(\$872,505)	(\$2,568,859)	\$41,558,636	\$92,353	1.201%	\$540,450	91
92	0.932%	Sweetwater 88A due Jan 2017	01/14/88	01/01/17	29	\$50,000,000	\$50,000,000	(\$422,443)	(\$882,101)	\$48,695,456	\$97,391	1.036%	\$518,000	92
93	0.864%	Forsyth 88 due Jan 2018	01/14/88	01/01/18	30	\$45,000,000	\$45,000,000	(\$380,198)	(\$1,013,283)	\$43,606,519	\$96,903	0.984%	\$442,800	93
94	0.804%	Gillette 88 due Jan 2018	01/14/88	01/01/18	30	\$63,000,000	\$63,000,000	(\$351,905)	(\$1,006,013)	\$39,842,082	\$96,704	0.930%	\$383,160	94
95	2.126%	Converse 92 due Dec 2020	09/29/92	12/01/20	28	\$22,485,000	\$22,485,000	(\$242,164)	(\$303,303)	\$21,939,533	\$97,574	2.243%	\$504,339	95
96	2.126%	Sweetwater 92A due Dec 2020	09/29/92	12/01/20	28	\$9,335,000	\$9,335,000	(\$167,524)	(\$134,094)	\$9,033,382	\$96,769	2.282%	\$213,025	96
97	2.126%	Sweetwater 92B due Dec 2020	09/29/92	12/01/20	28	\$6,305,000	\$6,305,000	(\$151,908)	(\$97,735)	\$6,055,357	\$96,041	2.318%	\$146,150	97
98	0.862%	Sweetwater 95 due Nov 2025	12/14/95	11/01/25	30	\$24,400,000	\$24,400,000	(\$225,200)	(\$428,469)	\$23,746,531	\$97,322	0.966%	\$232,704	98
99	6.150%	Emery 96 due Sep 2030	09/24/96	09/30/30	34	\$12,675,000	\$12,675,000	(\$235,013)	\$0	\$11,939,987	\$94,201	6.578%	\$833,762	99
100	1.183%	Subtotal - Unsecured PCRBs			28		\$337,900,000	(\$4,294,232)	(\$7,621,229)	\$325,984,539		1.344%	\$4,539,994	100
101														101
102	1.974%	Total PCRB Obligations			28		\$738,370,000	(\$14,855,042)	(\$17,171,423)	\$706,343,535		2.210%	\$16,314,691	102

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Detail
Fiscal Year Ending December 31, 2010

LINE NO.	INTEREST RATE (a)	DESCRIPTION (b)	ISSUANCE DATE (c)	MATURITY DATE (d)	ORIG LIFE (e)	PRINCIPAL AMOUNT		ISSUANCE EXPENSES (i)	REDEMPTION EXPENSES (j)	NET PROCEEDS TO COMPANY			LINE NO.	
						ORIGINAL ISSUE (g)	AVERAGE OUTSTANDING* (h)			TOTAL DOLLAR AMOUNT (k)	PER \$100 PRINCIPAL AMOUNT (l)	MONEY TO COMPANY (m)		ANNUAL DEBT SERVICE COST (n)
103													103	
104	5.725%	Total Long-Term Debt			24		\$6,369,422,600	(\$74,156,818)	(\$49,349,200)	\$6,245,916,581		5.892%	\$375,296,427	104
105													105	
106													106	
107													107	

*average of the 5 quarter-ending balances spanning the fiscal year

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Summary
Fiscal Year Ending December 31, 2011

LINE NO.	DESCRIPTION	AVERAGE AMOUNT OUTSTANDING	ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY	ANNUAL DEBT SERVICE COST	INTEREST RATE	ALL-IN COST	ORIG LIFE	LINE NO.
1										1
2	Total First Mortgage Bonds	\$5,727,433,800	(\$60,353,334)	(\$32,095,620)	\$5,634,984,846	\$357,585,000	6.086%	6.243%	23.2	2
3										3
4	Subtotal - Pollution Control Revenue Bonds secured by FMBs	\$400,470,000	(\$10,560,810)	(\$9,550,194)	\$380,358,996	\$10,769,129	2.403%	2.689%	28.0	4
5	Subtotal - Pollution Control Revenue Bonds	\$337,900,000	(\$4,294,232)	(\$7,621,229)	\$325,984,539	\$4,226,573	1.092%	1.251%	27.8	5
6	Total Pollution Control Revenue Bonds	\$738,370,000	(\$14,855,042)	(\$17,171,423)	\$706,343,535	\$14,995,702	1.803%	2.031%	27.9	6
7										7
8	Total Cost of Long Term Debt	\$6,465,803,800	(\$75,208,375)	(\$49,267,043)	\$6,341,328,381	\$372,580,702	5.597%	5.762%	23.8	8
9										9

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Detail
Fiscal Year Ending December 31, 2011

LINE NO.	INTEREST RATE (a)	DESCRIPTION (b)	ISSUANCE DATE (c)	MATURITY DATE (d)	ORIG LIFE (e)	PRINCIPAL AMOUNT		ISSUANCE EXPENSES (i)	REDEMPTION EXPENSES (j)	TOTAL DOLLAR AMOUNT (k)	NET PROCEEDS TO COMPANY PER \$100 PRINCIPAL AMOUNT (l)	MONEY TO COMPANY (m)	ANNUAL DEBT SERVICE COST (n)	LINE NO.
						ORIGINAL ISSUE (g)	AVERAGE OUTSTANDING* (h)							
1														1
2		First Mortgage Bonds												2
3	7.978%	C-U Series due thru Oct 2011	04/15/92	10/01/11	19	\$4,422,000	\$329,600	\$0	\$0	\$329,600	\$100,000	7.977%	\$26,292	3
4	8.493%	C-U Series due thru Oct 2012	04/15/92	10/01/12	20	\$19,772,000	\$3,245,400	\$0	\$0	\$3,245,400	\$100,000	8.492%	\$275,599	4
5	8.797%	C-U Series due thru Oct 2013	04/15/92	10/01/13	20	\$16,203,000	\$3,987,400	\$0	\$0	\$3,987,400	\$100,000	8.796%	\$350,732	5
6	8.734%	C-U Series due thru Oct 2014	04/15/92	10/01/14	21	\$28,218,000	\$8,892,600	\$0	\$0	\$8,892,600	\$100,000	8.733%	\$776,591	6
7	8.294%	C-U Series due thru Oct 2015	04/15/92	10/01/15	21	\$46,946,000	\$17,310,800	\$0	\$0	\$17,310,800	\$100,000	8.293%	\$1,435,585	7
8	8.635%	C-U Series due thru Oct 2016	04/15/92	10/01/16	22	\$18,750,000	\$8,094,800	\$0	\$0	\$8,094,800	\$100,000	8.634%	\$698,905	8
9	8.470%	C-U Series due thru Oct 2017	04/15/92	10/01/17	22	\$19,609,000	\$9,373,200	\$0	\$0	\$9,373,200	\$100,000	8.469%	\$793,816	9
10	8.506%	Subtotal - Amortizing FMBs			21	\$51,233,800	\$51,233,800	\$0	\$0	\$51,233,800	\$100,000	8.505%	\$4,357,520	10
11	6.900%	Series due Nov 2011	11/21/01	11/15/11	10	\$500,000,000	\$400,000,000	(\$4,271,080)	\$0	\$395,728,920	\$98,932	7.051%	\$28,204,000	11
12	5.450%	Series due Sep 2013	09/08/03	09/15/13	10	\$200,000,000	\$200,000,000	(\$1,654,660)	(\$5,967,819)	\$192,377,521	\$96,189	5.960%	\$11,920,000	12
13	4.950%	Series due Aug 2014	08/24/04	08/15/14	10	\$200,000,000	\$200,000,000	(\$2,170,365)	\$0	\$197,829,635	\$98,915	5.090%	\$10,180,000	13
14	7.000%	Series due Nov 2031	11/21/01	11/15/31	30	\$300,000,000	\$300,000,000	(\$3,701,310)	\$0	\$296,298,690	\$98,766	7.807%	\$23,421,000	14
15	5.900%	Series due Aug 2034	08/24/04	08/15/34	30	\$200,000,000	\$200,000,000	(\$2,614,365)	\$0	\$197,385,635	\$98,693	5.994%	\$11,988,000	15
16	5.250%	Series due Jun 2035	06/08/05	06/15/35	30	\$300,000,000	\$300,000,000	(\$3,992,021)	(\$1,295,995)	\$294,711,984	\$98,237	5.369%	\$16,107,000	16
17	6.100%	Series due Aug 2036	08/10/06	08/01/36	30	\$350,000,000	\$350,000,000	(\$4,048,881)	\$0	\$345,951,119	\$98,843	6.185%	\$21,647,500	17
18	5.750%	Series due Apr 2037	03/14/07	04/01/37	30	\$600,000,000	\$600,000,000	(\$613,216)	\$0	\$599,386,784	\$99,898	5.757%	\$34,542,000	18
19	6.250%	Series due Oct 2037	10/03/07	10/15/37	30	\$600,000,000	\$600,000,000	(\$5,877,281)	\$0	\$594,122,719	\$99,020	6.323%	\$37,938,000	19
20	5.650%	Series due Jul 2018	07/17/08	07/15/18	10	\$500,000,000	\$500,000,000	(\$3,972,221)	\$0	\$496,027,779	\$99,206	5.756%	\$28,780,000	20
21	6.350%	Series due Jul 2038	07/17/08	07/15/38	30	\$300,000,000	\$300,000,000	(\$3,991,333)	\$0	\$296,038,667	\$98,680	6.450%	\$19,350,000	21
22	5.500%	Series due Jan 2019	01/08/09	01/15/19	10	\$350,000,000	\$350,000,000	(\$4,802,369)	\$0	\$345,197,631	\$98,628	5.681%	\$19,883,500	22
23	6.000%	Series due Jan 2039	01/08/09	01/15/39	30	\$650,000,000	\$650,000,000	(\$12,298,685)	\$0	\$637,701,315	\$98,108	6.139%	\$39,903,500	23
24	3.850%	Series due Jun 2021	05/12/11	06/15/21	10	\$400,000,000	\$240,000,000	(\$2,351,400)	\$0	\$237,648,600	\$99,020	3.968%	\$9,523,200	24
25	5.919%	Subtotal - Bullet FMBs			23	\$5,190,000,000	\$5,190,000,000	(\$56,329,185)	(\$7,263,815)	\$5,126,407,000	\$99,020	6.038%	\$313,387,700	25
26	9.150%	Series C due Aug 2011	08/09/91	08/09/11	20	\$8,000,000	\$4,800,000	(\$45,196)	\$0	\$4,754,804	\$99,058	9.254%	\$444,192	26
27	8.950%	Series C due Sep 2011	08/16/91	09/01/11	20	\$20,000,000	\$12,000,000	(\$79,271)	\$0	\$11,920,729	\$99,339	9.021%	\$1,082,520	27
28	8.920%	Series C due Sep 2011	08/16/91	09/01/11	20	\$20,000,000	\$12,000,000	(\$112,991)	\$0	\$11,887,009	\$99,058	9.022%	\$1,082,640	28
29	8.950%	Series C due Sep 2011	08/16/91	09/01/11	20	\$25,000,000	\$15,000,000	(\$105,239)	\$0	\$14,894,761	\$99,298	9.026%	\$1,353,900	29
30	8.290%	Series C due Dec 2011	12/31/91	12/30/11	20	\$3,000,000	\$2,400,000	(\$18,432)	(\$328,627)	\$2,052,940	\$85,539	9.972%	\$239,328	30
31	8.260%	Series C due Jan 2012	01/09/92	01/10/12	20	\$1,000,000	\$1,000,000	(\$7,649)	(\$136,928)	\$855,423	\$85,542	9.938%	\$99,340	31
32	8.280%	Series C due Jan 2012	01/10/92	01/10/12	20	\$2,000,000	\$2,000,000	(\$13,297)	(\$273,856)	\$1,712,847	\$85,642	9.947%	\$198,940	32
33	8.250%	Series C due Feb 2012	01/15/92	02/01/12	20	\$3,000,000	\$3,000,000	(\$22,946)	(\$410,784)	\$2,566,270	\$85,542	9.924%	\$297,720	33
34	8.530%	Series C due Dec 2021	12/16/91	12/16/21	30	\$15,000,000	\$15,000,000	(\$115,202)	(\$2,053,922)	\$12,830,877	\$85,539	10.066%	\$1,509,900	34
35	8.375%	Series C due Dec 2021	12/31/91	12/31/21	30	\$5,000,000	\$5,000,000	(\$38,400)	(\$684,641)	\$4,276,959	\$85,539	9.889%	\$494,450	35
36	8.260%	Series C due Dec 2022	01/08/92	01/07/22	30	\$5,000,000	\$5,000,000	(\$33,243)	(\$684,641)	\$4,282,117	\$85,642	9.745%	\$487,250	36
37	8.270%	Series C due Jan 2022	01/09/92	01/10/22	30	\$4,000,000	\$4,000,000	(\$30,594)	(\$547,712)	\$3,421,693	\$85,542	9.768%	\$390,720	37
38	8.698%	Subtotal - Series C MTNs			24	\$81,200,000	\$81,200,000	(\$622,460)	(\$5,121,111)	\$75,456,429	\$85,542	9.459%	\$7,680,940	38
39	8.130%	Series E due Jan 2013	01/20/93	01/22/13	20	\$10,000,000	\$10,000,000	(\$75,827)	(\$671,687)	\$9,252,486	\$92,525	8.939%	\$893,900	39
40	8.050%	Series E due Sep 2022	09/18/92	09/18/22	30	\$15,000,000	\$15,000,000	(\$131,471)	(\$1,695,566)	\$13,172,963	\$87,820	9.258%	\$1,388,700	40
41	8.070%	Series E due Sep 2022	09/09/92	09/09/22	30	\$8,000,000	\$8,000,000	(\$70,118)	(\$904,302)	\$7,025,580	\$87,820	9.280%	\$742,400	41
42	8.110%	Series E due Sep 2022	09/11/92	09/09/22	30	\$12,000,000	\$12,000,000	(\$105,177)	(\$1,356,453)	\$10,538,370	\$87,820	9.325%	\$1,119,000	42
43	8.120%	Series E due Sep 2022	09/11/92	09/09/22	30	\$50,000,000	\$50,000,000	(\$438,238)	(\$5,651,887)	\$43,909,875	\$87,820	9.336%	\$4,668,000	43
44	8.050%	Series E due Sep 2022	09/14/92	09/14/22	30	\$10,000,000	\$10,000,000	(\$87,648)	(\$1,130,377)	\$8,781,975	\$87,820	9.258%	\$925,800	44
45	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	\$25,000,000	\$25,000,000	(\$200,190)	(\$2,061,627)	\$22,738,182	\$90,953	8.953%	\$2,238,250	45
46	8.080%	Series E due Oct 2022	10/15/92	10/14/22	30	\$26,000,000	\$26,000,000	(\$208,198)	(\$2,938,981)	\$22,852,821	\$87,895	9.283%	\$2,413,580	46
47	8.230%	Series E due Jan 2023	01/29/93	01/20/23	30	\$4,000,000	\$4,000,000	(\$88,989)	(\$88,989)	\$3,962,241	\$99,056	8.316%	\$332,640	47
48	8.230%	Series E due Jan 2023	01/20/93	01/20/23	30	\$5,000,000	\$5,000,000	(\$37,914)	(\$335,843)	\$4,626,243	\$92,525	8.951%	\$447,550	48
49														49
50														50
51														51

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Detail
Fiscal Year Ending December 31, 2011

LINE NO.	INTEREST RATE (a)	DESCRIPTION (b)	ISSUANCE DATE (c)	MATURITY DATE (d)	ORIG LIFE (e)	PRINCIPAL AMOUNT		ISSUANCE EXPENSES (i)	REDEMPTION EXPENSES (j)	NET PROCEEDS TO COMPANY		MONEY TO COMPANY (m)	ANNUAL DEBT SERVICE COST (n)	LINE NO.
						ORIGINAL ISSUE (g)	AVERAGE OUTSTANDING* (h)			DOLLAR AMOUNT (k)	PER \$100 PRINCIPAL AMOUNT (l)			
52	8.100%	Subtotal - Series E MTNs			29		\$165,000,000	(\$1,303,552)	(\$16,835,712)	\$146,860,736	9.194%	\$15,169,820	52	
53													53	
54	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	\$11,000,000	\$11,000,000	(\$100,622)	(\$589,062)	\$10,310,316	7.804%	\$858,440	54	
55	7.260%	Series F due Jul 2023	07/22/93	07/21/23	30	\$27,000,000	\$27,000,000	(\$246,981)	(\$1,445,880)	\$25,307,139	7.804%	\$2,107,080	55	
56	7.230%	Series F due Aug 2023	08/16/93	08/16/23	30	\$15,000,000	\$15,000,000	(\$137,211)	(\$268,624)	\$14,594,165	7.457%	\$1,118,550	56	
57	7.240%	Series F due Aug 2023	08/16/93	08/16/23	30	\$30,000,000	\$30,000,000	(\$274,423)	(\$537,248)	\$29,188,329	7.467%	\$2,240,100	57	
58	6.750%	Series F due Sep 2023	09/14/93	09/14/23	30	\$2,000,000	\$2,000,000	(\$15,300)	\$0	\$1,984,700	6.810%	\$136,200	58	
59	6.720%	Series F due Sep 2023	09/14/93	09/14/23	30	\$5,000,000	\$5,000,000	(\$38,250)	(\$34,169)	\$4,927,581	6.865%	\$343,250	59	
60	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$12,000,000	\$12,000,000	(\$91,396)	\$0	\$11,908,604	6.810%	\$817,200	60	
61	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$16,000,000	\$16,000,000	(\$121,861)	\$0	\$15,878,139	6.810%	\$1,089,600	61	
62	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$20,000,000	\$20,000,000	(\$152,326)	\$0	\$19,847,674	6.810%	\$1,362,000	62	
63	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$20,000,000	\$20,000,000	(\$152,326)	\$0	\$19,847,674	6.810%	\$1,362,000	63	
64	7.044%	Subtotal - Series F MTNs			30		\$140,000,000	(\$1,193,670)	(\$2,874,983)	\$135,931,347	7.291%	\$10,208,020	64	
65													65	
66	6.710%	Series G due Jan 2026	01/23/96	01/15/26	30	\$100,000,000	\$100,000,000	(\$904,467)	\$0	\$99,095,533	6.781%	\$6,781,000	66	
67	6.710%	Subtotal - Series G MTNs			30		\$100,000,000	(\$904,467)	\$0	\$99,095,533	6.781%	\$6,781,000	67	
68													68	
69	6.086%	Total First Mortgage Bonds			23		\$5,727,433,800	(\$60,353,334)	(\$32,095,620)	\$5,634,984,846	6.243%	\$357,585,000	69	
70													70	
71		Pollution Control Revenue Bonds											71	
72	1.094%	Moffat 94 due May 2013	11/17/94	05/01/13	18	\$40,655,000	\$40,655,000	(\$874,159)	(\$74,912)	\$39,705,929	1.235%	\$502,089	72	
73	4.002%	Converse 88 due Jan 2014	01/14/88	01/01/14	26	\$17,000,000	\$17,000,000	(\$155,970)	(\$579,849)	\$16,264,181	4.279%	\$727,430	73	
74	4.002%	Sweetwater 84 due Dec 2014	12/12/84	12/01/14	30	\$15,000,000	\$15,000,000	(\$227,887)	\$0	\$14,772,113	4.091%	\$613,650	74	
75	1.108%	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	1.464%	\$658,800	75	
76	4.229%	Forsyth 86 due Dec 2016	12/29/86	12/01/16	30	\$8,500,000	\$8,500,000	(\$304,824)	\$0	\$8,195,176	4.446%	\$377,910	76	
77	5.745%	Lincoln 93 due Nov 2021	11/01/93	11/01/21	28	\$8,300,000	\$8,300,000	(\$426,105)	(\$414,778)	\$7,459,117	6.536%	\$542,488	77	
78	5.770%	Emery 93A due Nov 2023	11/01/93	11/01/23	30	\$46,500,000	\$46,500,000	(\$1,624,793)	(\$2,842,053)	\$42,033,154	6.500%	\$3,022,500	78	
79	5.745%	Emery 93B due Nov 2023	11/01/93	11/01/23	30	\$16,400,000	\$16,400,000	(\$1,015,051)	(\$819,557)	\$14,565,392	6.604%	\$1,083,056	79	
80	0.996%	Carbon 94 due Nov 2024	11/17/94	11/01/24	30	\$9,365,000	\$9,365,000	(\$206,519)	(\$58,574)	\$9,099,907	1.107%	\$103,671	80	
81	1.056%	Converse 94 due Nov 2024	11/17/94	11/01/24	30	\$8,190,000	\$8,190,000	(\$209,778)	(\$86,323)	\$7,893,899	1.200%	\$98,280	81	
82	0.982%	Emery 94 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	1.151%	\$1,403,529	82	
83	1.164%	Lincoln 94 due Nov 2024	11/17/94	11/01/24	30	\$15,060,000	\$15,060,000	(\$422,858)	(\$81,427)	\$14,555,715	1.299%	\$195,629	83	
84	0.976%	Sweetwater 94 due Nov 2024	11/17/94	11/01/24	30	\$21,260,000	\$21,260,000	(\$510,478)	(\$88,352)	\$20,661,169	1.086%	\$230,884	84	
85	4.231%	Converse 95 due Nov 2025	11/17/95	11/01/25	30	\$5,300,000	\$5,300,000	(\$132,043)	\$0	\$5,167,957	4.381%	\$232,193	85	
86	4.330%	Lincoln 95 due Nov 2025	11/17/95	11/01/25	30	\$22,000,000	\$22,000,000	(\$404,262)	\$0	\$21,595,738	4.441%	\$977,020	86	
87	2.403%	Subtotal - Secured PCRBs			28		\$400,470,000	(\$10,560,810)	(\$9,550,194)	\$380,358,996	2.689%	\$10,769,129	87	
88													88	
89	0.874%	Sweetwater 88B due Jan 2014	01/14/88	01/01/14	26	\$11,500,000	\$11,500,000	(\$84,822)	(\$392,250)	\$11,022,928	1.057%	\$121,555	89	
90	0.844%	Sweetwater 90A due Jul 2015	07/25/90	07/01/15	25	\$70,000,000	\$70,000,000	(\$660,750)	(\$795,122)	\$68,544,128	0.938%	\$656,600	90	
91	0.894%	Emery 91 due Jul 2015	05/23/91	07/01/15	24	\$45,000,000	\$45,000,000	(\$872,505)	(\$2,568,859)	\$41,558,636	1.263%	\$568,350	91	
92	0.916%	Sweetwater 88A due Jan 2017	01/14/88	01/01/17	29	\$50,000,000	\$50,000,000	(\$422,443)	(\$882,101)	\$48,695,456	1.020%	\$510,000	92	
93	0.884%	Forsyth 88 due Jan 2018	01/14/88	01/01/18	30	\$45,000,000	\$45,000,000	(\$380,198)	(\$1,013,283)	\$43,606,519	1.004%	\$451,800	93	
94	0.894%	Gillette 88 due Jan 2018	01/14/88	01/01/18	30	\$63,000,000	\$63,000,000	(\$351,905)	(\$1,006,013)	\$39,842,082	1.022%	\$421,064	94	
95	0.993%	Converse 92 due Dec 2020	09/29/92	12/01/20	28	\$22,485,000	\$22,485,000	(\$242,164)	(\$303,303)	\$21,939,533	1.093%	\$245,761	95	
96	1.003%	Sweetwater 92A due Dec 2020	09/29/92	12/01/20	28	\$9,335,000	\$9,335,000	(\$167,524)	(\$134,094)	\$9,033,382	1.137%	\$106,139	96	
97	1.003%	Sweetwater 92B due Dec 2020	09/29/92	12/01/20	28	\$6,305,000	\$6,305,000	(\$151,908)	(\$97,735)	\$6,055,357	1.168%	\$73,642	97	
98	0.872%	Sweetwater 95 due Nov 2025	12/14/95	11/01/25	30	\$24,400,000	\$24,400,000	(\$225,200)	(\$428,469)	\$23,746,531	0.975%	\$237,322	98	
99	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	6.578%	\$833,762	99	
100	1.092%	Subtotal - Unsecured PCRBs			28		\$337,900,000	(\$4,294,232)	(\$7,621,229)	\$325,984,539	1.251%	\$4,226,573	100	
101													101	
102	1.803%	Total PCRB Obligations			28		\$738,370,000	(\$14,855,042)	(\$17,171,423)	\$706,343,535	2.031%	\$14,995,702	102	

PACIFICORP
Electric Operations
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Fiscal Year Ending December 31, 2011

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						ORIGINAL ISSUE (g)	AVERAGE OUTSTANDING* (h)			TOTAL DOLLAR AMOUNT (k)	PER \$100 PRINCIPAL AMOUNT (l)			
103	5.597%	Total Long-Term Debt			24		\$6,465,803,800	(\$75,208,375)	(\$49,267,043)	\$6,341,328,381		5.762%	\$372,580,702	103
104														104
105														105

PACIFICORP
Electric Operations
Cost of Long-Term Debt Detail
2011 - 2013 Issuances

LINE NO.	INTEREST RATE (a)	DESCRIPTION (b)	ISSUANCE DATE (c)	MATURITY DATE (d)	ORIG LIFE (e)	PRINCIPAL AMOUNT		ISSUANCE EXPENSES (i)	REDEMPTION EXPENSES (j)	NET PROCEEDS TO COMPANY			ANNUAL DEBT SERVICE COST (n)	LINE NO.
						ORIGINAL ISSUE (g)	CURRENTLY OUTSTANDING (h)			TOTAL DOLLAR AMOUNT (k)	PER \$100 PRINCIPAL AMOUNT (l)	MONEY TO COMPANY (m)		
1														1
2	3.850%	Series due Jun 2021	05/12/11	06/15/21	10	\$400,000,000	\$400,000,000	(\$3,751,138)	\$0	\$396,248,862	\$99,062	3.963%	\$15,852,000	2
3	2.950%	Series due Feb 2022	01/06/12	02/01/22	10	\$350,000,000	\$350,000,000	(\$2,732,229)	\$0	\$347,267,771	\$99,219	3.040%	\$10,640,000	3
4	4.100%	Series due Feb 2042	01/06/12	02/01/42	30	\$300,000,000	\$300,000,000	(\$3,724,911)	\$0	\$296,275,089	\$98,758	4.173%	\$12,519,000	4
5	2.950%	Series due Feb 2022	03/06/12	02/01/22	10	\$100,000,000	\$100,000,000	(\$173,249)	(\$4,970,793)	\$94,855,958	\$94,856	3.571%	\$3,571,000	5
6	2.950%	Series due Jun 2023	06/06/13	06/01/23	10	\$300,000,000	\$300,000,000	(\$2,744,850)	\$0	\$297,255,150	\$99,085	3.057%	\$9,171,000	6