

EXHIBIT A
PACIFICORP
UNCONSOLIDATED BALANCE SHEET
DECEMBER 31, 2004

ASSETS AND OTHER DEBITS		TOTAL CORPORATION	PROPOSED FINANCING	TOTAL PROFORMA
UTILITY PLANT				
ELECTRIC PLANT IN SERVICE (101)		13,667,763,284.31		13,667,763,284.31
PROPERTY UNDER CAPITAL LEASES (101.1)		24,296,280.61		24,296,280.61
ELECTRIC PLANT PURCHASED OR SOLD (102)		213,554.12		213,554.12
EXPERIMENTAL ELECTRIC PLANT - UNCLASSIFIED (103)		0.00		0.00
ELECTRIC PLANT HELD FOR FUTURE USE (105)		1,346,101.22		1,346,101.22
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)		20,421,076.60		20,421,076.60
CONSTRUCTION WORK IN PROGRESS - ELECTRIC (107)		439,891,116.92		439,891,116.92
ELECTRIC PLANT ACQUISITION ADJUSTMENTS (114)		157,193,779.75		157,193,779.75
OTHER UTILITY PLANT (118)		0.00		0.00
NUCLEAR FUEL (120.1-120.4)		0.00		0.00
TOTAL UTILITY PLANT		14,311,125,193.53	0.00	14,311,125,193.53
ACCUM PROV FOR DEPR OF ELECT PLANT IN SERVICE (108)	CR	5,463,468,995.31		5,463,468,995.31
ACCUM PROV FOR AMORT OF ELECT PLANT IN SERVICE (111)	CR	327,939,832.45		327,939,832.45
ACCUM PROV FOR ASSET ACQUISITION ADJUSTMENT (115)	CR	68,930,108.29		68,930,108.29
ACCUM PROV FOR DEPR OF OTHER UTILITY PLANT (119)	CR	0.00		0.00
ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMB (120.5)	CR	0.00		0.00
UTILITY PLANT - NET		8,450,786,257.48	0.00	8,450,786,257.48
NONUTILITY PROPERTY AND INVESTMENTS				
NONUTILITY PROPERTY (121)		9,217,225.92		9,217,225.92
ACCUM PROV FOR DEPR/AMORT OF NONUTILITY PROP (122)	CR	1,491,696.29		1,491,696.29
INVESTMENT IN ASSOCIATED COMPANIES (123)		15,111,723.99		15,111,723.99
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)		69,298,918.19		69,298,918.19
OTHER INVESTMENTS (124)		85,964,599.60		85,964,599.60
OTHER SPECIAL FUNDS (128)		10,833,025.50		10,833,025.50
TOTAL NONUTILITY PROPERTY & INVESTMENTS		188,933,796.91	0.00	188,933,796.91
CURRENT AND ACCRUED ASSETS				
CASH (131)		9,336,089.03	0.00	9,336,089.03
SPECIAL DEPOSITS (132-134)		15,584,319.32		15,584,319.32
WORKING FUNDS (135)		(82,097.55)		(82,097.55)
TEMPORARY CASH INVESTMENTS (136)		9,854,734.26	1,216,412,500.00	1,226,267,234.26
NOTES RECEIVABLE (141)		425,229.35		425,229.35
CUSTOMER ACCOUNTS RECEIVABLE (142)		290,118,181.20		290,118,181.20
OTHER ACCOUNTS RECEIVABLE (143)		10,751,889.12		10,751,889.12
ACCUMULATED PROV FOR UNCOLLECTIBLE ACCOUNTS (144)	CR	(18,937,480.40)		(18,937,480.40)
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)		0.00		0.00
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)		5,514,160.31		5,514,160.31
FUEL STOCK (151-152)		48,450,942.10		48,450,942.10
MATERIALS AND SUPPLIES (154-163)		105,246,617.63		105,246,617.63
PREPAYMENTS (165)		60,836,559.96		60,836,559.96
INTEREST AND DIVIDENDS RECEIVABLE (171)		58,069.78		58,069.78
RENTS RECEIVABLE (172)		6,441,926.71		6,441,926.71
ACCRUED UTILITY REVENUES (173)		158,191,000.00		158,191,000.00
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)		(282,312.54)		(282,312.54)
DERIVATIVE INSTRUMENT ASSETS (175)		367,444,527.03		367,444,527.03
TOTAL CURRENT AND ACCRUED ASSETS		1,068,952,355.31	1,216,412,500.00	2,285,364,855.31
DEFERRED DEBITS				
UNAMORTIZED DEBT EXPENSE (181)		24,306,626.76	9,500,000.00	33,806,626.76
EXTRAORDINARY PROPERTY LOSSES (182.1)		0.00		0.00
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)		16,818,879.10		16,818,879.10
OTHER REGULATORY ASSETS (182.3)		1,191,062,739.67		1,191,062,739.67
PRELIMINARY SURVEY & INVESTIGATION CHARGES (183)		2,501,866.93		2,501,866.93
CLEARING ACCOUNTS (184)		10,468.83		10,468.83
TEMPORARY FACILITIES (185)		59,110.88		59,110.88
MISCELLANEOUS DEFERRED DEBITS (186)		78,628,533.13		78,628,533.13
RESEARCH DEVELOPMENT DEMONSTRATION EXPENDITURES (188)		0.00		0.00
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)		36,402,629.56		36,402,629.56
ACCUMULATED DEFERRED INCOME TAXES (190)		767,958,463.60		767,958,463.60
TOTAL DEFERRED DEBITS		2,117,749,318.46	9,500,000.00	2,127,249,318.46
TOTAL ASSETS AND OTHER DEBITS		11,826,421,728.16	1,225,912,500.00	13,052,334,228.16

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LIABILITIES AND OTHER CREDITS	TOTAL CORPORATION	PROPOSED FINANCING	TOTAL PROFORMA
CAPITALIZATION			
COMMON EQUITY			
COMMON STOCK ISSUED (201)	2,933,226,675.24	534,500,000.00	3,467,726,675.24
COMMON STOCK LIABILITY FOR CONVERSION (203)	0.00		0.00
PREMIUM ON CAPITAL STOCK (207)	0.00		0.00
OTHER PAID-IN CAPITAL (208-211)	59,808.00		59,808.00
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)	0.00		0.00
CAPITAL STOCK EXPENSE (214) DR	41,281,083.88		41,281,083.88
RETAINED EARNINGS (215.1, 216)	407,601,363.65	(14,614,815.00)	392,986,548.65
REACQUIRED CAPITAL STOCK (217)	0.00		0.00
ACCUMULATED OTHER COMPREHENSIVE INCOME (219)	7,989,643.01		7,989,643.01
TOTAL COMMON EQUITY	3,291,617,120.00	519,885,185.00	3,811,502,305.00
PREFERRED STOCK ISSUED (204)	41,463,300.00		41,463,300.00
LONG-TERM DEBT			
BONDS (221)	3,882,658,000.00	1,000,000,000.00	4,882,658,000.00
POLLUTION CONTROL FUNDS ON DEPOSIT WITH TRUSTEE (221.4, 5)	(2,086,351.27)		(2,086,351.27)
ADVANCES FROM ASSOCIATED COMPANIES (223)	0.00		0.00
OTHER LONG-TERM DEBT (224)	52,500,000.00		52,500,000.00
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	49,153.75		49,153.75
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT (226) DR	4,989,337.71		4,989,337.71
TOTAL LONG-TERM DEBT	3,928,131,464.77	1,000,000,000.00	4,928,131,464.77
TOTAL CAPITALIZATION	7,261,211,884.77	1,519,885,185.00	8,781,097,069.77
OTHER NONCURRENT LIABILITIES			
OBLIGATIONS UNDER CAPITAL LEASES (227)	26,452,853.34		26,452,853.34
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)	268,270.72		268,270.72
ACCUMULATED PROVISION FOR INJURIES & DAMAGES (228.2)	9,919,934.47		9,919,934.47
ACCUMULATED PROVISION FOR PENSIONS & BENEFITS (228.3)	382,512,887.85		382,512,887.85
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)	28,585,026.96		28,585,026.96
ACCUMULATED PROVISION FOR RATE REFUNDS (229)	779.43		779.43
ASSET RETIREMENT OBLIGATION (230)	66,683,967.25		66,683,967.25
TOTAL OTHER NONCURRENT LIABILITIES	514,423,720.02	0.00	514,423,720.02
CURRENT AND ACCRUED LIABILITIES			
NOTES PAYABLE (231)	285,000,000.00	(285,000,000.00)	0.00
ACCOUNTS PAYABLE (232)	297,246,334.07		297,246,334.07
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)	20,570,775.89		20,570,775.89
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	16,726,512.13		16,726,512.13
CUSTOMER DEPOSITS (235)	21,581,709.07		21,581,709.07
TAXES ACCRUED (236)	20,487,909.49	(8,972,685.00)	11,515,224.49
INTEREST ACCRUED (237)	54,552,955.83		54,552,955.83
DIVIDENDS DECLARED (238)	520,947.43		520,947.43
MATURED LONG-TERM DEBT (239)	0.00		0.00
MATURED INTEREST (240)	0.00		0.00
TAX COLLECTIONS PAYABLE (241)	10,775,848.90		10,775,848.90
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (242)	73,274,692.73		73,274,692.73
OBLIGATIONS UNDER CAPITAL LEASES (243)	160,550.39		160,550.39
DERIVATIVE INSTRUMENT LIABILITIES (244)	638,689,025.35		638,689,025.35
TOTAL CURRENT AND ACCRUED LIABILITIES	1,439,587,261.28	(293,972,685.00)	1,145,614,576.28
DEFERRED CREDITS			
CUSTOMER ADVANCES FOR CONSTRUCTION (252)	6,181,457.06		6,181,457.06
OTHER DEFERRED CREDITS (253)	58,618,827.53		58,618,827.53
OTHER REGULATORY LIABILITIES (254)	128,575,966.02		128,575,966.02
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	77,528,180.00		77,528,180.00
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)	225,690.41		225,690.41
ACCUM DEFERRED INCOME TAXES - ACCEL AMORTIZTN (281)	968,777.00		968,777.00
ACCUM DEFERRED INCOME TAXES-LIBRLZ DEPRECIATION (282)	1,978,791,291.54		1,978,791,291.54
ACCUMULATED DEFERRED INCOME TAXES-OTHER (283)	360,308,672.53		360,308,672.53
TOTAL DEFERRED CREDITS	2,611,198,862.09	0.00	2,611,198,862.09
TOTAL LIABILITIES AND OTHER CREDITS	11,826,421,728.16	1,225,912,500.00	13,052,334,228.16