

PACIFICORP
Electric Operations
Pro Forma Cost of Long-Term Debt Summary
December 31, 2010

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	\$5,631,052,600	(\$59,301,777)	(\$32,177,777)	\$5,539,573,046	\$358,981,736	6.216%	6.375%	23.5	2
3										3
4	Subtotal - Pollution Control Revenue Bonds secured by FMBs	\$400,470,000	(\$10,560,810)	(\$9,550,194)	\$380,358,996	\$11,774,697	2.641%	2.940%	28.0	4
5	Subtotal - Pollution Control Revenue Bonds	\$337,900,000	(\$4,294,232)	(\$7,621,229)	\$325,984,539	\$4,539,994	1.183%	1.344%	27.8	5
6	Total Pollution Control Revenue Bonds	\$738,370,000	(\$14,855,042)	(\$17,171,423)	\$706,343,535	\$16,314,691	1.974%	2.210%	27.9	6
7										7
8	Total Cost of Long Term Debt	\$6,369,422,600	(\$74,156,818)	(\$49,349,200)	\$6,245,916,581	\$375,296,427	5.725%	5.892%	24.0	8
9										9
10	*average of the 5 quarter-ending balances spanning the fiscal year									10
11										11

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)	
1														1
2														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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$0	\$10,366,600	\$100,000	8.469%	\$877,947	10
11	8.493%	Subtotal - Amortizing FMBs			21		\$65,052,600	\$0	\$0	\$65,052,600		8.492%	\$5,524,456	11
12														12
13	6.900%	Series due Nov 2011	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)	\$192,377,521	\$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)	(\$1,295,995)	\$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	\$99,020	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	\$99,206	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	(\$12,298,885)	\$0	\$637,701,315	\$98,108	6.139%	\$39,903,500	25
26	6.037%	Subtotal - Bullet FMBs			23		\$5,050,000,000	(\$5,044,655)	(\$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 Feb 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)	\$43,909,375	\$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%	\$2,238,500	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	\$51,229	(\$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

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LINE NO.	INTEREST RATE	DESCRIPTION	ISSUANCE DATE	MATURITY DATE	ORIG LIFE	ORIGINAL ISSUE	PRINCIPAL AMOUNT		ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY			MONEY TO COMPANY	ANNUAL DEBT SERVICE COST	LINE NO.
							OUTSTANDING*	AVERAGE			DOLLAR AMOUNT	PER \$100 PRINCIPAL AMOUNT	ANNUAL DEBT SERVICE COST			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
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)	(\$89,062)		\$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)		\$14,594,169	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	\$2,000,000	\$2,000,000	(\$15,300)	\$0		\$1,984,700	6.780%	\$135,600	59		
60	6.750%	Series F due Oct 2023	10/23/93	10/26/23	30	\$5,000,000	\$5,000,000	(\$38,250)	(\$34,169)		\$4,927,581	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	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	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	6.810%	\$1,362,000	63		
64	7.044%	Subtotal - Series F MTNs			30	\$140,000,000	\$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	\$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	\$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%	Mofit 94 due May 2013	11/17/94	05/01/13	18	\$40,655,000	\$40,655,000	(\$874,159)	(\$74,912)		\$39,705,929	1.184%	\$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	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	3.646%	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	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)	(\$2,578,602)		\$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%	Emergy 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%	Emergy 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	6.004%	\$983,056	79		
80	0.945%	Carbon 94 due Nov 2024	11/17/94	11/01/24	30	\$9,365,000	\$9,365,000	(\$206,519)	(\$206,519)		\$9,169,000	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	1.067%	\$87,387	81		
82	0.891%	Emergy 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	1.058%	\$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	1.064%	\$1,602,238	83		
84	0.945%	Sweetwater 94 due Nov 2024	11/17/94	11/01/24	30	\$21,260,000	\$21,260,000	(\$510,479)	(\$88,352)		\$20,661,169	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	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	2.641%	Subtotal - Secured PCRBs			28	\$400,470,000	\$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	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	0.857%	\$599,900	90		
91	0.835%	Emergy 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	1.201%	\$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	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	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	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	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	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	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	(\$225,000)	(\$428,469)		\$23,746,531	0.966%	\$235,704	98		
99	6.150%	Emergy 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	1.183%	Subtotal - Unsecured PCRBs			28	\$337,900,000	\$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	\$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