

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Joint Application of  
PACIFICORP and PACIFICORP,  
WASHINGTON, INC. for an Order  
Approving (1) the Transfer of Distribution  
Property from PacifiCorp to an Affiliate,  
PacifiCorp, Washington, Inc.,  
(2) the Transfer by PacifiCorp of Certain  
Utility Property to an Affiliate, the Service  
Company, and (3) the Proposed Accounting  
Treatment for Regulatory Assets and  
Liabilities, and an Order Granting an  
Exemption under RCW 80.08.047 for the  
Issuance or Assumption of Securities and  
Encumbrance of Assets by PacifiCorp,  
Washington, Inc. and/or PacifiCorp

Docket No. UE-00\_\_\_\_\_

PACIFICORP

JOINT APPLICATION, DIRECT TESTIMONY AND EXHIBITS

APPLICATION EXHIBIT 5

December 2000

