BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

In the matter of the Application of PacifiCorp for approval of the 2009-2011 California Alternate Rates for Energy (CARE) and Low-Income Energy Efficiency (LIEE) Budget Application	Application No. 08-

PACIFICORP'S (U 901-E) APPLICATION FOR APPROVAL OF CALIFORNIA ATLTERNATE RATES FOR ENERGY (CARE) AND LOW-INCOME ENERGY EFFICIENCY (LIEE) BUDGET APPLICATIONS FOR PROGRAM YEARS 2009, 2010 AND 2011

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Date: July 1, 2008

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PacifiCorp, d.b.a. Pacific Power ("PacifiCorp" or the "Company") respectfully requests approval of its recommended three-year budget application ("Application") for the Low-Income Energy Efficiency ("LIEE") Program and the California Alternate Rates for Energy ("CARE") Program for Program Years ("PYs") 2009, 2010 and 2011. This Application is made in accordance with Ordering Paragraph 3 of California Public Utilities Commission ("Commission") Decision ("D.") 07-12-051, and §§382 and 739.1(b) of the California Public Utilities Code and Rules 2 and 3 of the Commission's Rules of Practice and Procedure.

I. INTRODUCTION/OVERVIEW

PacifiCorp provides electric service to 1.7 million retail customers in six states, including California, Idaho, Oregon, Utah, Washington and Wyoming. PacifiCorp serves approximately 46,500 customers located in Shasta, Modoc, Del Norte and Siskiyou counties in California, of which approximately 35,300 are residential customers. PacifiCorp is one of six Small and Multi-jurisdictional Utilities ("SMJUs") in California. SMJUs have significantly smaller program budgets, limited manpower, a smaller customer base for recovery of program costs and alternative reporting requirements as compared to the larger utilities in California.

PacifiCorp offers a LIEE program for weatherization services to eligible low-income residential customers, which is administered locally through community-based organizations ("CBOs"). The Company budgeted $168,000 annually for this program in 2007 and 2008. Additionally, as of May 31, 2008, PacifiCorp provided a 20 percent bill discount to 9,528 eligible residential customers through the CARE program.

Table 1 presents the Company's proposed LIEE and CARE three-year program budget for PYs 2009-2011.

TABLE 1

Three-Year Program Budget for LIEE and CARE PYs 2009 – 2011	
LIEE Program	**Budget**
Total Program Budget	
2009	$175,000
2010	$200,000
2011	$225,000
Increase to Public Purpose Charge	$32,849
CARE Program	**Budget**
2009	$2,834,105
2010	$2,898,962
2011	$2,957,819
Estimated CARE Discount Dollars 2008	$2,635,391
Increase to CARE surcharge	$2,436,268

II. CALIFORNIA ALTERNATIVE RATES FOR ENERGY (CARE PROGRAM)

A. BACKGROUND

Currently, the CARE program is an income-qualified rate assistance program that provides a 20 percent bill discount for eligible customers whose household income does not exceed 175 percent of the federal poverty income guidelines. The Company currently uses population data from the 2000 United States Census to develop its penetration rates.

The CARE program has been available to eligible customers since the enactment of Senate Bill 987 on November 1, 1989. In D.89-07-062, the Commission issued guidelines for the CARE (formerly the Low Income Rate Assistance) program, which allowed PacifiCorp's program eligibility rate to be limited to households not exceeding 130 percent of the federal poverty level compared to 150 percent of the federal poverty level for all other California utilities. The rationale for this decision was that the average household income within the Company's service territory was significantly below the overall average for the State of California and a 130 percent level yielded an eligibility rate roughly commensurate with that of other utilities. These guidelines were in place until January 2002 when the Commission issued new guidelines in D.02-01-040. The Commission revised the income guidelines for the entire state, including PacifiCorp's service territory, to 175 percent of the federal poverty guidelines. With this change, the number of PacifiCorp's residential customers that were eligible for the program increased to 46 percent.

In 2006, based on the recommendation of the Energy Division, PacifiCorp eliminated a portion of Del Norte County residents from the eligible population, by subtracting the inmate population at the Pelican Bay prison and recalculated the percentage of customers eligible for low income programs. Upon eliminating inmates from the eligible population, the estimated percentage of customers eligible for low income programs in the Company's service area decreased from 46 percent to 34.5 percent.

B. PROGRAM PARTICIPATION GOALS AND THREE-YEAR BUDGET FOR PYs 2009, 2010, AND 2011

1. Participation Goals

As of May 2008, 9,528 customers, approximately 78 percent of PacifiCorp's eligible customers, were enrolled in the CARE program. In D. 06-12-036, the Commission set a goal to increase annual participation by 20 percent for 2007 and 2008. In 2007, participation in the Company's CARE program actually increased 22 percent over 2006. For 2008, the Company anticipates total participation will increase by slightly less than 20 percent, bringing the anticipated total number of participants to 10,500, or an 85 percent penetration rate. As total participation increases beyond 85 percent, the Company believes that it will be more difficult to increase customer enrollment by 20 percent each year.

Over the last few years, the Company has been able to increase participation significantly. This is due in part to an increase in the Company's outreach efforts and implementation of a self-certification process, which began in 2006. Table 2 shows the number of participants and the penetration rate for the CARE program for PYs 2003-2008 and the proposed number of participants and the penetration rate for PYs 2009-2011.

TABLE 2

Year	Participants	Penetration Rate
2003	3,336	21%
2004	4,445	28%
2005	5,346	34%

2006	7,576	63%
2007	8,917	73%
2008 (estimated)	10,500	85%
Proposed 2009	11,000	89%
Proposed 2010	11,250	92%
Proposed 2011	11,500	94%

The goals for the CARE program for PYs 2009-2011 are outlined in Table A-1 in Appendix A.

2. Budget

Estimated expenditures are included in Appendix A as Table A-2. The total program costs including the discount will depend on the number of customers participating in the program. Table A-3, contained in Appendix A, provides an overview of the CARE program budgets (authorized, recorded, and estimated) from PYs 2006-2011. Table A-4, contained in Appendix A, provides actual expenditures, and approved budgets from 2006 and 2007 by line item, as outlined by the Accounting and Reporting Requirements Workshop Report issued April 5, 2004. The 2008 approved budget is also included in Table A-4. Table A-5, contained in Appendix A, includes actual average costs per enrolled households from 2006 and 2007, and estimated average costs from 2008 through 2011 for all major categories of expenses including Processing, Certification and Verification, General Administration and Outreach.

C. Program Administration and Budget Cost Categories

1. Processing/Certification and Verification

The Company's CARE budget includes a category for Processing/Certification and Verification costs. In D.05-07-014, the Commission ordered the Company to initiate a self-certification process for CARE customers. In 2006 the Company implemented a self-certification process, which has been successful in increasing participation in the CARE program. The Department of Community Services and Development was responsible for administering the certification and verification process. However, in 2007, the Company began internally administering the certification and verification process. As a result, in 2007, the Company reported no costs associated with processing/certification and verification process. For 2008, the Company's actual costs for certification and verification are being appropriately itemized as part of Processing/Certification and Verification cost category.

Every two years CARE customers must recertify their eligibility for the program. As part of this process, the Company sends a letter with a recertification form and postage paid return envelope to each customer that has participated in the program for the last two years. This allows for a more convenient recertification process for the customer. These costs are also captured as part of the Processing/Certification and Verification cost category.

To account for the projected increase in the number of customers enrolled in the CARE program and the number of customers requiring recertification, the Company has included an increase in the Processing/Certification and Verification cost category during the three-year budget cycle for PYs 2009-2011.

2. General Administration

The General Administration cost category includes expenses related to programming for reporting and regulatory compliance. Labor expenses for the CARE program management personnel along with travel expenses to attend Commission meetings and workshops are also included. Table A-5 provides the estimated average General Administration costs for PYs 2006-2011 for enrolled customers.

D. Outreach

The Company plans to continue with its outreach efforts, which include bill inserts, bill messages, direct mail, customer newsletters, program applications on grocery bags at food banks, new customer mailings and school packets. PacifiCorp promotes the CARE program in conjunction with the materials distributed for its LIEE program. Customers are able to contact the Company directly to enroll in the CARE program. In addition, the Company partners with CBOs, as administrators of Low Income Energy Assistance Payment program funds, to help enroll customers in the CARE program. The Company will continue to use these methods of outreach, which have proven successful in enrolling customers in the CARE program.

In 2007, PacifiCorp changed the process for accepting master-metered applications in compliance with Assembly Bill ("AB") 2104. AB 2104 requires utilities to improve the CARE program application process for master-metered customers and their tenants. AB 2104 also includes, among other things, the following requirements: 1) utilities must accept CARE applications directly from tenants of master-metered customers, 2) utilities must notify and provide renewal applications directly to tenants of master-metered customers, and 3) utilities must directly notify each master-metered customer with a list of tenants approved to receive the CARE discount for their billing purposes.

The Company now distributes a packet in June of each year to landlords of master-metered accounts, containing requests for updates on current CARE program participants, information on CARE and LIEE programs, and applications to distribute to tenants. A Company representative follows up with a telephone call to the landlord to verify information about the number of tenants eligible for the CARE program. Tenants may also contact the Company directly using a toll-free telephone number to request information and applications.

Included in Appendix A as Table A-3 are the estimated average outreach costs for PYs 2006-2011 of enrolled customers.

III. LOW INCOME ENERGY EFFICIENCY PROGRAM (LIEE PROGRAM)

A. Background

The LIEE program is designed to provide energy efficiency services at no cost to income qualifying households. This program has been in place since 1986. The Company partners with CBOs, like the Del Norte Senior Center in Crescent City and the Energy Demonstration Center[1] in Eureka, for LIEE program administration. The LIEE program is available to income-qualified homeowners and renters residing in single-family, multifamily and mobile homes. Households with incomes not exceeding 175 percent of the federal poverty guidelines qualify for the LIEE program. LIEE program participants with electric heating systems are eligible for shell measures such as the installation of insulation and replacement windows. All participants are eligible for measures, such as the installation of compact fluorescent light bulbs and low-flow showerheads, that may reduce electricity bills. The Company reimburses CBOs for 50 percent of the cost of energy efficiency measures installed. Additionally, the Company provides another 15 percent to cover the CBOs' administrative expenses. Services are provided at no cost to income eligible customers.

Since 1986, over 2,022 homes, an estimated 24 percent of all eligible homes, have benefited from the program's conservation measures. The Company will continue to offer the LIEE program and will continue partnerships with CBOs because this has provided the most efficient delivery mechanism for customers.

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[1] The Company initiated the partnership with the Energy Demonstration Center in July 2006 after Great Northern Corporation discontinued service in Modoc County. The Energy Demonstration Center completed weatherization for 15 homes in 2007, although billing has been delayed until late 2008. The Company is working to resolve billing issues for 2008 and next budget cycle.

B. Program Goals and Budget for 2009-2011.

Table 3 shows the number of homes treated as a result of the LIEE program for PYs 2003-2008 and the projected numbers of homes treated for PYs 2009-2011.

TABLE 3

Year	LIEE Homes Treated
2003	92
2004	53
2005	63
2006	77
2007	81*
2008 estimated	90
2009	110
2010	115
2011	120

*15 homes were completed in 2007 but the Company has not yet been invoiced by the CBO and are therefore not included in the 2007 annual report.

1. Goals

As shown in Table B-3, contained in Appendix B, the Company's proposed budget for the LIEE program is $175,000 for 2009, $200,000 for 2010 and $225,000 for 2011. PacifiCorp calculated energy savings for the LIEE program based on the actual measures installed during PYs 2007 and the number of homes estimated to be weatherized during PYs 2008-2011. Table B-2 in Appendix B shows the projected savings.

2. Budget

Pursuant to Ca. Pub. Util. Code Ann. § 739.1(b), the Commission approved in D. 03-03-007 the establishment of a balancing account ("LIEE Account") to track LIEE program costs. The LIEE Account balance is $76,050 as of December 31, 2007. The 2008 goal for the LIEE program includes carryover funds from prior years. This goal is dependent on the CBOs scheduling and completing the weatherization work. The Company will work more closely with the agencies to ensure that this work is ongoing and the billing is sent to the Company in a more timely manner. This may result in a smaller carryover amount into 2009.

C. LIEE Program Design

The Company will continue to use CBOs as the delivery mechanism for the LIEE program. Additionally, the Company will work to improve upon the number of home weatherizations completed through the partnership with the Energy Demonstration Center. The Company believes the CBOs are in the best position to administer the LIEE program because they work daily with the low income population and are best able to help with many of their energy needs as well as a variety of other basic needs. The Company's LIEE program described in Table B-6, Appendix B list the measures included in the program.

D. Outreach

PacifiCorp relies on CBOs to provide outreach for the LIEE program and therefore does not budget for outreach. PacifiCorp promotes the LIEE program in the CARE program bill inserts and pamphlets on display in a variety of agency offices that serve low income households. The Company also relies on partnering weatherization agencies to promote the LIEE program to individuals that apply for other services such as the LIHEAP program. These agencies' list of interested LIHEAP recipients enables them to target qualifying households that would benefit from weatherization services. Additionally, the Company partners directly with the three CBOs that also receive federal funds to weatherize homes of income eligible families. This allows the Company to leverage funding effectively with Company rebates covering approximately 50 percent of the weatherization costs. Federal weatherization funds cover the other 50 percent ensuring that services are at no cost to low income participants. The leveraged funding allows for a full range of measures to be installed in one visit and more homes served in communities served by the Company.

The Company's service territory is very rural with a relatively small population. This presents a challenge for the CBOs promoting the LIEE program. The CBOs spend a considerable amount of time traveling a large geographic area with a relatively small population, which means they serve fewer homes and need additional time to reach eligible customers than those CBOs serving more densely populated urban areas. The Company will work closely with the CBOs to promote the weatherization of additional homes in 2008 and increase the participation in the program in 2009-2011.

IV. REVENUE REQUIREMENT AND RATE IMPACTS

The Company proposes increases to the annual collection amounts for both CARE and LIEE. The CARE program is funded through Schedule S-100 which applies a surcharge on non-CARE customers' monthly bills. The current CARE surcharge rate is $0.00188 per kilowatt hour. The Company proposes to increase the CARE surcharge rate to $0.00508 with this filing. The detailed calculation of this proposed surcharge is shown in Appendix C, Table C-1.

The LIEE program is funded through a portion of Schedule S-191, the Surcharge to Fund Public Purpose Programs. The S-191 surcharge is applied as a per kilowatt hour rate ranging from $0.00100 to $0.01352. The Company proposes to raise the surcharge by amounts ranging from $0.00003 to $0.00031 per kilowatt hour.

The Company's proposal results in an overall increase of $2.55 million, or 3 percent. $1.09 million will be applied to residential customers, resulting in a 2.6 percent increase. $1.15 million will be applied to commercial and industrial customers, resulting in a 3.4 percent increase. $0.30 million will be applied to irrigation customers, resulting in a 3.2 percent increase.

A. CARE

i. Surcharge and Surcredit

The current CARE surcharge of $0.00188 per kilowatt hour was approved under D. 06-12-036, effective in rates January 1, 2007. Based on actual collections for 2007, the Company estimates that at this level, the surcharge collects $1,489,151 annually. At current participation levels, the Company anticipates paying out annual CARE credits of approximately $2,419,931, which results in an estimated annual under-collection of $930,780. The estimated discounts for PYs 2009-2011 are shown in Appendix C, Table C-1.

ii. Increase in CARE Participation

As stated above, the Company forecasts that for PYs 2009-2011 an increased number of existing residential customers will enroll in the CARE program. This results not only in an increase to the CARE benefit dollars paid out but also in a decrease to the surcharge dollars collected. For 2008, the Company estimates that increased participation will cause an additional $215,459 in deficit. For PYs 2009-2011, the Company estimates that increased participation will result in an average annual collection deficit of $389,030. The additional discounts for new CARE signups are included in Appendix C, Table C-1.

Additionally, it is estimated that the kilowatt hours assessed the CARE surcharge will be lower by approximately 18.7 million. This adjustment is also shown in Table C-1.

iii. Balancing Account Deficit

The CARE balancing account includes the CARE discount, accrued interest, the surcharge amount collected from non-CARE customers, and program management and administration costs. The costs and revenues recorded in the balancing account are not included in base rates. Regulatory department and legal costs associated with the program are included in base rates. The balancing account for the CARE program as of May 31, 2008 had a negative balance of $2,316,923, representing an under-collection through the surcharge to cover approved costs. It is estimated that the negative balance on the account will be $2,828,380 by December 31, 2008. The Company proposes to collect this balance through the surcharge over PYs 2009-2011 at an annual amount of one-third of the balance or $942,793. Additionally, the balance in this account accrues interest using the 3 month financial commercial paper rate from the Federal Reserve Statistical Release H. The Company estimates that the annual interest accrual on this account is $85,665. The adjustment for the outstanding balance as well as the interest adjustment is shown in Appendix C, Table C-1.

iv. Total Collection

The Company estimates that in order to cover expenses and interest, collect the requested program years' budget amounts and eliminate the deficit in the balancing account, the total collection required annually for PYs 2009-2011 is $3,925,420, an increase over current collections of $2,436,268. The Company calculates that an increase in the CARE surcharge in Schedule S-100 to $0.00508 per kilowatt hour would collect this amount. This calculation is shown in Appendix C, Table C-1. The Company requests to revise Schedule S-100 to collect rates at the proposed level effective January 1, 2009.

B. LIEE

i. Total Collection Amount

The Company calculates that to collect the requested LIEE budgets, the collection amount required annually for PYs 2009-2011 is $200,000. The current LIEE budget included in rates is $168,000, therefore the proposed increase to collections to cover expenses from the LIEE program is $32,000.

ii. Collection Method

The LIEE budget is collected as part of the Company's Schedule S-191, Surcharge to Fund Public Purpose Programs. The Company proposes an increase to the S-191 surcharge rates in order to collect the increased collection requirement for LIEE. The increase has been spread to schedules based on base revenues, the method used in the calculation of the current Public Purpose surcharge. This calculation and the resulting proposed S-191 rates are shown in Appendix C, Table C-2. The Company requests to revise Schedule S-191 to collect rates at the proposed level effective January 1, 2009.

V. REQUEST TO CONTINUE FUNDING AND ALLOW FOR FUND SHIFTING

PacifiCorp respectfully requests authorization to continue the LIEE and CARE program funding and activities in to PY 2009 and flexibility in managing the funds for each program year in the event of a delay in the Commission's decision.

VI. STATUTORY AND REGULATORY REQUIREMENTS

A. Applicant and Correspondence (Rules 2.1(a) and (b))

PacifiCorp is a public utility organized and existing under the laws of the State of Oregon. PacifiCorp engages in the business of generating, transmitting, and distributing electric energy in portions of Northern California and in the states of Idaho, Oregon, Utah, Washington, and Wyoming. PacifiCorp's principal place of business is 825 NE Multnomah Street, Suite 2000, Portland, Oregon 97232.

Communications regarding this Application should be addressed to:

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In addition, PacifiCorp respectfully requests that all data requests regarding this matter be addressed to:

By E-mail (preferred):	datarequest@pacificorp.com
By regular mail:	Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232
By facsimile:	(503) 813-6060

B. Statutory and Procedural Authority (Rule 2.1)

PacifiCorp's authority for this request includes, but is not limited to, Sections 382 and 739.1 of the California Public Utilities Code, and prior decisions, orders and resolutions of the Commission. PacifiCorp's request is consistent with Rules 1.5 through 1.11 and 1.13, which specify the procedures for the filing of documents. In addition, this request is consistent with Rules 2.1 through 2.7, which specify general requirements for applications.

C. Proposed Categorization, Need for Hearing, Issues to be Considered, and Proposed Schedule (Rule 2.1(c))

Rule 2.1(c) requires PacifiCorp to state "[t]he proposed category for the proceeding, the need for hearing, the issues to be considered, and a proposed schedule." PacifiCorp proposes that the Commission classify this proceeding as ratesetting. The issues in this proceeding relate to PacifiCorp's proposed budget for LIEE and CARE.

If no party objects to this Application, hearings may not be necessary. PacifiCorp's Application and supporting exhibits and appendices constitute a sufficient record for the Commission to base its decision without the need for hearings. PacifiCorp respectfully requests that a final decision be rendered before November 1, 2008.

PacifiCorp proposes the following schedule, which allows for expedited Commission resolution of the Application:

Application filed	July 1, 2008
Protest/Responses to Application	July 31, 2008
Prehearing Conference	August 20, 2008
Scoping Memo	September 3, 2008
Proposed Decision	To be determined
Comments on Proposed Decision	To be determined
Reply Comments on Proposed Decision	To be determined
Final Commission Decision	To be determined
Filing of Tariffs	To be determined
Effective Date of Tariffs	January 1, 2009

D. Organization and Qualification to Transact Business (Rule 2.2)

A certified copy of PacifiCorp's Articles of Incorporation, as amended, and presently in effect, was filed with the Commission in A.97-05-011, which resulted in Commission issuance of D.97-12-093 and is incorporated by reference pursuant to Rule 2.2 of the Commission's Rules of Practice and Procedure.

E. Balance Sheet and Income Statement (Rule 3.2(a)(1))

A copy of PacifiCorp's recent financial statements, contained in the Quarterly Report on Form 10-Q, filed with the Securities and Exchange Commission for the period ending March, 31 2008, is included as Appendix D.

F. Present and Proposed Rates (Rules 3.2(a)(2) and (a)(3))

A statement of PacifiCorp's proposed ratemaking is discussed in this Application and in attached appendices and exhibits.

G. List of Exhibits and Appendices

PacifiCorp's submissions in this Application include the following, which are incorporated by reference:

Appendix A	Table A-1: PYs 2009-2011 CARE Program Estimated Participation
	Table A-2: PYs 2009-2011 CARE Proposed Program Budget
	Table A-3: PYs 2006-2011 CARE Program Budget (Actual, Estimated, Proposed)
	Table A-4: PY 2006- 2008 CARE Program Budget and Expenditures
	Table A-5: Average Costs for CARE Program Enrolled Customers

Appendix B	Table B-1: PY 2006-2011 LIEE Program Goals
	Table B-2: PY 2007-2011 LIEE Program Annual Estimated Energy Savings
	Table B-3: PY 2007-2011 LIEE Program Budgets
	Table B-4: PY 2007-2011 LIEE Program Budgets (Including Expected Carry-Over Funds and Proposed Increases)
	Table B-5: PY 2006-2008 LIEE Program Administrative
	Table B-6: PY 2009-2011 LIEE Program Eligible Measures
Appendix C	Table C-1: Calculation of Revised CARE Surcharge, Schedule S-100
	Table C-2: Calculation of Proposed Increase to Public Purpose Surcharge, Schedule S-191
Appendix D	PacifiCorp's 10-Q Quarterly Report for the period ending March 31, 2008 and filed with the Securities and Exchange Commission

H. Statement Pursuant to Rule 3.2(a)(10)

Rule 3.2(a)(10) requires PacifiCorp to state whether its request is limited to passing through to customers "only increased costs to the corporation for the services or commodities furnished by it." PacifiCorp requests permission to pass through to customers increased costs to the corporation for the services or commodities furnished by it in serving its California retail customers.

I. Public Notice (Rule 3.2(b) and (c))

Cities and counties that would be affected by the rate changes resulting from this Application include the cities and towns of Yreka, Crescent City, Alturas, Mount Shasta, Weed, Dunsmuir, Fort Jones, Dorris and Tulelake. Counties affected by this Application are Siskiyou, Del Norte, Modoc and Shasta. As required by Rule 3.2(b) and (c), notice of filing of this

Application will be: (1) mailed to the appropriate officials of the counties and cities listed above; (2) published in a newspaper of general circulation in each county in PacifiCorp's service territory within which the rate changes would be effective; and (3) mailed to any other persons whom PacifiCorp deems appropriate.

VI. CONCLUSION

The Company respectfully requests approval of its Application for California Alternative Rates for Energy and Low-Income Energy Efficiency program budget application for program years 2009, 2010 and 2011.

Respectfully submitted this 1st day of July 2008 at San Francisco, California.

By ______________________
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Appendix A

PY 2009 - 2011 CARE Program Estimated Participation
PacifiCorp
Table A-1

	Total Enrolled 12-31-07	Total Enrolled Through April 2008	PY 2008 Estimated Eligible	Estimated Net PY 2008 Enrollments	Estimated Year End PY 2008 Participation	Estimated PY 2008 Goal Rate	Estimated PY 2009 Net Enrollments	Estimated Year End PY 2009 Participation	Estimated PY 2009 Goal Rate	Estimated PY 2010 Net Enrollments	Estimated Year End PY 2010 Participation	Estimated PY 2010 Goal Rate	Estimated PY 2011 Net Enrollments	Estimated Year End PY 2011 Participation	Estimated PY 2011 Goal Rate
(Source)	[1]	[b]	[2]	[3] Col. F-B	(Col. B+E)	* (Col. F/D)	[2]	(Col. F+H)	[a] (Col. I/D)	[2]	(Col. I+K)	[a] (Col. L/D)	[2]	(Col. L+N)	[a] (Col. O/D)
	8,917	9,569	12,292	1,583	10,500	85%	500	11,000	89%	250	11,250	92%	250	11,500	94%

[*] D.06-12-036 adopted PacifiCorp's proposed goal of 20% for PY 2008 annually. PacifiCorp''s estimated growth rate for PY 2009 is not expected to be as high...

[a] Estimated PY2009, PY2010 and PY2011 Goal Rate will fluctuate based on updated annual CARE Eligibility information which is provided in PacifiCorp's Low-Income Assistance Programs Annual Report filed May 1 each year.

[1] Low-Income Assistance Programs 2007 Annual Report filed May 1, 2008.
[2] Demographic eligibility rates are filed in PacifiCorp's Low-Income Assistance Programs Annual Report filed May 1 each year.
[3] Most recent estimates of net enrollments.

SMJU PY 2009 - 2011 CARE Proposed Program Budget
PacifiCorp
TABLE A-2

CARE Budget Categories	2009 Proposed	2010 Proposed	2011 Proposed
Outreach	$ 50,000	$ 55,000	$ 55,000
Proc./ Certification/ and Verification	$ 25,000	$ 27,000	$ 28,000
General	$ 8,000	$ 8,000	$ 8,000
Total Expenses	$ 83,000	$ 90,000	$ 91,000
CARE Program Discount	$ 2,751,105	$ 2,808,962	$ 2,866,819
Total Program Costs	**$ 2,834,105**	**$ 2,898,962**	**$ 2,957,819**

SMJU PY 2006 - 2011 CARE Program Budget (Actual, Estimated and Proposed)
PacifiCorp
TABLE A-3

CARE Budget Categories	2006 Authorized	2006 Recorded	2007 Authorized	2007 Recorded	2008 Authorized	2008 Estimated	2009 Proposed	2010 Proposed	2011 Proposed
Outreach	$ 42,000.00	$ 43,809.00	$ 50,000.00	$ 37,861.00	$ 50,000	$ 50,000	$ 50,000	$ 55,000	$ 55,000
Proc./ Certification/ and Verification	$ 12,000.00	$ 10,053.00	$ 12,000.00	$ -	$ 12,000	$ 25,000	$ 25,000	$ 27,000	$ 28,000
General	$ 8,000.00	$ 13,849.00	$ 8,000.00	$ 23,266.00	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Total Expenses	$ 62,000.00	$ 67,711.00	$ 70,000.00	$ 61,127.00	$ 70,000	$ 83,000	$ 83,000	$ 90,000	$ 91,000
CARE Program Discount	$ 981,505	$ 1,410,330	$ 981,505	$ 1,658,655	$ 981,505	$ 2,635,391	$ 2,751,105	$ 2,808,962	$ 2,866,819
Total Program Costs	**$ 1,043,505**	**$ 1,478,041**	**$ 1,051,505**	**$ 1,719,782**	**$ 1,051,505**	**$ 2,718,391**	**$ 2,834,105**	**$ 2,898,962**	**$ 2,957,819**

SMJU PY 2006 - 2008 CARE Program Budgets and Expenditures
PacifiCorp
TABLE A-4

Description	2006 [1] Authorized	2006 Recorded	2007 [1] Authorized	2007 Recorded	2008 [1] Authorized	2008 Estimated
Outreach						
Capitation Fees						
Applications/Inserts		$ 11,834				$ 13,000
Media						
Other Outreach [2]		$ 31,975		$ 37,861		
Other Outreach subsumed in GRC						
Subtotal Outreach	**$ 42,000**	**$ 43,809**	**$ 50,000**	**$ 37,861**	**$ 50,000**	**$ 50,000**
Processing/Certification/Verification						
Internal		$ -				$ 25,000
Outside Services		$ 10,053.00				
Subtotal Processing/Certification/Verification	**$ 12,000**	**$ 10,053**	**$ 12,000**	**$ -**	**$ 12,000**	**$ 25,000**
General						
Billing System/Programming						
Consulting Services						
Regulatory Compliance						
Travel						
Filings						
Labor Costs (including overhead)						
Incremental	$ 8,000	13,849	$ 8,000		$ 8,000	$ 8,000
Other general (please specify) [2]				$ 23,266		
General costs subsumed in GRC						
Subtotal General	**$ 8,000**	**$ 13,849**	**$ 8,000**	**$ 23,266**	**$ 8,000**	**$ 8,000**
TOTAL PROGRAM COSTS	**$ 62,000**	**$ 67,711**	**$ 70,000**	**$ 61,127**	**$ 70,000**	**$ 83,000**
CARE Program Discount	**$ 981,505**	**$ 1,410,330**	**$ 981,505**	**$ 1,658,655**	**$ 981,505**	**$ 2,635,391**
GRAND TOTAL PROGRAM COSTS	**$ 1,043,505**	**$ 1,478,041**	**$ 1,051,505**	**$ 1,719,782**	**$ 1,051,505**	**$ 2,718,391**

[1] As approved in D. 05-07-014 and D.06-12-036.

[2] Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.

AVERAGE COSTS FOR CARE PROGRAM ENROLLED CUSTOMERS
PacifiCorp
TABLE A-5

AVERAGE OUTREACH COSTS

	2006	2007	2008	2009	2010	2011
Total CARE Customers [1]	7,576	8,917	10,500	11,000	11,250	11,500
Outreach [2]	$ 43,809	$ 37,861	$ 50,000	$ 50,000	$ 55,000	$ 55,000
						0
Average Program Costs	$ 5.78	$ 4.25	$ 4.76	$ 4.55	$ 4.89	$ 4.78

AVERAGE PROCESSING/CERTIFICATION/VERIFICATION COSTS

	2006	2007	2008	2009	2010	2011
Total CARE Customers [1]	7,576	8,917	10,500	11,000	11,250	11,500
Proc./ Certification/ and Verification [2]	$ 10,053	$ -	$ 25,000	$ 25,000	$ 27,000	$ 28,000
Average Program Costs	$ 1.33	$ -	$ 2.38	$ 2.27	$ 2.40	$ 2.43

AVERAGE GENERAL ADMINISTRATION COSTS

	2006	2007	2008	2009	2010	2011
Total CARE Customers [1]	7,576	8,917	10,500	11,000	11,250	11,500
General [2]	$ 13,849	$ 23,266	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Average Program Costs	$ 1.83	$ 2.61	$ 0.76	$ 0.73	$ 0.71	$ 0.70

[1] As of December 31 each year.

[2] Costs for PY 2006-2007 reflect acutals. Costs for PY 2008-2011 are proposed.

Appendix B

PY 2006 - 2011 LIEE PROGRAM GOALS
PacifiCorp
TABLE B-1

LIEE Treated (T) and Weatherized (W) Homes																	
2006 Authorized [1]		2006 Actual		2007 Authorized [2]		2008 Actual [2]		2008 Authorized [3]		2008 Estimated [4]		2009 Utility Projected		2010 Utility projected		2011 Utlity Projected	
T	W	T	W	T	W	T	W	T	W	T	W	T	W	T	W	T	W
70	70	77	77	90	90	66	66	90	90	90	90	110	110	115	115	120	120

[1] D.05-07-014 approved the SMJUs budget applications for 2005. The Decision also directed SMJUs to file budget applications for PY 2007 and 2008 on July 1, 2006. Thus, the approved 2005 goals were extended in to 2006.

[2] Total does not include 15 homes completed in 2007 and not yet bill by agency. Total for 2007 is 81.

[3] Goals were authorized in Decision 06-12-036 (A.06-06,002, et al.). PacifiCorp proposed weatherizing 90 homes annually in its 2007-2008 budget application filing.

[4] Number includes homes served with carry-over funds.

PY 2007- 2011 LIEE PROGRAM ANNUAL ESTIMATED ENERGY SAVINGS
PacifiCorp
TABLE B-2

Program Year	2007	2008	2009	2010	2011	Total
Energy Savings in kWh's [1]	76,918	99,993	109,993	137,491	171,864	596,259

[1] Energy Savings for PY 2007 reflects estimated savings from actual installed measures. Energy Savings for PY 2008-2011 were estimated based on the measures expected to be installed annually.

PY 2007 - 2011 LIEE PROGRAM BUDGETS
PacifiCorp
TABLE B-3

	2007 Adopted	2007 Carry-Over (from 2006)	2007 Utility Actual [1]	2008 Adopted	2008 Carry-Over (from 2007) [2]	2008 Utility Actual	2009 Proposed	2010 Proposed	2011 Proposed
Outreach	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inspections	$5,000	$3,509	$8,509	$5,000	$2,161	$7,161	$5,000	$5,000	$5,000
General (3)	$35,500	$10,251	$45,751	$35,500	$4,932	$40,432	$43,000	$47,000	$51,000
Subtotal Administrative	$40,500	$13,760	$54,260	$40,500	$7,093	$47,593	$48,000	$52,000	$56,000
Weatherization [4)	$127,500	$31,818	$159,318	$127,500	$23,379	$150,879	$127,000	$148,000	$169,000
Appliance Replacement		$0							
Energy Education		$0							
Subtotal Program	$127,500	$31,818	$159,318	$127,500	$23,379	$150,879	$127,000	$148,000	$169,000
Total Program	**$168,000**	**$45,578**	**$213,578**	**$168,000**	**$30,472**	**$198,472**	**$175,000**	**$200,000**	**$225,000**

[1] Carry-over funds from 2006 for inspections, weatherization and general categories totaling $45,578.

[2] Carry-over funds from 2007 totaling $30,472.

(3)General Administration costs include agency administrations payments and PacifiCorp staff labor and employee expenses.

(4)Weatherization includes rebates on all measures provided by partnering agencies. They provide weatherization, applicance replacement, and energy education, but they are not budgeted separately.

PY 2007 - 2011 LIEE PROGRAM BUDGETS (INCLUDING EXPECTED CARRY-OVER FUNDS AND PROPOSED INCREASES)
PacifiCorp
TABLE B-4

	2007 Adopted	2007 Carry-Over (from 2006)	2007 Total Budget	2007 Spent	2007 Unspent	2008 Adopted	2008 Carry-Over (from 2007) [1]	2008 Total Budget	2008 Utility Expected	Expected 2008 Unspent	2009 Utility Proposed	Increase (Decrease) over 2008 Expected	2010 Utility Proposed	Increase (Decrease) over 2009 Proposed	2011 Utility Proposed	Increase (Decrease) over 2010 Proposed
Outreach	$0	$0	$0	0	$0	$0	$0	0	0	0	$0	$0	$0	0	$0	$0
Inspections	$5,000	$3,509	$8,509	2,839	$5,670	$5,000	$2,161	7,161	5,000	$2,161	$5,000	$0	$5,000	0	$5,000	$0
General	$35,500	$10,251	$45,751	30,568	$15,183	$35,500	$4,932	40,432	40,000	$432	$43,000	$3,000	$47,000	4,000	$51,000	$4,000
Subtotal Administrative	$40,500	$13,760	$54,260	$33,407	$20,853	$40,500	$7,093	$47,593	$45,000	$2,593	$48,000	$3,000	$52,000	4,000	$56,000	$4,000
Weatherization [2]	$127,500	$31,818	$159,318	104,121	$55,197	$127,500	$23,379	150,879	130,000	$20,879	$127,000	($3,000)	$148,000	21,000	$169,000	$21,000
Appliance Replacement		$0														
Energy Education		$0														
Subtotal Program	$127,500	$31,818	$159,318	$104,121	$55,197	$127,500	$23,379	$150,879	$130,000	$20,879	$127,000	($3,000)	$148,000	21,000	$169,000	$21,000
Total Program	**$168,000**	**$45,578**	**$213,578**	**$137,528**	**$76,050**	**$168,000**	**$30,472**	**$198,472**	**$175,000**	**$23,472**	**$175,000**	**$0**	**$200,000**	**$25,000**	**$225,000**	**$25,000**

[1] Carry-over funds from 2006 and 2007 totaled $76,050.

PY 2006 - 2008 LIEE PROGRAM Administrative
PacifiCorp
TABLE B-5

Description	2006 [1] Authorized	2006 Recorded	2007 [1] Authorized	2007 Recorded	2008 [1] Authorized	2008 Estimated
Outreach						
Applications/Inserts						
Other Outreach [2]		$ -		$ -		
Other Outreach subsumed in GRC						
Subtotal Outreach	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Inspections						
		$ 1,491		$ 2,839		
Subtotal Inspections	**$ 4,000**	**$ 1,491**	**$ 5,000**	**$ 2,839**	**$ 5,000**	**$ 5,000**
General						
Billing System/ Programming		$ -		$ -		
Consulting Services [2]						
Regulatory Compliance						
Travel		$ 856		$ -		
Filings						
Labor Costs (including overhead)		$ 10,329		$ 17,520		
Incremental		$ -		$ -		
Subsumed in General Rates						
Other Outside Services		$ -		$ -		
Other General [2]		$ 14,064		$ 13,048		
General costs subsumed in GRC						
Subtotal General	**$ 23,000**	**$ 25,249**	**$ 35,500**	**$ 30,568**	**$ 35,500**	**$ 35,500**
GRAND TOTAL PROGRAM COSTS	**$ 27,000**	**$ 26,740**	**$ 40,500**	**$ 33,407**	**$ 40,500**	**$ 40,500**

[1] As approved in D.05-07-014 and D.06-12-036.

[2] Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.

PY 2009 - 2011 LIEE PROGRAM ELIGIBLE MEASURES
PacifiCorp
TABLE B-6

Measure	Eligibility
Caulking	All Climate Zones and Residence Types
Ceiling Insulation	All Climate Zones and Residence Types
Duct Sealing/Testing	All Climate Zones and Residence Types
Duct Wrap	All Climate Zones and Residence Types
Evaporative Cooler Cover	All Climate Zones and Residence Types
Faucet Aerator	All Climate Zones and Residence Types
Floor Insulation	All Climate Zones and Residence Types
Low Flow Showerhead	All Climate Zones and Residence Types
Minor Home Repair [1]	All Climate Zones and Residence Types
Outlet Cover Plate Gaskets	All Climate Zones and Residence Types
Water Heater replacement/repair	All Climate Zones and Residence Types
Water Heater Insulation	All Climate Zones and Residence Types
Water Heater Pipe Insulation	All Climate Zones and Residence Types
Wall Insulation - none installed	All Climate Zones and Residence Types
Replacement windows	All Climate Zones and Residence Types
Shell Infiltration	All Climate Zones and Residence Types
Door Replacement	All Climate Zones and Residence Types
CFL's	All Climate Zones and Residence Types
Fluorescent light fixtures	All Climate Zones and Residence Types
Refrigerator Replacement	All Climate Zones and Residence Types
Weather-Stripping Doors	All Climate Zones and Residence Types
Weather-Stripping Doors	All Climate Zones and Residence Types

Appendix C

PacifiCorp
State of California
Calculation of Revised CARE Surcharge, Schedule S-100
Table C-1

Line No.				
(1)	CARE Outreach and Expense Budget 2009	$	83,000	
(2)	Estimated CARE Discount 2009	$	2,419,931	
(3)	2009 Discount due to New CARE Signups	$	331,173	
(4)	Total CARE Budget 2009	$	2,834,105	
(5)	CARE Outreach and Expense Budget 2010	$	90,000	
(6)	Estimated CARE Discount 2010	$	2,419,931	
(7)	2010 Discount due to New CARE Signups	$	389,030	
(8)	Total CARE Budget 2010	$	2,898,962	
(9)	CARE Outreach and Expense Budget 2011	$	91,000	
(10)	Estimated CARE Discount 2011	$	2,419,931	
(11)	2011Discount due to New CARE Signups	$	446,887	
(12)	Total CARE Budget 2011	$	2,957,819	
(13)	Annual CARE Budget (3 year average)	$	2,896,962	Avg Line (4), (8), (12)
(14)	1/3 of Outstanding Balance through 2008	$	942,793	
(15)	Estimated Annual Interest	$	85,665	
(16)	**Annual Collection Required**	**$**	**3,925,420**	
(17)	*Current Collection Amount in Rates*	*$*	*1,489,151*	
(18)	*Surcharge Increase*	*$*	*2,436,268*	Line (16)-(17)
(19)	Non-CARE kWh for 2007		792,101,811	
(20)	Adjustment for New CARE Signups		(18,674,363)	
(21)	**Adjusted Non-CARE kWh**		**773,427,448**	
(22)	**Proposed Rate**		**0.508** ¢ per kWh	Line (16)/(21)

PACIFICORP
STATE OF CALIFORNIA
CALCULATION OF PROPOSED INCREASE TO PUBLIC PURPOSE SURCHARGE, SCHEDULE S-191
DISTRIBUTED BY RATE SCHEDULE
Forecast Test Period 12 Months Ending December 2007
Table C-2

Line No.			
1		Requested LIEE Budget (3 year average)	$200,000
2		Current LIEE Budget Amount in Rates	$168,000
3		Increase	$32,000

Line No.	Schedule No. (1)	Description (2)	Average Customers (3)	KWH (4)	Effective kWh[1] (5)	Base Rev.[2] (6)	Present S-191 Price (7)	Present S-191 Revenues (8)	Change S-191 Price (9)	Proposed S-191 Price (10) (8)+(10)	Proposed S-191 Revenues (11)	Line No.
		Residential										
4	D & DL-6	Residential Service	35,418	392,076,262	391,641,826	$40,823,897	0.165 ¢	$646,902	0.004 ¢	0.169 ¢	$662,586	1
5	DS-8	Multi-Family - Submetered	14	1,234,441	987,553	$103,657	0.165 ¢	$2,036	0.004 ¢	0.169 ¢	$2,086	2
6	DM-9	Multi-Family - Master Metered	15	471,925	471,925	$46,577	0.165 ¢	$779	0.004 ¢	0.169 ¢	$797	3
7		**Total Residential**	35,447	393,782,628	393,101,304	$40,974,131		$649,717			$665,469	4
		Commercial & Industrial										
8	A-25	Small General Service - < 20 kW	7,016	67,284,355	67,281,919	$8,353,072	0.199 ¢	$133,892	0.005 ¢	0.204 ¢	$137,255	5
9	A-32	Small General Service - 20 kW & Over	864	76,855,737	76,855,737	$7,958,145	0.164 ¢	$126,043	0.004 ¢	0.168 ¢	$129,118	6
10	A-36	Large General Service - 100 kW & Over	218	93,441,988	93,419,811	$8,152,744	0.137 ¢	$127,986	0.003 ¢	0.140 ¢	$130,788	7
11	AT-48	Large General Service - 500 kW & Over	15	119,219,473	118,837,419	$7,764,280	0.100 ¢	$118,837	0.003 ¢	0.103 ¢	$122,402	8
12	AWH-31	Commercial Water Heating	31	250,068	250,068	$26,518	0.169 ¢	$423	0.004 ¢	0.173 ¢	$433	9
13	OL-15	Outdoor Area Lighting Service	952	1,124,549	1,124,549	$221,023	0.321 ¢	$3,565	0.008 ¢	0.329 ¢	$3,703	10
14	OL-42	Airway & Athletic Lighting	40	211,200	211,200	$31,497	0.241 ¢	$509	0.006 ¢	0.247 ¢	$522	11
15	PA-20	Agricultural Pumping Service	1,294	71,605,357	71,605,357	$6,805,130	0.122 ¢	$87,359	0.004 ¢	0.126 ¢	$90,223	12
16	PA-40	Agricultural Pumping Service - Klamath	670	36,340,045	21,804,027	$2,270,036	0.122 ¢	$26,528	0.004 ¢	0.126 ¢	$27,619	13
17		Irrigation Subtotal	1,964	107,945,402	93,409,384	$9,075,166		$113,887			$117,842	14
18		**Total Commercial & Industrial**	11,099	466,332,772	451,390,088	$41,582,446		$625,142			$642,063	15
		Public Street Lighting										
19	LS-51	Street Lighting Service	76	716,148	716,148	$161,587	0.370 ¢	$2,594	0.009 ¢	0.379 ¢	$2,745	16
20	LS-52	Street Lighting Service	5	7,740	7,740	$6,259	1.352 ¢	$104	0.031 ¢	1.383 ¢	$107	17
21	LS-53	Street Lighting Service	125	1,462,500	1,462,500	$169,221	0.185 ¢	$2,695	0.004 ¢	0.189 ¢	$2,728	18
22	LS-58	Street Lighting Service	25	248,700	248,700	$32,440	0.210 ¢	$522	0.005 ¢	0.215 ¢	$529	19
23		**Total Public Street Lighting**	231	2,435,088	2,435,088	$369,507		$5,915			$6,109	20
24		**Total Sales to Ultimate Consumers**	46,777	862,550,488	846,926,480	$82,926,085		$1,280,774			$1,313,641	21
25		**Total AGA**	-	-	-	$102,728		$0			$0	22
26		**Total Employee Discount**	-	-	-	($43,788)		($694)			($711)	23
27		**Total Sales (inc. AGA and Employee Discou**	46,777	862,550,488	846,926,480	$82,985,025		$1,280,080			$1,312,930	24

Total Change to Public Purpose Revenues: $32,849

Notes:
1 Incorporating effects of employee, easement, delivery and Klamath transition discounts.
2 Excluding effects of Schedules S-99, S-100, and S-191 charges , but including generation franchise fees.

Appendix D

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

[X] Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended March 31, 2008

or

[ ] Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from ______ to ______

Commission File Number	Exact name of registrant as specified in its charter; State or other jurisdiction of incorporation or organization	IRS Employer Identification No.
1-5152	**PacifiCorp** **(An Oregon Corporation)** **825 N.E. Multnomah Street** **Portland, Oregon 97232** **503-813-5000**	**93-0246090**

N/A

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer ☒ Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes ☐ No ☒

All shares of outstanding common stock are indirectly owned by MidAmerican Energy Holdings Company, 666 Grand Avenue, Des Moines, Iowa. As of April 30, 2008, there were 357,060,915 shares of common stock outstanding.

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PART I – FINANCIAL INFORMATION

PART II – OTHER INFORMATION

PART I – FINANCIAL INFORMATION

Item 1. Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders
PacifiCorp
Portland, Oregon

We have reviewed the accompanying consolidated balance sheet of PacifiCorp and its subsidiaries ("PacifiCorp") as of March 31, 2008, and the related consolidated statements of operations and cash flows for the three-month periods ended March 31, 2008 and 2007. These interim financial statements are the responsibility of PacifiCorp's management.

We conducted our reviews in accordance with the standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to such consolidated interim financial statements for them to be in conformity with accounting principles generally accepted in the United States of America.

We have previously audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheet of PacifiCorp and its subsidiaries as of December 31, 2007, and the related consolidated statements of income, changes in common shareholder's equity and comprehensive income, and of cash flows for the year then ended (not presented herein); and in our report dated February 27, 2008, we expressed an unqualified opinion on those consolidated financial statements, which included an explanatory paragraph related to the adoption of Statement of Financial Accounting Standards No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)*, as of December 31, 2006. In our opinion, the information set forth in the accompanying consolidated balance sheet as of December 31, 2007, is fairly stated, in all material respects, in relation to the consolidated balance sheet from which it has been derived.

/s/ Deloitte & Touche LLP

Portland, Oregon
May 2, 2008

PACIFICORP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Unaudited)
(Amounts in millions)

	As of	
	March 31, 2008	December 31, 2007
ASSETS		
Current assets:		
Cash and cash equivalents	$ 241	$ 228
Accounts receivable, net	526	594
Income taxes receivable from affiliates	-	23
Inventories at average cost:		
Materials and supplies	175	163
Fuel	124	129
Derivative contracts	204	143
Deferred income taxes	55	55
Other	146	141
Total current assets	1,471	1,476
Property, plant and equipment	17,089	17,014
Accumulated depreciation and amortization	(6,174)	(6,125)
Net property, plant and equipment	10,915	10,889
Construction work-in-progress	1,181	960
Total property, plant and equipment, net	12,096	11,849
Other assets:		
Regulatory assets	1,201	1,091
Derivative contracts	186	215
Deferred charges and other	283	276
Total other assets	1,670	1,582
Total assets	$ 15,237	$ 14,907

The accompanying notes are an integral part of these financial statements.

PACIFICORP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Unaudited) (continued)
(Amounts in millions)

	As of	
	March 31, 2008	**December 31, 2007**
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 428	$ 451
Income taxes payable to affiliates	17	-
Accrued employee expenses	105	80
Taxes payable, other than income taxes	47	28
Interest payable	95	74
Derivative contracts	183	117
Long-term debt and capital lease obligations, currently maturing	414	414
Other	150	149
Total current liabilities	1,439	1,313
Long-term accrued liabilities:		
Other long-term accrued liabilities	388	395
Regulatory liabilities	805	799
Derivative contracts	595	497
Long-term debt and capital lease obligations, net of current maturities	4,753	4,753
Pension and other post employment liabilities	272	315
Investment tax credits	53	54
Deferred income taxes	1,745	1,701
Total liabilities	10,050	9,827
Commitments and contingencies (Note 5)		
Shareholders' equity:		
Preferred stock	41	41
Common equity:		
Common shareholder's capital - 750 shares authorized, no par value, 357 shares issued and outstanding	3,804	3,804
Retained earnings	1,346	1,239
Accumulated other comprehensive loss, net	(4)	(4)
Total common equity	5,146	5,039
Total shareholders' equity	5,187	5,080
Total liabilities and shareholders' equity	$ 15,237	$ 14,907

The accompanying notes are an integral part of these financial statements.

PACIFICORP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited)
(Amounts in millions)

	Three-Month Periods Ended March 31,	
	2008	**2007**
Revenues	$ 1,095	$ 1,027
Operating expenses:		
Energy costs	475	415
Operations and maintenance	244	262
Depreciation and amortization	117	121
Taxes, other than income taxes	29	28
Total	865	826
Income from operations	230	201
Interest and other expense (income):		
Interest expense	84	75
Interest income	(3)	(3)
Allowance for borrowed funds	(8)	(7)
Allowance for equity funds	(10)	(7)
Other	1	-
Total	64	58
Income before income tax expense	166	143
Income tax expense	58	44
Net income	$ 108	$ 99

The accompanying notes are an integral part of these financial statements.

PACIFICORP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)
(Amounts in millions)

	Three-Month Periods Ended March 31,	
	2008	**2007**
Cash flows from operating activities:		
Net income	$ 108	$ 99
Adjustments to reconcile net income to net cash provided by operations:		
Depreciation and amortization	117	121
Deferred income taxes and investment tax credits, net	51	(12)
Regulatory asset/liability establishment and amortization	(15)	2
Other	4	5
Changes in:		
Accounts receivable, net and other assets	61	47
Inventories	(14)	(17)
Income taxes receivable/payable from/to affiliates, net	40	81
Accounts payable and other liabilities	5	12
Net cash provided by operating activities	357	338
Cash flows from investing activities:		
Capital expenditures	(352)	(376)
Proceeds from available-for-sale securities	27	14
Purchases of available-for-sale securities	(23)	(12)
Other	-	14
Net cash used in investing activities	(348)	(360)
Cash flows from financing activities:		
Changes in short-term debt	-	(181)
Proceeds from long-term debt, net of issuance costs	-	600
Preferred dividends paid	(1)	(1)
Repayments and redemptions of long-term debt and capital lease obligations	-	(6)
Other	5	-
Net cash provided by financing activities	4	412
Net change in cash and cash equivalents	13	390
Cash and cash equivalents at beginning of period	228	59
Cash and cash equivalents at end of period	$ 241	$ 449

The accompanying notes are an integral part of these financial statements.

PACIFICORP AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

(1) General

PacifiCorp (which includes PacifiCorp and its subsidiaries) is a United States regulated electric company serving 1.7 million retail customers, including residential, commercial, industrial and other customers in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, a number of thermal, hydroelectric, wind-powered and geothermal generating plants, as well as electric transmission and distribution assets. PacifiCorp also buys and sells electricity on the wholesale market with public and private utilities, energy marketing companies and incorporated municipalities. The regulatory commission in each state approves rates for retail electric sales within that state. PacifiCorp's subsidiaries support its electric utility operations by providing coal-mining facilities and services and environmental remediation services. PacifiCorp is an indirect subsidiary of MidAmerican Energy Holdings Company ("MEHC"), a holding company based in Des Moines, Iowa, owning subsidiaries that are principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

The unaudited Consolidated Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") for interim financial information and the U.S. Securities and Exchange Commission's (the "SEC") rules and regulations for Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the disclosures required by GAAP for annual financial statements. Management believes the unaudited Consolidated Financial Statements include all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the financial statements as of March 31, 2008, and for the three-month periods ended March 31, 2008 and 2007. A portion of PacifiCorp's business is of a seasonal nature and, therefore, the results of operations for the three-month period ended March 31, 2008 are not necessarily indicative of the results to be expected for the full year.

The unaudited Consolidated Financial Statements include the accounts of PacifiCorp and its subsidiaries in which it holds a controlling financial interest. Intercompany accounts and transactions have been eliminated.

The preparation of the unaudited Consolidated Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Consolidated Financial Statements. Note 2 of Notes to Consolidated Financial Statements included in PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007, describes the most significant accounting estimates and policies used in the preparation of the Consolidated Financial Statements. There have been no significant changes in PacifiCorp's assumptions regarding significant accounting policies during the first three months of 2008.

(2) Change in Estimate and New Accounting Pronouncements

Change in Estimate

In August 2007, PacifiCorp filed applications with the regulatory commissions in Utah, Oregon, Wyoming, Washington and Idaho to change its rates of depreciation. PacifiCorp has received approval from the Utah, Wyoming, Washington and Idaho commissions. Based on a new depreciation study, PacifiCorp generally extended the depreciable lives of various classes of property, plant and equipment. The new depreciation rates were effective January 1, 2008, and the prospective change resulted in a benefit to pre-tax income during the three-month period ended March 31, 2008 of approximately $14 million.

New Accounting Pronouncements

In March 2008, the Financial Accounting Standards Board (the "FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 161, *Disclosures about Derivative Instruments and Hedging Activities—an amendment of FASB Statement No. 133* ("SFAS No. 161"). SFAS No. 161 is intended to improve financial reporting about derivative instruments and hedging activities by requiring enhanced disclosures to enable investors to better understand how and why an entity uses derivative instruments and their effects on an entity's financial position, financial performance and cash flows. SFAS No. 161 is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008 with early application encouraged. PacifiCorp is currently evaluating the impact of adopting SFAS No. 161 on its disclosures included within the notes to its consolidated financial statements.

In December 2007, the FASB issued SFAS No. 141(R), *Business Combinations* ("SFAS No. 141(R)"). SFAS No. 141(R) applies to all transactions or other events in which an entity obtains control of one or more businesses. SFAS No. 141(R) establishes how the acquirer of a business should recognize, measure and disclose in its financial statements the identifiable assets and goodwill acquired, the liabilities assumed and any noncontrolling interest in the acquired business. SFAS No. 141(R) is applied prospectively for all business combinations with an acquisition date on or after the beginning of the first annual reporting period beginning on or after December 15, 2008 with early application prohibited. SFAS No. 141(R) will not have an impact on PacifiCorp's historical Consolidated Financial Statements and will be applied to business combinations completed, if any, on or after January 1, 2009.

In December 2007, the FASB issued SFAS No. 160, *Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51* ("SFAS No. 160"). SFAS No. 160 establishes accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. SFAS No. 160 requires entities to report noncontrolling interests as a separate component of shareholders' equity in the consolidated financial statements. The amount of earnings attributable to the parent and to the noncontrolling interests should be clearly identified and presented on the face of the consolidated statements of income. Additionally, SFAS No. 160 requires any changes in a parent's ownership interest of its subsidiary, while retaining its control, to be accounted for as equity transactions. SFAS No. 160 is effective for fiscal years beginning on or after December 15, 2008 and interim periods within those fiscal years. PacifiCorp is currently evaluating the impact of adopting SFAS No. 160 on its consolidated financial position and results of operations.

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities—including an amendment to SFAS No. 115* ("SFAS No. 159"). SFAS No. 159 permits entities to elect to measure many financial instruments and certain other items at fair value. Upon adoption of SFAS No. 159, an entity may elect the fair value option for eligible items that exist at the adoption date. Subsequent to the initial adoption, the election of the fair value option should only be made at initial recognition of the asset or liability or upon a remeasurement event that gives rise to new-basis accounting. The decision about whether to elect the fair value option is applied on an instrument-by-instrument basis, is irrevocable and is applied only to an entire instrument and not only to specified risks, cash flows or portions of that instrument. SFAS No. 159 does not affect any existing accounting standards that require certain assets and liabilities to be carried at fair value nor does it eliminate disclosure requirements included in other accounting standards. PacifiCorp adopted SFAS No. 159 effective January 1, 2008 and did not elect the fair value option for any existing eligible items.

In September 2006, FASB issued SFAS No. 157, *Fair Value Measurements* ("SFAS No. 157"). SFAS No. 157 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. SFAS No. 157 does not impose fair value measurements on items not already accounted for at fair value; rather it applies, with certain exceptions, to other accounting pronouncements that either require or permit fair value measurements. Under SFAS No. 157, fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal or most advantageous market. The standard clarifies that fair value should be based on the assumptions market participants would use when pricing the asset or liability. In February 2008, the FASB issued FASB Staff Position No. 157-2, *Effective Date of FASB Statement No. 157* ("FSP FAS 157-2"), which delays the effective date of SFAS No. 157 for all non-financial assets and liabilities, except those that are recognized or disclosed at fair value in the consolidated financial statements on a recurring basis, until fiscal years beginning after November 15, 2008. These non-financial items include assets and liabilities such as non-financial assets and liabilities assumed in a business combination, reporting units measured at fair value in a goodwill impairment test and asset retirement obligations initially measured at fair value. PacifiCorp adopted the provisions of SFAS No. 157 for assets and liabilities recognized at fair value on a recurring basis effective January 1, 2008. The partial adoption of SFAS No. 157 did not have a material impact on PacifiCorp's Consolidated Financial Statements. Refer to Note 8 for additional discussion.

In September 2006, the FASB issued SFAS No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R)* ("SFAS No. 158"). SFAS No. 158 requires that an employer measure plan assets and obligations as of the end of the employer's fiscal year, eliminating the option in SFAS No. 87 and SFAS No. 106 to measure up to three months prior to the financial statement date. The requirement to measure plan assets and benefit obligations as of the date of the employer's fiscal year-end is not required until fiscal years ending after December 15, 2008. As of March 31, 2008, PacifiCorp had not yet adopted the measurement date provisions of the statement. Upon adoption of the measurement date provisions, PacifiCorp will be required to record an immaterial transitional adjustment to retained earnings or to a regulatory asset depending on whether the amount is considered probable of being recovered in rates.

(3) Regulatory Matters

In October 2007, PacifiCorp filed its first tax report under Oregon Senate Bill 408 ("SB 408"), which was enacted in September 2005. SB 408 requires that PacifiCorp and other large regulated, investor-owned utilities that provide electric or natural gas service to Oregon customers file an annual tax report with the Oregon Public Utility Commission (the "OPUC"). PacifiCorp's filing indicated that in 2006 PacifiCorp paid $33 million more in federal, state and local taxes than was collected in rates from its retail customers. PacifiCorp proposed to recover $27 million of the surcharge over a one-year period starting June 1, 2008 and to defer any excess into a balancing account for future disposition. During the review process, PacifiCorp updated its filing to address the OPUC staff recommendations, which increased the initial request by $2 million for a total of $35 million. In April 2008, the OPUC approved PacifiCorp's revised request with $27 million to be recovered over a one-year period beginning June 1, 2008, and the remainder to be deferred until a later period with interest to accrue at PacifiCorp's authorized rate of return. The OPUC's decision is subject to a 60-day appeal period. PacifiCorp expects to file its 2007 tax report under SB 408 during the fourth quarter of 2008. PacifiCorp has not recorded any amounts related to either the 2006 tax report or the expected filing for 2007.

(4) Risk Management and Hedging Activities

PacifiCorp is exposed to the impact of market fluctuations in commodity prices, principally natural gas and electricity. Interest rate risk exists on variable-rate debt, commercial paper and future debt issuances. PacifiCorp employs established policies and procedures to manage its risks associated with these market fluctuations using various commodity and financial derivative instruments, including forward contracts, swaps and options. The risk management process established by PacifiCorp is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in its business. PacifiCorp's portfolio of energy derivatives is substantially used for non-trading purposes.

The following table summarizes the various derivative mark-to-market positions included in the Consolidated Balance Sheet as of March 31, 2008 (in millions):

	Derivative Net Assets (Liabilities)			Regulatory Net Assets (Liabilities)
	Assets	Liabilities	Net	
Commodity	$ 390	$ (778)	$ (388)	$ 382
Current	$ 204	$ (183)	$ 21	
Non-current	186	(595)	(409)	
Total	$ 390	$ (778)	$ (388)	

The following table summarizes the various derivative mark-to-market positions included in the Consolidated Balance Sheet as of December 31, 2007 (in millions):

	Derivative Net Assets (Liabilities)			Regulatory Net Assets (Liabilities)
	Assets	Liabilities	Net	
Commodity	$ 357	$ (614)	$ (257)	$ 257
Foreign currency	1	-	1	(1)
Total	$ 358	$ (614)	$ (256)	$ 256
Current	$ 143	$ (117)	$ 26	
Non-current	215	(497)	(282)	
Total	$ 358	$ (614)	$ (256)	

The following table summarizes the amount of the pre-tax unrealized gains and losses included within the Consolidated Statements of Operations associated with changes in the fair value of PacifiCorp's derivative contracts that are not included in rates (in millions):

	Three-Month Periods Ended March 31,	
	2008	2007
Revenues	$ (17)	$ 6
Operating expenses:		
Energy costs	11	(3)
Operations and maintenance	-	-
Total unrealized gain (loss) on derivative contracts	$ (6)	$ 3

(5) Commitments and Contingencies

Environmental Matters

PacifiCorp is subject to numerous environmental laws, including the federal Clean Air Act, related air quality standards promulgated by the Environmental Protection Agency and various state air quality laws; the Endangered Species Act, particularly as it relates to certain endangered species of fish; the Comprehensive Environmental Response, Compensation and Liability Act, and similar state laws relating to environmental cleanups; the Resource Conservation and Recovery Act and similar state laws relating to the storage and handling of hazardous materials; and the Clean Water Act and similar state laws relating to water quality. These laws have the potential for impacting PacifiCorp's operations. Specifically, the Clean Air Act will likely continue to impact the operations of PacifiCorp's generating facilities and will likely require PacifiCorp to reduce emissions from those facilities through the installation of additional or improved emission controls, the purchase of additional emission allowances, or some combination thereof. As of March 31, 2008, PacifiCorp's environmental contingencies principally consist of air quality matters. Pending or proposed air regulations would, if enacted, require PacifiCorp to reduce its electricity plant emissions of sulfur dioxide, nitrogen oxide and other pollutants at its generating plants below current levels. PacifiCorp believes it is in material compliance with current environmental requirements.

Accrued Environmental Costs

PacifiCorp is fully or partly responsible for environmental remediation at various contaminated sites, including sites that are or were part of PacifiCorp's operations and sites owned by third parties. PacifiCorp accrues environmental remediation expenses when the expenses are believed to be probable and can be reasonably estimated. The quantification of environmental exposures is based on many factors, including changing laws and regulations, advancements in environmental technologies, the quality of available site-specific information, site investigation results, expected remediation or settlement timelines, PacifiCorp's proportionate responsibility, contractual indemnities and coverage provided by insurance policies. The liability recorded as of March 31, 2008 and December 31, 2007 was $29 million, and is included in other current liabilities and other deferred credits in the Consolidated Balance Sheets. Environmental remediation liabilities that separately result from the normal operation of long-lived assets and that are associated with the retirement of those assets are separately accounted for as asset retirement obligations.

Hydroelectric Relicensing

PacifiCorp's hydroelectric portfolio consists of 47 plants with an aggregate plant net owned capacity of 1,158 megawatts ("MW"). The Federal Energy Regulatory Commission (the "FERC") regulates 98% of the net capacity of this portfolio through 16 individual licenses. As of March 31, 2008, PacifiCorp's Klamath, Lewis and Prospect hydroelectric projects were in some stage of relicensing with the FERC. In April 2008, the FERC issued a new license for the Prospect hydroelectric project as described below. Hydroelectric relicensing and the related environmental compliance requirements and litigation are subject to uncertainties. PacifiCorp expects that future costs relating to these matters will be significant and will consist primarily of additional relicensing costs, operations and maintenance expense, and capital expenditures. Electricity generation reductions may result from the additional environmental requirements. PacifiCorp had incurred $91 million and $89 million in costs as of March 31, 2008 and December 31, 2007, respectively, for ongoing hydroelectric relicensing projects, which are reflected in construction work-in-progress in the Consolidated Balance Sheets.

Klamath Hydroelectric Project – (Klamath River, Oregon and California)

In February 2004, PacifiCorp filed with the FERC a final application for a new license to operate the 169-MW (nameplate rating) Klamath hydroelectric project in anticipation of the March 2006 expiration of the existing license. PacifiCorp is currently operating under an annual license issued by the FERC and expects to continue to operate under annual licenses until the new operating license is issued. As part of the relicensing process, the United States Departments of Interior and Commerce filed proposed licensing terms and conditions with the FERC in March 2006, which proposed that PacifiCorp construct upstream and downstream fish passage facilities at the Klamath hydroelectric project's four mainstem dams. In April 2006, PacifiCorp filed alternatives to the federal agencies' proposal and requested an administrative hearing to challenge some of the federal agencies' factual assumptions supporting their proposal for the construction of the fish passage facilities. A hearing was held in August 2006 before an administrative law judge. The administrative law judge issued a ruling in September 2006 generally supporting the federal agencies' factual assumptions. In January 2007, the United States Departments of Interior and Commerce filed modified terms and conditions consistent with the March 2006 filings and rejected the alternatives proposed by PacifiCorp. PacifiCorp is prepared to meet and implement the federal agencies' terms and conditions as part of the project's relicensing. However, PacifiCorp expects to continue in settlement discussions with various parties in the Klamath Basin area who have intervened with the FERC licensing proceeding to try to achieve a mutually acceptable outcome for the project.

Also, as part of the relicensing process, the FERC is required to perform an environmental review. In September 2006, the FERC issued its draft environmental impact statement on the Klamath hydroelectric project license. PacifiCorp filed comments on the draft statement by the close of the public comment period on December 1, 2006. Subsequently, in November 2007, the FERC issued its final environmental impact statement. The United States Fish and Wildlife Service and the National Marine Fisheries Service issued final biological opinions in December 2007 analyzing the hydroelectric project's impact on endangered species under a new FERC license consistent with the FERC staff's recommended alternative and modified terms and conditions issued by the Departments of Interior and Commerce. The United States Fish and Wildlife Service asserts the hydroelectric project is currently not covered by previously issued biological opinions and that consultation under the Endangered Species Act is required by the issuance of annual license renewals. PacifiCorp disputes these assertions and believes that consultation on annual FERC licenses is not required. PacifiCorp will need to obtain water quality certifications from Oregon and California prior to the FERC issuing a final license. PacifiCorp currently has applications pending before each state.

In the relicensing of the Klamath hydroelectric project, PacifiCorp had incurred $50 million and $48 million in costs at March 31, 2008 and December 31, 2007, respectively, which are reflected in construction work-in-progress in the Consolidated Balance Sheets. While the costs of implementing new license provisions cannot be determined until such time as a new license is issued, such costs could be material.

Prospect Hydroelectric Project – (Rogue River, Oregon)

In June 2003, PacifiCorp submitted a final license application to the FERC for the Prospect Nos. 1, 2 and 4 hydroelectric projects, with total nameplate ratings of 37 MW. The Oregon Department of Environmental Quality issued a 401 Water Quality certificate for the project in April 2007. In April 2008, the FERC issued a new license for a period of 30 years effective April 1, 2008. In the relicensing of the Prospect hydroelectric project, PacifiCorp had incurred $7 million in costs as of March 31, 2008 and December 31, 2007, respectively, which are reflected in construction work-in-progress in the Consolidated Balance Sheets.

Legal Matters

PacifiCorp is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. PacifiCorp does not believe that such normal and routine litigation will have a material effect on its consolidated financial results. PacifiCorp is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines and penalties in substantial amounts and are described below.

In February 2007, the Sierra Club and the Wyoming Outdoor Council filed a complaint against PacifiCorp in the federal district court in Cheyenne, Wyoming, alleging violations of the Wyoming state opacity standards at PacifiCorp's Jim Bridger plant in Wyoming. Under Wyoming state requirements, which are part of the Jim Bridger plant's Title V permit and are enforceable by private citizens under the federal Clean Air Act, a potential source of pollutants such as a coal-fired generating facility must meet minimum standards for opacity, which is a measurement of light that is obscured in the flue of a generating facility. The complaint alleges thousands of violations of six-minute compliance periods and seeks an injunction ordering the Jim Bridger plant's compliance with opacity limits, civil penalties of $32,500 per day per violation and the plaintiffs' costs of litigation. The court granted a motion to bifurcate the trial into separate liability and remedy phases. In March 2008, the court indefinitely postponed the date for the liability-phase trial. It is not known when the court will reschedule the liability-phase trial. The remedy-phase trial has not yet been scheduled. The court also has before it a number of motions on which it has not yet ruled. PacifiCorp believes it has a number of defenses to the claims. PacifiCorp intends to vigorously oppose the lawsuit but cannot predict its outcome at this time. PacifiCorp has already committed to invest at least $812 million in pollution control equipment at its generating facilities, including the Jim Bridger plant. This commitment is expected to significantly reduce system-wide emissions, including emissions at the Jim Bridger plant.

FERC Issues

Northwest Refund Case

In June 2003, the FERC terminated its proceeding relating to the possibility of requiring refunds for wholesale spot-market bilateral sales in the Pacific Northwest between December 2000 and June 2001. The FERC concluded that ordering refunds would not be an appropriate resolution of the matter. In November 2003, the FERC issued its final order denying rehearing. Several market participants, excluding PacifiCorp, filed petitions in the United States Court of Appeals for the Ninth Circuit (the "Ninth Circuit") for review of the FERC's final order. In August 2007, the Ninth Circuit concluded that the FERC failed to adequately explain how it considered or examined new evidence showing intentional market manipulation in California and its potential ties to the Pacific Northwest, and that the FERC should not have excluded from the Pacific Northwest refund proceeding purchases of energy made by the California Energy Resources Scheduling ("CERS") division in the Pacific Northwest spot market. The Ninth Circuit remanded the case to the FERC to (i) address the new market manipulation evidence in detail and account for it in any future orders regarding the award or denial of refunds in the proceedings, (ii) include sales to CERS in its analysis and (iii) further consider its refund decision in light of related, intervening opinions of the court. The Ninth Circuit offered no opinion on the FERC's findings based on the record established by the administrative law judge and did not rule on the merits of the FERC's November 2003 decision to deny refunds. Due to the remand, PacifiCorp cannot predict the impact of this ruling at this time.

(6) Employee Benefit Plans

Net periodic benefit cost for PacifiCorp's pension, including its Supplemental Executive Retirement Plan, and other postretirement benefit plans included the following components (in millions):

	Three-Month Periods Ended March 31,	
	2008	2007
Pension:		
Service cost	$ 7	$ 8
Interest cost	16	19
Expected return on plan assets	(18)	(17)
Net amortization and other costs	2	8
Net periodic benefit cost	$ 7	$ 18
Other postretirement:		
Service cost	$ 2	$ 2
Interest cost	8	8
Expected return on plan assets	(7)	(6)
Net amortization and other costs	4	5
Net periodic benefit cost	$ 7	$ 9

Employer contributions to the pension and other postretirement plans are expected to be approximately $70 million and $27 million, respectively, in 2008. As of March 31, 2008, $34 million and $7 million of contributions had been made to the pension and other postretirement plans, respectively. Also during 2008, PacifiCorp expects to contribute approximately $12 million to the joint trust union plans. During each of the three-month periods ended March 31, 2008 and 2007, $3 million of contributions were made to the joint trust union plans and are excluded from the tables above.

(7) Comprehensive Income and Components of Accumulated Other Comprehensive Loss

The components of comprehensive income are as follows (in millions):

	Three-Month Periods Ended March 31,	
	2008	2007
Net income	$ 108	$ 99
Other comprehensive loss:		
Fair value adjustment on cash flow hedges, net of tax of $- and $(3)	-	(4)
Comprehensive income	$ 108	$ 95

As of March 31, 2008 and December 31, 2007, accumulated other comprehensive loss, net consisted of unrecognized amounts on retirement benefits of $4 million, net of tax of $2 million. Accumulated other comprehensive loss, net is included in shareholders' equity in the Consolidated Balance Sheets.

(8) Fair Value Measurements

PacifiCorp has various financial instruments that are measured at fair value in the Consolidated Financial Statements, including marketable debt and equity securities and commodity derivatives. PacifiCorp's financial assets and liabilities are measured using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that PacifiCorp has the ability to access at the measurement date.
- Level 2 – Inputs include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 – Unobservable inputs reflect PacifiCorp's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. PacifiCorp develops these inputs based on the best information available, including PacifiCorp's own data.

The following table presents PacifiCorp's assets and liabilities recognized in the Consolidated Balance Sheet and measured at fair value on a recurring basis as of March 31, 2008 (in millions):

	Input Levels for Fair Value Measurements				
Description	**Level 1**	**Level 2**	**Level 3**	**Other[(1)]**	**Total**
Assets[(2)]:					
Available-for-sale securities	$ 47	$ 61	$ -	$ -	$ 108
Commodity derivatives	-	246	327	(183)	390
	$ 47	$ 307	$ 327	$ (183)	$ 498
Liabilities:					
Commodity derivatives	$ -	$ (297)	$ (639)	$ 158	$ (778)

(1) Primarily represents netting under master netting arrangements in accordance with FASB Interpretation No. 39, *Offsetting of Amounts Related to Certain Contracts*.

(2) Does not include investments in either pension or other postretirement plan assets.

PacifiCorp's investments in debt and equity securities are classified as available-for-sale and stated at fair value. When available, the quoted market price or net asset value of an identical security in the principal market is used to record the fair value by multiplying the quoted market price or net asset value by the number of shares owned or par value. In the absence of a quoted market price in a readily observable market, the fair value is determined using broker quotes and pricing models based on observable market inputs and quoted market prices of securities with similar characteristics.

PacifiCorp uses various commodity derivative instruments, including forward contracts, options, swaps and other over-the-counter agreements. The fair value of commodity derivatives is determined using forward price curves derived from market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, direct communication with market participants and actual transactions executed by PacifiCorp. Market price quotations for certain major electricity and natural gas trading hubs are generally readily obtainable for the first six years, and therefore PacifiCorp's forward price curves for those locations and periods reflect observable market quotes. Market price quotations for other electricity and natural gas trading hubs are not as readily obtainable for the first six years or the instrument is not actively traded. Given that limited market data exists for these instruments, PacifiCorp uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. As permitted under SFAS No. 157, PacifiCorp utilizes a mid-market pricing convention for valuing its assets and liabilities measured and reported at fair value.

The following table reconciles the beginning and ending balance of PacifiCorp's assets and liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the three-month period ended March 31, 2008 (in millions):

	Derivative Instruments
Balance, January 1, 2008	$ (311)
Gains (losses) included in earnings:	-
Realized gains (losses)	-
Unrealized gains (losses)	-
Unrealized gains (losses) included in other comprehensive income	-
Unrealized gains (losses) included in regulatory assets	(1)
Purchases, issuances and settlements	-
Transfers in and/or out of Level 3	-
Balance, March 31, 2008	$ (312)

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

The following is management's discussion and analysis of certain significant factors that have affected the financial condition and results of operations of PacifiCorp and its subsidiaries (collectively, "PacifiCorp") during the periods included herein. Explanations include management's best estimate of the impact of weather, customer growth and other factors. This discussion should be read in conjunction with PacifiCorp's historical unaudited Consolidated Financial Statements and the notes thereto included in Item 1 of this Form 10-Q. PacifiCorp's actual results in the future could differ significantly from the historical results.

Forward-Looking Statements

This report contains statements that do not directly or exclusively relate to historical facts. These statements are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements are typically identified by the use of forward-looking words, such as "may," "could," "project," "believe," "anticipate," "expect," "estimate," "continue," "potential," "plan," "forecast," "intend," and similar terms. These statements are based upon PacifiCorp's current intentions, assumptions, expectations and beliefs and are subject to risks, uncertainties and other important factors. Many of these factors are outside PacifiCorp's control and could cause actual results to differ materially from those expressed or implied by PacifiCorp's forward-looking statements. These factors include, among others:

- General economic, political and business conditions in the jurisdictions in which PacifiCorp's facilities are located;
- Changes in governmental, legislative or regulatory requirements affecting PacifiCorp or the electric utility industry, including limits on the ability of public utilities to recover income tax expense in rates, such as Oregon Senate Bill 408;
- Changes in, and compliance with, environmental laws, regulations, decisions and policies that could increase operating and capital improvement costs, reduce plant output and/or delay plant construction;
- The outcome of general rate cases and other proceedings conducted by regulatory commissions or other governmental and legal bodies;
- Changes in economic, industry or weather conditions, as well as demographic trends, that could affect customer growth and usage or supply of electricity;
- A high degree of variance between actual and forecasted load and prices that could impact the hedging strategy and costs to balance electricity load and supply;
- Hydroelectric conditions, as well as the cost, feasibility and eventual outcome of hydroelectric relicensing proceedings, that could have a significant impact on electric capacity and cost and on PacifiCorp's ability to generate electricity;
- Changes in prices and availability for both purchases and sales of wholesale electricity, coal, natural gas and other fuel sources that could have a significant impact on generation capacity and energy costs;
- Financial condition and creditworthiness of significant customers and suppliers;
- Changes in business strategy or development plans;
- Availability, terms and deployment of capital;
- Performance of PacifiCorp's generation facilities, including unscheduled outages or repairs;
- The impact of derivative instruments used to mitigate or manage volume and price risk and interest rate risk and changes in the commodity prices, interest rates and other conditions that affect the value of the derivatives;

- The impact of increases in health care costs, changes in interest rates, mortality, morbidity and investment performance on pension and other post-retirement benefits expense, as well as the impact of changes in legislation on funding requirements;
- Changes in PacifiCorp's credit ratings;
- Unanticipated construction delays, changes in costs, receipt of required permits and authorizations, ability to fund capital projects and other factors that could affect future generation plants and infrastructure additions;
- The impact of new accounting pronouncements or changes in current accounting estimates and assumptions on financial results;
- Other risks or unforeseen events, including litigation and wars, the effects of terrorism, embargos and other catastrophic events; and
- Other business or investment considerations that may be disclosed from time to time in filings with the United States Securities and Exchange Commission (the "SEC") or in other publicly disseminated written documents.

Further details of the potential risks and uncertainties affecting PacifiCorp are described in its filings with the SEC, including Item 1A and other discussions contained in this Form 10-Q. PacifiCorp undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. The foregoing review of factors should not be construed as exclusive.

Results of Operations

Overview

PacifiCorp's net income increased $9 million during the three-month period ended March 31, 2008 to $108 million compared to $99 million for the three-month period ended March 31, 2007, primarily due to higher retail and wholesale revenues and lower operations and maintenance costs, substantially offset by higher fuel costs.

Retail revenues increased due to higher prices approved by regulators, as well as continued growth in the average number of customers and usage. Net margin on wholesale activities increased primarily due to higher average prices on wholesale revenues, partially offset by lower volumes. Purchased electricity volumes decreased; however, the impact was more than offset by higher prices. PacifiCorp's financial results were further improved due to higher output at PacifiCorp's thermal and wind plants. These improvements were partially offset by increased natural gas consumed at PacifiCorp's natural gas-fired generation plants due to the addition of the 548-MW Lake Side plant placed into service in September 2007, higher volumes and costs of coal consumed and lower hydroelectric generation.

Output from PacifiCorp's thermal plants during the three-month period ended March 31, 2008 increased by 1,414,244 megawatt-hours ("MWh"), or 11%, compared to the three-month period ended March 31, 2007, primarily due to the addition of the 548-MW Lake Side plant. Output from PacifiCorp's hydroelectric facilities decreased by 246,146 MWh, or 19%, during the three-month period ended March 31, 2008 compared to the three-month period ended March 31, 2007, primarily due to colder than normal temperatures that caused below-average water inflows into PacifiCorp's hydroelectric systems.

Three-Month Periods Ended March 31, 2008 and 2007

Revenues (dollars in millions)

	Three-Month Periods Ended March 31,		Favorable/(Unfavorable)	
	2008	**2007**	**$ Change**	**% Change**
Retail	$ 834	$ 777	$ 57	7%
Wholesale revenues and other	261	250	11	4
Total revenues	$ 1,095	$ 1,027	$ 68	7
Retail energy sales (gigawatt - hours)	13,711	13,076	635	5
Wholesale energy sales (gigawatt - hours)	3,271	3,496	(225)	(6)
Average retail customers (in thousands)	1,702	1,675	27	2

Retail revenues increased $57 million, or 7%, primarily due to:

- $24 million of increases from higher retail prices approved by regulators;
- $18 million of increases due to higher average customer usage primarily due to weather; and
- $14 million of increases due to growth in the average number of customers.

Wholesale revenues and other revenues increased $11 million, or 4%, primarily due to:

- $27 million of increases primarily due to higher average wholesale prices, partially offset by lower volumes on wholesale electric sales and lower margins on non-physically settled system-balancing transactions; and
- $5 million of increases in transmission revenue; partially offset by,
- $23 million of decreases due to changes in the fair value of energy sales contracts accounted for as derivatives.

Operating Expenses (in millions)

	Three-Month Periods Ended March 31,		Favorable/(Unfavorable)	
	2008	**2007**	**$ Change**	**% Change**
Energy costs	$ 475	$ 415	$ (60)	(14)%
Operations and maintenance	244	262	18	7
Depreciation and amortization	117	121	4	3
Taxes, other than income taxes	29	28	(1)	(4)
Total operating expenses	$ 865	$ 826	$ (39)	(5)

Energy costs increased $60 million, or 14%, primarily due to:

- $54 million of increases due to higher volumes of natural gas consumed at higher average prices;
- $22 million of increases due to higher volumes of coal consumed at higher average prices; and
- $4 million of increases in purchased electricity due to higher average prices, partially offset by lower volumes; partially offset by,
- $14 million of decreases due to changes in the fair value of energy purchase contracts accounted for as derivatives; and
- $7 million of decreases primarily due to the deferral of incurred power costs in accordance with established adjustment mechanisms.

Operations and maintenance decreased $18 million, or 7%, primarily due to:

- $10 million of decreases in employee expenses, primarily due to lower pension and other postretirement benefit expenses; and
- $5 million of decreases due to the establishment of the Wyoming severance recovery regulatory asset.

Depreciation and amortization decreased $4 million, or 3%, primarily due to a $14 million reduction resulting from the extension of the depreciable lives of certain property, plant and equipment as a result of PacifiCorp's recent depreciation study, partially offset by higher plant-in-service in the current period.

Interest and Other Expense (Income) (in millions)

	Three-Month Periods Ended March 31,		Favorable/(Unfavorable)	
	2008	**2007**	**$ Change**	**% Change**
Interest expense	$ 84	$ 75	$ (9)	(12)%
Interest income	(3)	(3)	-	-
Allowance for borrowed funds	(8)	(7)	1	14
Allowance for equity funds	(10)	(7)	3	43
Other	1	-	(1)	(100)
Total	$ 64	$ 58	$ (6)	(10)

Interest expense increased $9 million, or 12%, primarily due to higher average debt outstanding during the three-month period ended March 31, 2008.

Allowance for borrowed and equity funds increased $4 million, or 29%, primarily due to higher qualified construction work-in-progress balances during the three-month period ended March 31, 2008.

Income Tax Expense

Income tax expense for the three-month period ended March 31, 2008 increased $14 million to $58 million from the comparable period in 2007, primarily due to higher pre-tax earnings, as well as lower tax benefits associated with both the regulatory treatment of certain deferred income taxes and tax years under examination by the Internal Revenue Service, partially offset by increases in tax credits associated with renewable energy. The effective tax rates were 35% and 31% for the three-month periods ended March 31, 2008 and 2007, respectively.

Liquidity and Capital Resources

Sources and Uses of Cash

PacifiCorp depends on both internal and external sources of liquidity to provide working capital and to fund capital requirements. To the extent funds are not available to support capital expenditures, projects may be delayed and operating income may be reduced. Short-term cash requirements not met by cash provided by operating activities are generally satisfied with proceeds from short-term borrowings. Long-term cash needs are met through long-term debt issuances and through cash capital contributions from PacifiCorp's direct parent company, PPW Holdings LLC. PacifiCorp expects it will need additional periodic equity contributions from its parent company over the next several years. Issuance of long-term securities is influenced by levels of short-term debt, cash flows provided by operating activities, capital expenditures, market conditions, regulatory approvals and other considerations.

Operating Activities

Net cash flows provided by operating activities increased $19 million to $357 million for the three-month period ended March 31, 2008 compared to $338 million for the three-month period ended March 31, 2007, primarily due to higher retail and wholesale revenues, partially offset by the timing of payments and cash collections and higher fuel costs.

Investing Activities

Net cash used in investing activities decreased $12 million to $348 million for the three-month period ended March 31, 2008 compared to $360 million for the three-month period ended March 31, 2007. Capital expenditures totaled $352 million for the three-month period ended March 31, 2008 compared to $376 million for the three-month period ended March 31, 2007. Capital spending decreased $24 million primarily due to higher spending to complete the 140-MW Marengo wind plant, which was placed into service in 2007. Partially offsetting this decrease, PacifiCorp spent approximately $47 million and $33 million, excluding non-cash allowance for equity funds used during construction, on emission control environmental projects during the three-month periods ended March 31, 2008 and 2007, respectively.

Financing Activities

Revolving Credit and Other Financing Agreements

Regulatory authorities limit PacifiCorp to $1.5 billion of short-term debt. As of March 31, 2008, PacifiCorp had no short-term debt outstanding and $1.5 billion available under its unsecured revolving credit facilities. The bank facilities support PacifiCorp's commercial paper program and include a variable interest rate borrowing option based on the London Interbank Offered Rate, plus a margin that is currently 0.195%, and varies based on PacifiCorp's credit ratings for its senior unsecured long-term debt securities.

In addition to these committed bank facilities, as of March 31, 2008, PacifiCorp had $214 million in money market accounts included in cash and cash equivalents available to meet its liquidity needs, as well as to provide for future capital expenditures and contractual obligations. Refer to "Future Uses of Cash" below.

PacifiCorp's revolving credit and other financing agreements contain customary covenants and default provisions, including a covenant not to exceed a specified debt-to-capitalization ratio of 0.65 to 1.0. As of March 31, 2008, PacifiCorp was in compliance with the covenants of its revolving credit and other financing agreements.

Long-Term Debt

In January 2008, PacifiCorp received regulatory authority from the Oregon Public Utility Commission (the "OPUC") and the Idaho Public Utilities Commission (the "IPUC") to issue up to an additional $2.0 billion of long-term debt. PacifiCorp must notify the Washington Utilities and Transportation Commission (the "WUTC") prior to any future issuance. Also in January 2008, PacifiCorp filed a shelf registration statement with the SEC covering future first mortgage bond issuances.

Future Uses of Cash

PacifiCorp may from time to time seek to acquire its outstanding securities through cash purchases in the open market, privately negotiated transactions or otherwise. Such repurchases, if any, may be temporary, and will depend on prevailing market conditions, interest rates on securities, PacifiCorp's liquidity requirements, contractual restrictions and other factors. The amounts involved may be material.

Dividends

PacifiCorp does not currently anticipate that it will declare or pay dividends on common stock during the remainder of the year ending December 31, 2008.

Investing Activities

Estimated capital expenditures for the year ending December 31, 2008 are expected to be approximately $2.2 billion, excluding non-cash allowance for equity funds used during construction. This estimate includes $955 million for ongoing operations projects, including new connections related to customer growth and generation plant overhauls; $846 million for generation development and the related transmission projects; $202 million for transmission system expansion and upgrades; and $233 million for emission control equipment for existing generation plants to address current and anticipated air quality regulations.

The capital expenditures estimate for generation development projects provided above for the year ending December 31, 2008 includes the remaining construction costs for the development of the 94-MW Goodnoe Hills, 70-MW Marengo expansion, 99-MW Glenrock, 99-MW Rolling Hills and 99-MW Seven Mile Hill wind plant projects expected to be placed into service through December 31, 2008. The estimate also includes construction costs for the development of the 39-MW Glenrock III and 19.5-MW Seven Mile Hill II projects, which are also expected to be placed into service through December 31, 2008, and costs for wind turbine generators and site development for the 99-MW High Plains project, which is expected to be placed into service in 2009. Evaluation and development efforts are in progress related to additional prospective wind plants expected to be completed in 2009 and beyond.

The capital expenditure estimate for transmission system expansion and upgrades for the year ending December 31, 2008 includes the construction of a 127-mile, double-circuit, 345-kilovolt transmission line to be built between the Populus substation located in southern Idaho and the Terminal substation located in Utah. This line will be constructed in the Path C Transmission corridor, a primary transmission corridor in PacifiCorp's balancing authority area. PacifiCorp expects to complete construction of this line in 2010.

The capital expenditure estimate for emission control equipment projects for the year ending December 31, 2008 includes remaining costs to complete the installation of emission control equipment at the Cholla plant, as well as estimated capital expenditures related to the replacement of an existing sulfur dioxide scrubber on Unit 4 and the addition of a new scrubber on Unit 3 of the Dave Johnston plant.

In April 2008, PacifiCorp entered into a purchase agreement to acquire 100% of the equity interests of an entity owning a 520-MW natural gas-fired facility located in Chehalis, Washington. This anticipated acquisition is not included in the above estimated capital expenditures for the year ending December 31, 2008. The acquisition is subject to regulatory approval by the FERC, the Department of Justice/Federal Trade Commission pursuant to the Hart-Scott-Rodino Act, the Federal Communications Commission, the Utah Public Service Commission (the "UPSC") and the Washington Energy Facilities Siting Council. In April 2008, PacifiCorp filed requests with the UPSC and the OPUC seeking a waiver of state-mandated request for proposal procurement processes to purchase a generating facility. Also in April 2008, PacifiCorp filed with the FERC its application under Section 203 of the Federal Power Act.

PacifiCorp is subject to federal, state and local laws and regulations with regard to air and water quality, renewable portfolio standards, hazardous and solid waste disposal and other environmental matters. The cost of complying with applicable environmental laws, regulations and rules is expected to be material to PacifiCorp. In particular, future mandates, including those associated with addressing the issue of global climate change, may impact the operation of PacifiCorp's generating facilities and may require PacifiCorp to reduce emissions at its facilities through the installation of additional emission control equipment or to purchase additional emission allowances or offsets in the future. PacifiCorp is not aware of any proven commercially available technology that eliminates or captures and stores carbon dioxide emissions from coal-fired and gas-fired facilities and PacifiCorp is uncertain when, or if, such technology will be commercially available.

Expenditures for compliance-related items such as pollution-control technologies, replacement generation, mine reclamation, hydroelectric relicensing, hydroelectric decommissioning and associated operating costs are generally incorporated into the regulated retail rates of PacifiCorp. An inability to recover these costs from PacifiCorp's customers, either through regulated rates, long-term arrangements or market prices could adversely affect PacifiCorp's future financial results.

The estimates and projects described above are subject to a high degree of variability based on several factors, including, among others highlighted in "Forward-Looking Statements" herein and discussed above, changes in regulations, laws, the economy and market conditions, as well as the outcomes of rate-making proceedings. Future decisions arising from the Integrated Resource Plan ("IRP") process may impact future estimated capital expenditures. Additionally, capital expenditure needs are regularly reviewed by management and may change significantly as a result of such reviews.

PacifiCorp expects to obtain funds required for construction and other capital expenditure purposes from sources similar to those used in the past, including operating cash flows, the issuance of new long-term debt and equity contributions from PacifiCorp's direct parent company, PPW Holdings LLC. The availability of capital will influence actual expenditures.

Requests for Proposal

PacifiCorp has issued a series of separate requests for proposal, each of which focuses on a specific category of resources as provided in the IRP. The IRP and the requests for proposal provide for the identification and staged procurement of resources in future years to achieve load/resource balance. As required by applicable laws and regulations, PacifiCorp files draft requests for proposal with the UPSC, the OPUC and the WUTC prior to issuance to the market.

In January 2008, PacifiCorp issued to the market a 2008 renewable request for proposal for less than 100 MW or greater than 100 MW for a power purchase agreement with a term of less than five years, to become available no later than December 2009. Bids from the market were received in March 2008 and are currently under evaluation.

Credit Ratings

PacifiCorp's credit ratings at March 31, 2008, were as follows:

	Moody's	Standard & Poor's
Issuer/Corporate	Baa1	A-
Senior secured debt	A3	A-
Senior unsecured debt	Baa1	BBB+
Preferred stock	Baa3	BBB
Commercial paper	P-2	A-1
Outlook	Stable	Stable

In conjunction with its risk management activities, PacifiCorp must meet credit quality standards as required by counterparties. In accordance with industry practice, contractual agreements that govern PacifiCorp's energy management activities either specifically provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed certain ratings-dependent threshold levels, or provide the right for counterparties to demand "adequate assurances" in the event of a material adverse change in PacifiCorp's creditworthiness. If one or more of PacifiCorp's credit ratings decline below investment grade, PacifiCorp would be required to post cash collateral, letters of credit or other similar credit support to facilitate ongoing wholesale energy management activities. If PacifiCorp's unsecured ratings fell one rating below investment grade, PacifiCorp's estimated potential collateral requirements as of March 31, 2008 would have totaled approximately $332 million. Additional collateral requirements would be necessary if ratings fell further than one rating below investment grade. PacifiCorp's potential collateral requirements could fluctuate considerably due to seasonality, market prices and their volatility, a loss of key PacifiCorp generating facilities or other related factors.

For a further discussion of PacifiCorp's credit ratings and their effect on PacifiCorp's business, refer to Item 7 of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007.

Contractual Obligations and Commercial Commitments

Subsequent to December 31, 2007, there were no material changes outside the normal course of business in the contractual obligations and commercial commitments from the information provided in Item 7 of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007.

Regulatory Matters

Federal Regulatory Matters

In addition to the discussion contained herein, refer to Note 5 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q for further information regarding federal regulatory matters.

The Bonneville Power Administration Residential Exchange Program

The Northwest Power Act, through the Residential Exchange Program, provides access to the benefits of low-cost federal hydroelectricity to the residential and small-farm customers of the region's investor-owned utilities. The program is administered by the Bonneville Power Administration (the "BPA") in accordance with federal law. Pursuant to agreements between the BPA and PacifiCorp, benefits from the BPA are passed through to PacifiCorp's Oregon, Washington and Idaho residential and small-farm customers in the form of electricity bill credits.

Several publicly owned utilities, cooperatives and the BPA's direct-service industry customers filed lawsuits against the BPA with the United States Court of Appeals for the Ninth Circuit (the "Ninth Circuit") seeking review of certain aspects of the BPA's Residential Exchange Program, as well as challenging the level of benefits previously paid to investor-owned utility customers. In May 2007, the Ninth Circuit issued two decisions that resulted in the BPA suspending payments to the Pacific Northwest's six utilities, including PacifiCorp. This resulted in increases to PacifiCorp's residential and small-farm customers' electric bills in Oregon, Washington and Idaho.

In February 2008, the BPA initiated a rate proceeding under section 7(i) of the Northwest Power Act to reconsider the level of benefits for the years 2002 through 2006 consistent with the Ninth Circuit's decisions, to re-establish the level of benefits for years 2007 and 2008 and to set the level of benefits for years 2009 and beyond. Also in February 2008, the BPA offered PacifiCorp and other investor-owned utilities an interim agreement intended to resume customer benefits pending the outcome of the rate proceeding. In March 2008, the OPUC ordered PacifiCorp to not execute the interim agreement offered by the BPA because the benefits offered were subject to true-up and acceptance of the benefits before the conclusion of the rate proceeding was not in the best interest of customers. Also in March 2008, PacifiCorp and other parties submitted opening testimony in the BPA Section 7(i) rate proceeding. Because the benefit payments from the BPA are passed through to PacifiCorp's customers, the outcome of this matter is not expected to have a significant effect on PacifiCorp's consolidated financial results.

Hydroelectric Relicensing

For a discussion of hydroelectric relicensing, refer to Note 5 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q.

Hydroelectric Decommissioning

Condit Hydroelectric Project – (White Salmon River, Washington)

In September 1999, a settlement agreement to remove the 14-MW (nameplate rating) Condit hydroelectric project was signed by PacifiCorp, state and federal agencies and non-governmental organizations. Under the original settlement agreement, removal was expected to begin in October 2006 with a total cost to decommission not to exceed $17 million, excluding inflation. In early February 2005, the parties agreed to modify the settlement agreement so that removal would not begin until October 2008 with a total cost to decommission not to exceed $21 million, excluding inflation. The settlement agreement is contingent upon receiving a FERC surrender order and other regulatory approvals that are not materially inconsistent with the amended settlement agreement. PacifiCorp is in the process of acquiring all necessary permits within the terms and conditions of the amended settlement agreement. The permitting process is ongoing and will not be completed in time to allow the decommissioning of the project to begin by the October 2008 target date under the settlement agreement. Given the time needed for project removal and impacts to natural resources, completion of decommissioning is now expected by October 2009.

State Regulatory Actions

PacifiCorp is currently pursuing a regulatory program in all states, with the objective of keeping rates closely aligned to ongoing costs. The following discussion provides a state-by-state update based upon significant changes that occurred subsequent to December 31, 2007.

Utah

In December 2007, PacifiCorp filed a general rate case with the UPSC requesting an annual increase of $161 million, or an average price increase of 11%. The increase is primarily due to increased capital spending and net power costs, both of which are driven by load growth. In February 2008, the UPSC issued an order determining that the test period should end December 2008. In March 2008, PacifiCorp filed supplemental testimony reducing the requested rate increase to $100 million. The change in the test period accounts for $40 million of the reduction. The supplemental filing also reflects an additional $21 million of reductions associated with recent UPSC orders on depreciation rate changes and two deferred accounting requests that were pending when the original case was filed. Hearings on the revenue requirement portion of the case are scheduled for June 2008 with the rate-design phase scheduled for October 2008. PacifiCorp expects that initial rates, if approved, will become effective no later than August 2008. Additionally, in April 2008, PacifiCorp filed a non-obligating notice of intent to file a general rate case with the UPSC on or soon after June 6, 2008.

Oregon

In April 2008, as part of its annual transition adjustment mechanism, PacifiCorp filed its forecasted net power costs for 2009. PacifiCorp proposed a net power cost increase of $41 million on an Oregon-allocated basis, or an average price increase of 4%. The forecasted net power costs will be updated in July 2008 and early November 2008 for changes to the forward price curve, new contracts and updates for wholesale revenues, purchases, fuel and transmission expenses. A final update for changes in the forward price curve will be filed in November 2008. The OPUC is expected to issue a decision by November 2008, with rates effective January 1, 2009.

In April 2008, PacifiCorp filed its first annual renewable adjustment clause to recover the revenue requirement related to new renewable resources and associated transmission that are eligible under the Oregon Renewable Energy Act and not reflected in general rates. PacifiCorp requested an annual increase of $39 million on an Oregon-allocated basis, or an average price increase of 4%. The OPUC is expected to issue a decision by November 2008, with rates effective January 1, 2009.

For a discussion of Oregon Senate Bill 408, refer to Note 3 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q.

Wyoming

In June 2007, PacifiCorp filed a general rate case with the Wyoming Public Service Commission (the "WPSC") requesting an annual increase of $36 million, or an average price increase of 8%. In addition, PacifiCorp requested approval of a new renewable resource recovery mechanism and a marginal cost pricing tariff to better reflect the cost of adding new generation. In January 2008, PacifiCorp reached a settlement in principle with parties to the case, subject to approval by the WPSC. The settlement provides for an annual rate increase of $23 million, or an average price increase of 5%. In addition, the parties also agreed to modify the current power cost adjustment mechanism ("PCAM") to use forecasted power costs in the future and to terminate the PCAM by April 2011, unless a continuation is specifically applied for by PacifiCorp and approved by the WPSC. PacifiCorp's marginal cost pricing tariff proposal will not be implemented, but will be the subject of a collaborative process to seek a new pricing proposal. Also as part of the settlement, PacifiCorp agreed to withdraw from this filing its request for a renewable resource recovery mechanism. The stipulation was approved by the WPSC in March 2008. The new rates were effective May 1, 2008.

In February 2008, PacifiCorp filed its annual PCAM application with the WPSC for costs incurred during the period December 1, 2006 through November 30, 2007. In March 2008, the WPSC approved PacifiCorp's request on an interim basis effective April 1, 2008 resulting in an annual rate increase of $31 million, or an average price increase of 8%. The interim surcharge will continue until the matter is either settled through negotiation with the parties or is litigated in a contested hearing. In either case, the WPSC must approve the final surcharge and tariff.

Depreciation Rate Changes

For a discussion of PacifiCorp's depreciation rate changes, refer to Note 2 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q.

Environmental Matters

In addition to the discussion contained herein, refer to Note 5 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q and Item 1 of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007 for additional information regarding certain environmental matters affecting PacifiCorp's operations.

Renewable Portfolio Standards

In March 2008, Utah's governor signed Utah Senate Bill 202, *Energy Resource and Carbon Emission Reduction Initiative*; legislation supported by PacifiCorp. Among other things, this law provides that, beginning in the year 2025, 20% of adjusted retail electric sales of all Utah utilities be supplied by renewable energy, if it is cost effective. Retail electric sales will be adjusted by deducting the amount of generation from sources that produce zero or reduced carbon emissions, and for sales avoided as a result of energy efficiency and demand-side management programs. Qualifying renewable energy sources can be located anywhere in the Western Electricity Coordinating Council areas, and renewable energy credits can be used. The costs of complying with the law will be a system cost and are expected to be recovered in retail rates in all states served, either through rate cases or adjustment mechanisms.

New Accounting Pronouncements

For a discussion of new accounting pronouncements affecting PacifiCorp, refer to Note 2 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q.

Critical Accounting Policies

Certain accounting policies require management to make estimates and judgments concerning transactions that will be settled in the future. Amounts recognized in the Consolidated Financial Statements from such estimates are necessarily based on numerous assumptions involving varying and potentially significant degrees of judgment and uncertainty. Accordingly, the amounts currently reflected in the Consolidated Financial Statements will likely increase or decrease in the future as additional information becomes available. Estimates are used for, but not limited to, the accounting for the effects of certain types of regulation, derivatives, pension and postretirement obligations, income taxes and revenue recognition - unbilled revenue. For additional discussion of PacifiCorp's critical accounting policies, see Item 7 of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007. PacifiCorp's critical accounting policies have not changed materially since December 31, 2007.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

For quantitative and qualitative disclosures about market risk affecting PacifiCorp, see Item 7A of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007. PacifiCorp's exposure to market risk and its management of such risk has not changed materially since December 31, 2007. Refer to Note 4 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q for disclosure of PacifiCorp's derivative positions as of March 31, 2008 and December 31, 2007.

Item 4. Controls and Procedures

At the end of the period covered by this Quarterly Report on Form 10-Q, PacifiCorp carried out an evaluation under the supervision and with the participation of PacifiCorp's management, including the Chief Executive Officer (principal executive officer) and Chief Financial Officer (principal financial officer), of the effectiveness of the design and operation of PacifiCorp's disclosure controls and procedures (as defined in Rule 13a-15(e) promulgated under the Securities and Exchange Act of 1934, as amended). Based upon that evaluation, PacifiCorp's management, including the Chief Executive Officer (principal executive officer) and Chief Financial Officer (principal financial officer), concluded that PacifiCorp's disclosure controls and procedures are effective in timely alerting them to material information relating to PacifiCorp required to be included in PacifiCorp's periodic SEC filings. There has been no change in PacifiCorp's internal control over financial reporting during the quarter ended March 31, 2008 that has materially affected, or is reasonably likely to materially affect, PacifiCorp's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

For a description of certain legal proceedings affecting PacifiCorp refer to Item 3 of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007. In addition to the discussion contained herein regarding updates to legal proceedings based upon material developments that occurred subsequent to December 31, 2007, refer to Note 5 of Notes to Consolidated Financial Statements included in Item 1 of this Form 10-Q.

In December 2007, PacifiCorp was served with a complaint filed in the United States District Court for the Northern District of California by the Klamath Riverkeeper (a local environmental group), individual Karuk and Yurok Tribe members and a resort owner. The complaint alleged that reservoirs behind the hydroelectric dams that PacifiCorp operates on the Klamath River provide an environment for the growth of a blue-green algae known as *microcystis aeruginosa*, which can generate a toxin called microcystin and cause substantial endangerment to health and the environment. PacifiCorp believed the claims to be without merit and filed a motion to dismiss in December 2007. In March 2008, the court dismissed the complaint following plaintiffs' failure to agree on the court's conditions for combining this case with the May 2007 case described below.

In May 2007, PacifiCorp was served with a complaint filed in the United States District Court for the Northern District of California by individual Karuk and Yurok Tribe members, a commercial fisherman, a resort owner and the Klamath Riverkeeper. The complaint similarly alleges that *microcystis aeruginosa* causes the plaintiffs physical, property and economic harm. In March 2008, one of the Yurok Tribe members voluntarily dismissed his claims in the case, and in April 2008, the court entered a stipulation and order dismissing plaintiff Klamath Riverkeeper's claims, with prejudice. The remaining plaintiffs and PacifiCorp are currently engaged in discovery. PacifiCorp denies the allegations and is vigorously defending the case.

In May 2004, PacifiCorp was served with a complaint filed in the United States District Court for the District of Oregon by the Klamath Tribes of Oregon, individual Klamath Tribal members and the Klamath Claims Committee. The complaint generally alleges that PacifiCorp and its predecessors affected the Klamath Tribes' federal treaty rights to fish for salmon in the headwaters of the Klamath River in southern Oregon by building dams that blocked the passage of salmon upstream to the headwaters beginning in 1911. In July 2005, the District Court dismissed the case and in September 2005 denied the Klamath Tribes' request to reconsider the dismissal. In October 2005, the Klamath Tribes appealed the District Court's decision to the Ninth Circuit and briefing was completed in March 2006. In February 2008, the Ninth Circuit affirmed the District Court's 2005 decisions dismissing the case. The plaintiffs may seek rehearing before a larger panel on the Ninth Circuit or appeal to the U.S. Supreme Court. PacifiCorp believes the outcome of this proceeding will not have a material impact on its consolidated financial results.

Item 1A. Risk Factors

There has been no material change to PacifiCorp's risk factors from those disclosed in Item 1A of PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2007.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

Not applicable.

Item 3. Defaults Upon Senior Securities

Not applicable.

Item 4. Submission of Matters to a Vote of Security Holders

Not applicable.

Item 5. Other Information

Not applicable.

Item 6. Exhibits

The exhibits listed on the accompanying Exhibit Index are filed as part of this Quarterly Report.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

PACIFICORP
(Registrant)

Date: May 2, 2008

/s/ Douglas K. Stuver
Douglas K. Stuver
Senior Vice President and Chief Financial Officer
(principal financial and accounting officer)

EXHIBIT INDEX

Exhibit No.	Description
10.1	Summary of Key Terms of Douglas K. Stuver Compensation.
15	Awareness Letter of Independent Registered Public Accounting Firm.
31.1	Principal Executive Officer Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Principal Financial Officer Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Principal Executive Officer Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Principal Financial Officer Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

EXHIBIT 10.1

SUMMARY OF KEY TERMS OF DOUGLAS K. STUVER COMPENSATION

For the year ending December 31, 2008, base salary for PacifiCorp's Senior Vice President and Chief Financial Officer, Douglas K. Stuver, is $220,000, and his target bonus opportunity under the PacifiCorp Annual Incentive Plan is 40% of base salary. Mr. Stuver participates in the MidAmerican Energy Holdings Company Long-Term Incentive Partnership Plan. Mr. Stuver also participates in health insurance and other benefit plans on the same basis as other employees.

EXHIBIT 15

AWARENESS LETTER OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

PacifiCorp
Portland, Oregon

We have reviewed, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the unaudited consolidated interim financial information of PacifiCorp and its subsidiaries for the three-month periods ended March 31, 2008 and 2007, as indicated in our report dated May 2, 2008; because we did not perform an audit, we expressed no opinion on that information.

We are aware that our report referred to above, which is included in your Quarterly Report on Form 10-Q for the quarter ended March 31, 2008, is incorporated by reference in Registration Statement No. 333-148662 on Form S-3ASR.

We also are aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is not considered a part of the Registration Statement prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Deloitte & Touche LLP

Portland, Oregon
May 2, 2008

EXHIBIT 31.1

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Gregory E. Abel, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PacifiCorp;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 2, 2008

/s/ Gregory E. Abel
Gregory E. Abel
Chairman of the Board of Directors and
Chief Executive Officer
(principal executive officer)

EXHIBIT 31.2

CERTIFICATION PURSUANT TO
SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002

I, Douglas K. Stuver, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PacifiCorp;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 2, 2008

/s/ Douglas K. Stuver
Douglas K. Stuver
Senior Vice President and Chief Financial Officer
(principal financial officer)

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
SECTION 906 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Gregory E. Abel, Chairman of the Board of Directors and Chief Executive Officer of PacifiCorp (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that to the best of my knowledge:

(1) the Quarterly Report on Form 10-Q of the Company for the quarterly period ended March 31, 2008, (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: May 2, 2008

/s/ Gregory E. Abel
Gregory E. Abel
Chairman of the Board of Directors and
Chief Executive Officer
(principal executive officer)

EXHIBIT 32.2

CERTIFICATION PURSUANT TO
SECTION 906 OF THE
SARBANES-OXLEY ACT OF 2002

I, Douglas K. Stuver, Senior Vice President and Chief Financial Officer of PacifiCorp (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that to the best of my knowledge:

(1) the Quarterly Report on Form 10-Q of the Company for the quarterly period ended March 31, 2008, (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: May 2, 2008

/s/ Douglas K. Stuver
Douglas K. Stuver
Senior Vice President and Chief Financial Officer
(principal financial officer)

Certificate of Service

I hereby certify that, pursuant to the Commission's Rules of Practice and Procedure, I have this 1st day of July, 2008 provided via electronic mail or US Mail (if an email address has not been provded) , a true and correct copy of PacifiCorp's Application for Approval of California Alternate Rates for Energy (CARE) and Low-Income Energy Efficiency (LIEE) Budget Applications for Program Years 2009, 2010, and 2011 to the following parties:

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R.07-01-42

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