

Please Reply To:



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FEDERAL EXPRESS

April 22, 2005

Public Utility Commission of Oregon
550 Capitol Street, N.E., Suite 215
Salem, OR 97301-2551

Dear Commissioners:

Reference: UM-918, Order No. 99-00616

The Board of Directors of PacifiCorp, at its meeting on April 21, 2005, declared a dividend of 16.283 cents (\$0.16283) per share on the outstanding shares of PacifiCorp common stock (an aggregate of \$50.8 million), payable to its sole common stock shareholder of record, PacifiCorp Holdings, Inc., on May 27, 2005.

This notice of the declaration of dividends is furnished pursuant to the provisions of UM-918, Order No. 99-00616.

A handwritten signature in black ink, appearing to read "Jeffery B. Erb", written over a horizontal line.

Jeffery B. Erb
Assistant General Counsel and
Assistant Secretary

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