

Please Reply To:

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January 27, 2006

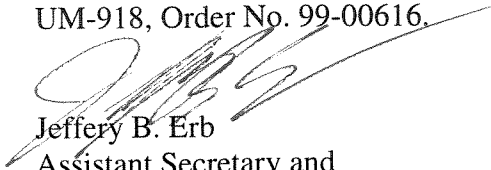
Public Utility Commission of Oregon
550 Capitol Street, N.E., Suite 215
Salem, OR 97301-2551

Dear Commissioners:

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

The Board of Directors of PacifiCorp, at its meeting on January 27, 2006, declared a dividend of 16.301 cents (\$0.16301) per share on the outstanding shares of PacifiCorp common stock (an aggregate of \$56.6 million), payable to its sole common stock shareholder of record, PacifiCorp Holdings, Inc., on the earlier of a) the MEHC transaction Closing, in which case the amount of the dividend shall be calculated in accordance with the terms set forth in the ScottishPower/MEHC Stock Purchase Agreement, or b) March 31, 2006 (but in no case prior to the date which is 30 days after January 27, 2006).

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



Jeffery B. Erb
Assistant Secretary and
Assistant General Counsel

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