

PACIFICORP
 STATEMENTS OF COMPUTATION OF RATIO
 OF EARNINGS TO FIXED CHARGES
 (IN MILLIONS OF DOLLARS, EXCEPT RATIOS)

	Six-Month Period Ended June 30, 2007	Nine-Month Period Ended December 31, 2006	Years Ended March 31,			
			2006	2005	2004	2003
Fixed Charges, as defined*						
Interest expense	\$ 154	\$ 215	\$ 280	\$ 267	\$ 256	\$ 270
Estimated interest portion of rentals charged to expense	3	6	10	9	10	7
Preferred dividends of wholly owned subsidiaries	-	-	-	-	19	48
Total fixed charges	\$ 157	\$ 221	\$ 290	\$ 276	\$ 285	\$ 325
Earnings, as defined*						
Income from continuing operations	\$ 204	\$ 161	\$ 361	\$ 252	\$ 249	\$ 142
Add:						
Provision for income taxes	86	86	199	169	144	97
Fixed charges as above	157	221	290	276	285	325
Total earnings	\$ 447	\$ 468	\$ 850	\$ 697	\$ 678	\$ 564
Ratio of earnings to fixed charges	2.8x	2.1x	2.9x	2.5x	2.4x	1.7x

* Fixed charges represent consolidated interest charges, an estimated amount representing the interest factor in rents and preferred dividends of wholly-owned subsidiaries. Excluded from the fixed charges is interest on income tax contingencies that is included in income tax expense on the consolidated statements of income. Preferred stock dividends represent preferred dividend requirements multiplied by the ratio which pre-tax income from continuing operations bears to income from continuing operations. Earnings represent the aggregate of (a) income from continuing operations, (b) taxes based on income from continuing operations, (c) minority interest in the income of majority owned subsidiaries that have fixed charges, (d) fixed charges and (e) undistributed income of less than 50% owned affiliates without loan guarantees.