

LIST OF CHANGES THAT WERE MADE TO EMPLOYEE BENEFITS BETWEEN THE ANNOUNCEMENT OF THE TRANSACTION AND THE CLOSE OF THE TRANSACTION

Compensation Plan Changes:

On September 20, 2005, PacifiCorp approved an amendment to the Compensation Reduction Plan. This amended the plan to address how to treat the investment option currently in the form of Company Stock in the event such investment option was no longer viable. The following is the language added to the plan:

Section 10.5

Subject to 10.2, effective upon the closing of any merger, acquisition, share exchange, recapitalization, reorganization or any other transaction that causes ADS Shares to become unavailable to the Company or to become impracticable for purposes of providing benefits under the Plan, the balance of the Participants' Stock Accounts shall be transferred to the Credit Accounts for the Participants. The Committee, in its discretion, shall determine whether or not ADS Shares are reasonably available or impracticable and shall determine the value of ADS Shares for purposes of transferring the Stock Account balances to the Credit Accounts. ADS Shares shall, in any event, be presumed to be impracticable if the Company is not affiliated with Scottishpower plc. If Stock Account balances are transferred to Credit Accounts, Trust investments shall be adjusted and provisions for distribution of ADS Shares to Participants shall be ineffective. The provisions of 10.5 shall not limit the Company's ability to amend the Plan to provide for an arrangement similar to Stock Awards and Stock Accounts under the Plan with respect to shares or similar securities of the Company, or an affiliate of the Company, in place of the arrangements related to ADS Shares.

Benefit Plan Changes:

The Executive Severance Plan and PacifiCorp Severance Plan were both amended in October 2005 pursuant to requirements of the Stock Purchase Agreement to change the definition of a Change in Control to the date of the signing of the Stock Purchase Agreement. Previously, each Plan defined the effective date of a Change in Control as the actual effective date of the acquisition. The Executive Severance Plan was also amended to remove rights of certain participants (limited to the Chief Executive Officer, Chief Financial Officer and Chief Operating Officer) to unilaterally resign from the Company and receive benefits under the Plan.

The following matters were approved by management prior to close, but formal amendments are still in the process of being finalized:

The Active Employee Health Plan and Retiree Health Plan are in the process of being amended to reflect plan design changes and contribution changes for the 2006 calendar year. Included in the amendments were decreases in the amount of reimbursement for brand name drugs when generic drugs are available, an increase in the maximum out of pocket limit for prescription drug benefits, an increase in the annual limit on employee contributions to Health Care Flexible Spending Accounts, an increase in the annual limit on annual physical exam reimbursement and the addition of asthma and cancer to the Disease Management program. The Retiree Health Plan amendment will also include changes pursuant to earlier negotiations with two separate IBEW unions (IBEW Locals 125 and 659) to incorporate implementation of a health reimbursement account for certain employees retiring under each of those bargaining agreements. The amendment will also include a change in retiree health plan eligibility for certain employees represented by Local 125 pursuant to changes ratified by that membership.

The PacifiCorp Retirement Plan and K Plus Savings Plan will be amended to incorporate changes required as the result of recent labor negotiations with Local 125. Each of the changes has been ratified by a vote of the membership prior to close of the acquisition. The Retirement Plan amendment will include an improvement to the retirement formula for employees covered by the bargaining unit on April 1, 2006, past service credit for periods while receiving benefits under the Company's Long Term Disability plan and provide for a pre-retirement death benefit for non-married participants. Employees hired after April 1 and covered under the 125 bargaining agreement will not be eligible to participate in the Retirement Plan, but will receive a dollar for dollar match under the Savings Plan on the first 6% of participant contributions, as well as a 2% company contribution regardless of the amount contributed by the participant.

The amendment to the PacifiCorp Retirement Plan will also include language formalizing a reduction in the amount of incentive plan payments recognized in compensation under the Plan from a maximum of 100% of base pay to 30% of base pay over a two year period. This change will impact approximately 50-60 employees. This change was approved by management in early 2005.

Additional changes to the Retirement, K Plus and Retiree Health Plans have been negotiated by the Company and Locals 127 and 197 to be effective January 1, 2007. Amendments for each of these plans will be drafted and approved during 2006.