



November 26, 2003

VIA FACSIMILE AND FEDERAL EXPRESS  
(801) 530-6796

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City, UT 84114

Attn: Julie P. Orchard  
Commission Secretary

RE: Merger of NA General Partnership with and into PacifiCorp Holdings, Inc.

This letter is to notify you that effective December 1, 2003, the Nevada general partnership named "NA General Partnership" ("NAGP") which holds the common stock of PacifiCorp Holdings, Inc. ("PHI"), will be converted into a Delaware general partnership and merged with and into PacifiCorp Holdings, Inc., with PHI surviving the merger. PHI is, and will remain, the current, immediate parent company of PacifiCorp, and the common stock of PacifiCorp will be continue to be held, as it is today, unchanged, by PHI.

As a result of the merger, PHI will remain as the immediate parent of PacifiCorp and PPM Energy, and Scottish Power will continue as the ultimate parent of PHI, PPM and PacifiCorp. Attached are two organizational charts showing the "before" and "after" corporate structure of the PacifiCorp holding companies.

As you can see, the merger has no effect on the equity ownership or operations of PacifiCorp and simply removes one layer of intermediate holding company put in place at the time of Scottish Power's acquisition of PacifiCorp in 1999.

Please do not hesitate to contact Don Furman or me if you have any questions or comments relating to the above.

Sincerely,

D. Douglas Larson  
Vice President, Regulation

Enclosures

cc: Jeffery B. Erb,  
Assistant General Counsel

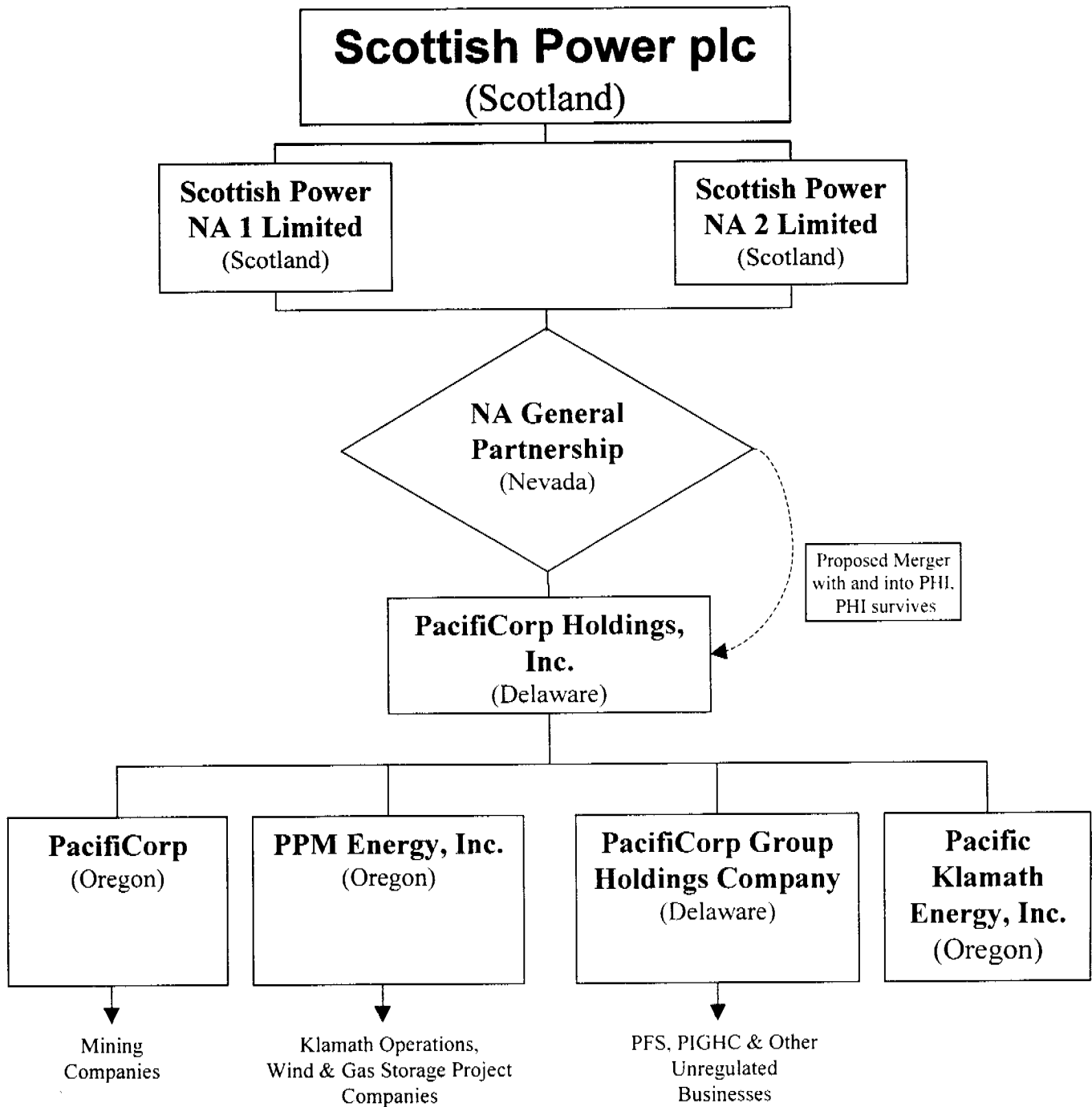


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# CORPORATE STRUCTURE OF PACIFICORP

**Before Merger of NAGP Into PHI**  
*As of November 26, 2003*



# CORPORATE STRUCTURE OF PACIFICORP

After Merger of NAGP Into PHI  
*As of December 1, 2003*

