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49-69-7593-7170
FAX: 49-69-7593-8303

TOKYO
813-3504-1050
FAX: 813-3595-2790

HONG KONG
852-2571-4888
FAX: 852-2544-0392

SINGAPORE
65-6428-2400
FAX: 65-6428-2500

UTAH PUBLIC
UTILITY COMMISSION
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February 28, 2005

CERTIFIED MAIL –
RETURN RECEIPT REQUESTED

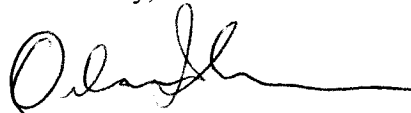
Utah Public Service Commission
Heber M. Wells Building, Fourth Floor
160 East 300 South
Salt Lake City, UT 84114
Attn: Julie P. Orchard, Commission Secretary

Re: Scottish Power plc U-9C-3 Filing

To Whom It May Concern:

Enclosed please find two copies of Scottish Power plc's Quarterly Report Pursuant to Rule 58 of the Public Utility Holding Company Act of 1935, as amended ("1935 Act"). This filing does not require any action on the part of the State Commission; this is merely a notification filing as required under the 1935 Act. If you have any questions, please feel free to give me a call at (202) 835-7522.

Sincerely,



Orlan Johnson

Enclosures

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C.

FORM U-9C-3

QUARTERLY REPORT PURSUANT TO RULE 58 OF
THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

For the Quarterly Period Ended December 31, 2004

Scottish Power plc
PacifiCorp

(Name of Registered Holding Company)

Scottish Power plc

(Address of Principal Executives Offices)

1 Atlantic Quay
Glasgow G2 8SP
Scotland UK

Inquiries concerning this Form U-9C-3 may be directed to:

Andrew Mitchell, Company Secretary
James Stanley, General Counsel
Scottish Power plc
1 Atlantic Quay
Glasgow G2 8SP
Scotland, UK

M. Douglas Dunn
Orlan M. Johnson
Milbank Tweed Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, NY 10005

Scottish Power plc
FORM U-9C-3
For the Quarter Ended December 31, 2004
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This report covers the quarter ended December 31, 2004.

Item 1. - Organization Chart

<u>Name of Reporting Company</u>	<u>Date of Organization</u>	<u>Energy or Gas-related Company</u>	<u>State/Country of Organization</u>	<u>Percentage of Voting Securities Held</u>	<u>Type of Business</u>
Scottish Power plc	N/A	N/A	Scotland	100%	Registered Holding Company
Scottish Power NA 1 Ltd	N/A	N/A	Scotland	100%	Intermediate Holding Company
Scottish Power NA 2 Ltd	N/A	N/A	Scotland	100%	Intermediate Holding Company
PacifiCorp Holdings, Inc	N/A	N/A	Delaware	100%	Intermediate Holding Company
PPM Energy, Inc.	N/A	N/A	Oregon	100%	Power Marketing Company
Enstor, Inc.	10/08/01	Energy-related Company	Oregon	100%	Gas Storage
Enstor Operating Company, LLC	9/19/02	Energy-related Company	Oregon	100%	Gas Storage
Katy Storage and Transportation, L.P.	9/30/02	Energy-related Company	Texas	100% *	Gas Storage Facility

*99% owned by Enstor, Inc

* 1% owned by Enstor Operating Company, LLC

Item 2. - Issuances and Renewals of Securities and Capital Contributions.

<u>Company Issuing Security</u>	<u>Type of Security Issued</u>	<u>Principal Amount of Security</u>	<u>Issue or Renewal</u>	<u>Cost of Capital</u>	<u>Person to Whom Security Was Issued Type of Business</u>	<u>Collateral Given with Security</u>	<u>Consideration Received for Each Security</u>
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None None None None None None None None

<u>Company Contributing Capital</u>	<u>Company Receiving Capital</u>	<u>Amount of Capital Contribution</u>
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None None None

Item 3. - ASSOCIATE TRANSACTIONS

Part I. - Transactions Performed by Reporting Companies on behalf of Associate Companies.

<u>Reporting Company Rendering Services</u>	<u>Associate Company Receiving Services</u>	<u>Types of Services Rendered</u>	<u>Direct Costs Charged</u>	<u>Indirect Costs Charged</u>	<u>Cost of Capital</u>	<u>Total Amount Billed</u>
PacifiCorp	Katy Storage and Transportation, L.P.	IT/Network & share system charges & other corporate services	\$21,248			\$21,248
Enstor Operating Company, LLC	Katy Storage and Transportation, L.P.	Operational personnel & services, commercial sales & marketing personnel & services & management services	\$478,399	\$249,825		\$728,224

Part II - Transactions Performed by Associate Companies on behalf of Reporting Companies.

<u>Associate Company Rendering Services</u>	<u>Reporting Company Receiving Services</u>	<u>Types of Services Rendered</u>	<u>Direct Costs Charged</u>	<u>Indirect Costs Charged</u>	<u>Cost of Capital</u>	<u>Total Amount Billed</u>
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None None None None None None None

Item 4. - SUMMARY OF AGGREGATE INVESTMENT

Investments in energy-related companies:

Total consolidated capitalization as of December 31, 2004	\$	14,434,561,915	Line 1
Total capitalization multiplied by 15% (Line 1 X 0.15)	\$	2,165,184,287	Line 2
Greater of \$50 million or Line 2	\$	2,165,184,287	Line 3

Total current aggregate investment:

(categorized by major line of energy-related business)

Energy-related business Category 1 - Rule 58(b)(1)(ix)	\$	163,423,571
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Total current aggregate investment	\$	163,423,571	Line 4
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Difference between the greater of \$50 million or 15% of Capitalization and the total aggregate investment of the Registered holding company system (line 3 less line 4)

\$	2,001,760,716	Line 5
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(1) Rule 58(b)(1)(ix) - the ownership, operation and servicing of fuel procurement, transportation, handling and storage facilities, scrubbers, and resource recovery and waste water treatment facilities.

Item 5. - OTHER INVESTMENTS

Major Line of Energy-Related Business	Other Investment in Last U-9C-3 Report	Other Investment in this U-9C-3	Reason for Difference in Other Investment
Gas Storage	None	None	N/A

Item 6. - FINANCIAL STATEMENTS AND EXHIBITS

A. Financial Statements:

Exhibit A-1 Financial statements for Reporting Company for the quarterly period ended December 31, 2004. (Confidential treatment requested pursuant to Rule 104(b), 17 CFR 250-104(b).)

B. Exhibits:

Exhibit B-1 Officer's Certification

SIGNATURE

The undersigned registered holding company has duly caused this quarterly report to be signed on its behalf by the undersigned officer thereunto duly authorized pursuant to the requirements of the Public Utility Holding Company Act of 1935.

Scottish Power plc

By: David T. Nish
David T. Nish
Finance Director

Date: February 28, 2005

Exhibit B-1

CERTIFICATE

I hereby certify that the Form U-9C-3 for ScottishPower plc for the previous quarter has been provided to the state commissions listed below:

California Public Utilities Commission
Docket Office
505 Van Ness Avenue
San Francisco, CA 94102-3298
Attn: Jerry Royer, Advice Filings

Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702-5983
Attn: Jean D. Jewell, Commission Secretary

Oregon Public Utility Commission
550 Capitol Street N.E., Suite 215
Salem, Oregon 97301-2551
Attn: Vikie Bailey-Goggins, Administrator Regulatory and Technical Support

Utah Public Service Commission
Heber M. Wells Building, Fourth Floor
160 East 300 South
Salt Lake City, UT 84114
Attn: Julie P. Orchard, Commission Secretary

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S.W.
Olympia, WA 98504-7250
Attn: Carole Washburn, Executive Secretary

Wyoming Public Service Commission
Hansen Building
2515 Warren Avenue, Suite 300
Cheyenne, WY 82002
Attn: Steve Oxley, Commission Secretary

Scottish Power plc

By: David T. Nish
David T. Nish
Finance Director