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SCOTTISH POWER PLC  
Form S-8 POS  
February 28, 2007

As filed with the Securities and Exchange Commission on February 26, 2007  
Registration No. 333-92095

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**Post-Effective Amendment No. 1 to Form S-8**  
REGISTRATION STATEMENT  
Under  
**THE SECURITIES ACT OF 1933**

**SCOTTISH POWER PLC**

(Exact name of registrant as specified in its charter)

**Scotland**  
(State or other jurisdiction  
of incorporation or organization)

**None**  
(IRS Employer  
Identification No.)

**1 Atlantic Quay**  
**Glasgow G2 8SP**  
**United Kingdom**  
(Address of Principal  
Executive Offices)

**None**  
(Zip Code)

**PACIFICORP K PLUS EMPLOYEE SAVINGS AND STOCK OWNERSHIP PLAN**  
and  
**PACIFICORP COMPENSATION REDUCTION PLAN DATED DECEMBER 1, 1994**  
(as amended through Amendment No. 5)

(Full title of the plan)

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**PacifiCorp**  
**825 NE Multnomah**  
**Portland, Oregon 97232-4116**  
**Attention: Benefits Department**  
(Name and address of agent for service)

**(503) 813-5000**  
(Telephone number, including area code, of agent for service)

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**Explanatory Note**

On December 3, 1999, Scottish Power plc (the "Registrant") filed a Registration Statement on Form S-8 (Registration No. 333-92095) which registered 35,717,000 Scottish Power plc ordinary shares reserved for issuance under three plans of its indirect, wholly owned subsidiary, PacifiCorp. The Registrant also registered an indeterminate amount of plan interests under the

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PacifiCorp K Plus Employee Savings and Stock Ownership Plan (the "401(k) Plan") and under the PacifiCorp Compensation Reduction Plan dated December 1, 1994 (the "Compensation Reduction Plan").

In connection with the sale of all of the outstanding shares of Common Stock of PacifiCorp to MidAmerican Energy Holding Company, which closed on March 21, 2006, the Registrant's American Depositary Shares (each of which comprises four ordinary shares of the Registrant) are no longer being offered under the 401(k) Plan or under the Compensation Reduction Plan. This post-effective Amendment No. 1 to the Registration Statement on Form S-8 deregisters all 401(k) Plan interests and all Compensation Reduction Plan interests.

### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Glasgow, Scotland on February 26, 2007.

Scottish Power plc  
(Registrant)

By: /s/ Simon Lowth  
Name: Simon Lowth  
Title: Finance Director

### Authorized Representative in the United States

PacifiCorp:

By: /s/ David J. Mendez  
Name: David J. Mendez  
Title: Senior Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Portland, State of Oregon, on February 26, 2007.

PACIFICORP K PLUS EMPLOYEE SAVINGS AND STOCK OWNERSHIP PLAN

By: /s/ Erich D. Wilson  
Name: Erich D. Wilson  
Title: Director, Human Resources