

PacifiCorp Test Periods

February 13, 2008

In the Test Period hearing in Utah docket number 07-035-093, Rocky Mountain Power was asked to provide information on the test periods used in other states. Below is a description of test periods used in the most recent rate case in each of the states served by PacifiCorp/Rocky Mountain Power.

California

Docket #	A05-11-022
File Date	11/29/2005
Historical Base Period	3/31/2005
Test Period Ending	12/31/2007

California does not have a statute on the timing of test periods. PacifiCorp files test periods in California to align the start of the test period with the anticipated rate effective dates. The last California rate case was projected 33 months beyond the historical data, and 25 months beyond the date the case was filed.

Oregon

Docket #	UE-179
File Date	2/23/2006
Historical Base Period	3/31/2005
Test Period Ending	12/31/2007

Oregon does not have a statute on the timing of test periods. PacifiCorp files test periods in Oregon to align the start of the test period with the anticipated rate effective dates. The last Oregon rate case was projected 33 months beyond the historical data, and 22 months beyond the date the case was filed.

Idaho

Docket #	PAC-E-07-05
File Date	6/8/2007
Historical Base Period	12/31/2006
Test Period Ending	12/31/2006 + known & measurable changes thru 12/31/2007

Idaho has not historically used forecasted test periods. In the last rate case, Rocky Mountain Power indicated that it would propose a forecasted test period in its next rate

case, and would like to start reviewing the issue with staff in the interim. A collaborative process will be started in Idaho to discuss forecasted test periods.

Wyoming

Docket #	20000-277-ER-07
File Date	6/29/2007
Historical Base Period	12/31/2006
Test Period Ending	8/31/2008

Wyoming does not have a statute on the timing of test periods. The stipulation in Wyoming docket 20000-230-ER-05 stated that, in the next general rate case only, Rocky Mountain Power could file and the parties would not oppose a test period extending 20 months beyond the historical data used. This case was filed using data extending 20 months beyond the date of the historical data at December 31, 2006 to comply with the stipulation, resulting in a forecast to August 2008. The Company anticipates using a forecast of calendar year 2009 in its next Wyoming rate case, which the Company plans to file in June 2008.

Washington

Docket #	UE-080220
File Date	2/6/2008
Historical Base Period	6/30/2007
Test Period Ending	6/30/2007 + known & measurable changes thru 6/30/2008

Washington does not allow the use of forecasted test periods, but allows adjustments for known and measurable adjustments, including the proper matching of costs and revenues related to these adjustments. The most recent case was filed using June 2007 data with known and measurable changes extending out 12 months.