

**PACIFICORP
UTAH
Normalized Results of Operations - Rolled In to MSP
12 Months Ended March 2006**

	(1) Total Adjusted Results	(2) Rolled-In Price Change	(3) Rolled-In Revenue Req	(4) Rate Mitigation Cap	(5) Max Allowed Revenue Req	(6) MSP Revenue Req	(7) Change from MSP Req	(8) Revised MSP Price Change
1 Operating Revenues:								
2 General Business Revenues	1,158,487,783	77,790,658	1,236,278,441		1,254,822,618	1,279,449,499	(24,626,882)	96,334,834
3 % Change		6.715%		101.50%			-0.987%	8.316%
4 Interdepartmental	-							
5 Special Sales	326,212,955							
6 Other Operating Revenues	35,909,813							
7 Total Operating Revenues	1,520,610,551							
8								
9 Operating Expenses:								
10 Steam Production	291,235,786							
11 Nuclear Production	-							
12 Hydro Production	14,920,281							
13 Other Power Supply	447,809,022							
14 Transmission	43,699,879							
15 Distribution	101,947,832							
16 Customer Accounting	40,766,667	253,085	41,019,753					
17 Customer Service & Info	6,872,296							
18 Sales	1,063							
19 Administrative & General	92,576,923							
20 Total O&M Expenses	1,039,829,750							
21 Depreciation	152,706,482							
22 Amortization	23,473,957							
23 Taxes Other Than Income	34,732,127	367,561	35,099,688					
24 Income Taxes - Federal	49,448,482	25,783,272	75,231,755					
25 Income Taxes - State	7,959,523	3,503,519	11,463,041					
26 Income Taxes - Def Net	(1,959,009)							
27 Investment Tax Credit Adj.	(4,848,725)							
28 Misc Revenue & Expense	309,808							
29 Total Operating Expenses:	1,301,652,395	29,907,437	1,331,559,832					
30								
31 Operating Rev For Return:	218,958,157	47,883,220	266,841,377					
32								
33 Rate Base:								
34 Electric Plant In Service	5,926,981,790							
35 Plant Held for Future Use	794,419							
36 Misc Deferred Debits	21,749,775							
37 Elec Plant Acq Adj	35,195,865							
38 Nuclear Fuel	-							
39 Prepayments	7,812,663							
40 Fuel Stock	23,030,076							
41 Material & Supplies	40,481,369							
42 Working Capital	30,316,018							
43 Weatherization Loans	8,381,113							
44 Misc Rate Base	4,808,714							
45 Total Electric Plant:	6,099,551,803	-	6,099,551,803					
46								
47 Rate Base Deductions:								
48 Accum Prov For Deprec	(2,257,011,133)							
49 Accum Prov For Amort	(158,037,993)							
50 Accum Def Income Tax	(545,523,029)							
51 Unamortized ITC	(205,673)							
52 Customer Adv For Const	(3,092,856)							
53 Customer Service Deposits	(9,178,983)							
54 Misc Rate Base Deductions	(46,586,647)							
55								
56 Total Rate Base Deductions	(3,019,636,314)	-	(3,019,636,314)					
57								
58 Total Rate Base:	3,079,915,489	-	3,079,915,489					
59								
60 Return on Rate Base	7.109%		8.664%					
61 Return on Equity	7.873%		11.125%					

PACIFICORP
UTAH
Normalized Results of Operations - MSP Protocol
12 Months Ended March 2006

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,158,487,783	108,981,543	1,267,469,326
3 Interdepartmental	-		
4 Special Sales	326,212,955		
5 Other Operating Revenues	35,909,588		
6 Total Operating Revenues	1,520,610,326		
7			
8 Operating Expenses:			
9 Steam Production	290,860,064		
10 Nuclear Production	-		
11 Hydro Production	14,920,281		
12 Other Power Supply	479,460,814		
13 Transmission	43,699,879		
14 Distribution	101,947,832		
15 Customer Accounting	40,766,667	354,562	41,121,230
16 Customer Service & Info	6,872,296		
17 Sales	1,063		
18 Administrative & General	92,564,852		
19 Total O&M Expenses	1,071,093,749		
20 Depreciation	152,697,057		
21 Amortization	23,471,848		
22 Taxes Other Than Income	34,727,123	514,938	35,242,061
23 Income Taxes - Federal	39,145,461	36,121,314	75,266,775
24 Income Taxes - State	6,094,157	4,908,287	11,002,444
25 Income Taxes - Def Net	(1,958,512)		
26 Investment Tax Credit Adj.	(4,848,725)		
27 Misc Revenue & Expense	309,808		
28 Total Operating Expenses:	1,320,731,965	41,899,101	1,362,631,066
29			
30 Operating Rev For Return:	199,878,361	67,082,441	266,960,802
31			
32 Rate Base:			
33 Electric Plant In Service	5,926,122,120		
34 Plant Held for Future Use	794,419		
35 Misc Deferred Debits	21,588,650		
36 Elec Plant Acq Adj	35,195,865		
37 Nuclear Fuel	-		
38 Prepayments	7,811,870		
39 Fuel Stock	22,987,995		
40 Material & Supplies	40,445,790		
41 Working Capital	30,739,131		
42 Weatherization Loans	8,381,084		
43 Misc Rate Base	4,808,714		
44 Total Electric Plant:	6,098,875,640	-	6,098,875,640
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(2,254,971,328)		
48 Accum Prov For Amort	(158,023,170)		
49 Accum Def Income Tax	(545,528,085)		
50 Unamortized ITC	(205,673)		
51 Customer Adv For Const	(3,092,856)		
52 Customer Service Deposits	(9,178,983)		
53 Misc Rate Base Deductions	(46,581,638)		
54			
55 Total Rate Base Deductions	(3,017,581,733)	-	(3,017,581,733)
56			
57 Total Rate Base:	3,081,293,907	-	3,081,293,907
58			
59 Return on Rate Base	6.487%		8.664%
60 Return on Equity	6.570%		11.125%

	TW-1	TW-2	TW-3	TW-4	TW-5	TW-6	TW-7	TW-8	TW-9	
	FILED RESULTS	Retail Contract Revisions	Revise US Mag Curtailment	Workers Compensation Adj	Regulatory Asset Adj	Property Insurance Adj	Capital Lease Adj	Currant Creek	Taxes on SPUK Cross Charge	West Valley
1 Operating Revenues:										
2 General Business Revenues	1,155,803,081	2,684,703	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	297,585,435	-	(603,784)	-	-	-	-	-	-	-
5 Other Operating Revenues	35,939,898	-	(31,238)	-	-	-	-	-	-	-
6 Total Operating Revenues	1,489,328,413	2,684,703	(635,022)	-	-	-	-	-	-	-
7										
8 Operating Expenses:										
9 Steam Production	289,503,759	-	(189,172)	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	14,950,615	-	(30,334)	-	-	-	-	-	-	-
12 Other Power Supply	451,619,673	-	(600,147)	-	-	-	-	340,445	-	(738,306)
13 Transmission	45,135,105	-	(87,094)	-	-	-	-	-	-	-
14 Distribution	101,947,832	-	-	-	-	-	-	-	-	-
15 Customer Accounting	40,485,054	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	6,812,985	-	-	-	-	-	-	-	-	-
17 Sales	1,051	-	-	-	-	-	-	-	-	-
18 Administrative & General	92,170,705	-	(107,440)	2,501,303	2,065,502	(930,563)	(1,348,885)	-	-	-
19 Total O&M Expenses	1,042,626,780	-	(1,014,187)	2,501,303	2,065,502	(930,563)	(1,348,885)	340,445	-	(738,306)
20 Depreciation	152,799,471	-	(209,856)	-	-	-	-	-	-	-
21 Amortization	23,449,824	-	(27,638)	-	-	-	-	-	-	-
22 Taxes Other Than Income	34,750,768	-	(44,280)	-	-	-	-	-	-	-
23 Income Taxes - Federal	40,286,084	892,228	202,700	(833,557)	(688,309)	310,100	449,506	(113,512)	(2,726,074)	246,140
24 Income Taxes - State	6,229,332	134,723	31,814	(120,852)	(99,844)	44,988	65,196	(16,281)	(395,726)	35,386
25 Income Taxes - Def Net	(1,962,517)	-	6,054	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	(4,851,552)	-	2,827	-	-	-	-	-	-	-
27 Misc Revenue & Expense	103,776	-	(90)	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,293,431,965	1,026,951	(1,052,657)	1,546,895	1,277,348	(575,476)	(834,183)	210,652	(3,121,800)	(456,780)
29										
30 Operating Rev For Return:	195,896,448	1,657,752	417,635	(1,546,895)	(1,277,348)	575,476	834,183	(210,652)	3,121,800	456,780
31										
32 Rate Base:										
33 Electric Plant In Service	5,930,194,535	-	(7,617,293)	-	-	-	-	-	-	-
34 Plant Held for Future Use	794,540	-	(121)	-	-	-	-	-	-	-
35 Misc Deferred Debits	21,648,037	-	(33,610)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	35,267,421	-	(71,556)	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
38 Prepayments	7,815,034	-	(6,434)	-	-	-	-	-	-	-
39 Fuel Stock	22,977,959	-	6,172	-	-	-	-	-	-	-
40 Material & Supplies	40,493,874	-	(49,923)	-	-	-	-	-	-	-
41 Working Capital	30,144,521	22,677	(29,492)	34,159	28,207	(12,708)	(18,421)	4,652	(68,936)	(10,087)
42 Weatherization Loans	8,381,222	-	(259)	-	-	-	-	-	-	-
43 Misc Rate Base	4,816,699	-	(7,985)	-	-	-	-	-	-	-
44 Total Electric Plant:	6,102,533,842	22,677	(7,810,500)	34,159	28,207	(12,708)	(18,421)	4,652	(68,936)	(10,087)
45										
46 Rate Base Deductions:										
47 Accum Prov For Deprec	(2,257,841,602)	-	3,256,846	-	-	-	-	-	-	-
48 Accum Prov For Amort	(157,715,189)	-	153,491	-	-	-	-	-	-	-
49 Accum Def Income Tax	(514,179,664)	-	(25,833)	-	-	-	-	-	-	-
50 Unamortized ITC	(205,673)	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(3,092,948)	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	(7,817,274)	-	-	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(46,619,998)	-	59,013	-	-	-	-	-	-	-
54										
55 Total Rate Base Deductions	(2,987,472,347)	-	3,443,517	-	-	-	-	-	-	-
56										
57 Total Rate Base:	3,115,061,495	22,677	(4,366,982)	34,159	28,207	(12,708)	(18,421)	4,652	(68,936)	(10,087)
58										
59 Return on Rate Base	6.289%	0.053%	0.022%	-0.050%	-0.041%	0.019%	0.027%	-0.007%	0.100%	0.015%
60 Return on Equity	6.014%	0.111%	0.047%	-0.104%	-0.086%	0.039%	0.056%	-0.014%	0.210%	0.031%
61										
62 TAX CALCULATION:										
63 Operating Revenue	235,597,795	2,684,703	661,030	(2,501,303)	(2,065,502)	930,563	1,348,885	(340,445)	-	738,306
64 Other Deductions	-	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-	-
66 Interest	103,874,342	756	(145,621)	1,139	941	(424)	(614)	155	(2,299)	(336)
67 Schedule "M" Additions	182,562,038	-	(234,574)	-	-	-	-	-	(8,186,807)	-
68 Schedule "M" Deductions	190,376,002	-	(39,846)	-	-	-	-	-	-	-
69 Income Before Tax	123,909,488	2,683,947	611,923	(2,502,442)	(2,066,442)	930,987	1,349,499	(340,600)	(8,184,508)	738,643
70										
71 State Income Taxes	6,229,332	134,723	31,814	(120,852)	(99,844)	44,988	65,196	(16,281)	(395,726)	35,386
72 Taxable Income	117,680,157	2,549,224	580,109	(2,381,591)	(1,966,598)	885,999	1,284,303	(324,319)	(7,788,782)	703,256
73										
74 Federal Income Taxes + Other	40,286,084	892,228	202,700	(833,557)	(688,309)	310,100	449,506	(113,512)	(2,726,074)	246,140
PRICE CHANGE	123,646,419	(2,689,952)	(1,297,980)	2,517,917	2,079,170	(936,715)	(1,357,819)	342,883	(5,081,428)	(743,512)
CAPPED PRICE CHANGE	111,022,484									

	TW-10	TW-11	TW-12	TW-13	MW-1	MW-2	JL-1	JL-2	JL-3	LM-1
	Embedded Cost Differential Adj	Correct CN Factor	Customer Service Deposits	Black Lung Insurance	Cost Allocation for Seasonal Resources	Revised NPC	PERCO	Revise 3- Factor Formula	Scottish Power Cross Charge	American Workers Production Activities Tax
1 Operating Revenues:										
2 General Business Revenues	-	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	29,231,303	-	-	-	-
5 Other Operating Revenues	-	173	-	-	659	97	-	-	-	-
6 Total Operating Revenues	-	173	-	-	659	29,231,400	-	-	-	-
7										
8 Operating Expenses:										
9 Steam Production	-	-	-	(72,390)	-	1,617,866	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-	-
12 Other Power Supply	(893,509)	-	-	(6,188)	961,732	28,759,774	-	-	-	-
13 Transmission	-	-	-	-	-	(1,348,132)	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	281,613	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	59,310	-	-	-	-	-	-	-	-
17 Sales	-	13	-	-	-	-	-	-	-	-
18 Administrative & General	-	9,500	-	-	36,085	5,301	-	(600,817)	(956,965)	-
19 Total O&M Expenses	(893,509)	350,436	-	(78,578)	997,817	29,034,810	-	(600,817)	(956,965)	-
20 Depreciation	-	6,876	-	-	89,304	11,262	-	-	-	-
21 Amortization	-	42,589	-	-	6,167	906	-	-	-	-
22 Taxes Other Than Income	-	3,848	-	-	14,637	2,150	-	-	-	-
23 Income Taxes - Federal	286,677	(133,907)	(53,395)	26,205	(367,176)	54,700	385	200,187	318,856	(345,134)
24 Income Taxes - State	74,824	(24,053)	(8,111)	3,741	(59,911)	8,156	56	29,127	46,384	(50,205)
25 Income Taxes - Def Net	-	(382)	-	-	(1,454)	(214)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	206,122	-	-	-	-	-	-	-
28 Total Operating Expenses:	(532,008)	245,405	144,616	(48,631)	679,386	29,111,771	441	(371,502)	(591,725)	(395,339)
29										
30 Operating Rev For Return:	532,008	(245,232)	(144,616)	48,631	(678,727)	119,629	(441)	371,502	591,725	395,339
31										
32 Rate Base:										
33 Electric Plant In Service	-	661,067	-	-	2,514,418	369,393	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(629)	-	-	(2,394)	11,958	(34,711)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
38 Prepayments	-	610	-	-	2,319	341	-	-	-	-
39 Fuel Stock	-	-	-	-	-	3,865	-	-	-	-
40 Material & Supplies	-	(246)	-	-	(936)	3,022	-	-	-	-
41 Working Capital	(11,748)	4,990	(1,358)	(1,074)	17,825	643,023	10	(8,204)	(13,067)	(8,730)
42 Weatherization Loans	-	22	-	-	85	13	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(11,748)	665,814	(1,358)	(1,074)	2,531,317	1,031,613	(34,701)	(8,204)	(13,067)	(8,730)
45										
46 Rate Base Deductions:										
47 Accum Prov For Deprec	-	(30,713)	-	-	(157,904)	(197,955)	-	-	-	-
48 Accum Prov For Amort	-	(411,747)	-	-	(43,355)	(6,369)	-	-	-	-
49 Accum Def Income Tax	-	2,055	-	-	5,430	1,079	-	-	-	-

	LM-2	LM-3	BW-1	
	Bonus Depreciation	Reduce Tax Advisory Services	Cost of Debt	REVISED RESULTS
1 Operating Revenues:				
2 General Business Revenues	-	-	-	1,158,487,783
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	326,212,955
5 Other Operating Revenues	-	-	-	35,909,588
6 Total Operating Revenues	-	-	-	1,520,610,326
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	290,860,064
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	14,920,281
12 Other Power Supply	-	-	17,340	479,460,814
13 Transmission	-	-	-	43,699,879
14 Distribution	-	-	-	101,947,832
15 Customer Accounting	-	-	-	40,766,667
16 Customer Service & Info	-	-	-	6,872,296
17 Sales	-	-	-	1,063
18 Administrative & General	-	(278,874)	-	92,564,852
19 Total O&M Expenses	-	(278,874)	17,340	1,071,093,749
20 Depreciation	-	-	-	152,697,057
21 Amortization	-	-	-	23,471,848
22 Taxes Other Than Income	-	-	-	34,727,123
23 Income Taxes - Federal	347,454	92,920	692,382	39,145,461
24 Income Taxes - State	51,743	13,515	100,155	6,094,157
25 Income Taxes - Def Net	-	-	-	(1,958,512)
26 Investment Tax Credit Adj.	-	-	-	(4,848,725)
27 Misc Revenue & Expense	-	-	-	309,808
28 Total Operating Expenses:	399,198	(172,439)	809,878	1,320,731,965
29				
30 Operating Rev For Return:	(399,198)	172,439	(809,878)	199,878,361
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	5,926,122,120
34 Plant Held for Future Use	-	-	-	794,419
35 Misc Deferred Debits	-	-	-	21,588,650
36 Elec Plant Acq Adj	-	-	-	35,195,865
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	7,811,870
39 Fuel Stock	-	-	-	22,987,995
40 Material & Supplies	-	-	-	40,445,790
41 Working Capital	8,815	(3,808)	17,884	30,739,131
42 Weatherization Loans	-	-	-	8,381,084
43 Misc Rate Base	-	-	-	4,808,714
44 Total Electric Plant:	8,815	(3,808)	17,884	6,098,875,640
45				
46 Rate Base Deductions:				
47 Accum Prov For Deprec	-	-	-	(2,254,971,328)
48 Accum Prov For Amort	-	-	-	(158,023,170)
49 Accum Def Income Tax	(31,331,152)	-	-	(545,528,085)
50 Unamortized ITC	-	-	-	(205,673)
51 Customer Adv For Const	-	-	-	(3,092,856)
52 Customer Service Deposits	-	-	-	(9,178,983)
53 Misc Rate Base Deductions	-	-	-	(46,581,638)
54				
55 Total Rate Base Deductions	(31,331,152)	-	-	(3,017,581,733)
56				
57 Total Rate Base:	(31,322,337)	(3,808)	17,884	3,081,293,907
58				
59 Return on Rate Base	0.053%	0.006%	-0.026%	6.487%
60 Return on Equity	0.110%	0.012%	0.087%	6.570%
61				
62 TAX CALCULATION:				
63 Operating Revenue	-	278,874	(17,340)	238,310,742
64 Other Deductions	-	-	-	-
65 Interest (AFUDC)	-	-	-	-
66 Interest	(1,044,470)	(127)	(2,095,731)	100,652,006
67 Schedule "M" Additions	-	-	-	174,253,260
68 Schedule "M" Deductions	-	-	-	191,395,638
69 Income Before Tax	1,044,470	279,001	2,078,391	120,516,358
70				
71 State Income Taxes	51,743	13,515	100,155	6,094,157
72 Taxable Income	992,726	265,486	1,978,235	114,422,201
73				
74 Federal Income Taxes + Other	347,454	92,920	692,382	39,145,461
PRICE CHANGE	(3,794,808)	(280,683)	(2,087,417)	108,981,543
CAPPED PRICE CHANGE				96,334,834

**PacifiCorp
Utah General Rate Case March 2006
Retail Contract Revisions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Residential	440	3	-	UT	100%	-	
Commercial	442	3	(68)	UT	100%	(68)	
Industrial	442	3	(589)	UT	100%	(589)	
Situs Contracts	442	3	2,685,357	UT	100%	2,685,357	
Public St & Hwy	444	3	-	UT	100%	-	
Other Sales Pub Auth	445	3	3	UT	100%	3	
			<u>2,684,703</u>			<u>2,684,703</u>	

Description of Adjustments:

This adjustment updates the revenue for price and load changes related to the US Magnesium, Kennecott, and Praxair contracts in Utah.

Revise Situs Contract Revenue

		Filed	Revised	Adjustment
Residential	440	441,417,806	441,417,806	-
Commercial	442	399,525,060	399,524,991	(68)
Industrial	442	224,116,895	224,116,306	(589)
Situs Contracts	442	61,113,605	63,798,962	2,685,357
Public St & Hwy	444	8,974,594	8,974,594	-
Other Sales Pub Auth	445	20,655,122	20,655,125	3

Situs Contract Variance

		Total Filed Revenue	Total Revised Revenue	Variance
Nucor Steel	Firm	\$17,601,092	\$17,601,092	\$0
Nucor Steel2	Non-Firm	\$0	\$0	\$0
US Magnesium5	Non-Firm	\$13,349,697	\$16,333,550	\$2,983,853
Kennecott3	Firm	\$22,407,384	\$22,018,636	(\$388,748)
Praxair4	Firm	\$7,755,432	\$7,845,685	\$90,253
Total Situs Contracts		\$61,113,605	\$63,798,962	\$2,685,357

Table 1
Utah Power & Light
State of Utah
Summary of Revenue Adjustments
Historical Test Period 12 Months Ending March 2004
Forecast Test Period 12 Months Ending March 2006
(\$000)

	A	B	C	D	E	F	G	H	I
	Total Revenue ¹	Normalizing Adjustments ²	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ³	Total Type 2 Adjusted Revenue	Type 3 Proforma Price Change ⁵	Total Utah Forecast Revenue
Residential	\$368,995	\$4,564	(\$6,753)	(\$2,189)	\$366,806	\$7	\$366,813	\$74,605	\$441,418
Commercial	\$333,568	\$8,585	(\$2,967)	\$5,618	\$339,186	(\$902)	\$338,284	\$61,241	\$399,525
Industrial ⁴	\$189,108	\$1,247	\$0	\$1,247	\$190,355	\$1,032	\$191,387	\$32,729	\$224,116
Situs Contracts	\$61,965	(\$2,384)	\$0	(\$2,384)	\$59,581	\$512	\$60,093	\$3,706	\$63,799
Public St & Hwy	\$8,131	\$122	\$0	\$122	\$8,253	(\$1)	\$8,252	\$723	\$8,975
Other Sales Pub Auth	\$17,877	\$132	\$0	\$132	\$18,009	(\$0)	\$18,009	\$2,646	\$20,655
Interdepartmental	(\$0)	\$0	\$0	\$0	\$0	\$3	\$3	\$1	\$4
Total Utah	\$979,645	\$12,267	(\$9,720)	\$2,547	\$982,192	\$651	\$982,842	\$175,650	\$1,158,492
Source / Formula	305A Report	Table 3	Customer Info. Services	B + C	A + D	Table 3	E + F	Table 3	G + H

1. Lighting, security lighting, and traffic signal revenues included as booked.
2. Includes the removal of merger credit, Blue Sky and Cool Keeper revenues, normalization of special contracts, out of period adjustments, and removal of one-time change in unbilled revenue due to the methodology change.
3. Type 2 adjustment includes annualization of the changes in special contract rates effective January 1, 2004 and the adjustment made to reconcile booked revenue with blocking revenue.
4. Includes Irrigation.
5. Type 3 adjustment reflects the changes in revenues due to the application of prices effective April 1, 2004 to the forecasted loads.

Table 4
Utah Power & Light
State of Utah
Summary of Revenue and kWh Adjustments
Situs Contracts
Historical Test Period 12 Months Ending March 2004
Forecast Test Period 12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Total Revenue	Normalizing Adjustments 1	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change	Total Type 2 Adjusted Revenue	Proforma Price Change	Type 3 Proforma Impact of Forecast	Total Forecast Revenue	Total Booked kWh	Normalizing Adjustments	Total Adjusted Actual	Impact of Forecast	Total kWh Forecast
Nucor Steel Firm	\$ 17,422,356	\$ 129,346	\$0	\$ 129,346	\$17,551,702	\$171,448	\$17,723,150	\$0	(\$122,058)	\$17,601,092	592,786,000	4,111,000	596,897,000	(4,111,000)	592,786,000
Nucor Steel2 Non-Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	0	0
US Magnesium5 Non-Firm	\$ 16,060,337	(\$2,657,240)	\$0	(\$2,657,240)	\$13,403,097	\$0	\$13,403,097	\$2,991,934	(\$61,481)	\$16,333,550	678,603,660	(26,454,560)	652,149,100	(2,445,440)	649,703,660
Kennecott3 Firm	\$ 20,902,412	\$98,898	\$0	\$98,898	\$21,001,310	\$236,517	\$21,237,827	(\$368,454)	\$1,149,263	\$22,018,636	581,039,975	6,490,000	587,529,975	32,360,025	619,890,000
Praxair4 Firm	\$ 7,580,066	\$45,316	\$0	\$45,316	\$7,625,382	\$103,952	\$7,729,334	\$89,949	\$26,402	\$7,845,685	235,719,000	3,193,200	238,912,200	806,800	239,719,000
Situs Contracts	\$61,965,170	(\$2,383,680)	\$0	(\$2,383,680)	\$59,581,490	\$511,917	\$60,093,407	\$2,713,429	\$992,126	\$63,798,962	2,088,148,635	(12,660,360)	2,075,488,275	26,610,385	2,102,098,660
Source / Formula	305F Report	Variance Analysis Worksheet	Customer Info. Services	B + C	A + D	Variance Analysis Worksheet	E + F	Variance Analysis Worksheet	I - G - H	Forecasts from Reed Davis	305F Report	Variance Analysis Worksheet	K + L	O - M	Forecasts from Reed Davis

1 Includes out of period adjustments made due to one month lag between actual kWh and revenue system.

2 Annualized calculation based on new contract prices effective January 1, 2004.

3 Annualized price change reflects changes in rates effective January 1, 2004.

Contract period ends December 31, 2004. No proforma changes is currently scheduled.

4 Annualized price change reflects changes in contract rates effective January 1, 2004. Contract Period ends December 31, 2004. No proforma changes is currently scheduled.

5 Normalized revenues exclude \$2,704,597 pass through revenues.

Revise US Mag Curtailment

AS FILED

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Apr-05	135.9	2,070.4	600.2	0.0	768.9	2,548.4	379.4	155.1	26.0	0.0	3,575.4	3,109.0	2,574.4	26.0
May-05	120.5	1,775.9	534.4	0.0	743.6	2,718.6	434.5	145.5	32.0	0.0	3,174.3	3,330.5	2,750.6	32.0
Jun-05	144.9	1,937.7	666.0	0.0	815.4	3,615.6	619.1	157.1	37.0	0.0	3,564.0	4,428.8	3,652.6	37.0
Jul-05	149.8	2,082.9	764.4	0.0	806.9	3,986.6	610.8	148.3	35.0	0.0	3,804.0	4,780.7	4,021.6	35.0
Aug-05	148.0	2,101.4	781.1	0.0	809.7	4,135.5	550.4	144.2	37.0	0.0	3,840.2	4,867.0	4,172.5	37.0
Sep-05	120.4	1,872.0	638.4	0.0	807.2	3,536.5	429.9	146.8	37.0	0.0	3,438.0	4,150.2	3,573.5	37.0
Oct-05	129.4	2,120.8	649.6	0.0	763.4	2,894.7	386.6	150.7	29.0	0.0	3,663.3	3,461.0	2,923.7	29.0
Nov-05	137.0	2,270.1	651.9	0.0	818.2	3,044.8	402.8	161.1	30.0	0.0	3,877.2	3,638.6	3,074.8	30.0
Dec-05	149.0	2,393.6	682.8	0.0	825.2	3,136.5	422.2	156.8	29.0	0.0	4,050.6	3,744.5	3,165.5	29.0
Jan-06	144.4	2,684.4	736.5	0.0	820.9	3,163.3	378.2	155.5	25.0	0.0	4,366.2	3,722.1	3,188.3	25.0
Feb-06	141.9	2,539.8	701.6	0.0	816.1	3,291.6	390.5	162.8	25.0	0.0	4,199.3	3,869.9	3,316.6	25.0
Mar-06	146.2	2,432.2	671.0	0.0	806.8	2,712.3	391.0	161.3	28.0	0.0	4,056.3	3,292.5	2,740.3	28.0
Total Coln. Per	1,667.4	26,261.3	8,077.9	0.0	9,602.2	38,784.3	5,395.4	1,845.1	370.0	0.0	45,608.8	46,394.8	39,154.3	370.0

CORRECTED

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Apr-05	135.9	2,070.4	600.2	0.0	768.9	2,548.4	379.4	155.1	26.0	0.0	3,575.4	3,109.0	2,574.4	26.0
May-05	120.5	1,775.9	534.4	0.0	743.6	2,718.6	434.5	145.5	32.0	0.0	3,174.3	3,330.5	2,750.6	32.0
Jun-05	144.9	1,937.7	666.0	0.0	815.4	3,615.6	619.1	157.1	37.0	0.0	3,564.0	4,428.8	3,652.6	37.0
Jul-05	149.8	2,082.9	764.4	0.0	806.9	3,986.6	610.8	148.3	35.0	0.0	3,804.0	4,780.7	4,021.6	35.0
Aug-05	148.0	2,101.4	781.1	0.0	809.7	4,135.5	550.4	144.2	37.0	0.0	3,840.2	4,867.0	4,172.5	37.0
Sep-05	120.4	1,872.0	638.4	0.0	807.2	3,536.5	429.9	146.8	37.0	0.0	3,438.0	4,150.2	3,573.5	37.0
Oct-05	129.4	2,120.8	649.6	0.0	763.4	2,894.7	386.6	150.7	29.0	0.0	3,663.3	3,461.0	2,923.7	29.0
Nov-05	137.0	2,270.1	651.9	0.0	818.2	3,044.8	402.8	161.1	30.0	0.0	3,877.2	3,638.6	3,074.8	30.0
Dec-05	149.0	2,393.6	682.8	0.0	825.2	3,046.8	422.2	156.8	29.0	0.0	4,050.6	3,744.5	3,075.8	29.0
Jan-06	144.4	2,684.4	736.5	0.0	820.9	3,064.9	378.2	155.5	25.0	0.0	4,366.2	3,722.1	3,089.9	25.0
Feb-06	141.9	2,539.8	701.6	0.0	816.1	3,291.6	390.5	162.8	25.0	0.0	4,199.3	3,869.9	3,316.6	25.0
Mar-06	146.2	2,432.2	671.0	0.0	806.8	2,712.3	391.0	161.3	28.0	0.0	4,056.3	3,292.5	2,740.3	28.0
Total Coln. Per	1,667.4	26,261.3	8,077.9	0.0	9,602.2	38,596.2	5,395.4	1,845.1	370.0	0.0	45,608.8	46,394.8	38,966.2	370.0
VARIANCE	0.0	0.0	0.0	0.0	0.0	-188.1	0.0	0.0	0.0	0.0	0.0	0.0	-188.1	0.0

AS FILED

Jurisdictional Contribution to Firm System Energy (Input level).

MONTH	Pac CAL			Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division		Utah Division		Utah Juris Input	FERC Juris Input
Apr-05	70,631	1,154,747	332,858	0	527,640	1,592,577	247,885	105,231	16,042	0	2,085,876	1,961,735	1,608,619	16,042	2,085,876	1,961,735	1,608,619	16,042
May-05	77,656	1,168,403	340,546	0	528,096	1,657,006	297,839	105,716	17,210	0	2,114,701	2,077,771	1,674,216	17,210	2,114,701	2,077,771	1,674,216	17,210
Jun-05	83,636	1,170,261	357,409	0	537,625	1,908,330	368,824	104,852	18,725	0	2,148,931	2,400,731	1,927,055	18,725	2,148,931	2,400,731	1,927,055	18,725
Jul-05	98,123	1,244,666	424,644	0	563,193	2,242,206	444,365	103,577	20,761	0	2,330,626	2,810,909	2,262,967	20,761	2,330,626	2,810,909	2,262,967	20,761
Aug-05	92,716	1,258,067	424,437	0	563,116	2,289,495	370,356	102,310	20,859	0	2,338,336	2,793,020	2,310,354	20,859	2,338,336	2,793,020	2,310,354	20,859
Sep-05	70,372	1,159,226	363,790	0	544,848	1,930,004	278,620	100,727	17,816	0	2,138,236	2,327,167	1,947,820	17,816	2,138,236	2,327,167	1,947,820	17,816
Oct-05	67,327	1,202,899	378,797	0	536,153	1,806,526	274,829	101,943	15,896	0	2,185,176	2,199,194	1,822,422	15,896	2,185,176	2,199,194	1,822,422	15,896
Nov-05	75,504	1,296,908	389,301	0	558,508	1,825,556	253,949	107,312	15,904	0	2,320,221	2,202,721	1,841,460	15,904	2,320,221	2,202,721	1,841,460	15,904
Dec-05	83,935	1,444,183	444,303	0	585,478	1,966,362	286,260	111,631	16,926	0	2,557,899	2,381,179	1,983,288	16,926	2,557,899	2,381,179	1,983,288	16,926
Jan-06	82,463	1,573,036	458,886	0	586,471	2,079,535	264,362	113,247	16,800	0	2,700,856	2,473,944	2,096,335	16,800	2,700,856	2,473,944	2,096,335	16,800
Feb-06	74,005	1,358,919	382,797	0	525,932	1,939,844	242,665	103,146	14,954	0	2,341,653	2,300,609	1,954,798	14,954	2,341,653	2,300,609	1,954,798	14,954
Mar-06	76,232	1,413,808	388,376	0	566,461	1,701,276	264,659	112,324	16,751	0	2,444,877	2,095,010	1,718,027	16,751	2,444,877	2,095,010	1,718,027	16,751
Total Input	952,600	15,445,123	4,686,144	0	6,623,521	22,938,717	3,594,613	1,272,016	208,644	0	27,707,388	28,013,990	23,147,361	208,644	27,707,388	28,013,990	23,147,361	208,644

CORRECTED

Jurisdictional Contribution to Firm System Energy (Input level).

[illegible]

PacifiCorp
Utah General Rate Case March 2006
Workers Compensation Adj

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Admin and General Salaries	930	1	12,369,176	SO	41.580%	5,143,123	
Accum Prov for Insurance Reserve	920	1	<u>(6,349,958)</u>	SO	41.580%	<u>(2,640,323)</u>	
			<u>6,019,218</u>			<u>2,502,800</u>	

Description of Adjustments:

This adjustment removes Adjustment 4.9 Workman's Comp Expense from the normalized results. Adjustment 4.9 is not necessary because Account 501160 is normalized as part of the labor adjustment.

PacifiCorp

Results of Operations March 2004

To Remove Adjustment # 4.9 from Results from Exhibit JTW-1, page 4.9 - Workers' Compensation Expense

Expense was removed twice, once on JTW-1, page 4.9 and again on JTW-1, page 4.17.12

	FERC					
	Account	FY '04	FY '05 DRI	FY '05	FY '06 DRI	FY '06
Adjustment to Expense:						
Remove Workers' Compensation Write-off	930	11,513,000	1.038	11,950,952	1.035	12,369,176
Remove Workers' Compensation Write-off	920	<u>(5,910,423)</u>	1.038	<u>(6,135,254)</u>	1.035	<u>(6,349,958)</u>
Total		<u><u>5,602,577</u></u>		<u><u>5,815,698</u></u>		<u><u>6,019,218</u></u>

PACIFICORP

Labor Overheads

	GLACCT	CATEGORY	DESCRIPTION	FY04	FY05	FY06
1	501102	BENEFITS	Pension Administration	449,256	957,223	585,767
2	501125	BENEFITS	Medical Insurance	35,919,413	41,517,853	46,500,408
3	501175	BENEFITS	Dental Insurance	2,536,107	3,611,788	3,828,530
4	501200	BENEFITS	Vision Insurance	252,088	602,464	632,593
5	501225	BENEFITS	Life Insurance	1,007,837	1,295,896	1,341,264
6	501250	BENEFITS	Stock 401K ESOP	16,697,006	17,912,860	18,539,975
7	501251	BENEFITS	401K Administration	1,098,641	1,247,671	1,247,993
8	501275	BENEFITS	Accidental Death & Disability	62,901	35,908	37,165
9	501300	BENEFITS	Long-Term Disability	1,700,300	2,200,569	2,277,610
10	501325	BENEFITS	Physical Exam	996	-	-
11	501650	BENEFITS	Worker's Comp/WorkCover Levy	(396,695)	2,043,695	2,145,899
12	501670	BENEFITS	Black Lung	150,016	-	-
13	502300	BENEFITS	Education Assistance	376,808	-	-
14	502900	BENEFITS	Other Salary Overheads	(783,166)	2,046,092	1,696,672
15	SUB-TOTAL			59,071,508	73,472,018	78,833,876
16	501100	PENSION	Pension Superannuation	14,606,095	31,349,310	41,533,213
17	501101	PENSION	Pension Noncurrent	1,872	-	-
18	501103	PENSION	Joint Owner Pension Credit	392,319	-	-
19	501105	PENSION	Pension - IBEW 57	5,644,291	2,995,157	2,995,184
20	501106	PENSION	Retirement Allowance	267,310	291,140	291,531
21	501115	PENSION	SERP	2,777,822	3,169,216	3,294,702
22	501150	PENSION	Post Retirement Benefit - FAS106 Current	19,838,769	21,615,050	22,963,074
23	501151	PENSION	Post Retirement Benefit - FAS106 Noncurrent	-	-	-
24	501160	PENSION	Post Retirement Benefit - FAS112	8,383,043	5,615,919	6,337,415
25	SUB-TOTAL			51,911,520	65,035,792	77,415,119
26	500400	AIP	Bonus/Incentive	3,603,016	-	-
27	500410	AIP	Incentive (Performance Share)	43,893,676	32,117,087	33,403,789
28	SUB-TOTAL			47,496,692	32,117,087	33,403,789
29	580500	PTAX	Payroll Tax Expense	26,836,757	31,314,730	33,284,851
30	580700	PTAX	Payroll Tax Expense - Unemployment	3,275,290	-	-
31	580800	PTAX	Other Payroll Taxes	441	-	-
32	SUB-TOTAL			30,112,488	31,314,730	33,284,851
33						
34	TOTAL			188,592,208	201,939,626	222,937,635

SAP ACCOUNT 501160 FY 2004

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 501160 Post Employ Ben-FAS
Company code: 1000 PacifiCorp
Business area:
Fiscal year: 2004
All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	126,667.00	3,628.48	123,038.52	123,038.52
2	637,084.00	18,230.92	618,853.08	741,891.60
3	11,875,084.00	10,350.79	11,864,733.21	12,606,624.81
4	362,084.00	10,301.23	351,782.77	12,958,407.58
5	362,084.00	10,297.70	351,786.30	13,310,193.88
6	250,606.63	769,601.22	518,994.59-	12,791,199.29
7	235,417.00	173,882.99	61,534.01	12,852,733.30
8	235,417.00	173,882.39	61,534.61	12,914,267.91
9	235,417.00	173,881.16	61,535.84	12,975,803.75
10	235,417.00	173,876.91	61,540.09	13,037,343.84
11	280,417.00	175,146.85	105,270.15	13,142,613.99
12	7,667,267.46	12,426,838.41	4,759,570.95-	8,383,043.04
13				8,383,043.04
14				8,383,043.04
15				8,383,043.04
16				8,383,043.04
Total	22,502,962.09	14,119,919.05	8,383,043.04	8,383,043.04

Start

3:33 PM

SAP

List Edit Goto Extras Environment Settings System Help

G/L Account Line Item Display

G/L Account No. 501160 Post Employment Benefits (FAS 112)
Company Code 1000

Type	Doc. Date	Amount in local cur.	DocumentNo
<input type="checkbox"/> SA	06/17/2003	126,667.00	106763589
<input type="checkbox"/> SA	06/17/2003	235,417.00	106763589
<input type="checkbox"/> SA	06/30/2003	11,513,000.00	107005891
* Account 501160		11,875,084.00	

G/L Account No. *
Company Code *

Type	Doc. Date	Amount in local cur.	DocumentNo
**		11,875,084.00	

Start

3:35 PM

SAP

List Edit Goto Extras Environment Settings System Help

G/L Account Line Item Display

G/L Account No. 501160 Post Employment Benefits (FAS 112)
Company Code 1000

Type	Doc. Date	Amount in local cur.	DocumentNo
SA	09/22/2003	172,089.00-	107146087
SA	09/25/2003	597,512.22-	107157829
* Account 501160		769,601.22-	

G/L Account No. *
Company Code *

Type	Doc. Date	Amount in local cur.	DocumentNo
**		769,601.22-	

2 items displayed PRD (1) (600) ps15 OVR

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G/L Account Line Item Display

G/L Account No. 501160 Post Employment Benefits (FAS 112)
Company Code 1000

Type	Doc. Date	Amount in local cur.	DocumentNo
<input type="checkbox"/> CB	03/31/2004	36,192.54	6000002322
<input type="checkbox"/> CB	03/31/2004	36,575.89-	6000002421
<input type="checkbox"/> CB	03/31/2004	117,330.50	6000002327
<input type="checkbox"/> CB	03/31/2004	118,573.28-	6000002431
<input type="checkbox"/> CB	03/31/2004	15,215.77	6000002332
<input type="checkbox"/> CB	03/31/2004	15,376.94-	6000002437
<input type="checkbox"/> SA	03/29/2004	172,009.00-	100012987
<input type="checkbox"/> SA	03/31/2004	1,221,000.00	100250172
<input type="checkbox"/> SA	03/29/2004	235,417.00	100012987
<input type="checkbox"/> SA	03/31/2004	6,042,111.65-	100035011
<input type="checkbox"/> AB	03/31/2004	6,042,111.65	100100106
<input type="checkbox"/> SA	03/31/2004	6,042,111.65-	100100107
* Account 501160		4,759,570.95-	

G/L Account No. *
Company Code *

Type	Doc. Date	Amount in local cur.	DocumentNo
**		4,759,570.95-	

12 items displayed

Start

3:39 PM

PacifiCorp
Utah General Rate Case March 2006
Regulatory Asset Adj

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous General Expenses	930	1	4,970,491	SO	41.580%	2,066,738	

Description of Adjustments:

During the test period entries were made related to FAS 109 liabilities for California and Montana. These entries were booked above the line but should be removed from results.

PACIFICORP
FAS 109 Deferral
FY 2004

G.L.	FERC	FERC			In transaction
Account	Account	Location	Text	Posting Date	curr.
554700	9302000	122092	Write-Off entire CA & MT FAS 109 Asset	9/30/2003	(19,842,501.00)
554700	9302000	122092	FAS 109-Deferred Tax CA/MT Impairment	9/30/2003	(3,948,531.00)
554700	9302000	122092	FY-'04 FAS 109-Deferred Tax CA/MT Impairment	9/30/2003	(348,236.00)
554700	9302000	122092	Reverse Q2 CA & MT FAS 109 Adj.	9/30/2003	348,235.00
554700	9302000	122092	Reverse Q2 CA & MT FAS 109 Adj.	9/30/2003	3,948,531.00
554700	9302000	122092	Adjust to YTD Change in Reg Liab - FAS 109	11/25/2003	(329,829.00)
554700	9302000	122092	Reclass Cost Elements - CA & MT FAS 109	12/31/2003	15,545,735.00

		(4,626,596.00)
FY05 DRI	1.038	
FY05 Escalated		(4,802,406.65)
FY06 DRI	1.035	
FY06 Escalated		(4,970,490.88)

Account Edit Goto Environment System Help

SAP

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area

Account number: 554700 Other Operating Exp
Company code: 1888 PacifiCorp
Business area:
Fiscal year: 2004
All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4				
5				
6	60,720,944.54	43,145,811.00	17,575,133.54	17,575,133.54
7				17,575,133.54
8	81.26	329,869.63	329,788.37-	17,245,345.17
9	32,857,519.44	54,729,419.98	21,871,900.54-	4,626,555.37-
10				4,626,555.37-
11				4,626,555.37-
12	13,259,177.35	13,259,177.35		4,626,555.37-
13				4,626,555.37-
14				4,626,555.37-
15				4,626,555.37-
16				4,626,555.37-
Total	106,837,722.59	111,464,277.96	4,626,555.37-	4,626,555.37-

Calculate CAPS

PacifiCorp
Utah General Rate Case March 2006
Property Insurance Adj

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Property Insurance	924		(1,369,246)	SO	41.5802%	(569,335)	
Injuries and Damages	925		<u>(870,092)</u>	SO	41.5802%	<u>(361,786)</u>	
			<u>(2,239,338)</u>			<u>(931,120)</u>	

Description of Adjustment:

This adjustment corrects errors in the filing. The original adjustment was simply to be the difference between FY04 insurance costs and FY06 budget. When the original adjustment was calculated, estimated FY04 costs were used. The adjustment was not updated when actuals became available. As a result, actuals are included in the FERC accounts 924 and 925 unadjusted data, but the adjustment that was included was not based on these actuals. Also, accounts 924 and 925 were both erroneously escalated by the DRI indices for FY05.

Corrections to Property and Liability Insurance

Account 924

	Rebuttal Position	Ref.	DPU Position	Ref.	CCS Position	Ref.
Property Insurance Premiums - From Risk Mgmt	15,070,000	(JTW_1) 4.13.1	15,070,000	DPU Ex. 3.3	11,525,000	CCS Ex. 1.22
Property Uninsured Losses - From Risk Mgmt	9,980,000	(JTW_1) 4.13.1	9,980,000	DPU Ex. 3.3	9,980,000	CCS Ex. 1.22
Other Cost Center Amounts Not Included Above	328,231		-		328,231	CCS Ex. 1.22
Total FY06 Amount for 924	<u>25,378,231</u>		<u>25,050,000</u>		<u>21,833,231</u>	
Actual FY06 Filed Amount	26,747,477	(JTW_1) 4.1.1.1	26,747,477		26,747,477	
Proposed Adjustment	<u>(1,369,246)</u>		<u>(1,697,477)</u>	DPU Ex. 3.3	<u>(4,914,246)</u>	CCS Ex. 1.22

Account 925

	Rebuttal Position	Ref.	DPU Position	Ref.	CCS Position	Ref.
Liability Insurance Costs - From Risk Mgmt	7,480,000	(JTW_1) 4.13.1	7,480,000	DPU Ex. 3.3	7,480,000	CCS Ex. 1.23
Liability Uninsured Losses - From Risk Mgmt	9,200,000	(JTW_1) 4.13.1	9,200,000	DPU Ex. 3.3	9,200,000	CCS Ex. 1.23
Other Cost Center Amounts Not Included Above	91,341		-		91,341	CCS Ex. 1.23
Total Liability Insurance Costs	<u>16,771,341</u>		<u>16,680,000</u>		<u>16,771,341</u>	
Regulatory Assets in Account 925	863,501	(JTW_1) 4.10.1	-		863,501	
Total FY06 Amount for Account 925	<u>17,634,842</u>		<u>16,680,000</u>		<u>17,634,842</u>	
Actual FY06 Filed Amount	18,504,934	(JTW_1) 4.1.1.1	18,504,934		18,504,934	
Proposed Adjustment	<u>(870,092)</u>		<u>(1,824,934)</u>	DPU Ex. 3.3	<u>(870,092)</u>	CCS Ex. 1.23
Total Proposed Adjustments	(2,239,338)		(3,522,411)		(5,784,338)	
SO Factor	41.6087%		41.6087%		41.6087%	
Utah Allocated	(931,760)		(1,465,631)		(2,406,790)	

PacifiCorp
Utah General Rate Case March 2006
Capital Lease Adj

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Capital Lease Interest	930	3	(3,246,000)	SO	41.580%	(1,349,692)	

Description of Adjustment:

The Company proposed Adjustment 4.14 to ensure the interest component of capital lease payments was recorded above the line for full cost recovery. It later concluded the costs were appropriately booked above the line originally and no adjustment is necessary.

PacifiCorp
Utah General Rate Case March 2006
Currant Creek

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Production O&M	548	1	749,289	SSGCT	43.718%	327,574	

Description of Adjustments:

This adjustment corrects the amount of non-labor O&M included in the test year. The original filing simply reallocated the expense, rather than increase O&M by the required amount.

PacifiCorp
Utah General Rate Case March 2006
Taxes on SPUK Cross Charge

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Permanent Schedule M Additions	SCHMAP	1	(19,701,000)	SO	41.580%	(8,191,707)	

Description of Adjustments:

The Company's Schedule M additions for FY06 included a forecast for the Scottish Power cross charge. This adjustment is necessary to remove the Schedule M addition and allow the cross charge to be deducted from taxable income, passing the tax benefits on to customers.

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Electric & PMI
JTW-1, Tab 7.2 Schedule M

Line No.	Description	12 Mos. Ended September 2003 Total	Updated March 2004 Total	March 2005 Total	March 2006 Total	Allocation Factor
ADDITIONS						
1	Permanent Additions:					
2	Non - Deductible Expenses	1,615,260	1,216,860	1,647,561	1,647,561	SO
3	Merger Transaction Costs/Stamp Duty	0	901	0	0	NUTIL
4	Book Depletion (Cost)	1,657,668	1,472,904	0	0	SE
5	MISCELLANEOUS - Pcap 1 & 2 Trust Inc.	0	0	0	0	SO
6	Mandatory Redeemable Preferred Stock - FAS 150	0	3,492,065	0	0	NUTIL
7	SP Management Fee	0	0	19,701,000	19,701,000	SO
8	Penalties	0	37,512	0	0	NUTIL
9	Lobbying expenses	0	2,358,263	1,309,164	1,309,164	NUTIL
10	SPI 404(k) Contribution	(5,941,926)	(5,713,468)	(7,231,932)	(7,231,932)	SO
11	Total Permanent Additions	(2,668,998)	2,865,038	15,425,793	15,425,793	

DPU Exhibit No 3.2 (MC)

2	Non - Deductible Expenses				1,647,561	SO
4	Book Depletion (Cost)				0	SE
7	SP Management Fee				19,701,000	SO
10	SPI 404(k) Contribution				(7,231,932)	SO
					14,116,629	

CCS Exhibit No 4.2.1 (MA)

7	SP Management Fee				19,701,000	SO
10	SPI 404(k) Contribution				(7,231,932)	SO
					12,469,068	

**PacifiCorp
 Utah General Rate Case March 2006
 West Valley**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
West Valley Escalation	550	3	(592,212)	SSGCT	43.718%	(258,904)	
West Valley Property Tax Credit	550	3	<u>(1,032,735)</u>	SSGCT	43.718%	<u>(451,492)</u>	
			<u>(1,624,947)</u>			<u>(710,395)</u>	

Description of Adjustments:

This adjustment reduces the amount of included in the test year for West Valley. The Company agrees in principle with the adjustment proposed by CCS witness Dismukes in CCS Exhibit No. 3.12. The Company's adjustment removes the escalation of the lease expense and reduces property taxes to reflect taxes actually paid for the West Valley plant. West Valley Leasing Company receives a partial reimbursement of property taxes from the Redevelopment Agency of West Valley.

Data Response CCS 8.2

Category	FERC Account	Factor	FY04	DRI	FY05	DRI	FY06
Lease Expense	550	SSGCT	14,983,000	1.0153	15,212,395	1.0192	15,504,639
Property Tax	550	SSGCT	2,022,015	1.0153	2,052,973	1.0192	2,092,412
	550	SSGCT	5,026	1.0153	5,103	1.0192	5,201
Total			17,010,041		17,270,471		17,602,253

Adjustment Detail

Total Escalated in Filing	17,602,253
Corrected Amount to be Included	17,010,041

Adjustment	(592,212)
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Unescalated Property Taxes	2,027,041
Corrected Property Taxes	994,306

Adjustment	(1,032,735)
-------------------	--------------------

Embedded Cost Differential Adjustment

AS FILED

MSP Mid-C Contracts

ENERGY - MWH

	Douglas - Wells	Chelan - Rocky Reach	Grant - Wanapum	Grant - Priest Rapids	Total	Total Cost of Mid C Projects
Apr-05	23,351	26,448	67,746	47,640	165,185	\$ 16,560,486
May-05	29,604	29,518	67,059	36,380	162,561	
Jun-05	27,698	30,057	65,898	45,111	168,764	
Jul-05	26,650	28,256	61,666	48,289	164,860	
Aug-05	20,061	23,140	58,368	47,183	148,752	
Sep-05	13,742	16,248	46,863	38,248	115,100	
Oct-05	13,689	16,361	47,116	38,573	115,739	
Nov-05	18,114	21,459	62,397	-	101,970	
Dec-05	19,722	23,352	67,754	-	110,828	
Jan-06	22,449	26,054	75,932	-	124,435	
Feb-06	17,569	20,734	60,233	-	98,537	
Mar-06	20,202	23,902	69,594	-	113,698	
	252,851	285,528	750,626	301,424	-	- 1,590,430

CORRECTED

MSP Mid-C Contracts

ENERGY - MWH

	Douglas - Wells	Chelan - Rocky Reach	Grant - Wanapum	Grant - Priest Rapids	Grant Displacement	Grant Surplus	Total	Total Cost of Mid C Projects
Apr-05	23,351	26,448	67,746	47,640	-	-	165,185	\$ 17,223,234
May-05	29,604	29,518	67,059	36,380	-	-	162,561	
Jun-05	27,698	30,057	65,898	45,111	-	-	168,764	
Jul-05	26,650	28,256	61,666	48,289	-	-	164,860	
Aug-05	20,061	23,140	58,368	47,183	-	-	148,752	
Sep-05	13,742	16,248	46,863	38,248	-	-	115,100	
Oct-05	13,689	16,361	47,116	38,573	-	-	115,739	
Nov-05	18,114	21,459	62,397	-	23,760	16,987	142,717	
Dec-05	19,722	23,352	67,754	-	24,552	9,905	145,285	
Jan-06	22,449	26,054	75,932	-	24,552	10,736	159,724	
Feb-06	17,569	20,734	60,233	-	22,176	8,702	129,414	
Mar-06	20,202	23,902	69,594	-	24,552	10,053	148,303	
	252,851	285,528	750,626	301,424	119,592	56,383	1,766,405	

Embedded Cost Differential Adjustment

AS FILED

MSP US Mag QF Contract

ENERGY - MWH

	Utah
	<u>QF US Mag</u>
Apr-05	22,272
May-05	22,656
Jun-05	22,272
Jul-05	22,656
Aug-05	23,040
Sep-05	22,080
Oct-05	22,848
Nov-05	22,080
Dec-05	22,848
Jan-06	31,582
Feb-06	28,897
Mar-06	<u>32,105</u>
	295,336
Total Cost	\$ 15,160,045

CORRECTED

MSP US Mag QF Contract

ENERGY - MWH

	Utah
	<u>QF US Mag</u>
Apr-05	-
May-05	-
Jun-05	-
Jul-05	-
Aug-05	-
Sep-05	-
Oct-05	-
Nov-05	-
Dec-05	-
Jan-06	-
Feb-06	-
Mar-06	<u>-</u>
	-
Total Cost	\$ -

Customer Factor Detail

	FILED Total Electric Customers	CORRECTED Total Electric Customers
California	43,058	43,991
Oregon	511,498	529,337
Washington	120,168	122,302
Wyo-PP&L	109,073	110,898
Utah	694,193	731,911
Idaho-UP&L	60,238	64,579
Wyo-UP&L	13,893	14,159
TOTAL	1,552,121	1,617,177

	FILED CN Factor	CORRECTED CN Factor
California	2.77%	2.72%
Oregon	32.95%	32.73%
Washington	7.74%	7.56%
Wyo-PP&L	7.03%	6.86%
Utah	44.73%	45.26%
Idaho-UP&L	3.88%	3.99%
Wyo-UP&L	0.90%	0.88%
TOTAL	100%	100%

**PacifiCorp
Utah General Rate Case March 2006
Customer Service Deposits**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Service Deposits	235	3	(1,361,709)	UT	100%	(1,361,709)	
Interest on Customer Service Deposits	4311	3	206,122	UT	100%	206,122	

December 2004 Balance

Customer Deposits in Filing

9,178,982.65

Increase in customer service deposits

7,817,274.00

1,361,708.65

Interest paid in FY '04

344,617.00 Exh. JTW-2, page 4.5

Mandated interest rate

6.00%

Interest on Customer Service Deposits at Dec 2004 levels

550,738.96

Increase in Interest above 2004 levels

206,121.96

Description of Adjustments:

The Company included the offset to rate base for Utah customer service deposits based on the actual March 31, 2004 balance, as well as including the associated interest expense based on the actual amount booked in fiscal year 2004. The balance of Utah customer service deposits has been steadily increasing, with the current actual balance considerably higher than the March 31, 2004 balance. The above adjustment bases the amount in rate base by using the December 2004 actual balance the most recent actual balance available. The adjustment also increases the associated interest expense by the mandated 6.0%

Customer Service Deposits
FERC Account 235

Mar-03	6,125,749
Apr-03	6,302,378
May-03	6,508,234
Jun-03	6,683,335
Jul-03	6,943,622
Aug-03	7,322,143
Sep-03	7,530,600
Oct-03	7,495,694
Nov-03	7,628,882
Dec-03	7,744,195
Jan-04	7,860,230
Feb-04	7,891,825
Mar-04	7,817,274
Apr-04	8,017,049
May-04	8,221,930
Jun-04	8,432,046
Jul-04	8,647,532
Aug-04	8,868,525
Sep-04	9,095,165
Oct-04	9,327,598
Nov-04	-
Dec-04	9,178,983

PacifiCorp
Utah General Rate Case March 2006
Black Lung Insurance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Fuel Expense	501	3	(175,779)	SE	41%	(72,390)	

Black Lung Insurance Premium	(320,000.00)
FAS 112 Black Lung Losses	144,221.00
	<u>(175,779.00)</u>

Description of Adjustments:

This adjustment removes Black Lung insurance premiums and recognizes the FAS 112 Black Lung payments for the test period.

Cost Allocation for Seasonal Resources

AS FILED

MSP Seasonal Resources

ENERGY - MWH

	Gadsby CT**	West Valley CT**	Currant Creek**	Total
Apr-05	24,060	37,408	-	61,468
May-05	19,620	32,587	-	52,207
Jun-05	21,360	37,965	-	59,325
Jul-05	25,800	51,615	88,534	165,949
Aug-05	28,800	52,960	96,530	178,290
Sep-05	26,940	48,294	65,185	140,419
Oct-05	28,500	50,376	62,241	141,117
Nov-05	30,480	53,391	57,860	141,731
Dec-05	31,160	54,750	62,838	148,748
Jan-06	29,820	54,483	59,105	143,408
Feb-06	21,800	51,608	52,829	126,237
Mar-06	21,580	50,340	-	71,920
	309,920	575,778	545,121	1,430,819

REVISED

MSP Seasonal Resources

ENERGY - MWH

	Gadsby CT**	West Valley CT**	Currant Creek**	Total
Apr-05	-	25,020	-	25,020
May-05	1,800	27,854	-	29,654
Jun-05	13,774	38,219	-	51,993
Jul-05	17,763	50,248	68,621	136,631
Aug-05	22,597	58,121	74,776	155,494
Sep-05	11,520	45,153	38,288	94,961
Oct-05	-	42,490	-	42,490
Nov-05	-	38,929	-	38,929
Dec-05	-	39,883	-	39,883
Jan-06	-	35,600	-	35,600
Feb-06	-	32,723	-	32,723
Mar-06	-	35,096	-	35,096
	67,454	469,336	181,684	718,474

VARIANCE	(242,466)	(106,442)	(363,437)	(712,345)
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PacifiCorp
Utah General Rate Case March 2006
Revised NPC

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Fuel Expense	501	3	892,032	SE	41.182%	367,359	
Fuel Expense - Cholla	501	3	<u>2,994,899</u>	SSECH	40.687%	<u>1,218,546</u>	
			<u>3,886,931</u>			<u>1,585,905</u>	
Steam From Other Sources	503	3	(1,347)	SE	41.182%	(555)	
Fuel Expense	547	3	(17,145,071)	SE	41.182%	(7,060,729)	
Fuel Expense - SCCTs	547	3	<u>(50,793,606)</u>	SSECT	42.410%	<u>(21,541,572)</u>	
			<u>(67,938,677)</u>			<u>(28,602,302)</u>	
Purchased Power	555	3	10,106,778	SE	41.182%	4,162,200	
Purchased Power	555	3	127,437,312	SG	41.823%	53,298,205	
Purchased Power - Seasonal Contracts	555	3	<u>(1)</u>	SSGC	45.733%	<u>(0)</u>	
			<u>137,544,089</u>			<u>57,460,405</u>	
Wheeling Expense	565	3	(994,839)	SE	41.182%	(409,697)	
Wheeling Expense	565	3	<u>(2,243,819)</u>	SG	41.823%	<u>(938,434)</u>	
			<u>(3,238,658)</u>			<u>(1,348,132)</u>	
Sales for Resale	447	3	69,892,761	SG	41.823%	29,231,303	

Description of Adjustments:

This adjustment reflects updates made to the Company's GRID model run as described by Company witness Widmer.

Revise Net Power Cost Detail

	Filed NPC	Revised	Variance
501SE	383,239,377	384,131,409	892,032
501SSECH	39,783,656	42,778,555	2,994,899
Subtotal	423,023,033	426,909,964	3,886,931
503SE	3,881,517	3,880,170	(1,347)
547SE	74,626,192	57,481,121	(17,145,071)
547SSECT	82,349,539	31,555,933	(50,793,606)
Subtotal	156,975,731	89,037,054	(67,938,677)
555SE	73,735,106	83,841,884	10,106,778
555SG	669,739,158	797,176,470	127,437,312
555SSGC	46,434,696	46,434,695	(1)
Subtotal	789,908,960	927,453,049	137,544,089
565SE	4,528,403	3,533,564	(994,839)
565SG	76,973,953	74,730,134	(2,243,819)
Subtotal	81,502,356	78,263,698	(3,238,658)
447SG	710,090,392	779,983,153	69,892,761
Total	745,201,205	745,560,783	359,578

Study Results					
MERGED PEAK/ENERGY SPLIT					
(\$)					
	Merged 09/02	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	81,759,726	81,759,726			
Post Merger	672,277,938				672,277,938
Utah Pre Merger	25,945,488	25,945,488			
NonFirm Sub Total	0			0	
TOTAL SPECIAL SALES	779,983,153	107,705,214	0	0	672,277,938
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	36,501,000	36,501,000			
Pacific Capacity	1,773,878	600,000	1,173,878		
Mid Columbia	19,102,489	5,730,747	13,371,743		
Misc/Pacific	5,746,108	1,191,529	4,554,579		
Q.F. Contracts/PPL	51,758,899	8,814,308	42,944,591		
Pacific Sub Total	114,882,374	52,837,583	62,044,791	0	0
Gemstate	2,650,300		2,650,300		
GSLM	0		0		
QF Contracts/UPL	63,822,644	44,675,851	19,146,793		
IPP Layoff	25,945,488	25,945,488	0		
UP&L to PP&L	0	0	0		
Utah Sub Total	92,418,433	70,621,339	21,797,093		
APS Exchange	0				0
APS Summer Purchases	9,267,120				9,267,120
APS Supplemental Purchase	9,372,695				9,372,695
Aquila hydro hedge	1,750,000				1,750,000
Avista Summer Capacity	0				0
BPA So. Idaho Exchange	(196,785)				(196,785)
Clark S&I Agreement (Net)	12,424,477				12,424,477
Combine Hills	3,624,489				3,624,489
Constellation Purchase	17,919,360				17,919,360
Constellation p223669	3,500,000				3,500,000
Deseret G&T Expansion	0				0
Deseret G&T Non Firm	0				0
Deseret Monthly	0				0
Desert Power	0				0
Deseret Purchase	24,219,950				24,219,950
Duke HLH	11,592,320				11,592,320
Duke p99206	9,087,200				9,087,200
Georgia-Pacific Camas	12,035,896				12,035,896
Hermiston Purchase	86,421,167				86,421,167
Hurricane Purchase	33,504				33,504
Kennecott Generation Incentive	8,345,345				8,345,345
Morgan Stanley call	0				0
Morgan Stanley p189047	1,395,640				1,395,640
Morgan Stanley p206008	468,000				468,000
NuCor	1,722,000				1,722,000
P4 Production	9,885,420				9,885,420
Pinnacle West	3,708,800				3,708,800
PowerEx p181986	4,220,224				4,220,224
Public Service NM	9,923,552				9,923,552
QF SF Phosphates	0				0

Rock River	3,666,112				3,666,112
Sempra call	0				0
TransAlta Purchase	126,121,095				126,121,095
Tri-State Purchase	12,053,726				12,053,726
Short Term Firm Purchases	337,590,935				337,590,935
<hr/>					
New Firm Sub Total	720,152,243	0	0	0	720,152,243
Non Firm Sub Total	0			0	0
<hr/>					
TOTAL PURCHASED PW & NET INT.	927,453,049	123,458,923	83,841,884	0	720,152,243

Study Results					
MERGED PEAK/ENERGY SPLIT					
(\$)					
	<u>Merged 09/02</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	39,147,372	39,147,372			
Utah Firm Wheeling and Use of Facilities	44,340	44,340			
Post Merger	35,538,422				35,538,422
Nonfirm Wheeling	3,533,564			3,533,564	
<hr/>					
TOTAL WHEELING & U. OF F. EXPENSE	78,263,698	39,191,712	0	3,533,564	35,538,422
THERMAL FUEL BURN EXPENSE					
Carbon	12,588,115			12,588,115	
Cholla	42,778,555			42,778,555	
Colstrip	7,224,920			7,224,920	
Craig	13,599,340			13,599,340	
Currant Creek	12,205,978			12,205,978	
Dave Johnston	39,417,021			39,417,021	
Gadsby	3,473,798			3,473,798	
Gadsby CTs	2,782,476			2,782,476	
Hayden	6,554,576			6,554,576	
Hermiston	51,333,250			51,333,250	
Hunter	73,066,255			73,066,255	
Huntington	56,913,531			56,913,531	
Jim Bridger	102,897,898			102,897,898	
Little Mountain	4,707,639			4,707,639	
Naughton	55,150,859			55,150,859	
West Valley CT	21,435,302			21,435,302	
Wyodak	16,718,894			16,718,894	
Pipeline Reservation	6,943,800			6,943,800	
Excess Gas Sales	(13,845,188)			-13,845,188	
<hr/>					
TOTAL FUEL BURN EXPENSE	515,947,019	0	0	515,947,019	0
OTHER GENERATION EXPENSE					
Blundell	3,880,170			3,880,170	
Foote Creek I	0			0	
<hr/>					
TOTAL OTHER GEN. EXPENSE	3,880,170	0	0	3,880,170	0
<hr/>					
NET POWER COST	745,560,783	54,945,420	83,841,884	523,360,753	83,412,726
<hr/>					

PacifiCorp
Utah General Rate Case March 2006
PERCO Balance Correction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Environmental Deferred	182M	3	(83,479)	SO	41.5802%	(34,711)	

Description of Adjustment:

In February 2002, PERCo received an insurance settlement in the amount of \$ 225,000. The premiums for the policy that paid PERCo the settlement were paid by rate payers. Rate payers are entitled to receive a benefit for the settlement amount because they paid the premiums on the policy. The Company inadvertently did not include this amount in the UT GRC as a rate base deduction. This adjustment includes the FY 2006 balance of the \$225,000 settlement as a rate base deduction.

PacifiCorp Environmental Remediation Company (PERCo)
Schedule of Disbursements for \$225,000 Settlement Received February 2002

Beginning Balance 225,000.00

Big Fork Cleanup

2002 Disbursements -

2003 Disbursements (505.00)

2004 Disbursements (35,645.00)

2005 Disbursements (27,496.00)

Total Big Fork Disbursements (63,646.00)

UST Tank Compliance

2002 Disbursements -

2003 Disbursements (1,873.00)

2004 Disbursements (13,127.00)

2005 Disbursements (6,625.00)

Total UST Tank Compliance Disbursements (21,625.00)

Attorney Fees

2002 Disbursements (56,250.00)

2003 Disbursements -

2004 Disbursements -

2005 Disbursements -

Total Attorney Fees (56,250.00)

FY 2006 Balance 83,479.00

PacifiCorp
Utah General Rate Case March 2006
Revise 3-Factor Formula

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous Expenses	930	3	(1,444,960)	SO	41.580%	(600,817)	

Description of Adjustments:

This adjustment updates the 3-factor formula to reflect projected FY2006 affiliate activity. PacifiCorp's share of common costs was reduced from 96.25% to 92.74%.

Management Fee revenue requirement reduction summary

	CCS 19.24		Revised - 12/22/04 Based on FY 2006 Budget		
	<u>FY '06 \$\$\$</u>	<u>FY '06 %</u>	<u>FY '06 \$\$\$</u>	<u>FY '06 %</u>	<u>Difference</u>
FY06 Budget			23,951,308		
less below the line costs billed to SP			393,000		
in HR cost center 11648					
Net Mgmt Fee Budget FY 2006			23,558,308		
PacifiCorp Share	\$ 23,292,935	96.25%	\$ 21,847,975	92.74%	\$ 1,444,960
Affiliates Share	908,091	3.75%	1,710,333	7.26%	\$ (802,242)
Total	\$ 24,201,026	100.00%	\$ 23,558,308	100.00%	\$ 642,718

PacifiCorp
Utah General Rate Case March 2006
Revise Scottish Power Cross Charge

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous Expense	930	3	(2,301,495)	SO	41.580%	(956,965)	

Description of Adjustments:

This adjustment updates the calculation of the Scottish Power cross charge to be included in results. The Company agrees to remove costs related to the group Long Term Incentive Plan and Strategic Planning. Refer to Exhibit UP&L____(JKL-11R).

PacifiCorp
Utah General Rate Case March 2006
American Workers Production Activities Tax

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Permanent Schedule M Deduction	SCHMDP	3	2,493,000	SO	41.580%	1,036,593	

Description of Adjustments:

The Company agrees that it will be allowed a tax deduction similar to that proposed by DPU witness Thomson in DPU Exhibit No. 6.1. However, the Company maintains it is difficult to estimate the value of this adjustment in the future. This adjustment is the Company's best attempt to adjust taxable income for the American Workers Production Activities tax deduction for 2006.

**PacifiCorp
Utah General Rate Case March 2006
Bonus Depreciation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Tax Liability	282	3	(64,322,000)	DITBAL	48.710%	(31,331,152)	

Description of Adjustments:

This adjustment reflects the deferred income tax effect of the estimated bonus depreciation related to costs incurred through December 2004 for plant projected to be placed in service during 2005.

PacifiCorp
Estimated Bonus Depreciation and Bonus Related Deferred Income Taxes
For Utah Rate Case Fiscal Years 2005-2006

In Millions

	<u>Note</u>	<u>B</u> <u>Reference</u>
<u>QUALIFIED PROPERTY ADDITIONS</u>		
Bonus Eligible CWIP Balance 03/31/04	212,986	B-A8
75 Percent of FYE 2005 Expenditures (04/01/04 through 12/31/04)	531,716	B-B8
Total Bonus Eligible Expenditures through 12/31/04	<u>744,702</u>	B-C8
 Total Bonus Eligible Expenditures through 12/31/04	 744,702	 B-E22
FYE 2005 Entered into PowerTax Rate Case (Placed in Service from 4/1/04 through 12/31/04)	(314,320)	B-A22
Total Bonus Eligible Expenditures through 12/31/04 Not in PowerTax	<u>430,382</u>	
 Additional FYE 2005 Closures (Placed in Service from 01/01/05 through 03/31/05)	A 199,929	B-C22
Adjustment for Currant Creek Additions (Portion of expenditure placed-in-service after 12/31/05)	69,352	B-E13
FYE 2006 Bonus Additions (Placed in Service from 04/01/05 through 12/31/05)	161,102	B-F22
Total Bonus Eligible Expenditures through 12/31/04 Not in PowerTax	<u>430,383</u>	
<u>TAX IMPACT OF QUALIFIED PROPERTY ADDITIONS</u>		
MACRS Tax Depreciation expense on expenditures through 12/31/04 on assets projected to be placed in service from 1/1/05 through 3/31/05 - Already included in PowerTax	31,246	B-C45
MACRS Tax Depreciation expense with Bonus Tax Depreciation on expenditures through 12/31/04 on assets projected to be placed in service from 1/1/05 through 3/31/05	(120,184)	B-F45
MACRS Tax Depreciation expense on expenditures through 12/31/04 on assets projected to be placed in service from 4/1/05 through 12/31/05 - Already included in PowerTax	7,545	B-C59
MACRS Tax Depreciation expense with Bonus Tax Depreciation on expenditures through 12/31/04 on assets projected to be placed in service from 4/1/05 through 12/31/05	(88,096)	B-F59
Total Timing Difference	(169,489)	B-D73
Tax Rate	37.95%	
Deferred Tax Liability Related to Bonus Depreciation	<u>(64,321)</u>	B-E73

Footnotes

A FYE 2005 Closures (Placed in Service from 01/01/05 through 3/31/05)	514,248	B-D8
FYE 2005 Entered into PowerTax Rate Case	(314,320)	B-A22
Additional FYE 2005 Bonus Qualified Additions	<u>199,929</u>	B-C22

B References are to workpaper B, Column Letter, Row Number

**PacifiCorp
Utah General Rate Case March 2006
Reduce Tax Advisory Services**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>All States</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous Expense	930	3	(670,690)	SO	41.580%	(278,874)	

Description of Adjustments:

The Company agrees to accept the adjustment to reduce tax advisory services proposed by CCS witness Derrone in CCS Exhibit 1.21.

PacifiCorp
-Utah Operations
REDUCTION TO TAX ADVISORY SERVICE COSTS
Test Year Ending March 31, 2006

Committee of Consumer Services
Witness: Donna DeRonne
Docket No. 04-035-42
CCS Exhibit 1.21

Line No.	Description	All	Acct.	FY '06 Escalated*	Factor	Co. MSP Protocol Factor %	Utah Allocation
1	Reduction to Tax Advisory Service Costs		923	(670,690)	SO	41.6087%	<u>(279,066)</u>
<u>Adjustment Detail:</u>							
2	FY '04 Tax Advisory Service Costs					3,633,301	
	FY '06 Escalated Amount Based on Recommended						
3	Escalation Rates of 0% and 2.13%					3,710,690	
4	PacifiCorp's Forecasted FY '06 Tax Advisory Service Costs					<u>3,040,000</u>	
5	Reduction to Tax Advisory Service Costs in FY '06					<u>(670,690)</u>	

Description of Adjustment:

In FY '04, PacifiCorp incurred \$3,633,301 of costs associated with external tax advisory services. The projected FY '06 test year is based on the FY '04 level as escalated. In response to DPU 3.2, the Company indicated that its forecasted FY '06 tax advisory services expense will be \$3,040,000. The above adjustment reduces the escalation FY '06 level included in the filing (after the Committee's recommended escalation adjustment) to the currently forecast cost level. In the event the Commission does not adopt the Committee's recommended consolidated tax saving adjustment, then the entire FY '06 amount of tax advisory service costs (\$3,040,000) should be removed. Ratepayers should not pay the advisory costs if they do not receive any of the benefit of the advice.