

Exhibit B (REDACTED)

GENERAL AFFIDAVIT

**State of Utah
County of Salt Lake**

BEFORE ME, the undersigned Notary,
Carol S. Craybill, on this 19th day of
August, 2008, personally appeared James B. Dalton, [name of affiant], known to me to
be a credible person and of lawful age, who being by me first duly sworn, on his oath,
deposes and says:

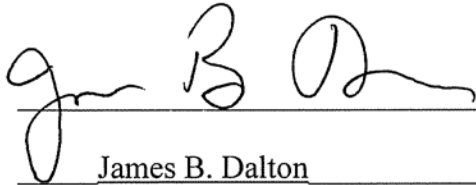
1. I am employed as a Utility Analyst for the Utah Division of Public Utilities (Division).
2. I have worked on matters concerning Docket Nos. 07-035-93 and 08-035-38.
3. The Division believes that the Commission's August 11, 2008 Revenue Requirement order on Net Power Costs (NPC) under Docket No. 07-035-93 requires significant alterations to PacifiCorp's (also referred to as the Company) NPC estimates set forth and filed in Docket No. 08-035-38. The Commission's Revenue Requirement order requires the Company to modify its GRID model, revise GRID inputs, and will require recalculation of its current NPC estimate. These revisions will also highlight major differences in PacifiCorp's NPC estimates between the period July 2008 through December 2008, the six month time frame for which the Company estimated NPC in both cases. Because of the Commission's Revenue Requirement order, the Division believes that the current NPC analysis, as contained in the Company's July 17 filing under Docket No. 08-035-38 is no longer relevant.
4. The Division already initiated an analysis of GRID inputs for long-term purchase contracts, planned outages, and thermal dispatch regarding NPC as filed in Docket No. 08-035-38. The Division's NPC analysis will need to be redone as a result of Commission's Revenue Requirement order.
5. The Revenue Requirement order directs the Company to modify the actual GRID model itself; corrections will need to be made to GRID commitment logic to prevent uneconomic dispatch of generation resources. The Commission also ordered the Company to make significant revisions in the GRID model for the following areas: Contract Call Options, SMUD Contract Normalization, and Non-Firm Transmission Modeling. Likewise, the Company will need to revise GRID inputs for SMUD Contract Repricing, Planned Outage Scheduling, Unplanned Outage Modeling, Transmission Wheeling, and Outage Rate modeling for Current Creek. These modifications will require PacifiCorp to recalculate its NPC estimate for the current filing. As a result, the Division's analytical approach to the current filing must be altered. The Division will have to amend and

resubmit data requests and will encounter further delays waiting for the Company to revise the GRID model, revise inputs, enter and process the information, and provide an updated/corrected version of both the model and summarized results to the Division and other intervenors.

6. The Division believes the Commission's Revenue Requirement order date of August 11th makes the Company's total NPC estimate as filed in Docket No. 08-035-38 invalid. The Division effectively lost 25 of its allotted 240 calendar days pursuing an analysis of NPC estimate that is no longer relevant, and will continue to experience delays waiting for the Company to respond to the Revenue Requirement order. In addition, the Division will need to expand its analysis to verify that the ordered NPC changes were implemented. The delays and shortened schedule is problematic, particularly since NPC is one of the most costly and complex elements in the analysis of the Company's revenue requirement. The Division argues that it should have no less than its full allocation of time under the 240 day window to thoroughly examine NPC. To do otherwise would not be consistent with the Division's mandates or in the best interests of the public.
7. The Company filed significant changes in its NPC estimates during the overlapping period July-December 2008 that is common to both Docket No. 07-035-93 and the new filing, Docket No. 08-035-38. For example, there is more than a (\$ [confidential]) increase in Total Special Sales for Resale in the overlapping period from the previous Docket, No. 07-035-93. This results primarily from a (\$ [confidential]) increase in short term firm sales, and a (\$ [confidential]) increase in system balancing sales.¹ Likewise, there is a (\$ [confidential]) increase in purchased power from the previous docket which includes a (\$ [confidential]) increase in short term firm purchases.
8. All these differences occur during the overlapping July – December 2008 time period and are radically different from the costs incurred during the same period in the previous case, Docket No.07-035-38. The testimony of PacifiCorp witness Mr. Duvall in Docket No. 08-035-38 does not fully explain how or why these differences occur or explain how they will change with the Commission's Revenue Requirement order addressing NPC. The Division is concerned that PacifiCorp is premature in its estimate of NPC as filed in Docket No. 08-035-38, especially in light of the Commission's NPC adjustments ordered under Docket No. 07-035-93, and how these ordered changes may impact the overlapping July-December period.
9. In summary, the Commission's ordered NPC adjustments in Docket No. 07-035-93 will likely have profound impacts on NPC in Docket No. 08-035-38. It will require the Company to incorporate required NPC changes into the GRID model, which will almost certainly result in a new NPC estimate for Docket No. 08-035-38. This will result in substantial delays in the analysis of a highly complex and

¹ '07 GRC NPC estimates are from 07-035-93, MDR-B Attachment MDR 2.75 1st Supp.xls; '08 NPC estimates are from 08-035-38 MDR 1.8 2nd Supplemental (confidential).

significant component of the Company's proposed rate increase. Significantly, the Division expresses concern about the delays that will inevitably occur while it waits for a more accurate estimate of NPC, and argues that it should not be denied the maximum amount of time for analysis allotted under the 240 day regulatory window.

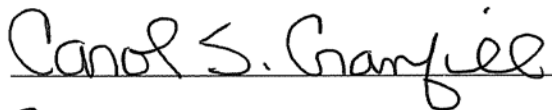


James B. Dalton

160 East 300 South

Salt Lake City, UT 84111

Subscribed and sworn to before me, this _____ 19th day of August, 2008.



CAROL S. CRANFILL
[typed name of Notary]

NOTARY PUBLIC

My commission expires: Nov. 11, 2011.

