

Exhibit OCS 4.1R  
Summary of Recommended Adjustments - \$

		Total Company					
I. GRID (Net Variable Power Cost Issues)							
PacifiCorp Request NPC		1,521,262,900					
		OCS Witness	UIEC Witness		DPU Witness	OCS	
		Falkenberg	Widmer	No.	Evans	No.	Recommended
<b>A. Wind Integration Adjustments</b>							
1.1	Correct Wind Study Modeling Errors and Biases	(11,941,276)			(13,626,483)	2	(11,941,276)
1.2	Remove Double Count of Contingency Reserves	(1,950,071)			(2,039,246)	3	(1,950,071)
2.1	Reverse Gadsby CT Must Run	(3,768,693)	(3,357,276)	3	(3,765,184)	4	(3,768,693)
2.2	Reverse Combined Cycle Must Run	(2,590,209)					(2,590,209)
DPU Non-Owned OATT Wind					(4,063,726)	5	
<b>B. GRID Start Up Costs</b>							
3.1	Start Up Fuel - Outage Adjustment	(268,419)					(268,419)
3.2	Start Up Fuel Energy Value	(798,595)					(798,595)
<b>C. Long Term Contracts</b>							
4.1	UMPA II Shaping	(193,030)					(193,030)
4.2	Black Hills Sales Shaping	(631,222)	(755,522)	6			(631,222)
5.2	Trading and Arbitrage Margins	(2,996,570)			(2,996,570)	9	(2,996,570)
6.1	Evergreen Contract	(161,936)					(161,936)
6.2	Roseburg Contract Error - Revised	(236,291)	(234,914)	18			(244,848)
6.3	APS Screening Adjustment	(173,851)					(173,851)
UIEC and DPU Morgan Stanley Calls			(2,100,000)	4	(2,100,000)	8	(2,100,000)
UIEC NVE Sale			(1,578,932)	15			(1,578,932)
UIEC and DPU Contracts			1,008,404	19-20	27,372	1	1,008,404
<b>D. Hydro Logic and Inputs</b>							
7.1	Bear River Capacity and Energy	(2,911,376)	(1,346,069)	14			(2,911,376)
8.1	Lewis River Hydro Modeling	(2,683,305)					(2,683,305)
9.1	Hydro Outage Rate Adjustments	(2,305,545)	(457,309)	10			(2,305,545)
<b>E. Transmission Issues</b>							
10.1	Cal ISO Fees	(4,265,151)	(4,196,047)	1	(4,265,151)	7	(4,265,151)
10.2	DC Intertie Transmission Cost	(4,766,400)	(4,664,535)	8			(4,766,400)
10.3	[REDACTED]	(11,032,534)	(10,934,136)	9			(11,032,534)
11.1	NF Transmission Modeling	(2,149,280)					(2,149,280)
12.1	BPA/IPC Rate Increase	(2,168,662)					(2,168,662)
12.2	BPA NETWORK Forecasts	(239,645)	(239,646)	16			(239,645)
12.3	Imbalance Normalization	(318,758)					(318,758)
13.1	Line Loss Adjustment	(1,896,543)					(1,896,543)
14.1	[REDACTED]	(601,218)					(601,218)
UIEC STF Transmission			(120,775)	5			(120,775)
<b>F. Power Cost Modeling Issues</b>							
15.1	Chehalis Reserve Capacity	(2,184,929)			(3,372,538)	11	(3,372,538)
16.1	Station Service Corrections	(304,109)					(304,109)
17.1	Cholla Reserve Capacity	(891,134)					(891,134)
18.1	GRID Major Market Caps	(3,705,622)	(5,476,822)	17	(5,272,250)	6	(3,705,622)
19.1	JB Fuel Price Error	(2,165,973)	(2,428,374)	11			(1,834,336)
20.1	Capacity Upgrade	(517,523)	(548,943)	7			(517,523)
UIEC Bridger Fines and Citations			(303,225)	12			(303,225)
<b>G. Planned and Forced Outage Modeling Issues</b>							
21.1	Remove Reserve Shutdowns from EFOR	(933,485)	(933,486)	2			(933,485)
21.2	Lake Side Outage Rate	(2,954,123)					(2,954,123)
21.3	Colstrip 4 Outage Rate	(1,275,552)					(1,275,552)
21.4	Naughton 3 Outage Rate	(737,311)	(523,141)	13			(737,311)
21.5	Cholla 4 Outage Rate	(686,202)					(686,202)
21.6	Bridger Outage Rate	(529,402)					(529,402)
22.1	Heat Rate Modeling	(1,446,737)			(4,097,980)	10	(1,446,737)
<b>I. Balancing Adjustment</b>							
26.1	Balancing/Final Screens	0					
Subtotal NPC Adjustments -		(79,380,684)	(39,190,748)		(45,571,757)		(83,339,741)
Allowed - Final GRID Result*		1,441,882,216	1,482,072,152		1,475,691,144		1,437,923,159