

7. Fixed Modified Accord Plan.

OAR 860-038-0080 instructs the Company to prepare a Resource Plan based on the inter-jurisdictional allocation method currently recognized by the Oregon Commission. PacifiCorp's last several rate cases before the Commission were based on the Modified Accord method, discussed in Section 2.

To establish the share of total existing Company resources to be allocated to the Company's Oregon service territory, PacifiCorp has applied the logic of the Modified Accord method to the net rate base of each Company-owned resource at a fixed point in time. PacifiCorp then applied the result to the productive capacity of each Company resource, deriving a "slice" of each resource that is permanently allocated as Oregon's share of the resource.

These fixed slices constitute the Oregon resources addressed by the Resource Plan. The Fixed Modified Accord Plan then assigns a set of these Oregon resources to cost-of-service customers with the balance attributable to direct access customers.

A. Determining Oregon's Fixed Share.

The Resource Plan rule requires PacifiCorp to establish a fixed share of each Company resource as a permanent Oregon resource. PacifiCorp has made this determination on the basis of a forward-looking expected "claim" on the resource by Oregon customers if direct access were not occurring. Because Oregon's Modified Accord-based share of resources will change in the future, the best means of establishing this amount is to adopt a future year as the basis for establishing the Oregon resource slice of each of the Company's power supply assets. Oregon's shares will change for three reasons:

- As the pre-merger net rate base for each plant depreciates toward zero, the remaining rate base, including post-merger investment in plants that existed at the time of the merger, becomes increasingly post-merger and is allocated on a system-wide Rolled-In basis.
- Oregon's peak and energy load is projected to grow less rapidly than the system as a whole, so Oregon's share of each plant's rate base is projected to decline over time.
- Existing special industrial retail contracts that are allocated system-wide will expire. In light of SB 1149 and other factors, the Company will no longer propose system-wide treatment of new special contracts, but rather will apply for treatment that assigns costs and revenues to the state in which the customer is located. The

Company expects that most such customers will become tariff customers as their contracts expire.

These points are illustrated by Exhibit 7-1. It shows that Oregon's share of contribution to system peak (SC) and its share of total energy consumption (SE) are both projected to decline. A factor combining these two measures (SG) is also projected to decline. SG is the factor used to allocate post-merger plant. Under the Fixed Modified Accord method, similar peak and energy factors are used to allocate the pre-merger portions of plant existing at the time of the merger among the relevant service territories.

The Company's approach recognizes that Oregon's relative share of existing generating resources is projected to decline over time. Failure to recognize this decline would likely have a negative impact on the acceptability of the Resource Plan in other states. In addition, the difference in results between the Modified Accord and Rolled-in methodologies is substantially reduced over the next ten years as pre-merger plant depreciates. To capture both of these expectations, PacifiCorp uses forecasted allocation factors from the year 2005 as the basis for fixing Oregon's share of each plant.

B. Cost-of-Service Customer Load/Resource Balance and Identification of Oregon "Slice".

Exhibit 7-2 presents the load-resource balance for cost-of-service customers in 2003. Exhibit 7-3 identifies each Company resource, the Company's share of its capacity and the slice of that capacity permanently established as a fixed Oregon resource.

C. Allocation of Oregon Resource Value Between Customer Classes.

For purposes of estimating transition charges/credits, the Resource Plan rule requires that the value of Oregon resources be divided between cost-of-service customers and direct access customers based on the weather normalized MWh sales for the period October 1, 2000 to September 30, 2001. Exhibit 7-3 summarizes PacifiCorp's proposed allocation, dividing the Oregon share of each resource between cost-of-service customers and direct access customers using 52.47% and 47.53%, respectively. This allocation represents the "entitlement" to the value of resources for each customer class in Oregon. This Benchmark case is also important when estimating the transition charge/credit between classes discussed in Section 11.

D. Recommended Assignment of Resources to Customer Classes.

In identifying the set of Oregon resources to remain under cost-of-service regulation, the Company is limited in its selection to the slice of those resources that are otherwise allocated to Oregon for its total load requirements. Exhibit 7-3 lists all of the Company's resources and the amount of each resource allocated to Oregon under the

Fixed Modified Accord Method. The quantities shown in the Oregon Share column establish the maximum quantity of each resource that PacifiCorp may retain under cost-of-service regulation.

The Benchmark columns calculate the amount of capacity to cost-of-service customers and direct access customers if the 52.47%/47.53% split is applied to each of the resources. In recognition of the preference to assign the entire Oregon share of a resource, a “whole slice”, to one customer group, the Resource Stack columns show which resources are retained for cost-of-service customers and which resources are assigned to direct access customers.

The Company used the following guiding principles in deciding which resources should remain under cost-of-service regulation:

- Create a portfolio with fuel diversity to mitigate against the risk of extreme price increases in any one fuel type.
- Retain those resources that are a good fit with the remaining cost-of-service load, which in general terms, is temperature driven with high winter usage compared to the remainder of the usage throughout the year.
- Retain all of the Oregon-allocated hydro resources, wind resources and Qualifying Facilities (QF) contracts.
- Retain those coal resources that would be most difficult to auction.

To develop the cost-of-service resource stack, the Company began by selecting the full Oregon allocation of all Company-owned hydroelectric facilities and Qualifying Facilities contracts. It also included the full Oregon share of the Company's Foote Creek wind project.

The Company included all of the Oregon hydro allocation because of the strong emphasis that Oregon has put on it in both the discussions on jurisdictional allocation over the past 11 years and in the development of SB 1149. Also, hydro is a good fit for providing general shaping and ancillary services for these customers because the load factor of the cost-of-service customers is low. In other words, because the capacity factor of hydro resources is low, the Company can use these resources to produce energy in the time periods when needed to meet cost-of-service load obligations.

The Company included QFs because they were originally purchased to satisfy state regulatory requirements and PURPA. Because the Company was required to purchase these resources under fully regulated terms, conditions and prices, it makes sense to

keep these contracts in regulation to the extent possible. It would also be difficult for the Company to auction slices of these contracts.

The full amount of the Oregon share of the Foote Creek Wind project was included in recognition of Oregon's commitment to the development of renewable resources. PacifiCorp believes that keeping the Foote Creek project for cost-of-service customers provides fuel diversity benefits. Since the Company resells a portion of the Foote Creek output to the Bonneville Power Administration (BPA), PacifiCorp has also included the BPA sale to provide cost-of-service customers with the net resource that is available to PacifiCorp.

With the single exception related to Foote Creek above, PacifiCorp excluded wholesale sales because the Resource Plan rule indicates that resources should only be selected to meet the present and reasonably expected Oregon retail cost-of-service load. By adding wholesale sales obligation into the stack, additional resources would have to be added in order to meet these requirements. The ongoing valuation method and the administrative valuation or auction process are designed to capture the future value of wholesale sales revenue credits.

Taking into account the above decisions, the Oregon cost-of-service load still exceeded the selected resources. To make up the difference, the Company turned to its thermal resources and added them in light of the sale encumbrances. PacifiCorp chose to keep under cost-of-service regulation those thermal plants that would be most difficult to take to market. This led to the decision to retain Oregon's share of Jim Bridger, Hunter, Craig and Hayden under cost-of-service.

Selecting these thermal resources in addition to the other resources previously included in the resource stack left the cost-of-service customers with an energy deficit, and a shortage of peak capacity. To address the peak deficiencies, the Company selected the Oregon share of the BPA peak contract, the APS Exchange and the Redding Exchange, all of which provide winter peak but no additional energy.

This still left cost-of-service customers with a shortage of capacity and energy. PacifiCorp added the Mid-Columbia hydro purchased power contracts and the company-owned share of the Hermiston CCCT to the resource stack. Each of these resources provided additional fuel diversity and flexibility and have a lower capacity factor than the Company's coal plants, which means that these two resources bring more capacity to the portfolio per kilowatt hour of production than the coal plants.

The final stack has sufficient energy on an annual basis and will satisfy, by a small margin, capacity and energy demands during early years' winter peak periods. Exhibit 7-4 provides the detail of the projected load-resource balance for cost-of-service customers for the years 2003 - 2021. Exhibit 7-5 provides the same data for the years 2022 - 2031.

D. Recommendation for Disposition of Direct Access Resources.

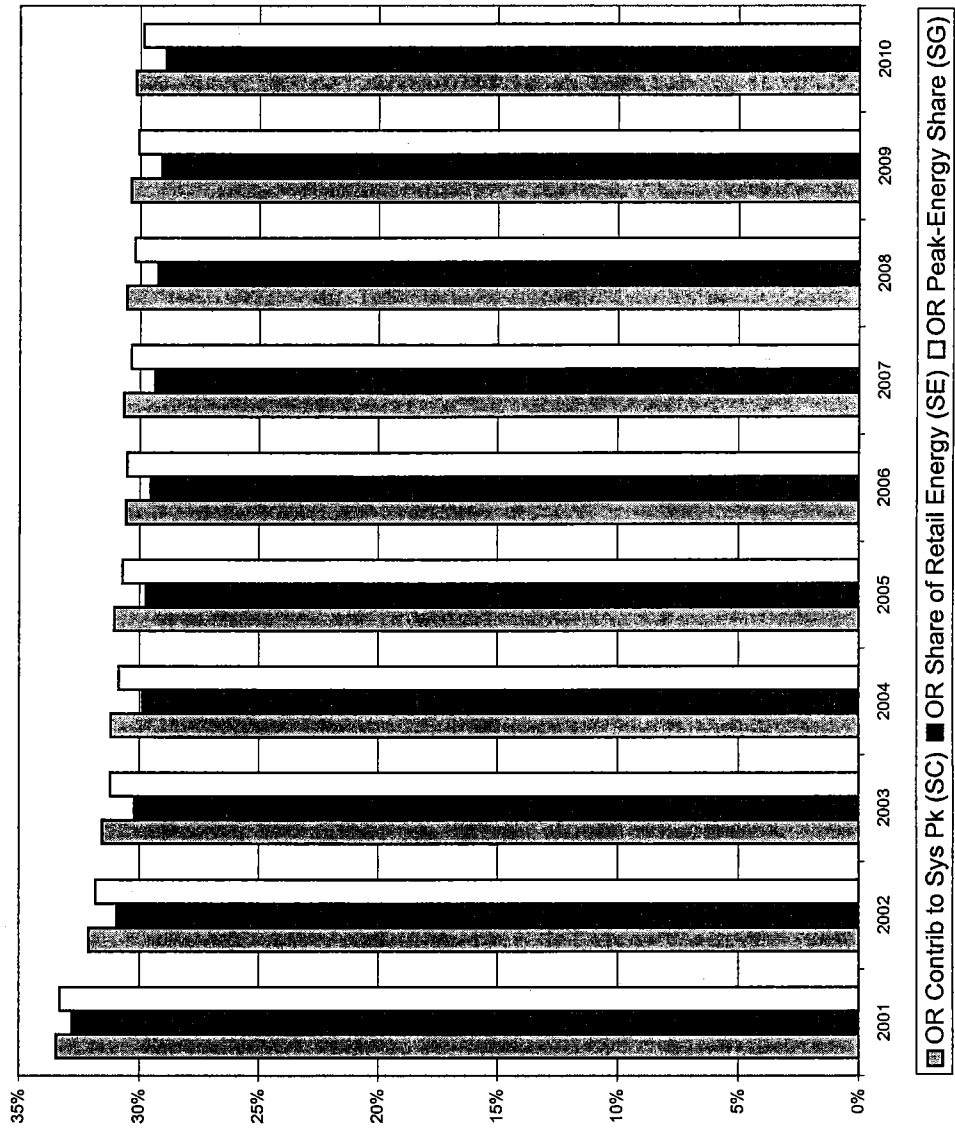
The Company's Oregon resources assigned to direct access customers are subject to market disposition. PacifiCorp may either value these resources through an administrative valuation proceeding and "deregulate" them or sell them by auction. The Resource Plan includes valuation of generation assets under both of these options. Values differ for two reasons:

- Tax Basis Differences - If the resources are sold to a third party at a value in excess of the Company's tax basis, their tax basis is higher; and
- Deferred Tax Liabilities - No tax is due until assets that are retained by the Company are sold to a non-affiliated third party.

At this time, the Company cannot make a recommendation on whether it will propose to deregulate these resources or sell them at auction because the Commission has yet to adopt rules regarding the administrative valuation process. Nevertheless, due to operations in multiple jurisdictions and requirements to receive approval from all states for either the "deregulation" or sale of generation resources, PacifiCorp has been working with the other states to seek their input and facilitate the implementation of a plan to release to market a portion of the Oregon resource share.



Oregon Shares of PacifiCorp System Loads



Summary of Oregon COS Load/Resource Balance	Fixed Modified Accord Plan Benchmark			Fixed Modified Accord Plan		
	2003 Average Capacity AMW	2003 January Capacity MW	2003 July Capacity MW	2003 Average Capacity AMW	2003 January Capacity MW	2003 July Capacity MW
Requirements:						
Load	1,008	1,742	1,351	1,008	1,742	1,351
Wholesale Sales	270	271	226	1.7	3.8	3.8
Total Load	1,278	2,013	1,577	1,010	1,746	1,355
Resources:						
Wholesale Purchases	292	550	493	153	617	221
Plant Resources (less maintenance)	1,020 (59)	1,228 (21)	1,221 0	1,012 (55)	1,257 (40)	1,245 0
Total Resources	1,254	1,757	1,714	1,110	1,835	1,466
Reserve	n.a.	80	81	n.a.	77	79
Balance	(24)	(336)	56	101	12	32

PacifiCorp Fixed Modified Accord Plan Plant Net Capacities			Fixed Modified Accord Plan Benchmark			Fixed Modified Accord Plan Resource Stack						
Based on January 2003	PacifiCorp Share of Resources		Oregon Share		COS Share		Direct Access Share		COS Share		Direct Access Share	
	Planning Capacity MW	2005 Modified Accord %	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%
Blundell	23.0	19.66%	4.5	52.47%	2.4	47.53%	2.1	0.00%	0.0	100.00%	4.5	0.00%
Carbon	175.0	30.72%	53.8	52.47%	28.2	47.53%	25.5	0.00%	0.0	100.00%	53.8	0.00%
Cholla	380.0	30.72%	116.7	52.47%	61.2	47.53%	55.5	0.00%	0.0	100.00%	116.7	0.00%
Colstrip	140.0	53.95%	75.5	52.47%	39.6	47.53%	35.9	0.00%	0.0	100.00%	75.5	0.00%
Craig	165.0	30.72%	50.7	52.47%	26.6	47.53%	24.1	100.00%	50.7	0.00%	0.0	0.00%
Dave Johnston	772.0	34.32%	265.0	52.47%	139.0	47.53%	125.9	0.00%	0.0	100.00%	265.0	0.00%
Gadsby	235.0	30.72%	72.2	52.47%	37.9	47.53%	34.3	0.00%	0.0	100.00%	72.2	0.00%
Hayden	78.0	30.72%	24.0	52.47%	12.6	47.53%	11.4	100.00%	24.0	0.00%	0.0	0.00%
Hermiston	240.0	30.72%	73.7	52.47%	38.7	47.53%	35.0	100.00%	73.7	0.00%	0.0	0.00%
Hunter	1,122.5	8.60%	96.6	52.47%	50.7	47.53%	45.9	100.00%	96.6	0.00%	0.0	0.00%
Huntington	895.0	17.24%	154.3	52.47%	81.0	47.53%	73.3	0.00%	0.0	100.00%	154.3	0.00%
James River	52.0	30.72%	16.0	52.47%	8.4	47.53%	7.6	0.00%	0.0	100.00%	16.0	0.00%
Little Mountain	1.7	30.72%	0.5	52.47%	0.3	47.53%	0.2	0.00%	0.0	100.00%	0.5	0.00%
Jim Bridger	1,407.4	44.99%	633.1	52.47%	332.2	47.53%	300.9	100.00%	633.1	0.00%	0.0	0.00%
Naughton	700.0	26.72%	187.0	52.47%	98.1	47.53%	88.9	0.00%	0.0	100.00%	187.0	0.00%
Wyodak	268.0	51.20%	137.2	52.47%	72.0	47.53%	65.2	0.00%	0.0	100.00%	137.2	0.00%
Wind	41.4	30.72%	12.7	52.47%	6.7	47.53%	6.0	100.00%	12.7	0.00%	0.0	0.00%
Pacific System Hydro	864.2	39.77%	343.7	52.47%	180.3	47.53%	163.3	100.00%	343.7	0.00%	0.0	0.00%
Utah System Hydro	109.7	20.89%	22.9	52.47%	12.0	47.53%	10.9	100.00%	22.9	0.00%	0.0	0.00%
Total Plant Resources	7,669.9		2,340.1		1,227.9		1,112.2		1,257.4		1,082.7	

Energy, AMW	PacifiCorp Fixed Modified Accord Plan Wholesale Contracts				Fixed Modified Accord Plan Benchmark				Fixed Modified Accord Plan Resource Stack				
	PacifiCorp Share of Resources		Oregon Share		COS Share		Direct Access Share		COS Share		Direct Access Share		
	Planning Capacity MW	2005 Modified Accord %	Planning Capacity MW	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	
	Based on January 2003												
Wholesale Contracts													
Wholesale Sales:													
BPA Wind Sale	5.6	30.72%	1.7	0.9	52.47%	0.8	47.53%	0.8	100.00%	1.7	0.00%	0.0	0.0
Other Sales	1,670.5	30.72%	513.1	269.3	52.47%	243.9	47.53%	243.9	0.00%	0.0	100.00%	513.1	0.0
Total Sales	1,676.1		514.9	270.2		244.7		244.7		1.7		513.1	
Wholesale Purchases:													
BPA Supplemental Capacity	0.0	30.72%	0.0	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0	0.0
Mid Columbia	235.4	30.72%	72.3	37.9	52.47%	34.4	47.53%	34.4	100.00%	72.3	0.00%	0.0	0.0
Q.F. Contracts - PP&L	51.0	30.72%	15.7	8.2	52.47%	7.4	47.53%	7.4	100.00%	15.7	0.00%	0.0	0.0
Tri State Exchange	-0.1	30.72%	0.0	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0	0.0
BPA Exchange	0.0	30.72%	0.0	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0	0.0
OF Contracts - OP&L	55.4	30.72%	17.0	8.9	52.47%	8.1	47.53%	8.1	100.00%	17.0	0.00%	0.0	0.0
APS Exchange	0.0	30.72%	0.0	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0	0.0
Redding Exchange	-2.3	30.72%	-0.7	-0.4	52.47%	-0.3	47.53%	-0.3	100.00%	-0.7	0.00%	0.0	0.0
Short Term Firm Purchases	703.2	30.72%	216.0	113.4	52.47%	102.7	47.53%	102.7	n.a.	48.7	n.a.	0.0	0.0
Other Purchases	769.9	30.72%	236.5	124.1	52.47%	112.4	47.53%	112.4	0.00%	0.0	100.00%	236.5	0.0
Total Purchases	1,812.5		556.8	292.1		264.6		264.6		152.9		236.5	

PacifiCorp Fixed Modified Accord Plan Wholesale Contracts				Fixed Modified Accord Plan Benchmark				Fixed Modified Accord Plan Resource Stack					
Based on January 2003		PacifiCorp Share of Resources		Oregon Share		COS Share		Direct Access Share		COS Share		Direct Access Share	
		Planning Capacity MW	2005 Modified Accord %	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%
Wholesale Contracts													
Wholesale Sales:													
BPA Wind Sale	12.5	3.8	30.72%	3.8	52.47%	2.0	47.53%	1.8	47.53%	3.8	100.00%	3.8	0.00%
Other Sales	1,668.7	512.6	30.72%	512.6	52.47%	269.0	47.53%	243.6	47.53%	0.0	0.00%	0.0	100.00%
Total Sales	1,681.2	516.4		516.4		271.0		245.4		3.8		3.8	512.6
Wholesale Purchases:													
BPA Peaking Purchase	925.0	284.1	30.72%	284.1	52.47%	149.1	47.53%	135.0	47.53%	284.1	100.00%	284.1	0.00%
BPA Supplemental Capacity	3.8	1.2	30.72%	1.2	52.47%	0.6	47.53%	0.6	47.53%	1.2	100.00%	1.2	0.00%
Mid Columbia	421.9	129.6	30.72%	129.6	52.47%	68.0	47.53%	61.6	47.53%	129.6	100.00%	129.6	0.00%
Q.F. Contracts - PP&L	53.6	16.5	30.72%	16.5	52.47%	8.6	47.53%	7.8	47.53%	16.5	100.00%	16.5	0.00%
Tri State Exchange	50.0	15.4	30.72%	15.4	52.47%	8.1	47.53%	7.3	47.53%	15.4	100.00%	15.4	0.00%
BPA Exchange	0.0	0.0	30.72%	0.0	52.47%	0.0	47.53%	0.0	47.53%	0.0	100.00%	0.0	0.00%
QF Contracts - UP&L	52.7	16.2	30.72%	16.2	52.47%	8.5	47.53%	7.7	47.53%	16.2	100.00%	16.2	0.00%
APS Exchange	480.0	147.4	30.72%	147.4	52.47%	77.4	47.53%	70.1	47.53%	147.4	100.00%	147.4	0.00%
Redding Exchange	21.5	6.6	30.72%	6.6	52.47%	3.5	47.53%	3.1	47.53%	6.6	100.00%	6.6	0.00%
Short Term Firm Purchases	0.0	0.0	30.72%	0.0	52.47%	0.0	47.53%	0.0	47.53%	0.0	n.a.	0.0	0.0
Other Purchases	1,403.0	431.0	30.72%	431.0	52.47%	226.1	47.53%	204.8	47.53%	0.0	0.00%	0.0	100.00%
Total Purchases	3,411.5	1,048.0		1,048.0		549.9		498.1		617.0		617.0	431.0

January Capacity, MW

PacifiCorp Fixed Modified Accord Plan Wholesale Contracts											
Based on January 2003		PacifiCorp Share of Resources			Oregon Share		Fixed Modified Accord Plan Benchmark		Fixed Modified Accord Plan Resource Stack		
		Planning Capacity MW	2005 Modified Accord %	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%	Planning Capacity MW	%
Wholesale Contracts											
Wholesale Sales:											
BPA Wind Sale	12.5	30.72%	3.8	52.47%	2.0	47.53%	1.8	100.00%	3.8	0.00%	0.0
Other Sales	1,387.9	30.72%	426.3	52.47%	223.7	47.53%	202.6	0.00%	0.0	100.00%	426.3
Total Sales	1,400.4		430.2		225.7		204.5		3.8		426.3
Wholesale Purchases:											
BPA Peaking Purchase	750.0	30.72%	230.4	52.47%	120.9	47.53%	109.5	100.00%	230.4	0.00%	0.0
BPA Supplemental Capacity	0.0	30.72%	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0
Mid Columbia	421.8	30.72%	129.6	52.47%	68.0	47.53%	61.6	100.00%	129.6	0.00%	0.0
Q.F. Contracts - PP&L	49.6	30.72%	15.2	52.47%	8.0	47.53%	7.2	100.00%	15.2	0.00%	0.0
Tri State Exchange	-50.0	30.72%	-15.4	52.47%	-8.1	47.53%	-7.3	100.00%	-15.4	0.00%	0.0
BPA Exchange	0.0	30.72%	0.0	52.47%	0.0	47.53%	0.0	100.00%	0.0	0.00%	0.0
QF Contracts - UP&L	56.301	30.72%	17.3	52.47%	9.1	47.53%	8.2	100.00%	17.3	0.00%	0.0
APS Exchange	-480.0	30.72%	-147.4	52.47%	-77.4	47.53%	-70.1	100.00%	-147.4	0.00%	0.0
Redding Exchange	-28.5	30.72%	-8.8	52.47%	-4.6	47.53%	-4.2	100.00%	-8.8	0.00%	0.0
Short Term Firm Purchases	1,075.0	30.72%	330.2	52.47%	173.3	47.53%	156.9	n.a.	0.0	n.a.	0.0
Other Purchases	1,265.4	30.72%	388.7	52.47%	204.0	47.53%	184.7	0.00%	0.0	100.00%	388.7
Total Purchases	3,059.6		939.8		493.2		446.7		220.9		388.7

July Capacity, MW

PacifiCorp
Oregon SR 1149, Resource Plan, 2003-2021
Fixed Modified Accord Plan - Cost of Service
Average Megawatts

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Requirements																			
Pacific System Load	1,007.8	1,019.2	1,034.4	1,045.1	1,056.0	1,065.1	1,079.9	1,090.9	1,101.7	1,122.0	1,150.7	1,178.9	1,210.3	1,239.2	1,277.5	1,312.8	1,334.4	1,352.8	1,378.9
BPA Wind Sale	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Total	1,009.5	1,020.9	1,036.1	1,046.8	1,057.7	1,066.8	1,081.6	1,092.6	1,103.4	1,123.7	1,152.4	1,180.6	1,212.1	1,240.9	1,279.2	1,314.5	1,336.2	1,354.5	1,380.6
Resources																			
Pacific System Hydro	189.6	189.8	189.6	186.0	172.2	172.5	172.2	172.2	172.2	172.5	172.2	172.2	172.2	172.5	172.2	172.2	172.2	172.5	172.2
Utah System Hydro	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
Mid Columbia	72.3	72.3	72.3	51.0	51.0	51.0	51.0	21.8	21.8	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9
Q.F. Contracts - PPG&L	15.7	15.6	14.2	13.3	11.0	11.0	11.0	11.0	10.2	5.2	4.7	4.5	4.2	4.2	4.2	4.2	3.8	3.2	0.5
QF Contracts - UP&GL	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	16.9	16.9	16.9	16.9	16.8	16.8	16.8	3.4	3.3	1.8
APS Exchange	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	-9.8	0.0
Footo Creek	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Redding Exchange	-0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.4	0.0	0.0	0.0	0.0	0.0	0.0
Jim Bridger	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2	580.2
Hunter	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5
Crail	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2
Hayden	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8
Hermiston	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8
Total	1,116.1	1,117.0	1,115.4	1,089.5	1,073.5	1,073.8	1,073.4	1,044.3	1,043.5	1,026.9	1,026.3	1,025.9	1,025.1	1,025.8	1,025.4	1,012.1	1,001.7	991.4	416.6
Net before maintenance	106.6	96.1	79.3	42.7	15.8	7.0	(6.2)	(48.3)	(59.9)	(96.8)	(126.3)	(154.7)	(187.0)	(215.2)	(253.8)	(302.4)	(334.4)	(363.1)	(964.0)
Thermal Maintenance																			
Jim Bridger	43.3	43.1	43.3	43.3	43.3	43.1	43.3	43.3	43.3	43.1	43.3	43.3	43.3	43.1	43.3	43.3	43.3	43.1	0.0
Hunter	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6
Crail	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Hayden	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Total	54.7	54.5	54.7	54.7	54.7	54.5	54.7	54.7	54.7	54.5	54.7	54.7	54.7	54.5	54.7	54.7	54.7	54.5	11.4
Balance	51.9	41.6	24.6	(12.0)	(38.9)	(47.5)	(62.9)	(103.0)	(114.6)	(151.4)	(181.0)	(209.4)	(241.7)	(269.7)	(308.5)	(357.1)	(389.1)	(417.7)	(975.5)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PacificCorp Oregon SR 1149, Resource Plan, 2003-2021 Fixed Modified Accord Plan - Cost of Service																			
January Peak																			
Requirements	1,742.0	1,768.0	1,792.0	1,812.0	1,829.0	1,848.0	1,870.0	1,889.0	1,909.0	1,950.0	1,995.0	2,045.0	2,100.0	2,157.0	2,219.0	2,281.0	2,319.0	2,357.0	2,396.0
System Load	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
BPA Wind Sale																			
Total	1,745.8	1,771.8	1,795.8	1,815.8	1,832.8	1,851.8	1,873.8	1,892.8	1,912.8	1,953.8	1,998.8	2,048.8	2,103.8	2,160.8	2,222.8	2,284.8	2,322.8	2,360.8	2,399.8
Resources																			
Pacific System Hydro	343.7	343.7	343.7	337.1	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2
Utah System Hydro	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9
BPA Peaking Purchase	284.2	230.4	176.6	176.6	176.6	176.6	176.6	176.6	176.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BPA Supplemental Capacity	12.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mid Columbia	129.6	129.6	129.6	91.3	91.3	91.3	91.3	39.0	39.0	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Q.F. Contracts - PP&L	16.5	16.5	15.6	14.7	12.6	12.6	12.6	11.5	11.5	5.3	5.5	5.4	5.4	5.4	5.4	5.4	4.6	3.9	0.7
Tri State Exchange	15.4	15.4	15.4	15.4	15.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
QF Contracts - UP&L	16.2	16.2	16.2	16.2	16.2	16.2	16.2	16.2	16.2	16.2	16.1	16.1	16.1	16.1	16.1	16.1	1.7	1.7	1.0
APS Exchange	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5	147.5
Footo Creek	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7
Redding Exchange	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6
Jim Bridger	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2
Hunter	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5
Crall	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7
Hayden	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Hermiston	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7
Total	1,874.4	1,819.5	1,764.8	1,719.1	1,692.1	1,676.8	1,676.8	1,624.5	1,623.4	1,419.4	1,419.5	1,419.3	1,419.3	1,412.7	1,412.7	1,398.3	1,379.7	1,379.0	594.5
Thermal Maintenance																			
Hunter	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6
Total	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6	39.6
Reserve Requirement	77.0	77.0	77.0	76.7	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	75.5	31.1
Reserve (Reserve + Balance)/Requirements	5%	0%	(4%)	(8%)	(10%)	(12%)	(13%)	(16%)	(17%)	(29%)	(31%)	(33%)	(34%)	(36%)	(38%)	(41%)	(42%)	(43%)	(77%)
Balance	12.0	(68.9)	(147.6)	(213.0)	(255.7)	(290.1)	(312.1)	(383.4)	(404.5)	(649.5)	(694.4)	(744.5)	(799.5)	(863.1)	(925.1)	(1,001.5)	(1,058.1)	(1,096.8)	(1,876.1)

PacifiCorp
Oregon SR 1149, Resource Plan, 2003-2021
Fixed Modified Accord Plan - Cost of Service

July Peak	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Requirements																			
System Load	1,351.0	1,369.0	1,384.0	1,398.0	1,413.0	1,431.0	1,446.0	1,461.0	1,475.0	1,504.0	1,537.0	1,572.0	1,613.0	1,652.0	1,696.0	1,740.0	1,770.0	1,798.0	1,828.0
BPA Wind Sale	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Total	1,354.8	1,372.8	1,387.8	1,401.8	1,416.8	1,434.8	1,449.8	1,464.8	1,478.8	1,507.8	1,540.8	1,575.8	1,616.8	1,655.8	1,699.8	1,743.8	1,773.8	1,801.8	1,831.8
Resources																			
Pacific System Hydro	331.3	331.3	331.3	325.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0
Utah System Hydro	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9
BPA Peaking Purchase	230.4	176.6	176.6	176.6	176.6	176.6	176.6	176.6	176.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mid-Columbia	129.6	129.6	129.6	91.3	91.3	91.3	91.3	39.0	39.0	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Q.E. Contracts - PP&L	15.2	15.2	14.4	13.1	10.7	10.7	10.7	10.7	10.4	3.8	3.0	2.7	1.9	1.9	1.9	1.9	1.9	1.9	1.9
APS Purchase	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tri State Exchange	-15.4	-15.4	-15.4	-15.4	-15.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
QF Contracts - UP&L	17.3	17.3	17.3	17.3	17.3	17.3	17.3	17.3	17.3	17.3	16.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8
APS Exchange	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5	-147.5
Footo Creek	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7	12.7
Redding Exchange	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8	-8.8
Jim Bridger	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2	633.2
Hunter	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5	96.5
Craig	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7	50.7
Hayden	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Hermiston	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7
Total	1,466.0	1,412.2	1,411.4	1,365.5	1,339.1	1,354.4	1,354.4	1,302.2	1,301.9	1,097.5	1,096.1	1,095.8	1,095.0	1,103.8	1,103.8	1,089.4	1,071.6	1,071.6	582.6
Thermal Maintenance																			
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Reserve Requirement																			
Reserve	79.2	79.2	79.2	78.9	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7	77.7
(AugReserve+ AugBalance)/AugReq	8%	3%	2%	(3%)	(5%)	(6%)	(7%)	(11%)	(12%)	(27%)	(29%)	(30%)	(32%)	(33%)	(35%)	(38%)	(40%)	(41%)	(68%)
Balance	32.0	(39.8)	(55.6)	(115.2)	(155.4)	(158.1)	(173.1)	(240.3)	(254.6)	(488.0)	(522.4)	(557.7)	(599.5)	(629.7)	(673.7)	(732.1)	(779.9)	(807.9)	(1,282.6)

PacifiCorp
Oregon SB1149, Resource Plan, 2022-2031
Fixed Modified Accord Plan - Cost of Service

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Average Megawatts										
Requirements	1,401.7	1,425.0	1,444.6	1,472.6	1,497.1	1,521.9	1,543.0	1,573.0	1,599.2	1,625.8
BPA Wind Sale	1.7	1.7	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,403.5	1,426.7	1,446.2	1,472.6	1,497.1	1,521.9	1,543.0	1,573.0	1,599.2	1,625.8
Resources										
Pacific System Hydro	172.2	172.2	172.5	172.2	172.2	172.2	172.5	172.2	172.2	172.2
Utah System Hydro	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
Q.F. Contracts - PPG&L	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
QF Contracts - UPG&L	1.8	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Footcreek	4.3	4.3	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hunter	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5
Craig	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2
Hayden	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8
Hemiston	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8	67.8
Total	416.6	416.3	416.4	340.8	253.3	253.3	253.6	253.3	253.3	253.3
Net before maintenance	(986.8)	(1,010.3)	(1,029.8)	(1,131.8)	(1,243.8)	(1,268.6)	(1,289.5)	(1,319.7)	(1,345.9)	(1,372.5)
Thermal Maintenance										
Hunter	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6
Craig	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Hayden	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Total	11.4	11.4	11.4	6.6	6.6	6.6	6.6	6.6	6.6	6.6
Balance	(998.3)	(1,021.8)	(1,041.2)	(1,138.4)	(1,243.8)	(1,268.6)	(1,289.5)	(1,319.7)	(1,345.9)	(1,372.5)

PacifiCorp
Oregon SB1149, Resource Plan, 2022-2031
Fixed Modified Accord Plan - Cost of Service

January Peak	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Requirements										
System Load	2,436.0	2,476.0	2,517.0	2,558.0	2,601.0	2,644.0	2,687.0	2,732.0	2,778.0	2,824.0
BPA Wind Sale	3.8	3.8	3.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	2,439.8	2,479.8	2,520.8	2,558.0	2,601.0	2,644.0	2,687.0	2,732.0	2,778.0	2,824.0
Resources										
Pacific System Hydro	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2	312.2
Utah System Hydro	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9
Q.F. Contracts - PP&L	0.7	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
QF Contracts - UP&L	1.0	1.0	1.0	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Footee Creek	12.7	12.7	12.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hunter	96.5	96.5	96.5	96.5	0.0	0.0	0.0	0.0	0.0	0.0
Craig	50.7	50.7	50.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hayden	24.0	24.0	24.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hermiston	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7
Total	594.5	594.3	594.2	506.5	410.0	410.0	410.0	410.0	410.0	410.0
Thermal Maintenance										
Hunter	39.6	39.6	39.6	39.6	0.0	0.0	0.0	0.0	0.0	0.0
Total	39.6	39.6	39.6	39.6	0.0	0.0	0.0	0.0	0.0	0.0
Reserve Requirement										
Reserve	31.1	31.1	31.1	25.9	21.9	21.9	21.9	21.9	21.9	21.9
(Reserve+Balance)/Requirements	(77%)	(78%)	(78%)	(82%)	(84%)	(84%)	(85%)	(85%)	(85%)	(85%)
Balance	(1,916.1)	(1,956.3)	(1,997.4)	(2,116.9)	(2,212.9)	(2,255.9)	(2,298.9)	(2,343.9)	(2,389.9)	(2,435.9)

PacifiCorp
 Oregon SB1149, Resource Plan, 2022-2031
 Fixed Modified Accord Plan - Cost of Service

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
July Peak										
Requirements	1,856.0	1,888.0	1,920.0	1,950.0	1,982.0	2,015.0	2,046.0	2,081.0	2,116.0	2,150.0
System Load	3.8	3.8	3.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BPA Wind Sale	1,859.8	1,891.8	1,923.8	1,950.0	1,982.0	2,015.0	2,046.0	2,081.0	2,116.0	2,150.0
Total										
Resources										
Pacific System Hydro	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0	301.0
Utah System Hydro	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9	22.9
Q.F. Contracts - PP&L	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
QF Contracts - UP&L	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Footee Creek	12.7	12.7	12.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hunter	96.5	96.5	96.5	96.5	0.0	0.0	0.0	0.0	0.0	0.0
Craig	50.7	50.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hayden	24.0	24.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hermiston	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7	73.7
Total	582.6	582.6	582.5	495.1	398.6	398.6	398.6	398.6	398.6	398.6
Thermal Maintenance										
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Reserve Requirement										
Reserve	33.3	33.3	33.3	28.1	21.4	21.4	21.4	21.4	21.4	21.4
(AugReserve+AugBalance)/AugReqt	(69%)	(69%)	(70%)	(75%)	(80%)	(80%)	(81%)	(81%)	(81%)	(81%)
Balance	(1,310.6)	(1,342.6)	(1,374.7)	(1,483.0)	(1,604.8)	(1,637.8)	(1,668.8)	(1,703.8)	(1,738.8)	(1,772.8)