PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

May 24, 2011

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Attn: David W. Danner
Executive Director and Secretary

RE: Docket UE 100749 - Compliance Filing

Dear Mr. Danner:

PacifiCorp, dba Pacific Power & Light Company (PacifiCorp, or Company) submits this filing to comply with paragraphs 206, 208 and 384 of the Washington Utilities and Transportation Commission's (Commission) Order 06, Final Order Rejecting Tariff Sheets; Authorizing Increased Rates; and Requiring Compliance Filing in Docket 100749 (Order). These paragraphs direct the Company to make certain filings within 60 days of the Order related to proceeds from sales of Renewable Energy Credits (REC). The Company has designated the attachments to this filing as confidential under the Protective Order in this docket, Order 03.

Paragraph 206 of the Order requires:

> "that the Company prepare and file within 60 days following the date of this Order a detailed accounting of all REC proceeds received during the period January 1, 2009, to the most recent date for which data are available. The report must include any updated forecast of PacifiCorp's REC sales for the rate year. We direct the company to work cooperatively with Commission Staff as to the form and content of this filing so that it will prove most beneficial to the Commission."

Paragraph 208 of the Order requires:

> "the Company to file within 60 days after the date of this Order a detailed proposal for operation of the tracking mechanism going forward. This proposal should be developed in consultation with Staff and any other parties who wish to participate. The proposal must include a detailed discussion of the allocation method(s) the Company uses, or proposes to use, when allocating and reporting REC proceeds to Washington. If other parties disagree with PacifiCorp as to the details of the tracking

> mechanism or the allocation and reporting method(s) PacifiCorp uses or proposes to use, they may file alternative proposals."

Paragraph 384 of the Order states:

> "PacifiCorp must file within sixty days of this Order a detailed accounting of Renewable Energy Credit (REC) revenues received since January 1, 2009, and a detailed proposal for the REC tracking mechanism as required in Section II.C.2 of this Order. These filings, as well as additional filings required to be made in connection with the REC tracker, as discussed in the body of this Order, must be made in this docket as compliance filings or reports, as required under WAC 480-07-880(1) and (3)."

Accounting for Actual REC Proceeds

Confidential Attachment 1 provides a detailed accounting of REC revenues received for calendar year 2009. It contains three spreadsheets:

Page 1 provides a summary table of actual REC revenues by month and by resource for calendar year 2009. This information is provided on a total-company basis for all of the Company's REC sales, including sales related to renewable resources that are not included in the Company's Washington rate base under the West Control Area (WCA) allocation methodology. The table provides the resource subtotals by control area and then as allocated to Washington. As discussed below in the REC Tracker section, REC revenues are allocated to Washington using the Control Area Generation West (CAGW) factor, the same factor used to allocate the fixed costs of the resources. This spreadsheet is very similar in form and content to Table 2 of the Company's quarterly REC Reports that the Company has been providing to Commission Staff (Staff), Public Counsel, and Industrial Customers of Northwest Utilities (ICNU) beginning on December 30, 2009, under the terms of the Stipulation adopted in Docket UE-090205.

Page 2 provides a summary table of the actual number of RECs sold by month and by resource for calendar year 2009. The table's format matches that of Page 1 and provides REC sales on a total-company basis, a control-area basis and a Washington-allocated basis.

Pages 3 through 11 provide transaction details by contract by month for calendar year 2009, including the contract number, the name of the entity who is the counter party, the resource from which the REC was generated, the location and type of resource by control area, the vintage of the REC that was sold, the month in which the transaction was recorded in the Company's SAP accounting system, the REC price, the quantity of RECs sold, and the total dollars from the transaction.

Confidential Attachment 2 provides the same information described above for calendar year 2010.

Updated Forecast of REC Sales

Confidential Attachment 3 provides an updated forecast of REC revenues from January 1, 2011 through March 31, 2012. Although the rate effective period technically ends on April 2, 2012, for practical reasons, the Company rounded the forecast to the end of March 2012. This attachment contains two spreadsheets:

Page 1 provides the total forecast REC revenues by month and by resource. The estimated sales volumes are based on the number of RECs generated each month that are forecast to be sold at some time during the calendar year. Given the complexities of the contracts and the variability of generation, it is not possible for the Company to precisely forecast in which month the REC will be sold and/or the REC revenue realized. The actual REC sales reports in Confidential Attachment 1 and 2, in contrast, provide the actual REC revenues that are achieved each month irrespective the vintage of the REC (the vintage of the REC is based on the month in which the REC was generated). As such, future actual REC revenue reports will likely vary significantly on a month-by-month basis from the forecast.

Page 2 provides the total forecast number of RECs sold by month and by resource. The table's format and approach matches that of Page 1.

Confidential Attachment 4, page 1, provides the forecast of REC revenues on a Washington-allocated basis for the period from January 1, 2011 through March 31, 2012.[1]

The updated forecast was developed based on the terms and conditions of executed contracts, as well as a "best guess" on future potential sales during the forecast period. The Company cautions the Commission and parties that the REC market is volatile and developing, and is significantly impacted by emerging policies and rules of each state related to renewable portfolio standard requirements.

REC Proceeds Tracking Mechanism

Explanation of Allocation of RECs

Each PacifiCorp state receives an allocation of the RECs generated by Company-owned renewable resources or acquired through power purchase agreements for the resources reflected in rates in the state. Initially, PacifiCorp uses forecast allocation factors to approximate the allocation of RECs to each state. Forecast allocation factors are updated to actual historical factors during the second quarter of the following year, once actual load data is finalized.

RECs are allocated using the System Generation (SG) factor under the Revised Protocol methodology and the CAGW factor under the WCA methodology. This allocation ensures

[1] The data in Confidential Attachment 4 for April 2012 through December 2014 is provided for illustrative purposes only to demonstrate the workings of the REC Tracker Mechanism.

that the allocation of RECs is consistent with the allocation of resource costs. Under both the Revised Protocol and the WCA, the SG and CAGW factors are used to allocate the fixed costs of renewable resources which account for the vast proportion of the overall costs of renewable resources.

PacifiCorp employs the WCA inter-jurisdictional allocation methodology for the purpose of allocating its costs to customers in the state of Washington. The WUTC approved the WCA allocation methodology in Order 08, Docket UE-061546. The west control area includes California, Oregon and Washington. Generation assigned to the west control area includes resources located within the west control area or with physical capability to deliver energy into the west control area. As noted above, RECs generated by renewable resources that have been found prudent and used and useful for service to Washington customers are allocated to Washington based on the CAGW factor. As such, Washington does not receive an allocation of RECs associated with renewable resources that have not been included in rates in Washington - those located in the east control area.[2] This results in an unallocated portion of RECs from east control area renewable resources.

PacifiCorp employs the Revised Protocol inter-jurisdictional allocation methodology for purpose of allocating its costs to PacifiCorp customers in California, Idaho, Oregon, Utah, and Wyoming. RECs associated with all renewable resources are allocated to these states based on the SG factor. The application of different allocation methodologies implies a deficit of RECs associated with west control area resources. Although the different allocation methods among states require additional tracking, consistent with the Western Renewable Energy Generation Information System (WREGIS) and state renewable portfolio standard (RPS) requirements, under no circumstances will any RECs be double-counted as adherence to the WREGIS Operating Rules eliminates that possibility.

The above explanation was previously provided to Staff, Public Counsel, and ICNU on December 31, 2009, in compliance with the following term of the Stipulation adopted in UE-090205:

> "The Company agrees to provide a report prior to January 1, 2010 that includes: (1) an explanation of how Renewable Energy Credits ("RECs") and associated costs and/or revenues are allocated among PacifiCorp's six states; (2) an explanation of how the Company determines proper disposition of RECs on a total-company and state-by-state basis; and (3) a detailed accounting of the total-company RECs that were sold and the total-company RECs that were retained for each year from calendar year 2005 through June 2009."

[2] Similarly, Oregon does not receive an allocation of RECs associated with the Rolling Hills wind resource because it is not included in rate base in Oregon.

REC Proceeds After January 1, 2010

Paragraph 207 of the Order states:

> "We require this detailed accounting, in part, considering the disputed question of whether PacifiCorp should be required to include, in what we here describe as a tracker account, REC proceeds received during the periods after the test year, including those received during the pendency of this proceeding. Staff proposed that REC proceeds received after January 1, 2010, be accounted for and established as a regulatory liability on the Company's books, the rate treatment of which could be determined in a future proceeding. Another possible starting date for such an account might be the date on which PacifiCorp made its initial filing in this proceeding, which put the rate and accounting treatment of REC revenues in issue. Other possible dates are conceivable, including the start of the rate year. We do not finally resolve these questions in this Order. We require additional briefing on the subject, and may require additional evidence. We will establish process and schedule for this by subsequent notice."

The information provided on page 1 of Confidential Attachment 2 provides the detailed information that is necessary to inform and implement, if applicable, the future Commission decision related to the tracking mechanism for Washington-allocated REC revenues received after January 1, 2010. For the reasons set forth in PacifiCorp's post-hearing briefs in this docket, PacifiCorp continues to object to the inclusion of these past REC revenues in the tracking mechanism. The allocation methodology discussed above is applied to the subtotal of REC revenues from west control area resources to calculate Washington's allocated share of REC revenues. This is shown on the final line of the spreadsheet. This allocation method to calculate Washington's allocated share of REC revenues for 2009 and 2010 was first applied in the December 31, 2009, Quarterly REC Revenue Report discussed above, and was applied in each subsequent Quarterly REC Revenue Report.[3] In addition, this allocation method was applied in the 2009 Commission Basis Report filed April 30, 2010 and the 2010 Commission Basis Report filed April 29, 2011.[4] Finally, this allocation method was applied in the Company's rebuttal filing in this docket.

Tracking Mechanism Going Forward

The Company's detailed proposal for operation of the REC tracking mechanism going forward focuses on two key elements: (1) the annual process for reconciliation, and (2) the method for calculating Washington-allocated REC revenues.

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[3] Subsequent reports were provided to Staff, Public Counsel and ICNU on July 28, 2010, October 29, 2010, February 1, 2011 and April 29, 2011.

[4] The Company's restated earned ROE in 2009 and 2010 was 5.28% and 6.69%, respectively, including the impact of the REC revenues.

Reconciliation Process:

Paragraphs 205 and 206 of the Order provide direction to the Company with respect to the reconciliation process:

> "At the end of the rate year, PacifiCorp will be required to submit a full accounting of REC proceeds actually received during the preceding 12 months. This accounting will be considered in light of other information to determine if the amount of credits that should have been returned to customers exceeds or fall short of the estimated $4.8 million upon which the initial bill credits are based. In other words, the Commission will authorize a true-up of the initial credits that can be reconciled as credits are paid during the following 12 months.
>
> At the end of the rate year and each subsequent annual period after the end of the rate year, PacifiCorp will be required to provide an estimate of the REC proceeds it expects to receive during the following 12 months. This is the amount on which credits during that period will be based. As at the conclusion of the initial period there will be a true-up at the end of each subsequent 12 month period."

Although the Order ties the annual true-up to the rate year in this proceeding (April 3, 2011 through April 2, 2012), the Company respectfully requests that the Commission amend the Order to allow REC accounting and tracker true-ups to be based on a calendar year beginning in 2012. To this end, the Company proposes the following:

- By May 1, 2012, PacifiCorp will submit a full accounting of REC revenues actually received from April 1, 2011 through December 31, 2011. In each subsequent year, the accounting of actual REC revenues will be provided for the full calendar year.
- By May 1, 2012, PacifiCorp will also provide an estimate of the REC proceeds it expects to receive for calendar year 2012. In each subsequent year, an estimate for that subsequent calendar year will be provided.
- The Company proposes to accrue interest on any positive or negative balance in the tracker at the Company's authorized weighted average cost of capital (WACC). Under the Order, this results in a 7.81% interest rate.

The Company proposes to file an advice letter on May 1 of each year to increase or decrease the renewable energy revenue adjustment credit in Schedule 95 to reflect the true-up for the historical period and the estimate of future proceeds. The advice letter filing would then be reviewed by parties and approved at a Commission public meeting.

Calculation of Washington-allocated REC Revenues:

Beginning in 2011, the Company will hold RECs for compliance with the Washington RPS, which means that fewer Washington-allocated RECs will be available for sale. As discussed above, the difference between the Revised Protocol and WCA allocation methodologies also creates complexities. For RPS compliance, a REC cannot be used more than once, or for

more than one state. While in the past, the Company was not restricted from over-allocating REC revenues, under state RPS requirements, it is precluded from over-allocating the actual RECs. The calculation of revenues to be allocated to Washington under the REC tracking mechanism is designed to address this restriction.

The detailed calculation of the Washington-allocated REC Revenues for 2011 and beyond is provided beginning on page 2 of Confidential Attachment 4. Page 2 and 3 of the Confidential Attachment provide the calculation of Washington-allocated REC revenues associated with west control area resources that are eligible for compliance with the Washington RPS. Pages 4 and 5 of the Confidential Attachment provide the calculation of Washington-allocated REC revenues associated with west control area resources that are not eligible for compliance with the Washington RPS. A small portion of these resources are eligible for compliance with the Oregon and/or California RPS. Due to the difference between the rate period and the calendar year, for 2011 and 2012, the data is reflected in two columns for each year; a three-month period from January to March and a nine-month period from April to December.

RPS-Eligible RECs:

- Page 2, lines 1-5 show the total forecast generation and RECs from Washington RPS-eligible resources.
- Lines 7-11 apply the CAGW allocation factor to the forecast generation to calculate the Washington-allocated RECs from Washington RPS-eligible resources by year.
- Washington's RPS requires utilities to provide 3% of the average prior two years retail sales from eligible renewable resources by January 1st of compliance years 2012 through 2015. Line 13 shows the RPS requirements based on load forecasts shown in the tables at the bottom of the page.
- Line 15 shows the actual RECs that are available to be allocated to Washington for Washington RPS-eligible resources based on the Revised Protocol. To ensure compliance with the RPS, the Company will make a below-the-line purchase for the difference between the Washington RPS compliance requirement and the estimated Washington eligible RECs using the Revised Protocol allocation method (SG Factor). (Line 16)
- Line 19 shows the Company's estimates of Washington's allocation of "pseudo" RECs in excess of its annual compliance targets for 2012 through 2015.
- The percentage of Washington's pseudo excess RECs "sold" is determined by taking the actual eligible WCA RECs sold divided by the total eligible WCA RECs available for sale. This percentage is then applied to Washington's pseudo excess RECs. The percentage of actual RECs sold is calculated on Page 3.
- The total Washington revenue credit from eligible resources is computed using the actual average REC price from WCA eligible resources (also calculated on Page 3) multiplied by the calculated pseudo excess RECs sold. This calculation is shown on lines 19-26.

RPS Non-Eligible RECs:

To the extent the Company is able to make sales of RPS non-eligible RECs in the future, the calculation of Washington's allocated share of the revenues will be done in the same manner as described above for RPS eligible RECs. Due to the limited size of the market for RPS non-eligible RECs, at this time, the Company does not forecast any sales in the future.

If you have any questions regarding this compliance filing, please contact me at (503) 813-6043.

Sincerely,

Andrea Kelly

Andrea Kelly

Confidential Enclosures
Cc (w/Confidential Enclosures to Qualified Persons): All Parties of Record

CERTIFICATE OF SERVICE

I certify that I have cause to be served the foregoing document, via Overnight Delivery, to the following:

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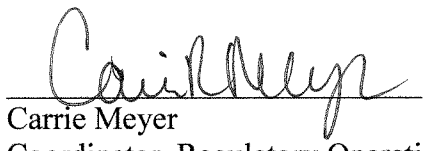
DATED this 24th day of May, 2011



Carrie Meyer
Coordinator, Regulatory Operations

REDACTED CONFIDENTIAL ATTACHMENT 1

CY 2009 Renewable Energy Credits - Revenue

Resource	Control Area/Type	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Ashton	Low Impact Hydro - East													
Bend	West Hydro													
Big Fork	East Hydro													
Blundell I	Blundell I													
Blundell II	Blundell II													
Clearwater 1	Low Impact Hydro - West													
Clearwater 2	Low Impact Hydro - West													
Condit	West Hydro													
Cutler	Low Impact Hydro - East													
Eagle Point	West Hydro													
East Side	West Hydro													
Fish Creek	Low Impact Hydro - West													
Foote Creek I	East Wind													
Fountain Green	East Hydro													
Glenrock I	East Wind													
Glenrock III	East Wind													
Goodnoe Hills	West Wind													
Granite	East Hydro													
Gunlock	East Hydro													
High Plains	East Wind													
Last Chance	Low Impact Hydro - East													
Leaning Juniper	West Wind													
Marengo	West Wind													
Marengo II	West Wind													
McFadden Ridge	East Wind													
Mountain Wind I	East Wind													
Mountain Wind II	East Wind													
Olmstead	East Hydro													
Oneida	Low Impact Hydro - East													
Paris	East Hydro													
Pioneer	East Hydro													
Prospect 1	West Hydro													
Prospect 3	Low Impact Hydro - West													
Prospect 4	West Hydro													
Rock River I	East Wind													
Rolling Hills	Rolling Hills													
Sand Cove	East Hydro													
Seven Mile Hill I	East Wind													
Seven Mile Hill II	East Wind													
Slide Creek	Low Impact Hydro - West													
Snake Creek	East Hydro													
Soda	Low Impact Hydro - East													
Soda Springs	Low Impact Hydro - West													
Stairs	East Hydro													
Veyo	East Hydro													
Viva Naughton	East Hydro													
Wallowa Falls	West Hydro													
Weber	East Hydro													
Wolverine Creek	East Wind													
Grand Total													**$**	**51,006,690**

Resource Subtotals	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
East Wind													
Rolling Hills													
East Hydro													
Blundell I													
Blundell II													
Low Impact Hydro - East													
Subtotal East													$ 28,693,426
West Wind													
West Hydro													
Low Impact Hydro - West													
Subtotal West													$ 22,313,263
Grand Total													**$ 51,006,690**

CY 2009 Total Reflected on Company's Financial Reports	**$ 50,793,765**
Variance (primarily attributable to accrual-based accounting)	$ (212,924)

Washington Allocation of West Revenues

WA_CAGW	**$ 4,939,889**
Washington CAGW CY 2009 22.1388%	

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CY 2009 Renewable Energy Credits - MWh

Resource	Control Area/Type	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Ashton	Low Impact Hydro - East													
Bend	West Hydro													
Big Fork	East Hydro													
Blundell I	Blundell I													
Blundell II	Blundell II													
Clearwater 1	Low Impact Hydro - West													
Clearwater 2	Low Impact Hydro - West													
Condit	West Hydro													
Cutler	Low Impact Hydro - East													
Eagle Point	West Hydro													
East Side	West Hydro													
Fish Creek	Low Impact Hydro - West													
Foote Creek I	East Wind													
Fountain Green	East Hydro													
Glenrock I	East Wind													
Glenrock III	East Wind													
Goodnoe Hills	West Wind													
Granite	East Hydro													
Gunlock	East Hydro													
High Plains	East Wind													
Last Chance	Low Impact Hydro - East													
Leaning Juniper	West Wind													
Marengo	West Wind													
Marengo II	West Wind													
McFadden Ridge	East Wind													
Mountain Wind I	East Wind													
Mountain Wind II	East Wind													
Olmstead	East Hydro													
Oneida	Low Impact Hydro - East													
Paris	East Hydro													
Pioneer	East Hydro													
Prospect 1	West Hydro													
Prospect 3	Low Impact Hydro - West													
Prospect 4	West Hydro													
Rock River I	East Wind													
Rolling Hills	Rolling Hills													
Sand Cove	East Hydro													
Seven Mile Hill I	East Wind													
Seven Mile Hill II	East Wind													
Slide Creek	Low Impact Hydro - West													
Snake Creek	East Hydro													
Soda	Low Impact Hydro - East													
Soda Springs	Low Impact Hydro - West													
Stairs	East Hydro													
Veyo	East Hydro													
Viva Naughton	East Hydro													
Wallowa Falls	West Hydro													
Weber	East Hydro													
Wolverine Creek	East Wind													
Grand Total														

Resource Subtotals	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
East Wind													
Rolling Hills													
East Hydro													
Blundell I													
Blundell II													
Low Impact Hydro - East													
Subtotal East													
West Wind													
West Hydro													
Low Impact Hydro - West													
Subtotal West													
Grand Total													

Washington Allocation of West Revenues

WA_CAGW	
Washington CAGW CY 2009	22.1388%

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CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

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CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

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CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2009 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

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REDACTED CONFIDENTIAL ATTACHMENT 2

CY 2010 Renewable Energy Credits - Revenue

Resource	Control Area/Type	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
Ashton	Low Impact Hydro - East													
Bend	West Hydro													
Big Fork	East Hydro													
Blundell I	Blundell I													
Blundell II	Blundell II													
Campbell Hill	East Wind													
Chevron Casper Wind	East Wind													
Clearwater 1	Low Impact Hydro - West													
Clearwater 2	Low Impact Hydro - West													
Condit	West Hydro													
Copco 1	West Hydro													
Copco 2	West Hydro													
Cutler	Low Impact Hydro - East													
Eagle Point	West Hydro													
East Side	West Hydro													
Fall Creek	West Hydro													
Fish Creek	Low Impact Hydro - West													
Foote Creek I	East Wind													
Fountain Green	East Hydro													
Glenrock I	East Wind													
Glenrock III	East Wind													
Goodnoe Hills	West Wind													
Granite	East Hydro													
Gunlock	East Hydro													
High Plains	East Wind													
Iron Gate	West Hydro													
Last Chance	Low Impact Hydro - East													
Leaning Juniper	West Wind													
Marengo	West Wind													
Marengo II	West Wind													
McFadden Ridge	East Wind													
Mountain Wind I	East Wind													
Mountain Wind II	East Wind													
Olmstead	East Hydro													
Oneida	Low Impact Hydro - East													
Paris	East Hydro													
Pioneer	East Hydro													
Prospect 1	West Hydro													
Prospect 3	Low Impact Hydro - West													
Prospect 4	West Hydro													
Rock River I	East Wind													
Rolling Hills	Rolling Hills													
Sand Cove	East Hydro													
Seven Mile Hill I	East Wind													
Seven Mile Hill II	East Wind													
Slide Creek	Low Impact Hydro - West													
Snake Creek	East Hydro													
Soda	Low Impact Hydro - East													
Soda Springs	Low Impact Hydro - West													
Stairs	East Hydro													
Veyo	East Hydro													
Viva Naughton	East Hydro													
Wallowa Falls	West Hydro													
Weber	East Hydro													
Wolverine Creek	East Wind													
Grand Total													**$**	**99,863,591**

Resource Subtotals	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
East Wind													
Rolling Hills													
East Hydro													
Blundell I													
Blundell II													
Low Impact Hydro - East													
Subtotal East													$ 65,362,472
West Wind													
West Hydro													
Low Impact Hydro - West													
Subtotal West													$ 34,501,120
Grand Total													**$ 99,863,591**

CY 2010 Total Reflected on Company's Financial Reports	**$ 101,136,015**
Variance (primarily attributable to accrual-based accounting)	$ 1,272,424

Washington Allocation of West Revenues

WA_CAGW	**$ 7,663,079**

Washington CAGW CY 2010 22.2111%

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CY 2010 Renewable Energy Credits - MWh

Resource	Control Area/Type	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
Ashton	Low Impact Hydro - East													
Bend	West Hydro													
Big Fork	East Hydro													
Blundell I	Blundell I													
Blundell II	Blundell II													
Campbell Hill	East Wind													
Chevron Casper Wind	East Wind													
Clearwater 1	Low Impact Hydro - West													
Clearwater 2	Low Impact Hydro - West													
Condit	West Hydro													
Copco 1	West Hydro													
Copco 2	West Hydro													
Cutler	Low Impact Hydro - East													
Eagle Point	West Hydro													
East Side	West Hydro													
Fall Creek	West Hydro													
Fish Creek	Low Impact Hydro - West													
Foote Creek I	East Wind													
Fountain Green	East Hydro													
Glenrock I	East Wind													
Glenrock III	East Wind													
Goodnoe Hills	West Wind													
Granite	East Hydro													
Gunlock	East Hydro													
High Plains	East Wind													
Iron Gate	West Hydro													
Last Chance	Low Impact Hydro - East													
Leaning Juniper	West Wind													
Marengo	West Wind													
Marengo II	West Wind													
McFadden Ridge	East Wind													
Mountain Wind I	East Wind													
Mountain Wind II	East Wind													
Olmstead	East Hydro													
Oneida	Low Impact Hydro - East													
Paris	East Hydro													
Pioneer	East Hydro													
Prospect 1	West Hydro													
Prospect 3	Low Impact Hydro - West													
Prospect 4	West Hydro													
Rock River I	East Wind													
Rolling Hills	Rolling Hills													
Sand Cove	East Hydro													
Seven Mile Hill I	East Wind													
Seven Mile Hill II	East Wind													
Slide Creek	Low Impact Hydro - West													
Snake Creek	East Hydro													
Soda	Low Impact Hydro - East													
Soda Springs	Low Impact Hydro - West													
Stairs	East Hydro													
Veyo	East Hydro													
Viva Naughton	East Hydro													
Wallowa Falls	West Hydro													
Weber	East Hydro													
Wolverine Creek	East Wind													
Grand Total														

Resource Subtotals	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
East Wind													
Rolling Hills													
East Hydro													
Blundell I													
Blundell II													
Low Impact Hydro - East													
Subtotal East													
West Wind													
West Hydro													
Low Impact Hydro - West													
Subtotal West													
Grand Total													

Washington Allocated		
WA_CAGW		
Washington CAGW CY 2010	22.2111%	

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CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

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CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

CY 2010 Renewable Energy Credits Transaction Detail

TT/Contract#	Entity	Resource	Control Area/Type	Control Area	Vintage	SAP Account Month (Accrued)	Tag Price	Tag Qty Booked	Total Dollars

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REDACTED CONFIDENTIAL ATTACHMENT 3

Forecast of REC Sales Revenues

January 2011 Through March 2012

Resources	Control Area	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12
GEOTHERMAL																
BLUNDELL I	EAST															
BLUNDELL II	EAST															
SMALL NON CA HYDRO																
ASHTON	EAST															
CUTLER	EAST															
FOUNTAIN GREEN	EAST															
GRANITE	EAST															
GUNLOCK	EAST															
LAST CHANCE	EAST															
OLMSTED	EAST															
ONEIDA	EAST															
PARIS	EAST															
PIONEER	EAST															
SAND COVE	EAST															
SNAKE CREEK	EAST															
SODA	EAST															
STAIRS	EAST															
VEYO	EAST															
VIVA NAUGHTON	EAST															
WIND																
CAMPBELL HILL-THREE BUTTES	EAST															
CHEVRON CASPER WIND FARM	EAST															
DUNLAP I	EAST															
FOOTE CREEK I	EAST															
GLENROCK WIND I	EAST															
GLENROCK WIND III	EAST															
GOODNOE HILLS	WEST-WCA															
HIGH PLAINS	EAST															
LEANING JUNIPER I	WEST-WCA															
MARENGO	WEST-WCA															
MARENGO II	WEST-WCA															
MCFADDEN RIDGE	EAST															
MOUNTAIN WIND POWER	EAST															
MOUNTAIN WIND POWER II	EAST															
ROCK RIVER I	EAST															
ROLLING HILLS WIND	EAST															
SEVEN MILE HILL WIND I	EAST															
SEVEN MILE HILL WIND II	EAST															
TOP OF THE WORLD	EAST															
WOLVERINE CREEK	EAST															

Forecast of REC Sales MWh

January 2011 Through March 2012

Resources	Control Area	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12
GEOTHERMAL																
BLUNDELL I	EAST															
BLUNDELL II	EAST															
SMALL NON CA HYDRO																
ASHTON	EAST															
CUTLER	EAST															
FOUNTAIN GREEN	EAST															
GRANITE	EAST															
GUNLOCK	EAST															
LAST CHANCE	EAST															
OLMSTED	EAST															
ONEIDA	EAST															
PARIS	EAST															
PIONEER	EAST															
SAND COVE	EAST															
SNAKE CREEK	EAST															
SODA	EAST															
STAIRS	EAST															
VEYO	EAST															
VIVA NAUGHTON	EAST															
WIND																
CAMPBELL HILL-THREE BUTTES	EAST															
CHEVRON CASPER WIND FARM	EAST															
DUNLAP I	EAST															
FOOTE CREEK I	EAST															
GLENROCK WIND I	EAST															
GLENROCK WIND III	EAST															
GOODNOE HILLS	WEST-WCA															
HIGH PLAINS	EAST															
LEANING JUNIPER I	WEST-WCA															
MARENGO	WEST-WCA															
MARENGO II	WEST-WCA															
MCFADDEN RIDGE	EAST															
MOUNTAIN WIND POWER	EAST															
MOUNTAIN WIND POWER II	EAST															
ROCK RIVER I	EAST															
ROLLING HILLS WIND	EAST															
SEVEN MILE HILL WIND I	EAST															
SEVEN MILE HILL WIND II	EAST															
TOP OF THE WORLD	EAST															
WOLVERINE CREEK	EAST															

REDACTED CONFIDENTIAL ATTACHMENT 4

Renewable Energy Credit Tracking Mechanism

Summary of Forecast Revenue Credit

	Total Washington Revenue Credit	Forecast Jan - Mar 2011	Forecast Apr - Dec 2011	Forecast Jan - Mar 2012	Forecast Apr - Dec 2012	Forecast 2013	Forecast 2014	
1	REC Revenue Credit - RPS Eligible Resources							Page 2, Line 26
2								
3	REC Revenue Credit - RPS Non-Eligible Resources							Page 4, Line 43
4								
5	**Total Revenue Credit**							Line 1 + Line 3

Rate Year (UE 100749)

Renewable Energy Credit Tracking Mechanism

Calculation of Revenue Credit From Washington RPS Eligible Resources

		Forecast	*Forecast*	*Forecast*	*Forecast*	*Forecast*	*Forecast*	
	West Control Area Eligible Generation	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
1	LEANING JUNIPER I							
2	GOODNOE HILLS							
3	MARENGO							
4	MARENGO II							
5	**Total Generation**							
6								
7	**West Control Area Allocation Factor (CAGW)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
8	Washington							
9								
10	**Allocation of Generated RECs (WCA - CAGW Factor)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
11	Washington							Line 5 * Line 8
12								
13	Washington RPS Compliance Requirement (1)							Table Below
14								
15	Actual RECs Available (Revised Protocol)							Page 3, Line 20
16	Required Below-the-Line Purchase to Meet Compliance							Line 18 - Line 20
17	**Actual RECs Available for Washington Compliance**							
18								
19	**Pseudo RECs in Excess of Compliance Req.**							Line 11 - Line 17
20								
21	**Calculation of Revenue Credit to Customers**							
22	% of RECs Available for Sale Actually Sold (2)							Page 3, Line 69
23								
24	Pseudo Excess RECs Considered Sold							Line 19 * Line 22
25	Average Price per MWh (2)							Page 3, Line 68
26	**REC Revenue Credit - RPS Eligible Resources**							Line 24 * Line 25

Washington Retail Sales	**MWh**
Calendar Year 2010 (Actual)	3,984,631
Calendar Year 2011 (Forecast)	
Calendar Year 2012 (Forecast)	
Calendar Year 2013 (Forecast)	
Calendar Year 2014 (Forecast)	

Washington RPS Compliance Requirements	**MWh**	**Reference**
1/1/12 - 3% (2011 Generation Eligible for Compliance)		3% of Average 2010 and 2011 Retail Sales
1/1/13 - 3% (2012 Generation Eligible for Compliance)		3% of Average 2011 and 2012 Retail Sales
1/1/14 - 3% (2013 Generation Eligible for Compliance)		3% of Average 2012 and 2013 Retail Sales
1/1/15 - 3% (2014 Generation Eligible for Compliance)		3% of Average 2013 and 2014 Retail Sales

Notes:

1. The 2011 and 2012 RPS compliance requirements shown on line 13 have been split on a pro rata basis by the number of months reflected in each of the respective columns. For example, the "Jan-Mar 2011" column reflects 3/12ths of the January 1, 2012 compliance requirement.

2. The percentage of sales (line 22) and average price per REC (line 25) shown in the 2013 and 2014 columns have been calculated based on the forecast averages for CY 2012. These amounts are shown in the table above for illustrative purposes only. Prices in this period are uncertain and extremely speculative.

Renewable Energy Credit Tracking Mechanism

REC Transaction Summary from Washington RPS Eligible Resources

		Forecast	*Forecast*	*Forecast*	*Forecast*	*Forecast*	*Forecast*	
	West Control Area RPS Eligible Generation (MWh)	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
1	LEANING JUNIPER I							
2	GOODNOE HILLS							
3	MARENGO							
4	MARENGO II							
5	**Total Generation**							
6								
7	**Revised Protocol (RP) Allocation Factors (SG)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
8	California							
9	Oregon							
10	**Washington**							
11	Idaho							
12	Utah							
13	Wyoming							
14	FERC							
15	**Total**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	
16								
17	**State Alloc. of RPS Eligible RECs (MWh) - (RP)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
18	California							Line 5 * Line 8
19	Oregon							Line 5 * Line 9
20	**Washington**							Line 5 * Line 10
21	Idaho							Line 5 * Line 11
22	Utah							Line 5 * Line 12
23	Wyoming							Line 5 * Line 13
24	FERC							Line 5 * Line 14
25	**Total**							
26								
27	**RECs Eligible for State RPS (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
28	California							Line 18
29	Oregon							Line 19
30	**Washington**							Line 20
31	Idaho							
32	Utah							
33	Wyoming							
34	FERC							
35	**Total**							
36								
37	**RECs Available for Sale (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
38	California							Line 18 - Line 28
39	Oregon							Line 19 - Line 29
40	**Washington**							Line 20 - Line 30
41	Idaho							Line 21 - Line 31
42	Utah							Line 22 - Line 32
43	Wyoming							Line 23 - Line 33
44	FERC							Line 24 - Line 34
45	**Total**							
46								
47	**Forecast RECs Sales (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
48	California							
49	Oregon							
50	**Washington**							
51	Idaho							
52	Utah							
53	Wyoming							
54	FERC							
55	**Total**							Attach 3, Page 2
56								
57	**RECs Retained (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
58	California							Line 38 - Line 48
59	Oregon							Line 39 - Line 49
60	**Washington**							Line 40 - Line 50
61	Idaho							Line 41 - Line 51
62	Utah							Line 42 - Line 52
63	Wyoming							Line 43 - Line 53
64	FERC							Line 44 - Line 54
65	**Total**							
66								
67	**Total Revenues from REC Sales (1)**							Attach 3, Page 1
68	**Average Price**							Line 67 / Line 55
69	**% of RECs Available for Sale Actually Sold**							Line 55 / Line 45

Note:

1. The revenues shown in the 2013 and 2014 columns have been calculated based on the forecast average for CY 2012. These amounts are shown in the table above for illustrative purposes only. Prices in this period are uncertain and extremely speculative.

Renewable Energy Credit Tracking Mechanism

Calculation of Revenue Credit From Washington RPS Non-Eligible Resources

		Forecast	*Forecast*	*Forecast*	*Forecast*	*Forecast*	*Forecast*	
	West Control Area RPS Non-Eligible Generation	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
1	BEND							
2	CLEARWATER 1							
3	CLEARWATER 2							
4	CLINE FALLS							
5	CONDIT							
6	COPCO 1							
7	COPCO 2							
8	EAGLE POINT							
9	EAST SIDE							
10	FALL CREEK							
11	FISH CREEK							
12	IRON GATE							
13	JC BOYLE							
14	LEMOLO 1							
15	LEMOLO 2							
16	MERWIN							
17	PROSPECT 1							
18	PROSPECT 2							
19	PROSPECT 3							
20	PROSPECT 4							
21	POWERDALE							
22	ROSEBURG FOREST PRODUCTS							
23	SLIDE CREEK							
24	SODA SPRINGS							
25	SWIFT 1							
26	TOKETEE							
27	WALLOWA FALLS							
28	WEST SIDE							
29	YALE							
30	**Total Generation**							
31								
32	**West Control Area Allocation Factor (CAGW)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
33	Washington							
34								
35	**Allocation of Generated RECs (WCA - CAGW Factor)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
36	Washington							Line 30 * Line 33
37								
38	**Calculation of Revenue Credit to Customers**							
39	% of Non-Eligible RECs Available for Sale Actually Sold (1)							Page 4, Line
40								
41	Washington Allocation Considered Sold							Line 36 * Line 39
42	Average Price per MWh (1)							Page 4, Line
43	**REC Revenue Credit - RPS Non-Eligible Resources**							Line 41 * Line 42

Renewable Energy Credit Tracking Mechanism

REC Transaction Summary from Washington RPS Non-Eligible Resources

		Forecast	*Forecast*	*Forecast*	*Forecast*	*Forecast*	*Forecast*	
	West Control Area RPS Non-Eligible Generation	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
1	BEND							
2	CLEARWATER 1							
3	CLEARWATER 2							
4	CLINE FALLS							
5	CONDIT							
6	COPCO 1							
7	COPCO 2							
8	EAGLE POINT							
9	EAST SIDE							
10	FALL CREEK							
11	FISH CREEK							
12	IRON GATE							
13	JC BOYLE							
14	LEMOLO 1							
15	LEMOLO 2							
16	MERWIN							
17	PROSPECT 1							
18	PROSPECT 2							
19	PROSPECT 3							
20	PROSPECT 4							
21	POWERDALE							
22	ROSEBURG FOREST PRODUCTS							
23	SLIDE CREEK							
24	SODA SPRINGS							
25	SWIFT 1							
26	TOKETEE							
27	WALLOWA FALLS							
28	WEST SIDE							
29	YALE							
30	**Total Generation**							
37								
38	**Revised Protocol (RP) Allocation Factors (SG)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
39	California							
40	Oregon							
41	**Washington**							
42	Idaho							
43	Utah							
44	Wyoming							
45	FERC							
46	**Total**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	**100.0000%**	
47								
48	**State Alloc. of RPS Eligible RECs (MWh) - (RP)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
49	California							Line 30 * Line 39
50	Oregon							Line 30 * Line 40
51	**Washington**							Line 30 * Line 41
52	Idaho							Line 30 * Line 42
53	Utah							Line 30 * Line 43
54	Wyoming							Line 30 * Line 44
55	FERC							Line 30 * Line 45
56	**Total**							
57								
58	**RECs Eligible for State RPS (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
59	California							State Specific RPS Elig.
60	Oregon							State Specific RPS Elig.
61	**Washington**							
62	Idaho							
63	Utah							
64	Wyoming							
65	FERC							
66	**Total**							
67								
68	**RECs Available for Sale (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
69	California							Line 49 - Line 59
70	Oregon							Line 50 - Line 60
71	**Washington**							Line 51 - Line 61
72	Idaho							Line 52 - Line 62
73	Utah							Line 53 - Line 63
74	Wyoming							Line 54 - Line 64
75	FERC							Line 55 - Line 65
76	**Total**							
77								
78	**Forecast RECs Sales (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
79	California							
80	Oregon							
81	**Washington**							
82	Idaho							
83	Utah							
84	Wyoming							
85	FERC							
86	**Total**							Attach 3, Page 2 (WCA)
87								
88	**RECs Retained (MWh)**	**Jan - Mar 2011**	**Apr - Dec 2011**	**Jan - Mar 2012**	**Apr - Dec 2012**	**2013**	**2014**	
89	California							Line 69 - Line 79
90	Oregon							Line 70 - Line 80
91	**Washington**							Line 71 - Line 81
92	Idaho							Line 72 - Line 82
93	Utah							Line 73 - Line 83
94	Wyoming							Line 74 - Line 84
95	FERC							Line 75 - Line 85
96	**Total**							
97								
98	**Total Revenues from REC Sales**							Attach 3, Page 1 (WCA)
99	**Average Price**							Line 98 / Line 86
100	**% of RECs Available for Sale Actually Sold**							Line 86 / Line 76