

Exhibit ____ (RJF-3b)
GRID Normalized Power Costs Using UE-134 TY Adjusted
to WA UE-991832 Test Year Data

Adjustment	\$ NPC	\$ Change	Ref.
PC UE-134 Update	\$674,635,229		1
Adj. To WA TY	\$593,554,136	-\$81,081,093	2
Remove West Valley	\$590,657,449	-\$2,896,687	3
Reprice SMUD	\$582,570,315	-\$8,087,134	3
Little Mountain	\$580,112,148	-\$2,458,167	3
Gadsby CT Reserve	\$578,312,148	-\$1,800,000	4
Abnormal Outages	\$570,426,696	-\$7,885,452	4
Summer 2002 Contracts	\$514,376,696	-\$56,050,000	4
Other Contracts	\$513,547,472	-\$829,223	4
WAPA Transm. Contract	\$507,494,432	-\$6,053,040	4
Remaing Load Adjustment	\$505,531,011	-\$1,963,421	5
Total	\$505,531,011	-\$169,104,218	

Notes.

- 1 Based on PC Update GRID Model Run and Database from UE-134
- 2 Based on GRID Run Prepared by PacifiCorp
- 3 Based on new GRID run
- 4 Calculated Outside of the Model
- 5 Calculated base on GRID runs, to reach full equalization of sales levels based on PacifiCorp data response to ICNU 3.1.