

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION,	)	
	)	<b>Docket No. UE-050684</b>
Complainant,	)	
	)	<b>Docket No. UE-050412</b>
vs.	)	
	)	<i>(consolidated)</i>
PACIFICORP d/b/a PACIFIC POWER &	)	
LIGHT COMPANY	)	
	)	
Respondent.	)	

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**EXHIBIT NO. \_\_\_(JTS-3)**

**HEALTH CARE ADJUSTMENT**

**November 3, 2005**

**PACIFICORP - WASHINGTON****Health Care Adjustment**  
**(\$000)**

<b><u>Line</u></b>	<b><u>Description</u></b>	<b><u>Medical</u></b>
1	Test Year Proposed	\$43,063
2	Test Year Without 12% Annual Escalator	\$36,494
3	Test Year With 8% Annual Escalator	\$40,873
4	Adjustment for Employee Contribution	\$36,332
5	Total Company Adjustment (Line 1 - Line 4)	\$6,731
6	Washington Allocation	<u>8.3288%</u>
7	Washington Adjustment	\$561
8	OMAG Factor	<u>73.94%</u>
9	Expense Adjustment	\$415
10	Capital Adjustment [(Line 7 - Line 9) X 13.99%]	<u>\$20</u>
11	Total Adjustment	<u>\$435</u>