

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

EXHIBIT NO. ____ (RJF-3)

COST SHIFTING DUE TO PRODUCTION FACTOR AND PCAM

November 3, 2005

Exhibit No.____(RJF-3)
 Cost Shifting Due to Production Factor and PCAM

This growth exhibit ties to the loads used for development of allocation factors

Yr. End	Base Year		Hist TY		Proj. TY		Proj. TY- Hist TY		Proj. TY		Proj. TY		Proj. TY		Proj. TY Utah at Avg. Other States 1.9%
	March 31, 2000	March 31, 2004	Sept, 30 2004	Sept, 30 2004	(3)=(2)-(1) Growth mWh	(4) % of Growth	(5) March 31, 2007	(6)=(5)-(2) Growth mWh	(7) % of Growth	(8) CAGR %	(9)=(5)-(1) Growth mWh	(10) % of Growth	(11)	(11)	
Utah	19,358,678	21,233,986	2004	2004	1,875,308	140%	24,069,619	2,835,633	65%	5.1%	4,710,941	83%	22,254,674		
Oregon	15,346,055	14,185,595	2004	2004	-1,160,460	-87%	15,379,307	1,193,712	27%	3.3%	33,252	1%	15,379,307		
Washington	4,638,472	4,459,386	2004	2004	-179,086	-13%	4,689,803	230,417	5%	2.0%	51,332	1%	4,689,803		
E. Wyoming	6,600,155	7,277,814	2004	2004	677,659	51%	7,434,962	157,148	4%	0.9%	834,808	15%	7,434,962		
W. Wyoming	1,168,560	1,177,447	2004	2004	8,887	1%	1,239,473	62,026	1%	2.1%	70,913	1%	1,239,473		
California	1,142,356	938,360	2004	2004	-203,996	-15%	967,051	28,691	1%	1.2%	-175,305	-3%	967,051		
Idaho	3,284,938	3,601,787	2004	2004	316,849	24%	3,450,702	-151,085	-3%	-1.7%	165,764	3%	3,450,702		
Total	51,539,213	52,874,375	2004	2004	1,335,162	100%	57,230,917	4,356,542	100%	3.2%	5,691,703	100%	55,415,971		
Total W/O Utah	32,180,536	31,640,389	2004	2004	-540,147	-40%	33,161,298	1,520,909	35%	1.9%	980,762	17%	33,161,298		

Yr. End	SE Factor		Power Cost		After		Power Cost		After		Allocation		Total XS	
	Sept, 30 2004	Sept, 30 2004	Sept, 30 2004	Sept, 30 2004	Factor Adj.	Prod.	Factor Adj.	Prod.	Factor Adj.	Prod.	XS Growth	Surplus -Deficit	PCAM Cost @ 90%	Growth Allocation
Utah	40.16%	287,728,919	359,486,505	333,456,088	333,456,088	313,895,909	19,560,179	75,952,656	19,560,179	75,952,656	-56,392,477	23,427,376	-32,965,101	
Oregon	26.83%	192,220,430	240,158,865	222,768,962	222,768,962	209,701,572	13,067,390	0	13,067,390	0	13,067,390	15,650,913	28,718,303	
Washington	8.43%	60,426,446	75,496,381	70,029,688	70,029,688	65,921,821	4,107,867	0	4,107,867	0	4,107,867	4,920,024	9,027,890	
E. Wyoming	13.76%	98,617,262	123,211,719	114,289,959	114,289,959	107,585,832	6,704,127	0	6,704,127	0	6,704,127	8,029,584	14,733,712	
W. Wyoming	2.23%	15,954,873	19,933,907	18,490,493	18,490,493	17,405,860	1,084,633	0	1,084,633	0	1,084,633	1,299,073	2,383,705	
California	1.77%	12,715,150	15,886,219	14,735,898	14,735,898	13,871,506	864,392	0	864,392	0	864,392	1,035,289	1,899,681	
Idaho	6.81%	48,805,640	60,977,427	56,562,051	56,562,051	53,244,181	3,317,870	0	3,317,870	0	3,317,870	3,973,838	7,291,708	
Total	100.00%	716,468,719	895,151,023	830,333,138	830,333,138	781,626,681	48,706,457	0	48,706,457	0	48,706,457	58,336,097	107,042,554	
Total W/O Utah	59.84%	428,739,800	535,664,518	496,877,050	496,877,050	467,730,772	29,146,278	0	29,146,278	0	29,146,278	34,908,721	64,054,999	
Load		52,874,375	57,230,917			55,415,971								