NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
PacifiCorp				
Donald N.	Furman (Adopted by Ar	ndrew]	MacRitch	I
	Donald N. Furman			DNF-1T: Prefiled Direct Testimony
	Donald N. Furman			DNF-2: IRP Capacity Requirement Breakdown
	Donald N. Furman			DNF-3: PacifiCorp's Capital Expenditure Program & Cash Flows From Selected Financing Activities
	Donald N. Furman			DNF-4: Washington Status Report on Inter- Jurisdictional Cost Allocations
	Andrew N. MacRitchie			ANM-1T: Prefiled Rebuttal Testimony
CROSS-EX	AMINATION EXHIBIT	S		
	Andrew N.			PacifiCorp's Responses to the Energy
	MacRitchie			Project's Data Requests Nos. 1-39.
Samuel C. 1	Hadaway			
	Samuel C. Hadaway			SCH-1T: Prefiled Direct Testimony
	Samuel C. Hadaway			SCH-2: Witness Qualifications
	Samuel C. Hadaway			SCH-3: Historical Capital Market Costs
	Samuel C. Hadaway			SCH-4: Discounted Cash Flow Analysis
	Samuel C. Hadaway			SCH-5: Risk Premium Analysis
	Samuel C. Hadaway			SCH-6T: Prefiled Rebuttal Testimony
	Samuel C. Hadaway			SCH-7: Authorized Electric Utility Equity Returns
	Samuel C. Hadaway			SCH-8: Financial Ratio Analysis – Staff Case
	Samuel C. Hadaway			SCH-9: Financial Ratio Analysis – Public Counsel Case
	Samuel C. Hadaway			SCH-10: Financial Ratio Analysis – ICNU Case

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Samuel C. Hadaway			SCH-11: Comparison of Comparable Group Projected Growth Rates 2001-2005
	Samuel C. Hadaway			SCH-12: Long-Term GDP Growth
	Samuel C. Hadaway			SCH-13: Economic Indicators – Seasonally Adjusted Annual Rates
	Samuel C. Hadaway			SCH-14: Updated ICNU DCF Analysis
	Samuel C. Hadaway			SCH-15: Discounted Cash Flow Analysis (Dec. 2005)
	Samuel C. Hadaway			SCH-16: Risk Premium Analysis (Dec. 2005)
	Samuel C. Hadaway			SCH-17: Comparable Company Capital Structure (Dec. 2005)
CROSS-EX	AMINATION EXHIBIT	S		
Bruce N. W	 			
Druce I (())	Bruce N. Williams			BNW-1T: Prefiled Direct Testimony
	Bruce N. Williams			BNW-2: Pro Forma Cost of Long-Term Debt Summary
	Bruce N. Williams			BNW-3: Utilities & Perspectives by Standard & Poor's
	Bruce N. Williams			BNW-4: Indicative Forward PCRB Variable Rates for September 30, 2006
	Bruce N. Williams			BNW-5: Electric Operations Pro Forma Cost of Preferred Stock - September 30, 2006
	Bruce N. Williams			BNW-6T: Prefiled Rebuttal Testimony
	Bruce N. Williams			BNW-7: PacifiCorp Domestic Electric CWIP (107) vs ST Debt (231)
	Bruce N. Williams			BNW-8: Money Rates Chart, Wall Street Journal, Nov. 22, 2005
	Bruce N. Williams			BNW-9: Standard & Poor's Publication, June

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Bruce N. Williams			2, 2004 BNW-10: Standard & Poor's PacifiCorp's First Mortgage Bonds Assigned "A-" Preliminary Rating
CROSS-EX	AMINATION EXHIBIT	TS		
David L. Ta	ı			
	David L. Taylor David L. Taylor			DLT-1T: Prefiled Direct Testimony DLT-2: PacifiCorp Inter-Jurisdictional Cost Allocation Protocol (Revised Protocol)
	David L. Taylor			DLT-3: Classification and Allocation of Generation Fixed Costs, March 4, 2003, Discussion Paper
	David L. Taylor			DLT-4: Systemwide Rationalized Indicators of System Demand Stress Sorted by Year (w/o Emergency Purchases)
	David L. Taylor			DLT-5: Revised Protocol – Estimates State by State Revenue Requirement Impact, Percent Change in Revenue Requirement
	David L. Taylor			DLT-6: Normalized Results of Operations – 12 Months Ended September 2004
	David L. Taylor			DLT-7: Cost of Service by Rate Schedule – State of Washington - 12 Months Ended September 2004
	David L. Taylor			DLT-8: Cost of Service by Rate Schedule— All Functions - State of Washington - 12 Months Ended September 2004
	David L. Taylor			DLT-9: Classification of Generation and Transmission Costs

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	David L. Taylor			DLT-10: Complete Functionalized Results of Operations and Class Cost of Service Detail - 12 Months Ended September 2004 Test Period
	David L. Taylor			DLT-11T: Prefiled Rebuttal Testimony
	David L. Taylor			DLT-12: Cost Allocation Methods
CROSS-EX	AMINATION EXHIBIT	ſS	•	
Christy A.	Omohundro			
	Christy Omohundro			CAO-1T: Prefiled Direct Testimony
	Christy Omohundro			CAO-2: Standard & Poor's "Fuel and Power Adjusters Underpin Post-Crisis Credit Quality of Western Utilities"
	Christy Omohundro			CAO-3T: Prefiled Rebuttal Testimony
CROSS-EX	AMINATION EXHIBIT	Ι ΓS		<u> </u>
Mark T. W	idmer			
	Mark T. Widmer			MTW-1T: Prefiled Direct Testimony
	Mark T. Widmer			MTW-2: PacifiCorp Normalized Sources of Energy (12 Months Ending March 2007)
	Mark T. Widmer			MTW-3: PacifiCorp Normalized Sources of Peak Capacity (12 Months Ending March

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				2007)
	Mark T. Widmer			MTW-4: Historical Net Power Cost Exposure Experienced from 1990 -2004
	Mark T. Widmer			MTW-5: Historical Average Market Prices
	Mark T. Widmer			MTW-6: Forecast Average Market Prices
	Mark T. Widmer			MTW-7: PCAM Scenario
	Mark T. Widmer			MTW-8T: Prefiled Rebuttal Testimony
	Mark T. Widmer			MTW-9: Deferral of Costs Related to Declining Hydro Generation – WA Allocated Share
	Mark T. Widmer			MTW-10: List of Investor-Owned Utilities with PCAMs and No Deadbands
	Mark T. Widmer			Stipulation on Power Cost Issues
CROSS-EX	AMINATION EXHIBIT	S		
Gregory N.		: I		
	Gregory N. Duvall			GND-1T: Prefiled Direct Testimony
	Gregory N. Duvall			GND-2: GRID Transmission Topology
	Gregory N. Duvall			GND-3: Hybrid Proposal Revenue
				Requirement Comparison
	Gregory N. Duvall			GND-4: Multi-State Process Risk Analyses
	Gregory N. Duvall			(MSP Meeting, July 15-17, 2003) GND-5: Retail Load Growth (Firm & Non
	Siegory 11. Duvuii			Firm MW)
	Gregory N. Duvall			GND-6: Extra East Load Resource MSP
				Study 1.4 (Revenue Requirement Driver
				Analysis Compared with West Resource
				Sensitivity with Clean Air 1 and Hydro
	Gregory N. Duvall			Relicensing 1) GND-7: Change in Generation by Region
	Oregory 14. Duvair			G112 /. Change in Generation by Region

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Gregory N. Duvall			GND-8: PacifiCorp Prudence Review of Generating Resources Acquired Since 1986, Docket No. UE-991832, Joint Report, December 7, 2001
	Gregory N. Duvall			GND-9: Washington System Benefits
	Gregory N. Duvall			GND-10: PacifiCorp Peak Diversity
	Gregory N. Duvall			GND-11T: Prefiled Rebuttal Testimony
	Gregory N. Duvall			GND-12: PacifiCorp's Load Growth Report, Multi-State Process, October 20, 2005
CROSS-EX	AMINATION EXHIBIT	S		
Mark R. Ta	 llman			
	Mark R. Tallman			MRT-1T: Prefiled Direct Testimony
	Mark R. Tallman			MRT-2: Lease Agreement for West Valley Project, as of March 5, 2002
	Mark R. Tallman			MRT-3: PacifiCorp September 21, 2001, Request for Proposals
	Mark R. Tallman			MRT-4C: Summary of Results of Offers from 2001 RFP
	Mark R. Tallman			MRT-5C: West Valley Lease Valuation
	Mark R. Tallman			MRT-6C: PacifiCorp Special Board Meeting Notes, March 4, 2002
	Mark R. Tallman			MRT-7: PacifiCorp Request for Proposals, RFP-X, issued July 19, 2004
	Mark R. Tallman			MRT-8C: PacifiCorp Special Board Meeting Notes, September 20, 2004
	Mark R. Tallman			MRT-9C: PacifiCorp Board Meeting Notes, October 26, 2001
	Mark R. Tallman			MRT-10C: Analysis Results for Physical Options for Utah, February 11, 2002

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
NOWIDER		11/11	DATE	DESCRIPTION
	Mark R. Tallman			MRT-11: PacifiCorp Request for Proposals,
				Electric Resources RFP-2003-A, issued June 6,
	M 1 D T 11			2003
	Mark R. Tallman			MRT-12: Navigant Consulting, Final Report on PacifiCorp's RFP 2003-A
	Mark R. Tallman			MRT-13C: PacifiCorp Board Presentation
				Regarding Currant Creek Project, September
				<mark>22, 2003</mark>
	Mark R. Tallman			MRT-14C: PacifiCorp Board Meeting Notes,
	Mark R. Tallman			January 20, 2005, and April 14, 2005 MRT-15C: PacifiCorp Board Meeting Notes,
	TYTUTK IX. TUTTITUTE			September 23, 2004
	Mark R. Tallman			MRT-16C: PacifiCorp Board Meeting Notes,
				October 21, 2004
	Mark R. Tallman			MRT-17C: PacifiCorp Board Meeting Notes,
	Mark R. Tallman			February 19, 2004 MRT-18C: PacifiCorp Board Meeting Notes,
	Wark K. Tallillan			February 15, 2005
	Mark R. Tallman			MRT-19C: PacifiCorp Board Meeting Notes,
				December 16, 2004
	Mark R. Tallman			MRT-20T: Prefiled Rebuttal Testimony
	Mark R. Tallman			MRT-21: PacifiCorp Form 10-Q for quarterly
CROSS_FY	 AMINATION EXHIBIT	<u></u> عر		period ending September 30, 2005
CROSS-EX	AMINATION EXHIBIT	<u> </u>		
Paul M. Wi	iglev			
	Paul M. Wrigley			PMW-1T: Prefiled Direct Testimony
	Paul M. Wrigley			PMW-2: Summary of Washington Results of
	,			Operations
	Paul M. Wrigley			PMW-3: Washington Results of Operations
				12 months Ending September 2004

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
NOWIDER		AIX	DATE	DESCRIPTION
	Paul M. Wrigley			PMW-4: Common Corporate Services
				ScottishPower Provides to PacifiCorp
	Paul M. Wrigley			PMW-5T: Prefiled Rebuttal Testimony
	Paul M. Wrigley			PMW-6: Results of Operations,
				Miscellaneous Administrative and General
				Expense, Adjustment 4.18
	Paul M. Wrigley			PMW-7: Accepted and Partially Accepted
				Adjustments
	Paul M. Wrigley			PMW-8: Normalized Results of Operations,
				MSP-Revised Protocol, 12 Months ended September 2004
	Paul M. Wrigley			PMW-9: Average Investor Supplied
	Taurivi. Wrigicy			Working Capital
CROSS-EX	AMINATION EXHIBIT	'S		0
	Paul M. Wrigley			PacifiCorp's responses to the Energy
				Project's Data Requests Nos. 1-39.
Daniel J. R	osborough			
	Daniel J. Rosborough			DJR-1T: Prefiled Direct Testimony
	Daniel J. Rosborough			DJR-2: Hewitt Associates Actuarial Report,
				PacifiCorp Retirement Plan, as of January 1,
				2004
	Daniel J. Rosborough			DJR-3: Allocation of Fiscal Year 2004 and
				2005 Expenses
	Daniel J. Rosborough			DJR-4: PacifiCorp Retirement Plan,
				Reconciliation of Projected FY 2006 Expense

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				from Actual FY 2005 Expense
	Daniel J. Rosborough			DJR-5: Projected FY 2007 US GAAP Expense
	Daniel J. Rosborough			DJR-6: PacifiCorp Active Experience
	Daniel J. Rosborough			DJR-7T: Prefiled Rebuttal Testimony
	Daniel J. Rosborough			DJR-8: Hewitt Associates Benefit Plan Disclosure Under FASB Statements No. 87 and 106
	Daniel J. Rosborough			DJR-9: March 9, 2005, Memorandum from PriceWaterhouseCoopers
	Daniel J. Rosborough			DJR-10: November 10, 2005, e-mail from John Bagley, Hewitt Associates to Daniel Rosborough re: Utility Industry Trends vs National Trend
	Daniel J. Rosborough			DJR-11: Hewitt Associates Survey Data Information from 2004 HHVI Round 87
	AMINATION EXHIBIT			
William R.	 Griffith			
	William R. Griffith			WRG-1T: Prefiled Direct Testimony
	William R. Griffith			WRG-2: Proposed Revised Tariffs
	William R. Griffith			WRG-3: Estimated Effect of Proposed Prices on Revenues from Electric Sales to Ultimate Consumers in Washington, 12 Months ended September 2004
	William R. Griffith			WRG-4: Washington Total Retail Average Rates
	William R. Griffith			WRG-5: Blocking Summary
	William R. Griffith			WRG-6: Monthly Billing Comparison
	William R. Griffith			WRG-7T: Prefiled Rebuttal Testimony

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	William R. Griffith			WRG-8: Estimated Effect of Proposed Prices on Revenues from Electric Sales to Ultimate Consumers in Washington, 12 Months ended September 2004 (Revised December 2005)
CROSS-EX	AMINATION EXHIBIT	S		•
Mark T. Kl	T	1	I	NEW AE D CLID L WIE C
	Mark T. Klein			MTK-1T: Prefiled Rebuttal Testimony
	Mark T. Klein			MTK-2: Washington State Residential Load
	Mark T. Klein			vs. Daily Average Temperatures MTK-3: Sample Customer Energy Use,
	William 1. Intelli			Yakima – Schedule 24, Approximate Average
				Daily Ambient Temperature
	Mark T. Klein			MTK-4: Sample Customer Energy Use,
				Yakima – Schedule 24, Approximate Average
	Mark T. Klein			Daily Temperature MTK-5: Test on Staff's Weather
	Wark 1. Kiem			Normalization Results
	Mark T. Klein			MTK-6: Summary of Temperature
				Difference use for Weather Sensitive
CD CCC FIV				Consumption
CROSS-EX	AMINATION EXHIBIT	iS I		
I 0.37				
Larry O. M				LOM 1T. Profiled Direct Testing and
	Larry O. Martin			LOM-1T: Prefiled Direct Testimony

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Larry O. Martin			LOM-2: Life Cycle of a Tax Year with Book and Tax Implications
CROSS-EX	AMINATION EXHIBIT	S		
Erich D. W	ilson			
	Erich D. Wilson			EDW-1T: Prefiled Rebuttal Testimony
	Erich D. Wilson			EDW-2: Pay History (AIP)
	Erich D. Wilson			EDW-3: PacifiCorp Performance
				Management Scorecard
CROSS-EX	AMINATION EXHIBIT	S	_	
Harold D. 1	Elliott	•		
	Harold D. Elliott			HDE-1T: Prefiled Rebuttal Testimony
	Harold D. Elliott			HDE-2: IRS Private Letter Ruling (8537063)
	Harold D. Elliott			HDE-3: Excerpt from Deloit Haskins & Sells
				Publication, dated October 3, 1985, pp 6-8
CROSS-EX	AMINATION EXHIBIT	S		<u></u>
Ralph Cava	anagh / Christy A. Omol	nundro		
	Ralph Cavanagh /			RCC/CAO-1T: Joint Testimony in Support

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Christy Omohundro			of True-up Mechanism
CROSS-EX	AMINATION EXHIBIT	S		
ICNU				
Michael P.	Gorman			
1/1101140111	Michael P. Gorman			MPG-1T: Prefiled Response Testimony
	Michael P. Gorman			MPG-2: Witness Qualifications
	Michael P. Gorman			MPG-3: Accuracy of Interest Rates Forecast
	Michael P. Gorman			MPG-4: Capital Structure
	Michael P. Gorman			MPG-5: Rate of Return at 9.8% ROE
	Michael P. Gorman			MPG-6: Comparable Group
	Michael P. Gorman			MPG-7: Growth Rate Estimates
	Michael P. Gorman			MPG-8: Constant Growth DCF Model
	Michael P. Gorman			MPG-9: Common Stock Market/Book Ration
	Michael P. Gorman			MPG-10: Equity Risk Premium – Treasury Bond
	Michael P. Gorman			MPG-11: Equity Risk Premium – Utility Bond
	Michael P. Gorman			MPG-12: Series "A" and "BAA" Utility Bond Yields
	Michael P. Gorman			MPG-13: Comparable Group Beta
	Michael P. Gorman			MPG-14: CAPM Return Estimate
	Michael P. Gorman			MPG-15: S&P Credit Rating Financial Ratios
	Michael P. Gorman			at ROE of 9.8% MPG-16: DCF Summary Results

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Michael P. Gorman			MPG-17: PacifiCorp Response to Staff Data request No. 87
	Michael P. Gorman			MPG-18: PacifiCorp Response to Staff Data request No. 41
	Michael P. Gorman			MPG-19: Credit Rating Reports
CROSS-EX	AMINATION EXHIBIT	S		
Randall J. l	Falkenberg	ı		
	Randall J. Falkenberg			RJF-1C: Prefiled Response Testimony
	Randall J. Falkenberg			RJF-2: Witness Qualifications
	Randall J.			RJF-3: Cost Shifting due to Production
	Falkenberg			Factor and PCAM
	Randall J.			RJF-4C: PacifiCorp Revenue Requirements
	Falkenberg			Impact of Revised Protocol
	Randall J.			RJF-5: Multi-State Process PacifiCorp's Load
	Falkenberg Randall J.			Growth Report RJF-6: Impact of Utah 2004 GRC Rate Cap
	Falkenberg			ingration of order 2004 Give Rate Cup
	Randall J.			RJF-7: Pre-Merger ECD
	Falkenberg			
	Randall J.			RJF-8: Using EtaPRO to Support
	Falkenberg			PacifiCorp's Heat Rate Initiative in a
				Competitive Energy Market
	Randall J.			RJF-9: Direct Testimony of Verl R. Topham
	Falkenberg			(Utah, May 1990)
	Randall J.			RJF-10: Issues arising in Fuel and Purchase
	Falkenberg			Power Review Cases

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Randall J.			RJF-11: Direct Testimony of Andrea Coon
	Falkenberg			(Utah, December 2004)
	Randall J.			RJF-12: PacifiCorp Response to ICNU Data
	Falkenberg			Request 2.26
	Randall J.			RJF–13C: PacifiCorp Response to ICNU Data
	Falkenberg			Request 2.133
	Randall J.			RJF-14: Docket No. 02-035-04 Stipulation
	Falkenberg			(Utah)
	Randall J.			RJF–15: PacifiCorp Response to ICNU Data
	Falkenberg			Request 2.1
	Randall J.			RJF-16: PacifiCorp Response to OPUC Data
	Falkenberg			Request 403
	Randall J.	W/D	12/19/05	RJF-17T: Prefiled Rebuttal Testimony
	Falkenberg			
	Randall J.	W/D	12/19/05	RJF-18: Corrected Deferral Calculation,
	Falkenberg			Washington Share
CROSS-EX	AMINATION EXHIBIT	S		
James T. Se	elecky			
	James T. Selecky			JTS-1T: Prefiled Response Testimony
	James T. Selecky			JTS-2: Witness Qualifications
	James T. Selecky			JTS-3: Health Care Adjustment
	James T. Selecky			JTS-4: Pension and Other Post-Retirement
	-			Expense
	James T. Selecky			JTS-5: ScottishPower Cross Charge
				Adjustment
	James T. Selecky			JTS-6: "Compensation and Benefits"
				Information from PacifiCorp's Web Site
	James T. Selecky			JTS-7: Incentive Expense Adjustment
	James T. Selecky			JTS-8: PacifiCorp Response to ICNU Data

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Request No. 3.39
	James T. Selecky			JTS-9: PacifiCorp Response to ICNU Data Request No. 3.8
	James T. Selecky			JTS-10: PacifiCorp Response to ICNU Data Request No. 3.16
	James T. Selecky			JTS-11: PacifiCorp Response to ICNU Data Request No. 3.4
	James T. Selecky			JTS-12: PacifiCorp Response to ICNU Data Request No. 3.5
	James T. Selecky			JTS-13: PacifiCorp Response to ICNU Data Request No. 3.10
	James T. Selecky			JTS-14: PacifiCorp Response to ICNU Data Request No. 11.2
	James T. Selecky			JTS-15: PacifiCorp Response to ICNU Data Request No. 11.1
	James T. Selecky			JTS-16: PacifiCorp Response to Public Counsel Data Request No. 6
	James T. Selecky			JTS-17: PacifiCorp Response to ICNU Data Request No. 3.20
	James T. Selecky			JTS-18: PacifiCorp Response to Public Counsel Data Request No. 121
CROSS-EX	AMINATION EXHIBIT	S		•
Public Cou				
Stephen G.	f and the second			
	Stephen G. Hill			SGH-1T: Prefiled Response Testimony
	Stephen G. Hill			SGH-2: Witness Qualifications
	Stephen G. Hill			SGH-3: Long-Term Sustainable Growth Example
	Stephen G. Hill			SGH-4: Sample Company Growth Rate Analysis

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Stephen G. Hill			SGH-5: Corroborative Equity Capital Cost
				Estimation Methods
	Stephen G. Hill			SGH-6: Moody's BAA Bond Yields
	Stephen G. Hill			SGH-7: PacifiCorp Historical Capital
	0. 1 0.7711			Structure
	Stephen G. Hill			SGH-8: Electric Utility Sample Group Selection
	Stephen G. Hill			SGH-9: DCF Growth Rate Parameters
	Stephen G. Hill			SGH-10: DCF Growth Rates and
				Comparisons
	Stephen G. Hill			SGH-11: Stock Price, Dividends, Yields
	Stephen G. Hill			SGH-12: DCF Cost of Equity Capital
	Stephen G. Hill			SGH-13: CAPM Cost of Equity Capital
	Stephen G. Hill			SGH-14: Earnings-Price Ratio Understate the Cost of Capital
	Stephen G. Hill			SGH-15: Modified Earnings-Price Ratio Analysis
	Stephen G. Hill			SGH-16: Market-to-Book Ratio Analysis
	Stephen G. Hill			SGH-17: Ratemaking Capital Structure
CROSS-EX	AMINATION EXHIBIT	S		
Merton R.	Lott	ī		
	Merton R. Lott			MRL-1T: Prefiled Response Testimony
CROSS-EX	AMINATION EXHIBIT	S	Г	

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION				
Charles J. B	Charles J. Black							
	Charles J. Black			CJB-1T: Prefiled Response Testimony				
CROSS-EX	AMINATION EXHIBIT	S						
David J. Ef	fron							
	David J. Effron			DJE-1T: Prefiled Response Testimony				
	David J. Effron			DJE-2: Witness Qualifications				
	David J. Effron			DJE-3: Revenue Requirement Effect of				
				Adjustments				
	David J. Effron			DJE-4: Miscellaneous Deferred Debits				
	David J. Effron			DJE-5: Effective Rate of Return Proposal				
CROSS-EX	AMINATION EXHIBIT	S						
Jim Lazar								
	Jim Lazar			JL-1T: Prefiled Rebuttal Testimony				
	Jim Lazar			JL-2: Revenue Requirement for Rate Base				
	Jim Lazar			JL-3: The Fifth Northwest Electric Power and				
				Conservation Plan Briefing Slide				
	Jim Lazar			JL-4: Summary of Impacts of 1% Per Year Decline in Retail Sales				
CROSS-EX	AMINATION EXHIBIT	S						

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
NRDC				
Ralph Cava	anagh			
	Ralph Cavanagh			RCC-1T: Prefiled Response Testimony
	Ralph Cavanagh			RCC-2: PacifiCorp Response to NRDC Data Request Nos. 1.1 and 1.2
CROSS-EX	AMINATION EXHIBIT	ΓS	l	
	- ·			
The Energy	•			
Charles M.	Charles M. Ebert	Π	I	CME 1T: Profiled Passages Testimony
				CME-1T: Prefiled Response Testimony
	Charles M. Ebert			CME-2: Median Household Income
				Estimates by County: 1989-2004 and Projection for 2005
	Charles M. Ebert			CME-3: Three year Average Unemployment
	Charles W. Ebert			Rates Used to Determine Distressed Areas
	Charles M. Ebert			CME-4: 2005 HHS Poverty Guidelines
	Charles M. Ebert			CME-5: HUD Fair Market Rents for
				PacifiCorp Service Territory
	Charles M. Ebert			CME-6: Increasing Rate of Disconnections
	Charles M. Ebert			CME-7: 2000 Census County Population
				Data by Income to Poverty Level
	Charles M. Ebert			CME-8: Comparison of Federal Poverty
				Level to the Self-Sufficiency Standard,
				Washington State, 2001 Summary Statistics
	Charles M. Ebert			CME-9: Budgeting Poverty (2005)
	Charles M. Ebert			CME-10: 2005 Statewide Energy Assistance

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Statistics
	Charles M. Ebert			CME-11: Comparison of Bill Assistance Programs (September 6, 2005)
	Charles M. Ebert			CME-12: Net Benefit from Outside Collections
	Charles M. Ebert			CME-13: Tracking the Home Energy Needs of Low-Income Households Through Trend Data on Arrearages and Disconnections, Howat, McKim, Harak, and Wein
CROSS-EX	AMINATION EXHIBIT	S		
STAFF				
Roger A. B	raden (Adopted by Glen	n Blac	kmon)	
	Roger A. Braden			RAB-1T: Prefiled Response Testimony
	Roger A. Braden			RAB-2: Witness Qualifications
	Roger A. Braden			RAB-3: Economic and Population Growth Data
	Glenn Blackmon			GB-1T: Prefiled Testimony
CROSS-EX	AMINATION EXHIBIT	S		
James A. R	othschild			
	James A. Rothschild			JAR-1T: Prefiled Response Testimony
	James A. Rothschild			JAR-2: Witness Qualifications
	James A. Rothschild			JAR-3: Overall Cost of Capital

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	James A. Rothschild			JAR-4: Cost of Equity Summary
	James A. Rothschild			JAR-5: Capital Structure Information for
				PacifiCorp and the Comparative Group
	James A. Rothschild			JAR-6: Financial Data of Comparative
	T A D (1 1 1 1			Companies
	James A. Rothschild			JAR-7: Constant Growth DCF Method
	James A. Rothschild			JAR-8: Multi-Stage DCF Method
	James A. Rothschild			JAR-9: Inflation Premium Method
	James A. Rothschild			JAR-10: Risk Premium Based on Historic
				Returns
	James A. Rothschild			JAR-11: Dr. Hadaway's DCF method
	James A. Rothschild			JAR-12: Geometric Average v. Arithmetic
	T A D (1 1 1 1			Average
	James A. Rothschild			JAR-13: Chart Showing Spread Between Aa and Baa Rated Utility Debt 1946-1995,
				Average for Year
CROSS-EX	AMINATION EXHIBIT	S		
	11			
Alan P. Bu	T	I		ADD 4TC D CL ID TO
	Alan P. Buckley			APB-1TC: Prefiled Response Testimony
	Alan P. Buckley			APB-2: Summary of Staff's Allocation-
	Alam D. Datalalan			Related Power Supply Adjustments
	Alan P. Buckley			APB-3: Excerpt from "PacifiCorp Joint Application" in Docket No. UE-001878
	Alan P. Buckley			APB-4C: PacifiCorp's Confidential Response
	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			to ICNU Data Request No. 2.133
	Alan P. Buckley			APB-5: Excerpt from PacifiCorp's Integrated
				Resource Plan - 2004
	Alan P. Buckley			APB-6: PacifiCorp's Response to Public
				Counsel Data Request No. 96 (w/o

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				attachment)
	Alan P. Buckley			APB-7: PacifiCorp's Response to ICNU Data
				Request Nos. 7.5 (w/o attachment) and 7.6
	Alan P. Buckley			APB-8: Excerpt from PacifiCorp's Integrated Resource Plan - 2003
	Alan P. Buckley			APB-9: Update to PacifiCorp's 2003
	Alan 1. Duckiey			Integrated Resource Plan
	Alan P. Buckley			APB-10: PacifiCorp IRP Update for WUTC,
				October 7, 2004
	Alan P. Buckley			APB-11: October 7, 2005, Letter from ICNU
				to PacifiCorp
	Alan P. Buckley			APB-12: Adjustment 8.15, New Eastside
				Resource Allocation
	Alan P. Buckley			APB-13: Adjustment 5.5, Mid-Columbia
	41 D.D. 11			Contract Allocation
	Alan P. Buckley			APB-14: Adjustment 5.6, Seasonal Allocation
	Alan P. Buckley			APB-15: Adjustment 5.7, QF Contract Allocation
	Alan D. Bugldon			
	Alan P. Buckley			APB-16: Hydro Generation Difference
	Alan P. Buckley			APB-17: Adjustment 5.8, Hydro Deferral Recovery
CROSS-EX	AMINATION EXHIBIT	<u>'S</u>		Recovery
CROSS EX				
Thomas E.	 Schoolev			
	Thomas E. Schooley			TES-1T: Prefiled Response Testimony
	Thomas E. Schooley			TES-2: Witness Qualifications
	Thomas E. Schooley			TES-3: Revenue Requirement Presentation
	Thomas E. Schooley			TES-4: Schedule of Uncontested
				Adjustments
	Thomas E. Schooley			TES-5: Adjustment 4.10a, Wages and

	SPONSOP			DOCKET 1105. OE-030004 & OE-030412
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Benefits
	Thomas E. Schooley			TES-6: Adjustment 4.13, ScottishPower
				Cross Charge
	Thomas E. Schooley			TES-7: Investor Supplied Working Capital
	Thomas E. Schooley			TES-8: Adjustment 8.10, Production Factor
				on Rate Base
	Thomas E. Schooley			TES-9: Adjustment 8.15, New Eastside
				Resource Allocation
	Thomas E. Schooley			TES-10: Adjustments 8.16, 8.17, and 8.18, A & G Allocator
CROSS-EX	AMINATION EXHIBIT	S		
Dames: D. V	Taum a da			
Danny P. K	Danny P. Kermode			DPK-1T: Prefiled Response Testimony
	Danny P. Kermode			DPK-2: Witness Qualifications
	Danny P. Kermode			DPK-3: Adjustment 7.2, Property Taxes
	Danny P. Kermode			DPK-4: Calculation of Adjustment 7.3,
	-			Renewable Energy Tax Credit
	Danny P. Kermode			DPK-5: Internal Revenue Code Section
				168(f)(8) - 1981
	Danny P. Kermode			DPK-6: "Description of Safe Harbor Leasing
				Provisions Under the Accelerated Cost
				Recovery System," prepared by Staff of Joint
				Committee on Taxation for Hearing before
				Oversight Subcommittee of the House Ways
				and Means Committee (December 15, 1981)
	Danny P. Kermode			DPK-7: Excerpt from the Commission's
				Fourth Supplemental Order In WUTC v.
				Pacific Power & Light Co., Cause Nos. U-82-
<u> </u>				12 and U-82-35 (February 2, 1983), pp 1, 18, 19

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Danny P. Kermode			DPK-8: Excerpt from the Commission's Second Supplemental Order in WUTC v. Pacific Power & Light Co., Cause No. U-83-33 (February 9, 1984), pp 1, 16-17
	Danny P. Kermode			DPK-9: Excerpt from the Commission's Fourth Supplemental Order in WUTC v. Pacific Power & Light Co., Cause No. U-86-02 (September 19, 1986), pp 1, 7, 21
	Danny P. Kermode			DPK-10: Schedule for Amortization of the Malin Midpoint Up-Front Cash Payment
	Danny P. Kermode			DPK-11: PacifiCorp's Response to Staff Data Request No. 151
	Danny P. Kermode			DPK-12: PacifiCorp's Response to Staff Data Request No. 252
CROSS-EX	AMINATION EXHIBIT	S		
Yohannes I	K.G. Mariam			
	Yohannes K.G. Mariam			YKGM-1T: Prefiled Response Testimony
	Yohannes K.G. Mariam			YKGM-2: Witness Qualifications
	Yohannes K.G. Mariam			YKGM-3: Weather Normalization Adjustments
	Yohannes K.G. Mariam			YKGM-4: PacifiCorp's Response to Staff Data Request No. 260
	Yohannes K.G. Mariam			YKGM-5: Comparison of Selected Socioeconomic Characteristics of Utah and Washington
	Yohannes K.G. Mariam			YKGM-6: PacifiCorp's Response to Staff Data Request No. 100
	Yohannes K.G.			YKGM-7: PacifiCorp's Response to Staff

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Mariam			Data Request No. 203, Docket No. UE-032065
CROSS-EX	AMINATION EXHIBIT	S		
Christian J	. Ward			
	Christian J. Ward			CJW-1T: Prefiled Response Testimony
	Christian J. Ward			CJW-2: Adjustment 4.18, Miscellaneous
				Administrative & General Expense -
				Washington
	Christian J. Ward			CJW-3: Adjustment 4.19, Remove RTO
CD OCC EN	(10		Expenses - Washington
CROSS-EX	AMINATION EXHIBIT	<u>S</u>		
Joint Testin	mony of Jim Lazar, Kath	ryn Ive	rson, and	l Joelle Steward
	Jim Lazar, Kathryn Iverson, and Joelle Steward			JT-1T: Joint Testimony re: Rate Spread and Rate Design
	Joelle Steward			JT-2: Qualifications of Joelle Steward
	Kathryn Iverson,			JT-3: Qualifications of Kathryn Iverson
	Jim Lazar,			JT-4: Qualifications of Jim Lazar
CROSS-EX	AMINATION EXHIBIT	S		
	<u> </u>	<u> </u>		

PacifiCorp General Rate Case

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Joelle Steward				
	Joelle Steward			JRS-1T: Prefiled Cross-Answer Testimony
CROSS-EXAMINATION EXHIBITS				