

## EXHIBIT LIST

PacifiCorp General Rate Case

Docket Nos. UE-050684 & UE-050412

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>PacifiCorp Witnesses</b>				
<b>Donald N. Furman (Adopted by Andrew MacRitchie)</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Samuel C. Hadaway</b>				
	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

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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)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Bruce N. Williams</b>				
	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 PCR 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 2, 2004

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Bruce N. Williams			BNW-10: Standard & Poor's PacifiCorp's First Mortgage Bonds Assigned "A-" Preliminary Rating
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>David L. Taylor</b>				
	David L. Taylor			DLT-1T: Prefiled Direct Testimony
	David L. Taylor			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

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

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Gregory N. Duvall</b>				
	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 (MSP Meeting, July 15-17, 2003)
	Gregory N. Duvall			GND-5: Retail Load Growth (Firm & Non 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 Relicensing 1)
	Gregory N. Duvall			GND-7: Change in Generation by Region

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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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Mark R. Tallman</b>				
	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

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Mark R. Tallman			MRT-11: PacifiCorp Request for Proposals, Electric Resources RFP-2003-A, issued June 6, 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 22, 2003
	Mark R. Tallman			MRT-14C: PacifiCorp Board Meeting Notes, January 20, 2005, and April 14, 2005
	Mark R. Tallman			MRT-15C: PacifiCorp Board Meeting Notes, September 23, 2004
	Mark R. Tallman			MRT-16C: PacifiCorp Board Meeting Notes, October 21, 2004
	Mark R. Tallman			MRT-17C: PacifiCorp Board Meeting Notes, February 19, 2004
	Mark R. Tallman			MRT-18C: PacifiCorp Board Meeting Notes, 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 period ending September 30, 2005
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Paul M. Wrigley</b>				
	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

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NUMBER	SPONSOR	A/R	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 Working Capital
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Daniel J. Rosborough</b>				
	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 from Actual FY 2005 Expense



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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>William R. Griffith</b>				
	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
	William R. Griffith			WRG-8: Estimated Effect of Proposed Prices on Revenues from Electric Sales to Ultimate

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Consumers in Washington, 12 Months ended September 2004 (Revised December 2005)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Mark T. Klein</b>				
	Mark T. Klein			MTK-1T: Prefiled Rebuttal Testimony
	Mark T. Klein			MTK-2: Washington State Residential Load vs. Daily Average Temperatures
	Mark T. Klein			MTK-3: Sample Customer Energy Use, Yakima – Schedule 24, Approximate Average Daily Ambient Temperature
	Mark T. Klein			MTK-4: Sample Customer Energy Use, Yakima – Schedule 24, Approximate Average Daily Temperature
	Mark T. Klein			MTK-5: Test on Staff’s Weather Normalization Results
	Mark T. Klein			MTK-6: Summary of Temperature Difference use for Weather Sensitive Consumption
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Larry O. Martin</b>				
	Larry O. Martin			LOM-1T: Prefiled Direct Testimony
	Larry O. Martin			LOM-2: Life Cycle of a Tax Year with Book and Tax Implications
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>Erich D. Wilson</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Harold D. Elliott</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Ralph Cavanagh / Christy A. Omohundro</b>				
	Ralph Cavanagh / Christy Omohundro			RCC/CAO-1T: Joint Testimony in Support of True-up Mechanism
<b>CROSS-EXAMINATION EXHIBITS</b>				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>ICNU</b>				
<b>Michael P. Gorman</b>				
	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 at ROE of 9.8%
	Michael P. Gorman			MPG-16: DCF Summary Results
	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

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Michael P. Gorman			MPG-19: Credit Rating Reports
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 3.1
	PacifiCorp			Response to PacifiCorp Request 3.10
	PacifiCorp			Response to PacifiCorp Request 3.11
	PacifiCorp			Response to PacifiCorp Request 3.13
<b>Randall J. Falkenberg</b>				
	Randall J. Falkenberg			RJF-1C: Prefiled Response Testimony
	Randall J. Falkenberg			RJF-2: Witness Qualifications
	Randall J. Falkenberg			RJF-3: Cost Shifting due to Production Factor and PCAM
	Randall J. Falkenberg			<b>RJF-4C: PacifiCorp Revenue Requirements Impact of Revised Protocol</b>
	Randall J. Falkenberg			RJF-5: Multi-State Process PacifiCorp's Load Growth Report
	Randall J. Falkenberg			RJF-6: Impact of Utah 2004 GRC Rate Cap
	Randall J. Falkenberg			RJF-7: Pre-Merger ECD
	Randall J. Falkenberg			RJF-8: Using EtaPRO to Support PacifiCorp's Heat Rate Initiative in a Competitive Energy Market
	Randall J. Falkenberg			RJF-9: Direct Testimony of Verl R. Topham (Utah, May 1990)
	Randall J. Falkenberg			RJF-10: Issues arising in Fuel and Purchase Power Review Cases
	Randall J. Falkenberg			RJF-11: Direct Testimony of Andrea Coon (Utah, December 2004)
	Randall J. Falkenberg			RJF-12: PacifiCorp Response to ICNU Data Request 2.26

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	Randall J. Falkenberg			<b>RJF-13C: PacifiCorp Response to ICNU Data Request 2.133</b>
	Randall J. Falkenberg			RJF-14: Docket No. 02-035-04 Stipulation (Utah)
	Randall J. Falkenberg			RJF-15: PacifiCorp Response to ICNU Data Request 2.1
	Randall J. Falkenberg			RJF-16: PacifiCorp Response to OPUC Data Request 403
	Randall J. Falkenberg	W/D	12/19/05	RJF-17T: Prefiled Rebuttal Testimony
	Randall J. Falkenberg	W/D	12/19/05	RJF-18: Corrected Deferral Calculation, Washington Share
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 4.3
	PacifiCorp			Response to PacifiCorp Request 4.11
	PacifiCorp			Response to PacifiCorp Request 4.12
	PacifiCorp			Response to PacifiCorp Request 4.16
	PacifiCorp			Response to PacifiCorp Request 4.18
	PacifiCorp			Response to PacifiCorp Request 4.20
	PacifiCorp			Response to PacifiCorp Request 4.24
	PacifiCorp			Response to PacifiCorp Request 4.25
	PacifiCorp			Response to PacifiCorp Request 4.26
	PacifiCorp			Response to PacifiCorp Request 4.28
	PacifiCorp			Response to PacifiCorp Request 4.29
	PacifiCorp			Response to PacifiCorp Request 4.30
	PacifiCorp			Response to PacifiCorp Request 4.35
<b>James T. Selecky</b>				
	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

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				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 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
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 1.3
	PacifiCorp			Response to PacifiCorp Request 1.5
	PacifiCorp			Response to PacifiCorp Request 1.6
	PacifiCorp			Response to PacifiCorp Request 1.7
	PacifiCorp			Response to PacifiCorp Request 1.9
	PacifiCorp			Response to PacifiCorp Request 1.10

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	PacifiCorp			Response to PacifiCorp Request 1.11
	PacifiCorp			Response to PacifiCorp Request 2.1
	PacifiCorp			Response to PacifiCorp Request 2.2
	PacifiCorp			Response to PacifiCorp Request 2.4
	PacifiCorp			Response to PacifiCorp Request 2.7
	PacifiCorp			Response to PacifiCorp Request 2.16
	PacifiCorp			Response to PacifiCorp Request 2.27
<b>Public Counsel</b>				
<b>Stephen G. Hill</b>				
	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
	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 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



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	Stephen G. Hill			SGH-16: Market-to-Book Ratio Analysis
	Stephen G. Hill			SGH-17: Ratemaking Capital Structure
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request No. 114
	PacifiCorp			Response to PacifiCorp Request No. 116
	PacifiCorp			Response to PacifiCorp Request No. 119
	PacifiCorp			Response to PacifiCorp Request No. 123
	PacifiCorp			Response to PacifiCorp Request No. 126
	PacifiCorp			Response to PacifiCorp Request No. 135
	PacifiCorp			Response to PacifiCorp Request No. 136
<b>Merton R. Lott</b>				
	Merton R. Lott			MRL-1T: Prefiled Response Testimony
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request No. 59
	PacifiCorp			Response to PacifiCorp Request No. 69
	PacifiCorp			Response to PacifiCorp Request No. 77
	PacifiCorp			Response to PacifiCorp Request No. 78
	PacifiCorp			Response to PacifiCorp Request No. 84
	PacifiCorp			Response to PacifiCorp Request No. 87
	PacifiCorp			Response to PacifiCorp Request No. 95
<b>Charles J. Black</b>				
	Charles J. Black			CJB-1T: Prefiled Response Testimony
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 1.8
	PacifiCorp			Response to PacifiCorp Request 1.18
	PacifiCorp			Response to PacifiCorp Request 1.19
	PacifiCorp			Response to PacifiCorp Request 1.20
	PacifiCorp			Response to PacifiCorp Request 1.24
	PacifiCorp			Response to PacifiCorp Request No. 97

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	PacifiCorp			Response to PacifiCorp Request No. 98
	PacifiCorp			Response to PacifiCorp Request No. 99
	PacifiCorp			Response to PacifiCorp Request No. 100
	PacifiCorp			Response to PacifiCorp Request No. 108
<b>David J. Efron</b>				
	David J. Efron			DJE-1T: Prefiled Response Testimony
	David J. Efron			DJE-2: Witness Qualifications
	David J. Efron			DJE-3: Revenue Requirement Effect of Adjustments
	David J. Efron			DJE-4: Miscellaneous Deferred Debits
	David J. Efron			DJE-5: Effective Rate of Return Proposal
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Jim Lazar</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>NRDC</b>				
<b>Ralph Cavanagh</b>				
	Ralph Cavanagh			RCC-1T: Prefiled Response Testimony
	Ralph Cavanagh			RCC-2: PacifiCorp Response to NRDC Data Request Nos. 1.1 and 1.2
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>The Energy Project</b>				
<b>Charles M. Ebert</b>				
	Charles M. Ebert			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 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 Statistics
	Charles M. Ebert			CME-11: Comparison of Bill Assistance Programs (September 6, 2005)
	Charles M. Ebert			CME-12: Net Benefit from Outside

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				<b>Collections</b>
	<b>Charles M. Ebert</b>			<b>CME-13: Tracking the Home Energy Needs of Low-Income Households Through Trend Data on Arrearages and Disconnections, Howat, McKim, Harak, and Wein</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>STAFF</b>				
<b>Roger A. Braden (Adopted by Glenn Blackmon)</b>				
	<b>Roger A. Braden</b>			<b>RAB-1T: Prefiled Response Testimony</b>
	<b>Roger A. Braden</b>			<b>RAB-2: Witness Qualifications</b>
	<b>Roger A. Braden</b>			<b>RAB-3: Economic and Population Growth Data</b>
	<b>Glenn Blackmon</b>			<b>GB-1T: Prefiled Testimony</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>James A. Rothschild</b>				
	<b>James A. Rothschild</b>			<b>JAR-1T: Prefiled Response Testimony</b>
	<b>James A. Rothschild</b>			<b>JAR-2: Witness Qualifications</b>
	<b>James A. Rothschild</b>			<b>JAR-3: Overall Cost of Capital</b>
	<b>James A. Rothschild</b>			<b>JAR-4: Cost of Equity Summary</b>
	<b>James A. Rothschild</b>			<b>JAR-5: Capital Structure Information for PacifiCorp and the Comparative Group</b>
	<b>James A. Rothschild</b>			<b>JAR-6: Financial Data of Comparative</b>

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				<b>Companies</b>
	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 Average
	James A. Rothschild			JAR-13: Chart Showing Spread Between Aa and Baa Rated Utility Debt 1946-1995, Average for Year
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 2.67
	PacifiCorp			Excerpt from Title 18 of the Code of Federal Regulations
	PacifiCorp			PacifiCorp Exhibit BNW-7 and updates provided per Staff Data Request 323
	PacifiCorp			Exhibit JAR-5, excluding short-term debt
	PacifiCorp			Standard & Poors Research Summary for PacifiCorp, dated 05-May-2005
	PacifiCorp			Exhibit SCH-17
	PacifiCorp			WUTC Docket Nos. UE-050482 and UG-050483, excerpt from Order No. 05 regarding ROE discussion
<b>Alan P. Buckley</b>				
	Alan P. Buckley			<b>APB-1TC: Prefiled Response Testimony</b>
	Alan P. Buckley			APB-2: Summary of Staff's Allocation-Related Power Supply Adjustments
	Alan P. Buckley			APB-3: Excerpt from "PacifiCorp Joint Application" in Docket No. UE-001878
	Alan P. Buckley			<b>APB-4C: PacifiCorp's Confidential Response to ICNU Data Request No. 2.133</b>

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	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 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 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 Contract Allocation
	Alan P. Buckley			APB-14: Adjustment 5.6, Seasonal Allocation
	Alan P. Buckley			APB-15: Adjustment 5.7, QF Contract Allocation
	Alan P. Buckley			APB-16: Hydro Generation Difference
	Alan P. Buckley			APB-17: Adjustment 5.8, Hydro Deferral Recovery
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 1.2
	PacifiCorp			Response to PacifiCorp Request 1.3
	PacifiCorp			Response to PacifiCorp Request 1.4
	PacifiCorp			Response to PacifiCorp Request 1.5
	PacifiCorp			Response to PacifiCorp Request 1.7
	PacifiCorp			Response to PacifiCorp Request 2.1
	PacifiCorp			Response to PacifiCorp Request 2.3
	PacifiCorp			Response to PacifiCorp Request 2.4

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	PacifiCorp			Response to PacifiCorp Request 2.6
	PacifiCorp			Response to PacifiCorp Request 2.8
	PacifiCorp			Response to PacifiCorp Request 2.9
	PacifiCorp			Response to PacifiCorp Request 2.10
	PacifiCorp			Response to PacifiCorp Request 2.11
	PacifiCorp			Response to PacifiCorp Request 2.12
	PacifiCorp			Response to PacifiCorp Request 2.14
	PacifiCorp			Response to PacifiCorp Request 2.16
	PacifiCorp			Response to PacifiCorp Request 2.19
	PacifiCorp			Response to PacifiCorp Request 2.21
	PacifiCorp			Response to PacifiCorp Request 2.23
<b>Thomas E. Schooley</b>				
	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 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
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			WUTC Docket No. UE-032065, Exhibit TES-4, Average Investor Supplied Working Capital

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Danny P. Kermode</b>				
	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: <i>"Description of Safe Harbor Leasing Provisions Under the Accelerated Cost Recovery System,"</i> 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-82-12 and U-82-35 (February 2, 1983), pp 1, 18, 19
	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



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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 1.15
	PacifiCorp			Response to PacifiCorp Request 1.17
	PacifiCorp			Response to PacifiCorp Request 1.21
<b>Yohannes K.G. Mariam</b>				
	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. Mariam			YKGM-7: PacifiCorp's Response to Staff Data Request No. 203, Docket No. UE-032065
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Request 1.26
	PacifiCorp			Response to PacifiCorp Request 2.30
	PacifiCorp			Response to PacifiCorp Request 2.31
	PacifiCorp			Response to PacifiCorp Request 2.34
	PacifiCorp			Response to PacifiCorp Request 3.12
	PacifiCorp			Response to PacifiCorp Request 4.1
	PacifiCorp			Pages 1-2 of Clearing Up of December 26, 2005
<b>Christian J. Ward</b>				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
	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 Expenses - Washington
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Joint Testimony of Jim Lazar, Kathryn Iverson, and Joelle Steward</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Joelle Steward</b>				
	Joelle Steward			JRS-1T: Prefiled Cross-Answer Testimony
<b>CROSS-EXAMINATION EXHIBITS</b>				