

PacifiCorp Attachment WUTC\_Bench 21  
 NPC In Rates Vs Actual NPC w/Western Energy Crisis Adjustment  
 Total Company NPC in Washington Rates  
 2000-2004  
 Power Costs in Millions \$

|    | <u>Reference</u>   | 2000 (1)                         | 2001 (2) | 2002      | 2003    | 2004 (3) | 2005 (4) |         |
|----|--|----------------------------------|----------|-----------|---------|----------|----------|---------|
| 1  | NPC in Rates   | UE 050684 - Exhibit No.__(MTW-4) | 462.3    | 486.0     | 486.0   | 486.0    | 492.0    | 534.0   |
| 2  | Actual NPC   | UE 050684 - Exhibit No.__(MTW-4) | 841.1    | 1210.4    | 677.7   | 598.2    | 745.6    | 764.0   |
| 3  | Excess NPC [Line 1 - Line 2]                                     |                                  | (378.8)  | (724.4)   | (191.7) | (112.2)  | (253.6)  | (230.0) |
| 4  | Average Difference   |                                  |          | (315.1)   |         |          |          |         |
|    |  |                                  |          | 2000-2004 |         |          |          |         |
|    | Market Price Adjustment to \$/MWh                                |                                  |          |           |         |          |          |         |
| 5  | Net STF and NF Transactions (During the Energy Crisis) (5)       |                                  | 113.3    | 199.1     |         |          |          |         |
| 6  | Net STF and NF Transactions (Excluding Energy Crisis)            |                                  | 30.6     | 103.1     |         |          |          |         |
| 7  | Net Line 5 and 6   |                                  | (82.6)   | (96.0)    |         |          |          |         |
| 8  | 2002 Summer Forward Purchases                                    | OR UM 116                        |          |           | (56.1)  |          |          |         |
| 9  | Actual NPC Adjusted for Energy Crisis [Line 2 + Line 7 + Line 8] |                                  | 758.5    | 1114.4    | 621.6   | 598.2    | 745.6    | 764.0   |
| 10 | Excess NPC (Excluding Energy Crisis) [Line 1 - Line 9]           |                                  | (296.2)  | (628.4)   | (135.6) | (112.2)  | (253.6)  | (230.0) |
| 11 | Average Difference   |                                  |          | (276.0)   |         |          |          |         |
|    |  |                                  |          | 2000-2004 |         |          |          |         |

Notes:

- 1 Does not include Excess Power Costs recovered in Oregon Rates
- 2 NPC in Rates is Filed NPC in Docket #991832
- 3 NPC in Rates as of November 16th, 2004 is \$534 million
- 4 12 Months Ending November 2005
- 5 Western Power Crisis Period is October 2000 through June 2001