

<b>Attachment WUTC_Bench 23</b>	<b><u>PacifiCorp</u></b>	<b><u>Avista</u></b>	<b><u>Puget Sound Energy</u></b>
<b>Recovery Mechanism</b>	Power Cost Adjustment Mechanism (PCAM)	Energy Recovery Mechanism (ERM)	Power Cost Adjustment (PCA)
<b>Deadband / Amount +/- from Baseline</b>	No deadband	Yes - +/- \$9M	Yes - +/- \$20M
<b>Total Company Impact</b>	Deadband \$9M Washington => Deadband \$106M PacifiCorp Deadband \$20M Washington => Deadband \$235M PacifiCorp		
<b>Subsequent Cost Sharing Rate (% customers / % utility)</b>	90% / 10%	90% / 10%	50% / 50% next \$20M 90% / 10% next \$80M 95% / 5% if > \$120M
<b>Cap for Utility?</b>	n/a	n/a	4 year \$40M cap + 1% of excess above \$40M cap through 6/30/06
<b>Deferrals Surcharge/Rebate Trigger</b>	+/- \$5M in balancing account	When deferrals = 10% of base retail revenue (~\$27.8M)	+/- \$30M in balancing account
<b>Carrying Charge on Deferred Balance</b>	Yes	Yes	
<b>Amortization Period</b>	1 year	1 year	1 year
<b>Resetting Baseline Rates</b>	General Rate Case	General Rate Case	General Rate Case
<b>Include all Net Power Cost Components?</b>	Excludes new owned generation	Excludes wheeling revenue sales	Excludes LTF contracts greater than 2 years and new owned generation
<b>Other Mechanisms</b>			PCORC - Recovers items not included in PCA
<b>QF Recovery</b>	100% recovery for QF costs	n/a	n/a
<b>Other Adjustments</b>	Retail load adjustment	Retail load adjustment	Fixed rate component recovered through Power Cost Rate and Colstrip Availability
<b>Accrued Costs Subject to Prudence Review?</b>	Yes	Yes	Yes
<b>Relationship to Earnings</b>	If rate of return > authorized, deferral costs not recoverable. If rate of return < authorized, deferral balances owed to customers not returned		