

| Grid Output from Exhibit No. ____ (RJF-8T)- ranked in decending MWs | | | | |
|---------------------------------------------------------------------|---------------|--|--|-----------|
| | Cost | | | Hydro |
| 1 | 359,177,409 | | | 7,547,760 |
| 2 | 361,557,727 | | | 7,131,125 |
| 3 | 363,141,483 | | | 7,287,238 |
| 4 | 365,279,198 | | | 7,164,593 |
| 5 | 373,878,671 | | | 6,984,534 |
| 6 | 377,312,927 | | | 6,928,552 |
| 7 | 378,649,169 | | | 6,834,029 |
| 8 | 379,550,965 | | | 6,692,780 |
| 9 | 379,929,401 | | | 6,861,375 |
| 10 | 381,115,720 | | | 6,803,138 |
| 11 | 383,014,836 | | | 6,746,899 |
| 12 | 386,679,206 | | | 6,922,910 |
| 13 | 388,355,960 | | | 6,537,130 |
| 14 | 391,803,416 | | | 6,569,178 |
| 15 | 396,678,804 | | | 6,423,798 |
| 16 | 403,577,149 | | | 6,272,879 |
| 17 | 403,848,592 | | | 6,351,512 |
| 18 | 405,957,314 | | | 6,304,738 |
| 19 | 406,871,165 | | | 6,016,561 |
| 20 | 412,572,379 | | | 6,168,768 |
| 21 | 416,563,408 | | | 5,913,531 |
| 22 | 417,897,717 | | | 6,181,946 |
| 23 | 420,775,379 | | | 6,158,805 |
| 24 | 427,849,268 | | | 5,547,072 |
| 25 | 428,155,887 | | | 5,658,799 |
| 26 | 428,599,070 | | | 5,591,368 |
| 27 | 428,958,913 | | | 5,908,305 |
| 28 | 429,194,068 | | | 5,666,399 |
| 29 | 439,444,177 | | | 5,596,336 |
| 30 | 445,062,142.7 | | | 5,279,694 |
| 31 | 454,904,374 | | | 5,426,384 |
| 32 | 456,936,710 | | | 5,230,593 |
| 33 | 459,169,084 | | | 5,150,133 |
| 34 | 466,719,526 | | | 5,036,291 |
| 35 | 470,134,528 | | | 4,927,277 |
| 36 | 471,535,948 | | | 4,996,160 |
| 37 | 473,481,111 | | | 4,973,920 |
| 38 | 476,222,772 | | | 5,269,432 |
| 39 | 478,739,385 | | | 4,870,438 |
| 40 | 497,252,823 | | | 4,742,170 |

| | | |
|----------------------------------|-------------|------------|
| 40 yr Avg | 417,163,695 | 6,066,864 |
| Worst 4 | 481,424,023 | 4,963,990 |
| Delta | 64,260,328 | -1,102,874 |
| Delta as percentage of 40 yr Avg | | -18% |

| | Avista | Puget | Pacific+Utah | Pacific WCA |
|-------------------------------|----------------|------------------|------------------|------------------|
| Hydro mwh | 4,432,560 | 7,270,800 | 6,066,864 | 6,066,864 |
| Lost Hydro At Pacific worst 4 | (805,780) | (1,321,733) | -1,102,874 | -1,102,874 |
| Market Price | \$ 58 | \$ 58 | \$ 58 | \$ 58 |
| Additional Cost | \$ 47,130,044 | \$ 77,308,175 | \$ 64,507,092 | \$ 64,507,092 |
| Retail Sales mWh | 5,154,025 | 22,514,342 | 50,000,000 | 25,000,000 |
| Retail Revenues | \$ 511,434,279 | \$ 1,648,047,816 | \$ 2,810,000,000 | \$ 1,460,000,000 |
| % of Retail Revenues | 12.0% | 5.6% | 2.3% | 4.4% |

Effect of Gas Price Increase

| | PSE | Avista (W/O 501) |
|----------------------------|------------------|------------------|
| Account 547 & 501 Gas Cost | \$ 73,318,423 | 71182560 |
| 20% Increase | \$ 14,663,685 | 14236512 |
| Total Revenues | \$ 1,648,047,816 | 511434279 |
| % of Retail Revenues | 0.9% | 2.8% |

Avista retail revenues and sales from Docket UE-050482 Exhibit No. ___ (BJH-4) page 1, \$286,150,000 with adjustment from Docket UE-050482 Order No. 05 page 1 of +\$22,135,000. Puget retail revenues and sales from Docket UE-060266 Exhibit No. ___ (JAH-06) page 1, \$161,047,816 with adjustment from Compliance filing of 1/9/07 of \$32M. PacifiCorp WCA retail revenues WA \$226M Exhibit No. ___ (WRG-2) page 1, box 7C plus OR \$1,204M direct communication with Mike Gorman plus CA \$30.8M FERC Form 1 ending 2005/Q4. Avista hydro aMW/hour is 506 (50 yr average used in docket No. UE-050482) and PSE hydro aMW/hour is 830 MW (used in Docket UE-050266) from direct communication with Yohannes Mariam. PSE gas costs from FERC Form 1 ending 2005/Q4 501 and 547.

I took the difference between the average of the 4 worst years of hydro production (in MWhs) and the 40 year average of hydro production. This showed the average of the 4 worst hydro years varied by 18% from 40 year average. I then compared the cost of this 18% variation in hydro for PacifiCorp to the cost for PSE and Avista if their hydro resources production varied by 18% scaled to each company's retail revenue. The number of MWhs was multiplied by the 58.49, PacifiCorp's official average forward price Exhibit No. ___ (MTW-4T).