

EXHIBIT LIST

PacifiCorp General Rate Case

Docket Nos. UE-050684 & UE-050412

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Donald N. Furman (Adopted by Andrew MacRitchie) (PacifiCorp)				
1-T	Donald N. Furman	A	1/12/06	DNF-1T: Prefiled Direct Testimony
2	Donald N. Furman	"	"	DNF-2: IRP Capacity Requirement Breakdown
3	Donald N. Furman	"	"	DNF-3: PacifiCorp's Capital Expenditure Program & Cash Flows From Selected Financing Activities
4	Donald N. Furman	"	"	DNF-4: Washington Status Report on Inter-Jurisdictional Cost Allocations
5	Andrew MacRitchie	"	"	ANM-1T: Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS				
6	Staff	A	1/12/06	System Map
7	Staff	"	"	PacifiCorp Response to Staff Data Request No. 376
8	Staff	"	"	Rebuttal Testimony of PacifiCorp witness Reed in the Utah Power/Pacific Power merger docket
9	Staff	"	"	PacifiCorp's Response to Staff Data Request No. 356
10	ICNU	"	"	PacifiCorp Press Release, "PacifiCorp president and CEO announces decision to leave company after completion of sale to MEHC" (Dec. 21, 2005)
11	ICNU	"	"	Stipulation from OPUC Docket No. UM 1209 (Dec. 23, 2005)
12	ICNU	"	"	Excerpt of OPUC Docket No. UE 170, Order No. 05-1050, Appendix H (Sept. 28, 2005)
13	ICNU	"	"	Excerpt of PacifiCorp Form 10-K for fiscal year ended March 31, 2005
14	ICNU	"	"	Excerpt of Direct Testimony of Patrick J. Goodman in WUTC Docket No. UE-051090
15	ICNU	"	"	Excerpt of Direct Testimony of Gregory E. Abel in WUTC Docket No. UE-051090

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
16	ICNU	A	1/12/06	PacifiCorp Response to ICNU Data Request No. 3.17
17	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.50
18	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.52
19	Energy Project	"	"	PacifiCorp's Responses to the Energy Project's Data Requests Nos. 1-39.
20	PacifiCorp	"	"	Additional excerpts of OPUC Docket No. UE-170, Order No. 05-1050
Samuel C. Hadaway (PacifiCorp)				
21-T	Samuel C. Hadaway	A	1/23/06	SCH-1T: Prefiled Direct Testimony
22	Samuel C. Hadaway	"	"	SCH-2: Witness Qualifications
23	Samuel C. Hadaway	"	"	SCH-3: Historical Capital Market Costs
24	Samuel C. Hadaway	"	"	SCH-4: Discounted Cash Flow Analysis
25	Samuel C. Hadaway	"	"	SCH-5: Risk Premium Analysis
26-T	Samuel C. Hadaway	"	"	SCH-6T: Prefiled Rebuttal Testimony
27	Samuel C. Hadaway	"	"	SCH-7: Authorized Electric Utility Equity Returns
28	Samuel C. Hadaway	"	"	SCH-8: Financial Ratio Analysis – Staff Case
29	Samuel C. Hadaway	"	"	SCH-9: Financial Ratio Analysis – Public Counsel Case
30	Samuel C. Hadaway	"	"	SCH-10: Financial Ratio Analysis ICNU Case
31	Samuel C. Hadaway	"	"	SCH-11: Comparison of Comparable Group Projected Growth Rates 2001-2005
32	Samuel C. Hadaway	"	"	SCH-12: Long-Term GDP Growth
33	Samuel C. Hadaway	"	"	SCH-13: Economic Indicators – Seasonally Adjusted Annual Rates
34	Samuel C. Hadaway	"	"	SCH-14: Updated ICNU DCF Analysis
35	Samuel C. Hadaway	"	"	SCH-15: Discounted Cash Flow Analysis (Dec. 2005)
36	Samuel C. Hadaway	"	"	SCH-16: Risk Premium Analysis (Dec. 2005)

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37	Samuel C. Hadaway	A	1/23/06	SCH-17: Comparable Company Capital Structure (Dec. 2005)
CROSS-EXAMINATION EXHIBITS				
38	Staff	A	1/23/06	Excerpt from PacifiCorp Response to Staff Data Request No. 316: page 335
39	Staff	"	"	PacifiCorp Response to Staff Data Request No. 317c
40	Staff	"	"	PacifiCorp Responses to Staff Data Requests Nos. 3, 4, 6, and 7 though 11
41	Staff	"	"	PacifiCorp Response to Staff Data Request No. 15
42	Staff	"	"	PacifiCorp Response to Staff Data Request No. 318
43	Staff	"	"	PacifiCorp Response to Staff Data Request No. 319
44	Staff	"	"	PacifiCorp Response to Staff Data Request No. 320
45	Public Counsel	"	"	Mergent Bond Record
46	Public Counsel	"	"	Hadaway Direct Testimony and Exhibits UE-032065
47	Public Counsel	"	"	PacifiCorp Response to Staff Data Request 16
48	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 16
49	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 11
50	Public Counsel	"	"	Public Counsel Illustrative Exhibit "Hadaway Market Prices DCF" (Revised 1/26/06)
51	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 177 (excerpt)
52-60	(Not Used)			
Bruce N. Williams (PacifiCorp)				
61-T	Bruce N. Williams	A	1/23/06	BNW-1T: Prefiled Direct Testimony
62	Bruce N. Williams	"	"	BNW-2: Pro Forma Cost of Long-Term Debt

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Summary
63	Bruce N. Williams	A	1/23/06	BNW-3: Utilities & Perspectives by Standard & Poor's
64	Bruce N. Williams	"	"	BNW-4: Indicative Forward PCRB Variable Rates for September 30, 2006
65	Bruce N. Williams	"	"	BNW-5: Electric Operations Pro Forma Cost of Preferred Stock - September 30, 2006
66-T	Bruce N. Williams	"	"	BNW-6T: Prefiled Rebuttal Testimony
67	Bruce N. Williams	"	"	BNW-7: PacifiCorp Domestic Electric CWIP (107) vs ST Debt (231)
68	Bruce N. Williams	"	"	BNW-8: Money Rates Chart, Wall Street Journal, Nov. 22, 2005
69	Bruce N. Williams	"	"	BNW-9: S & P's Publication, June 2, 2004
70	Bruce N. Williams	"	"	BNW-10: S & P's PacifiCorp's First Mortgage Bonds Assigned "A-" Preliminary Rating
CROSS-EXAMINATION EXHIBITS				
71	Staff	A	1/23/06	Testimony of Mr. Williams in Utah certificate docket
72	Staff	"	"	PacifiCorp Response to Staff Data Request No. 323
73	Staff	"	"	PacifiCorp Response to Staff Data Request No. 324
74	Staff	"	"	PacifiCorp Response to Staff Data Request No. 313
75	Staff	"	"	PacifiCorp Response to Staff Data Request No. 44a2
76	Staff	"	"	PacifiCorp Response to Staff Data Request No. 20
77	Staff	"	"	PacifiCorp Response to Staff Data Request No. 292
78	Staff	"	"	PacifiCorp Response to Staff Data Request No. 21
79-C	Staff	"	"	PacifiCorp Response to Staff Data Request No. 41

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
80	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 179
81	Public Counsel	A	1/23/06	1999 S&P Bond Rating Benchmarks
82-90	(Not Used)			
Stephen G. Hill (Public Counsel)				
91-T	Stephen G. Hill	A	2/3/06	SGH-1T: Prefiled Response Testimony
92	Stephen G. Hill	"	"	SGH-2: Witness Qualifications
93	Stephen G. Hill	"	"	SGH-3: Long-Term Sustainable Growth Example
94	Stephen G. Hill	"	"	SGH-4: Sample Company Growth Rate Analysis
95	Stephen G. Hill	"	"	SGH-5: Corroborative Equity Capital Cost Estimation Methods
96	Stephen G. Hill	"	"	SGH-6: Moody's BAA Bond Yields
97	Stephen G. Hill	"	"	SGH-7: PacifiCorp Historical Capital Structure
98	Stephen G. Hill	"	"	SGH-8: Electric Utility Sample Group Selection
99	Stephen G. Hill	"	"	SGH-9: DCF Growth Rate Parameters
100	Stephen G. Hill	"	"	SGH-10: DCF Growth Rates and Comparisons
101	Stephen G. Hill	"	"	SGH-11: Stock Price, Dividends, Yields
102	Stephen G. Hill	"	"	SGH-12: DCF Cost of Equity Capital
103	Stephen G. Hill	"	"	SGH-13: CAPM Cost of Equity Capital
104	Stephen G. Hill	"	"	SGH-14: Earnings-Price Ratio Understate the Cost of Capital
105	Stephen G. Hill	"	"	SGH-15: Modified Earnings-Price Ratio Analysis
106	Stephen G. Hill	"	"	SGH-16: Market-to-Book Ratio Analysis
107	Stephen G. Hill	"	"	SGH-17: Ratemaking Capital Structure
CROSS-EXAMINATION EXHIBITS				
108	PacifiCorp	A	2/3/06	Response to PacifiCorp Request No. 114

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
109	PacifiCorp	"	"	Response to PacifiCorp Request No. 116
110	PacifiCorp	"	"	Response to PacifiCorp Request No. 119
111	PacifiCorp	A	2/3/06	Response to PacifiCorp Request No. 123
112	PacifiCorp	"	"	Response to PacifiCorp Request No. 135
113	PacifiCorp	"	"	Response to PacifiCorp Request No. 136
Stephen G. Hill – Supplemental Testimony				
114-T	Stephen G. Hill	A	2/3/06	SGH-18T: Supplemental Testimony
115	Stephen G. Hill	"	"	SGH-19: Leverage/Beta Adjustment to Company's Cost of Equity Capital
116	Stephen G. Hill	"	"	SGH-20: Double Leverage Adjustment
117	Public Counsel	"	"	PacifiCorp Response to Staff Data Request No. 22
118-20	(Not Used)			
Michael P. Gorman (ICNU)				
121-T	Michael P. Gorman	A	2/3/06	MPG-1T: Prefiled Response Testimony
122	Michael P. Gorman	"	"	MPG-2: Witness Qualifications
123	Michael P. Gorman	"	"	MPG-3: Accuracy of Interest Rates Forecast
124	Michael P. Gorman	"	"	MPG-4: Capital Structure
125	Michael P. Gorman	"	"	MPG-5: Rate of Return at 9.8% ROE
126	Michael P. Gorman	"	"	MPG-6: Comparable Group
127	Michael P. Gorman	"	"	MPG-7: Growth Rate Estimates
128	Michael P. Gorman	"	"	MPG-8: Constant Growth DCF Model
129	Michael P. Gorman	"	"	MPG-9: Common Stock Market/Book Ration
130	Michael P. Gorman	"	"	MPG-10: Equity Risk Premium – Treasury Bond
131	Michael P. Gorman	"	"	MPG-11: Equity Risk Premium – Utility Bond
132	Michael P. Gorman	"	"	MPG-12: Series "A" and "BAA" Utility Bond Yields
133	Michael P. Gorman	"	"	MPG-13: Comparable Group Beta

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
134	Michael P. Gorman	"	"	MPG-14: CAPM Return Estimate
135	Michael P. Gorman	"	"	MPG-15: Standard & Poor's Credit Rating Financial Ratios at ROE of 9.8%
136	Michael P. Gorman	A	2/3/06	MPG-16: DCF Summary Results
137	Michael P. Gorman	"	"	MPG-17: PacifiCorp Response to Staff Data Request No. 87
138	Michael P. Gorman	"	"	MPG-18: PacifiCorp Response to Staff Data request No. 41
139	Michael P. Gorman	"	"	MPG-19: Credit Rating Reports
CROSS-EXAMINATION EXHIBITS				
140	PacifiCorp	A	2/3/06	Response to PacifiCorp Request 3.10
141	Staff	"	"	ICNU Responses to Staff Data Request Nos. 3-9
Michael P. Gorman – Supplemental Testimony				
142-T	Michael P. Gorman	A	2/3/06	MPG-20T: Prefiled Supplemental Testimony
143	Michael P. Gorman	"	"	MPG-21: Updated Qualifications
144	Michael P. Gorman	"	"	MPG-22: PacifiCorp Response to ICNU Data Request No. 15.9
145-50	(Not Used)			
James A. Rothschild (Staff)				
151-T	James A. Rothschild	A	1/23/06	JAR-1T: Prefiled Response Testimony
152	James A. Rothschild	"	"	JAR-2: Witness Qualifications
153	James A. Rothschild	"	"	JAR-3: Overall Cost of Capital
154	James A. Rothschild	"	"	JAR-4: Cost of Equity Summary
155	James A. Rothschild	"	"	JAR-5: Capital Structure Information for PacifiCorp and the Comparative Group (Revised 11/16/05)
156	James A. Rothschild	"	"	JAR-6: Financial Data of Comparative Companies (Revised 11/16/05)
157	James A. Rothschild	"	"	JAR-7: Constant Growth DCF Method
158	James A. Rothschild	"	"	JAR-8: Multi-Stage DCF Method

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
159	James A. Rothschild	"	"	JAR-9: Inflation Premium Method
160	James A. Rothschild	"	"	JAR-10: Risk Premium Based on Historic Returns
161	James A. Rothschild	"	"	JAR-11: Dr. Hadaway's DCF method
162	James A. Rothschild	A	1/23/06	JAR-12: Geometric Average v. Arithmetic Average
163	James A. Rothschild	"	"	JAR-13: Chart Showing Spread Between Aa and Baa Rated Utility Debt 1946-1995, Average for Year
CROSS-EXAMINATION EXHIBITS				
164	PacifiCorp	A	1/23/06	Response to PacifiCorp Request 2.67
165	PacifiCorp	"	"	Excerpt from Title 18 of the Code of Federal Regulations
166	PacifiCorp	"	"	PacifiCorp Exhibit BNW-7 and updates provided per Staff Data Request 323
167	PacifiCorp	"	"	Exhibit JAR-5, excluding short-term debt
168	PacifiCorp	"	"	Standard & Poors Research Summary for PacifiCorp, dated 05-May-2005
169	PacifiCorp	"	"	Value Line Data backing up Exhibit SCH-17
170	PacifiCorp	"	"	WUTC Docket Nos. UE-050482 and UG-050483, excerpt from Order No. 05 regarding ROE discussion
171	Staff	A	2/3/06	WUTC Docket Nos. UE-050482 and UG-050483, Order No. 05 (dated 12/21/05), with settlement agreement attached.
172-80	(Not Used)			
Larry O. Martin (PacifiCorp)				
181-T	Larry O. Martin	A	1/20/06	LOM-1T: Prefiled Direct Testimony
182	Larry O. Martin	"	"	LOM-2: Life Cycle of a Tax Year with Book and Tax Implications
CROSS-EXAMINATION EXHIBITS				
183	Staff	A	1/20/06	Excerpt from PacifiCorp 10-K for fiscal year ended March 31, 2005 (cover sheet and page

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				106)
184	Staff	"	"	PacifiCorp Response to Staff Data Request No. 205
185-90	(Not Used)			
Paul M. Wrigley (PacifiCorp)				
191-T	Paul M. Wrigley	A	1/13/06	PMW-1T: Prefiled Direct Testimony
192	Paul M. Wrigley	"	"	PMW-2: Summary of Washington Results of Operations
193	Paul M. Wrigley	"	"	PMW-3: Washington Results of Operations 12 months Ending September 2004
194	Paul M. Wrigley	"	"	PMW-4: Common Corporate Services ScottishPower Provides to PacifiCorp
195-T	Paul M. Wrigley	"	"	PMW-5T: Prefiled Rebuttal Testimony (Revised 1/10/06)
196	Paul M. Wrigley	"	"	PMW-6: Results of Operations, Miscellaneous Administrative and General Expense, Adjustment 4.18
197	Paul M. Wrigley	"	"	PMW-7: Accepted and Partially Accepted Adjustments
198	Paul M. Wrigley	"	"	PMW-8: Normalized Results of Operations, MSP-Revised Protocol, 12 Months ended September 2004
199	Paul M. Wrigley	"	"	PMW-9: Average Investor Supplied Working Capital (Revised 1/10/06)
CROSS-EXAMINATION EXHIBITS				
200	Staff	A	1/13/06	PacifiCorp Supplemental Response to Staff Data Request No. 135 with CD containing detailed balance sheet
201	Staff	"	"	Selected data from the balance sheet provided in PacifiCorp Supplemental Response to Staff Data Request No. 135
202	Staff	"	"	PacifiCorp Response to Staff Data Request No. 360
203	Staff	"	"	PacifiCorp Response to Staff Data Request No. 330

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
204	Staff	"	"	PacifiCorp Response to Staff Data Request No. 364
205	Staff	"	"	PacifiCorp Response to Staff Data Request No. 361
206	Staff	A	1/13/06	PacifiCorp Response to Staff Data Request No. 373 (response due by 1/11/06)
207	Staff	"	"	PacifiCorp Response to Staff Data Request No. 374 (response due by 1/11/06)
208	Staff	"	"	PacifiCorp Response to ICNU Data Request No. 7.8
209	Public Counsel	"	"	Uniform System of Accounts 214
210	Public Counsel	"	"	Uniform System of Accounts 186
211	Public Counsel	"	"	PacifiCorp Response to Staff Data Request 70 (excerpt: pp. S-1 through S-3)
212	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 86
213	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 2.25
214	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 3.25
215	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 13.2
216	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 13.3
217	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 13.4
218	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 13.5
219	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.33
220	ICNU	"	"	PacifiCorp Response to Staff Data Request No. 17
221	ICNU	"	"	PacifiCorp Response to Staff Data Request No. 184

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
222	ICNU	"	"	Oregonian Article, "Compromise on unified power grid is blocked" (Nov. 2, 2005)
223	ICNU	"	"	BPA Fast Facts (from www.bpa.gov)
224	PacifiCorp	"	"	Christian Ward's Workpapers re: EEI
Paul M. Wrigley - Supplemental Testimony and Cross-Examination Exhibits				
225-T	Paul M. Wrigley	A	2/2/06	PMW-10T: Prefiled Supplemental Testimony
226	Paul M. Wrigley	"	"	PMW-11: Pro Forma Adjustment
227	Paul M. Wrigley	"	"	PMW-12: Revised Revenue Requirement, January 2006
228	All Parties	"	"	Stipulation filed in Docket No. UE-051090.
229-30	(Not Used)			
Daniel J. Rosborough (PacifiCorp)				
231-T	Daniel J. Rosborough	A	1/13/06	DJR-1T: Prefiled Direct Testimony
232	Daniel J. Rosborough	"	"	DJR-2: Hewitt Associates Actuarial Report, PacifiCorp Retirement Plan, as of 1/1/04
233	Daniel J. Rosborough	"	"	DJR-3: Allocation of Fiscal Year 2004 and 2005 Expenses
234	Daniel J. Rosborough	"	"	DJR-4: PacifiCorp Retirement Plan, Reconciliation of Projected FY 2006 Expense from Actual FY 2005 Expense
235	Daniel J. Rosborough	"	"	DJR-5: Projected FY 2007 US GAAP Expense
236	Daniel J. Rosborough	"	"	DJR-6: PacifiCorp Active Experience
237-T	Daniel J. Rosborough	"	"	DJR-7T: Prefiled Rebuttal Testimony
238	Daniel J. Rosborough	"	"	DJR-8: Hewitt Associates Benefit Plan Disclosure Under FASB Statements No. 87 and 106
239	Daniel J. Rosborough	"	"	DJR-9: March 9, 2005, Memorandum from PriceWaterhouseCoopers
240	Daniel J. Rosborough	"	"	DJR-10: November 10, 2005, e-mail from John Bagley, Hewitt Associates to Daniel Rosborough re: Utility Industry Trends vs

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				National Trend
241	Daniel J. Rosborough	"	"	DJR-11: Hewitt Associates Survey Data Information from 2004 HHVI Round 87
CROSS-EXAMINATION EXHIBITS				
242	WUTC Staff	A	1/13/06	"2006 Segal Health Plan Cost Trend Survey" (2005)
243-50	(Not Used)			
William R. Griffith (PacifiCorp)				
251-T	William R. Griffith	A	1/13/06	WRG-1T: Prefiled Direct Testimony
252	William R. Griffith	"	"	WRG-2: Proposed Revised Tariffs
253	William R. Griffith	"	"	WRG-3: Est. Effect of Proposed Prices on Revenues from Electric Sales to Ultimate Consumers in WA, 12 Months ended September 2004
254	William R. Griffith	"	"	WRG-4: Washington Total Retail Average Rates
255	William R. Griffith	"	"	WRG-5: Blocking Summary
256	William R. Griffith	"	"	WRG-6: Monthly Billing Comparison
257-T	William R. Griffith	"	"	WRG-7T: Prefiled Rebuttal Testimony
258	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-EXAMINATION EXHIBITS				
259	Public Counsel	A	1/13/06	PacifiCorp Response to Public Counsel Data Request 164
260	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 165
Mark T. Klein (PacifiCorp)				
261-T	Mark T. Klein	A	1/13/06	MTK-1T: Prefiled Rebuttal Testimony
262	Mark T. Klein	"	"	MTK-2: Washington State Residential Load vs. Daily Average Temperatures
263	Mark T. Klein	"	"	MTK-3: Sample Customer Energy Use, Yakima – Schedule 24, Approximate Average

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Daily Ambient Temperature
264	Mark T. Klein	"	"	MTK-4: Sample Customer Energy Use, Yakima – Schedule 24, Approximate Average Daily Temperature
265	Mark T. Klein	"	"	MTK-5: Test on Staff's Weather Normalization Results
266	Mark T. Klein	A	1/13/06	MTK-6: Summary of Temperature Difference use for Weather Sensitive Consumption
CROSS-EXAMINATION EXHIBITS				
267	Staff	A	1/13/06	PacifiCorp Response to Staff Data Request No. 326
268	Staff	"	"	PacifiCorp Response to Staff Data Request No. 375
269	Staff	"	"	PacifiCorp Response to Staff Data Request No. 325
270	Staff	"	"	PacifiCorp Response to Staff Data Request No. 336
Erich D. Wilson (PacifiCorp)				
271-T	Erich D. Wilson	A	1/13/06	EDW-1T: Prefiled Rebuttal Testimony
272	Erich D. Wilson	"	"	EDW-2: Pay History (AIP)
273	Erich D. Wilson	"	"	EDW-3: PacifiCorp Performance Management Scorecard
CROSS-EXAMINATION EXHIBITS				
274	Staff	A	1/13/06	PacifiCorp Response to Staff Data Request No. 161
275	Staff	"	"	PacifiCorp Response to Staff Data Request No. 279
276-80	(Not Used)			
Harold D. Elliott (PacifiCorp)				
281-T	Harold D. Elliott	A	1/13/06	HDE-1T: Prefiled Rebuttal Testimony
282	Harold D. Elliott	"	"	HDE-2: IRS Private Letter Ruling (8537063)
283	Harold D. Elliott	"	"	HDE-3: Excerpt from Deloit Haskins & Sells Publication, dated October 3, 1985, pp 6-8

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
284-90	(Not Used)			
David J. Efron (Public Counsel)				
291-T	David J. Efron	A	1/13/06	DJE-1T: Prefiled Response Testimony
292	David J. Efron	"	"	DJE-2: Witness Qualifications
293	David J. Efron	A	1/13/06	DJE-3: Revenue Requirement Effect of Adjustments
294	David J. Efron	"	"	DJE-4: Miscellaneous Deferred Debits
295	David J. Efron	"	"	DJE-5: Effective Rate of Return Proposal
David J. Efron – Supplemental Testimony				
296-T	David J. Efron	A	2/3/06	DJE-6T: Prefiled Supplemental Testimony
297	David J. Efron	"	"	DJE-7: Incremental Effect of Proposed Adjustments; Updated Response to Bench Request No. 11.
298-300	(Not Used)			
James T. Selecky (ICNU)				
301-T	James T. Selecky	A	2/3/06	JTS-1T: Prefiled Response Testimony
302	James T. Selecky	"	"	JTS-2: Witness Qualifications
303	James T. Selecky	"	"	JTS-3: Health Care Adjustment
304	James T. Selecky	"	"	JTS-4: Pension and Other Post-Retirement Expense
305	James T. Selecky	"	"	JTS-5: ScottishPower Cross Charge Adjustment
306	James T. Selecky	"	"	JTS-6: "Compensation and Benefits" Information from PacifiCorp's Web Site
307	James T. Selecky	"	"	JTS-7: Incentive Expense Adjustment
308	James T. Selecky	"	"	JTS-8: PacifiCorp Response to ICNU Data Request No. 3.39
309	James T. Selecky	"	"	JTS-9: PacifiCorp Response to ICNU Data Request No. 3.8
310	James T. Selecky	"	"	JTS-10: PacifiCorp Response to ICNU Data Request No. 3.16

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
311	James T. Selecky	"	"	JTS-11: PacifiCorp Response to ICNU Data Request No. 3.4
312	James T. Selecky	"	"	JTS-12: PacifiCorp Response to ICNU Data Request No. 3.5
313	James T. Selecky	"	"	JTS-13: PacifiCorp Response to ICNU Data Request No. 3.10
314	James T. Selecky	A	2/3/06	JTS-14: PacifiCorp Response to ICNU Data Request No. 11.2
315	James T. Selecky	"	"	JTS-15: PacifiCorp Response to ICNU Data Request No. 11.1
316	James T. Selecky	"	"	JTS-16: PacifiCorp Response to Public Counsel Data Request No. 6
317	James T. Selecky	"	"	JTS-17: PacifiCorp Response to ICNU Data Request No. 3.20
318	James T. Selecky	"	"	JTS-18: PacifiCorp Response to Public Counsel Data Request No. 121
319	(Not Used)			
CROSS-EXAMINATION EXHIBITS				
320	PacifiCorp	A	2/3/06	Response to PacifiCorp Request 1.5
321	PacifiCorp	"	"	Response to PacifiCorp Request 1.6
322	PacifiCorp	"	"	Response to PacifiCorp Request 1.9
323	PacifiCorp	"	"	Response to PacifiCorp Request 1.10
324	PacifiCorp	"	"	Response to PacifiCorp Request 1.11
325	PacifiCorp	"	"	Response to PacifiCorp Request 2.1
326	PacifiCorp	"	"	Response to PacifiCorp Request 2.2
327	PacifiCorp	"	"	Response to PacifiCorp Request 2.4
328	PacifiCorp	"	"	Response to PacifiCorp Request 2.16
329-30	(Not Used)			
Gregory N. Duvall (PacifiCorp)				
331-T	Gregory N. Duvall	A	1/17/06	GND-1T: Prefiled Direct Testimony
332	Gregory N. Duvall	"	"	GND-2: GRID Transmission Topology

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Docket Nos. UE-050684 & UE-050412

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
333	Gregory N. Duvall	"	"	GND-3: Hybrid Proposal Revenue Requirement Comparison
334	Gregory N. Duvall	"	"	GND-4: Multi-State Process Risk Analyses (MSP Meeting, July 15-17, 2003)
335	Gregory N. Duvall	"	"	GND-5: Retail Load Growth (Firm & Non Firm MW)
336	Gregory N. Duvall	A	1/17/06	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)
337	Gregory N. Duvall	"	"	GND-7: Change in Generation by Region
338	Gregory N. Duvall	"	"	GND-8: PacifiCorp Prudence Review of Generating Resources Acquired Since 1986, Docket No. UE-991832, Joint Report, 12/7/01
339	Gregory N. Duvall	"	"	GND-9: Washington System Benefits
340	Gregory N. Duvall	"	"	GND-10: PacifiCorp Peak Diversity
341-T	Gregory N. Duvall	"	"	GND-11T: Prefiled Rebuttal Testimony
342	Gregory N. Duvall	"	"	GND-12: PacifiCorp's Load Growth Report, Multi-State Process, October 20, 2005
CROSS-EXAMINATION EXHIBITS				
343	Staff	A	1/17/06	PacifiCorp 2004 Update to IRP (filed 11/3/05)
344	Staff	"	"	Spreadsheet supporting information in 2004 Update to IRP
345	Staff	"	"	PacifiCorp Response to Public Counsel Data Request No. 104
346	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 80
347	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 143
348	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 144
349	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 145

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Docket Nos. UE-050684 & UE-050412

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
350	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 146
351	Public Counsel	"	"	PacifiCorp 2004 Integrated Resource Plan, Appendix C, p. 30
352	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.7
353	ICNU	A	1/17/06	PacifiCorp Response to ICNU Data Request No. 14.14
354	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.15
355	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.16
356	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.17
357	Public Counsel	A	2/3/06	PacifiCorp Response to Public Counsel Data Request No. 186
358	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request No. 187
359	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request No. 188
360	(Not Used)			
David L. Taylor (PacifiCorp)				
361-T	David L. Taylor	A	1/17/06	DLT-1T: Prefiled Direct Testimony
362	David L. Taylor	"	"	DLT-2: PacifiCorp Inter-Jurisdictional Cost Allocation Protocol (Revised Protocol)
363	David L. Taylor	"	"	DLT-3: Classification and Allocation of Generation Fixed Costs, March 4, 2003, Discussion Paper
364	David L. Taylor	"	"	DLT-4: Systemwide Rationalized Indicators of System Demand Stress Sorted by Year (w/o Emergency Purchases)
365	David L. Taylor	"	"	DLT-5: Revised Protocol – Estimates State by State Revenue Requirement Impact, Percent Change in Revenue Requirement

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
366	David L. Taylor	"	"	DLT-6: Normalized Results of Operations – 12 Months Ended September 2004
367	David L. Taylor	"	"	DLT-7: Cost of Service by Rate Schedule – State of Washington - 12 Months Ended 9/04
368	David L. Taylor	A	1/17/06	DLT-8: Cost of Service by Rate Schedule – All Functions - State of Washington - 12 Months Ended September 2004
369	David L. Taylor	"	"	DLT-9: Classification of Generation and Transmission Costs
370	David L. Taylor	"	"	DLT-10: Complete Functionalized Results of Operations and Class Cost of Service Detail - 12 Months Ended September 2004 Test Period
371-T	David L. Taylor	"	"	DLT-11T: Prefiled Rebuttal Testimony
372	David L. Taylor	"	"	DLT-12: Cost Allocation Methods
CROSS-EXAMINATION EXHIBITS				
373	Staff	A	1/17/06	PacifiCorp Responses to Staff Data Request Nos. 300 and 301 with CD
374	Staff	"	"	Excerpted information from the PacifiCorp Response to Staff Data Request No. 301 (identified as Response to Data Request No. 300)
375	ICNU	"	"	Excerpt of Oregon Revised Protocol (from OPUC Docket No. UM 1050, Order No. 05-021)
376	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 2.136
377	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.21
378-80	(Not Used)			
Christy A. Omohundro (PacifiCorp)				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
381-T	Christy Omohundro	A	1/13/06	CAO-1T: Prefiled Direct Testimony
382	Christy Omohundro	"	"	CAO-2: Standard & Poor's "Fuel and Power Adjusters Underpin Post-Crisis Credit Quality of Western Utilities"
383-T	Christy Omohundro	"	"	CAO-3T: Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS				
384	Public Counsel	A	1/20/06	PacifiCorp Response to Public Counsel Data Request No. 166
385	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.23
386	ICNU	"	"	Settlement Agreement, WUTC Docket No. UE-032065 (Aug. 27, 2004)
387-90	(Not Used)			
Mark T. Widmer (PacifiCorp)				
391-T	Mark T. Widmer	A	1/17/06	MTW-1T: Prefiled Direct Testimony
392	Mark T. Widmer	"	"	MTW-2: PacifiCorp Normalized Sources of Energy (12 Months Ending March 2007)
393	Mark T. Widmer	"	"	MTW-3: PacifiCorp Normalized Sources of Peak Capacity (12 Months Ending March 2007)
394	Mark T. Widmer	"	"	MTW-4: Historical Net Power Cost Exposure Experienced from 1990 -2004
395	Mark T. Widmer	"	"	MTW-5: Historical Average Market Prices
396	Mark T. Widmer	"	"	MTW-6: Forecast Average Market Prices
397	Mark T. Widmer	"	"	MTW-7: PCAM Scenario
398-T	Mark T. Widmer	"	"	MTW-8T: Prefiled Rebuttal Testimony (Revised 12/30/05)
399	Mark T. Widmer	"	"	MTW-9: Deferral of Costs Related to Declining Hydro Generation – WA Allocated Share (Revised 12/30/05)
400	Mark T. Widmer	"	"	MTW-10: List of Investor-Owned Utilities with PCAMs and No Deadbands
401	Mark T. Widmer	"	"	Stipulation on Power Cost Issues

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
402-C	Staff	A	1/17/06	PacifiCorp Response to Staff Data Request No. 108 – Contains information designated confidential by PacifiCorp
403	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 82
404	ICNU	A	1/17/06	PacifiCorp Response to ICNU Data Request No. 2.40
405	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 2.56
406	ICNU	"	"	PacifiCorp Response to ICNU Data Request No. 14.25
407	ICNU	"	"	Exhibit PPL/103 in OPUC Docket No. UM 1193
408	ICNU	"	"	Direct Testimony of Mark Widmer in UPSC Docket No. 05-035-102
409	ICNU	"	"	Exhibit MTW-5 in UPSC Docket No. 05-035-102
410	ICNU	"	"	Application and Exhibits in WPSC Docket No. 20000-233-EP-05
411	ICNU	"	"	Application for Deferred Accounting Costs Related to Declining Hydro Generation, OPUC Docket No. UM 1193
412-20	(Not Used)			
Mark R. Tallman (PacifiCorp)				
421-T	Mark R. Tallman	A	1/17/06	MRT-1T: Prefiled Direct Testimony
422	Mark R. Tallman	"	"	MRT-2: Lease Agreement for West Valley Project, as of March 5, 2002
423	Mark R. Tallman	"	"	MRT-3: PacifiCorp September 21, 2001, Request for Proposals
424-C	Mark R. Tallman	"	"	MRT-4C: Summary of Results of Offers from 2001 RFP
425-C	Mark R. Tallman	"	"	MRT-5C: West Valley Lease Valuation
426-C	Mark R. Tallman	"	"	MRT-6C: PacifiCorp Special Board Meeting Notes, March 4, 2002

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
427	Mark R. Tallman	"	"	MRT-7: PacifiCorp Request for Proposals, RFP-X, issued July 19, 2004
428-C	Mark R. Tallman	"	"	MRT-8C: PacifiCorp Special Board Meeting Notes, September 20, 2004
429-C	Mark R. Tallman	"	"	MRT-9C: PacifiCorp Board Meeting Notes, October 26, 2001
430-C	Mark R. Tallman	A	1/17/06	MRT-10C: Analysis Results for Physical Options for Utah, February 11, 2002
431	Mark R. Tallman	"	"	MRT-11: PacifiCorp Request for Proposals, Electric Resources RFP-2003-A, issued June 6, 2003
432	Mark R. Tallman	"	"	MRT-12: Navigant Consulting, Final Report on PacifiCorp's RFP 2003-A
433-C	Mark R. Tallman	"	"	MRT-13C: PacifiCorp Board Presentation Regarding Currant Creek Project, September 22, 2003
434-C	Mark R. Tallman	"	"	MRT-14C: PacifiCorp Board Meeting Notes, January 20, 2005, and April 14, 2005
435-C	Mark R. Tallman	"	"	MRT-15C: PacifiCorp Board Meeting Notes, September 23, 2004
436-C	Mark R. Tallman	"	"	MRT-16C: PacifiCorp Board Meeting Notes, October 21, 2004
437-C	Mark R. Tallman	"	"	MRT-17C: PacifiCorp Board Meeting Notes, February 19, 2004
438-C	Mark R. Tallman	"	"	MRT-18C: PacifiCorp Board Meeting Notes, February 15, 2005
439-C	Mark R. Tallman	"	"	MRT-19C: PacifiCorp Board Meeting Notes, December 16, 2004
440-T	Mark R. Tallman	"	"	MRT-20T: Prefiled Rebuttal Testimony
441	Mark R. Tallman	"	"	MRT-21: PacifiCorp Form 10-Q for quarterly period ending September 30, 2005
CROSS-EXAMINATION EXHIBITS				
442	Public Counsel	A	1/17/06	FAS 133 (excerpt)
443	Public Counsel	"	"	PacifiCorp Response Public Counsel Data Request 81

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
444	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 83
445	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 84
446	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 85
447	Public Counsel	A	1/17/06	PacifiCorp Response to Public Counsel Data Request 87
448	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 88
449	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 89
450	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 90
451	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 91
452	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 92
453-60	(Not Used)			
Merton R. Lott (Public Counsel)				
461-T	Merton R. Lott	A	1/18/06	MRL-1T: Prefiled Response Testimony
CROSS-EXAMINATION EXHIBITS				
462	PacifiCorp	W/D	1/18/06	Response to PacifiCorp Request No. 59
463	PacifiCorp	"	"	Response to PacifiCorp Request No. 69
464	PacifiCorp	"	"	Response to PacifiCorp Request No. 77
465	PacifiCorp	"	"	Response to PacifiCorp Request No. 78
466	PacifiCorp	"	"	Response to PacifiCorp Request No. 84
467	PacifiCorp	"	"	Response to PacifiCorp Request No. 87
468	PacifiCorp	"	"	Response to PacifiCorp Request No. 95
469	PacifiCorp	A	1/18/06	August 22, 1989, letter to Utah Commissioner James Byrne from UTC Commissioners re: PacifiCorp allocation process (Clean Copy)

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
470	(Not Used)			
Charles J. Black (Public Counsel)				
471-T	Charles J. Black	A	1/18/06	CJB-1T: Prefiled Response Testimony
CROSS-EXAMINATION EXHIBITS				
472	PacifiCorp	A	1/18/06	Response to PacifiCorp Request 1.8
473	PacifiCorp	A	1/18/06	Response to PacifiCorp Request 1.18
474	PacifiCorp	"	"	Response to PacifiCorp Request 1.19
475	PacifiCorp	"	"	Response to PacifiCorp Request 1.20
476	PacifiCorp	"	"	Response to PacifiCorp Request 1.24
477	PacifiCorp	"	"	Response to PacifiCorp Request No. 97
478	PacifiCorp	"	"	Response to PacifiCorp Request No. 98
479	PacifiCorp	"	"	Response to PacifiCorp Request No. 99
480	PacifiCorp	"	"	Response to PacifiCorp Request No. 100
481	PacifiCorp	"	"	Response to PacifiCorp Request No. 108
482-90	(Not Used)			
Randall J. Falkenberg (ICNU)				
491-TC	Randall Falkenberg	A	2/3/06	RJF-1C: Prefiled Response Testimony, with errata dated 2/1/06
492	Randall Falkenberg	"	"	RJF-2: Witness Qualifications
493	Randall Falkenberg	"	"	RJF-3: Cost Shifting due to Production Factor and PCAM
494-C	Randall Falkenberg	"	"	RJF-4C: PacifiCorp Revenue Requirements Impact of Revised Protocol
495	Randall Falkenberg	"	"	RJF-5: Multi-State Process PacifiCorp's Load Growth Report
496	Randall Falkenberg	"	"	RJF-6: Impact of Utah 2004 GRC Rate Cap
497	Randall Falkenberg	"	"	RJF-7: Pre-Merger ECD
498	Randall Falkenberg	"	"	RJF-8: Using EtaPRO to Support PacifiCorp's Heat Rate Initiative in a Competitive Energy Market

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
499	Randall Falkenberg	"	"	RJF-9: Direct Testimony of Verl R. Topham (Utah, May 1990)
500	Randall Falkenberg	"	"	RJF-10: Issues arising in Fuel and Purchase Power Review Cases
501	Randall Falkenberg	"	"	RJF-11: Direct Testimony of Andrea Coon (Utah, December 2004)
502	Randall Falkenberg	A	2/3/06	RJF-12: PacifiCorp Response to ICNU Data Request 2.26
503-C	Randall Falkenberg	"	"	RJF-13C: PacifiCorp Response to ICNU Data Request 2.133
504	Randall Falkenberg	"	"	RJF-14: Docket No. 02-035-04 Stipulation (Utah)
505	Randall Falkenberg	"	"	RJF-15: PacifiCorp Response to ICNU Data Request 2.1
506	Randall Falkenberg	"	"	RJF-16: PacifiCorp Response to OPUC Data Request 403
507-T	Randall Falkenberg	W/D	12/19/05	RJF-17T: Prefiled Rebuttal Testimony
508	Randall Falkenberg	W/D	12/19/05	RJF-18: Corrected Deferral Calculation, Washington Share
CROSS-EXAMINATION EXHIBITS				
509	PacifiCorp	A	2/3/06	Response to PacifiCorp Request 4.3
510	PacifiCorp	"	"	Response to PacifiCorp Request 4.11
511	PacifiCorp	"	"	Response to PacifiCorp Request 4.12
512	PacifiCorp	"	"	Response to PacifiCorp Request 4.16
513	PacifiCorp	"	"	Response to PacifiCorp Request 4.18
514	PacifiCorp	"	"	Response to PacifiCorp Request 4.20
515	PacifiCorp	"	"	Response to PacifiCorp Request 4.24
516	PacifiCorp	"	"	Response to PacifiCorp Request 4.25
517	PacifiCorp	"	"	Response to PacifiCorp Request 4.26
518	PacifiCorp	"	"	Response to PacifiCorp Request 4.28
519	PacifiCorp	"	"	Response to PacifiCorp Request 4.29

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
520	PacifiCorp	"	"	Response to PacifiCorp Request 4.30
521	PacifiCorp	"	"	Response to PacifiCorp Request 4.35
Randall J. Falkenberg – Supplemental Testimony				
522-T	Randall Falkenberg	A	2/3/06	RJF-19T: Prefiled Supplemental Testimony
523	Randall Falkenberg	"	"	RJF-20: PacifiCorp Responses to ICNU Data Request Nos. 17.1, 17.2, and 17.3
524-30	(Not Used)			
Roger A. Braden (Adopted by Glenn Blackmon) (Staff)				
531-T	Roger A. Braden	A	1/18/06	RAB-1T: Prefiled Response Testimony
532	Roger A. Braden	W/D	1/4/06	RAB-2: Witness Qualifications
533	Roger A. Braden	A	1/18/06	RAB-3: Economic and Population Growth Data
534-T	Glenn Blackmon	"	"	GB-1T: Prefiled Testimony
CROSS-EXAMINATION EXHIBITS				
535-40	(Not Used)			
Alan P. Buckley (Staff)				
541-TC	Alan P. Buckley	A	1/18/06	APB-1TC: Prefiled Response Testimony
542	Alan P. Buckley	"	"	APB-2: Summary of Staff's Allocation-Related Power Supply Adjustments
543	Alan P. Buckley	"	"	APB-3: Excerpt from "PacifiCorp Joint Application" in Docket No. UE-001878
544-C	Alan P. Buckley	"	"	APB-4C: PacifiCorp's Confidential Response to ICNU Data Request No. 2.133
545	Alan P. Buckley	"	"	APB-5: Excerpt from PacifiCorp's Integrated Resource Plan - 2004
546	Alan P. Buckley	"	"	APB-6: PacifiCorp's Response to Public Counsel Data Request No. 96 (w/o attachment)
547	Alan P. Buckley	"	"	APB-7: PacifiCorp's Response to ICNU Data Request Nos. 7.5 (w/o attachment) and 7.6
548	Alan P. Buckley	"	"	APB-8: Excerpt from PacifiCorp's Integrated Resource Plan - 2003
549	Alan P. Buckley	"	"	APB-9: Update to PacifiCorp's 2003

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				Integrated Resource Plan
550	Alan P. Buckley	"	"	APB-10: PacifiCorp IRP Update for WUTC, October 7, 2004
551	Alan P. Buckley	"	"	APB-11: October 7, 2005, Letter from ICNU to PacifiCorp
552	Alan P. Buckley	"	"	APB-12: Adjustment 8.15, New Eastside Resource Allocation
553	Alan P. Buckley	A	1/18/06	APB-13: Adjustment 5.5, Mid-Columbia Contract Allocation
554	Alan P. Buckley	"	"	APB-14: Adjustment 5.6, Seasonal Allocation
555	Alan P. Buckley	"	"	APB-15: Adjustment 5.7, QF Contract Allocation
556	Alan P. Buckley	"	"	APB-16: Hydro Generation Difference
557	Alan P. Buckley	"	"	APB-17: Adjustment 5.8, Hydro Deferral Recovery
CROSS-EXAMINATION EXHIBITS				
558	PacifiCorp	A	1/18/06	Response to PacifiCorp Request 1.2
559	PacifiCorp	"	"	Response to PacifiCorp Request 1.3
560	PacifiCorp	"	"	Response to PacifiCorp Request 1.4
561	PacifiCorp	"	"	Response to PacifiCorp Request 1.5
562	PacifiCorp	"	"	Response to PacifiCorp Request 1.7
563	PacifiCorp	"	"	Response to PacifiCorp Request 2.1
564	PacifiCorp	"	"	Response to PacifiCorp Request 2.3
565	PacifiCorp	"	"	Response to PacifiCorp Request 2.4
566	PacifiCorp	"	"	Response to PacifiCorp Request 2.6
567	PacifiCorp	"	"	Response to PacifiCorp Request 2.8
568	PacifiCorp	"	"	Response to PacifiCorp Request 2.9
569	PacifiCorp	"	"	Response to PacifiCorp Request 2.10
570	PacifiCorp	"	"	Response to PacifiCorp Request 2.11
571	PacifiCorp	"	"	Response to PacifiCorp Request 2.12
572	PacifiCorp	"	"	Response to PacifiCorp Request 2.14

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
573	PacifiCorp	"	"	Response to PacifiCorp Request 2.16
574	PacifiCorp	"	"	Response to PacifiCorp Request 2.19
575	PacifiCorp	"	"	Response to PacifiCorp Request 2.21
576	PacifiCorp	"	"	Response to PacifiCorp Request 2.23
577	Staff	"	"	Staff Response to PacifiCorp Request No. 1.8
578	Staff	A	1/18/06	Staff Response to PacifiCorp Request No. 2.2
579	Staff	"	"	Staff Response to PacifiCorp Request No. 1.1
580	Bench Request	"	"	PacifiCorp Response to Bench Request No. 19: Hybrid Model prepared for Oregon
Yohannes G. Mariam (Staff)				
581-T	Yohannes K.G. Mariam	A	2/2/06	YKGM-1T: Prefiled Response Testimony
582	Yohannes K.G. Mariam	"	"	YKGM-2: Witness Qualifications
583	Yohannes K.G. Mariam	"	"	YKGM-3: Weather Normalization Adjustments
584	Yohannes K.G. Mariam	"	"	YKGM-4: PacifiCorp's Response to Staff Data Request No. 260
585	Yohannes K.G. Mariam	"	"	YKGM-5: Comparison of Selected Socioeconomic Characteristics of Utah and Washington
586	Yohannes K.G. Mariam	"	"	YKGM-6: PacifiCorp's Response to Staff Data Request No. 100
587	Yohannes K.G. Mariam	"	"	YKGM-7: PacifiCorp's Response to Staff Data Request No. 203, Docket No. UE-032065
CROSS-EXAMINATION EXHIBITS				
588	PacifiCorp	A	2/2/06	Response to PacifiCorp Request 2.30
589	PacifiCorp	"	"	Response to PacifiCorp Request 2.31
590	PacifiCorp	"	"	Response to PacifiCorp Request 2.34
591	PacifiCorp	"	"	Response to PacifiCorp Request 4.1
592	PacifiCorp	"	"	Pages 1-2 of Clearing Up of December 26, 2005

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
593	PacifiCorp/ Staff	"	"	Stipulation of Temperature Normalization Adjustment
594-600	(Not Used)			
Danny P. Kermode (Staff)				
601-T	Danny P. Kermode	A	1/13/06	DPK-1T: Prefiled Response Testimony
602	Danny P. Kermode	"	"	DPK-2: Witness Qualifications
603	Danny P. Kermode	A	1/13/06	DPK-3: Adjustment 7.2, Property Taxes
604	Danny P. Kermode	"	"	DPK-4: Calculation of Adjustment 7.3, Renewable Energy Tax Credit
605	Danny P. Kermode	"	"	DPK-5: Internal Revenue Code Section 168(f)(8) – 1981
606	Danny P. Kermode	"	"	DPK-6: <i>"Description of Safe Harbor Leasing Provisions Under the Accelerated Cost Recovery System,"</i> by Staff of Joint Comm. on Taxation for 12/15/81 Hearing (Oversight Subcomm. of House Ways & Means Comm.)
607	Danny P. Kermode	"	"	DPK-7: Excerpt from the Commission's Fourth Supp. Order In WUTC v. PP&L., Cause Nos. U-82-12 and U-82-35 (2/2/83), pp 1, 18, 19
608	Danny P. Kermode	"	"	DPK-8: Excerpt from the Commission's Second Supp. Order in WUTC v. PP&L, Cause No. U-83-33 (2/9/84), pp 1, 16-17
609	Danny P. Kermode	"	"	DPK-9: Excerpt from the Commission's Fourth Supp. Order in WUTC v. PP&L, Cause No. U-86-02 (9/19/86), pp 1, 7, 21
610	Danny P. Kermode	"	"	DPK-10: Schedule for Amortization of the Malin Midpoint Up-Front Cash Payment
611	Danny P. Kermode	"	"	DPK-11: PacifiCorp's Response to Staff Data Request No. 151
612	Danny P. Kermode	"	"	DPK-12: PacifiCorp's Response to Staff Data Request No. 252
CROSS-EXAMINATION EXHIBITS				
613	PacifiCorp	A	1/13/06	Response to PacifiCorp Request 1.15

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
614	PacifiCorp	"	"	Response to PacifiCorp Request 1.17
615	PacifiCorp	"	"	Response to PacifiCorp Request 1.21
616-20	(Not Used)			
Christian J. Ward (Staff)				
621-T	Christian J. Ward	A	1/13/06	CJW-1T: Prefiled Response Testimony (Revised 1/3/06)
622	Christian J. Ward	A	1/13/06	CJW-2: Adjustment 4.18, Miscellaneous Administrative & General Expense – Washington (Revised 1/5/06)
623	Christian J. Ward	"	"	CJW-3: Adjustment 4.19, Remove RTO Expenses – Washington
CROSS-EXAMINATION EXHIBITS				
624-30	(Not Used)			
Thomas E. Schooley (Staff)				
631-T	Thomas E. Schooley	A	1/13/06	TES-1T: Prefiled Response Testimony
632	Thomas E. Schooley	"	"	TES-2: Witness Qualifications
633	Thomas E. Schooley	"	"	TES-3: Revenue Requirement Presentation (Revised 1/24/06)
634	Thomas E. Schooley	"	"	TES-4: Schedule of Uncontested Adjustments
635	Thomas E. Schooley	"	"	TES-5: Adjustment 4.10a, Wages and Benefits
636	Thomas E. Schooley	"	"	TES-6: Adjustment 4.13, ScottishPower Cross Charge
637	Thomas E. Schooley	"	"	TES-7: Investor Supplied Working Capital (First two pages revised 1/3/06)
638	Thomas E. Schooley	"	"	TES-8: Adjustment 8.10, Production Factor on Rate Base
639	Thomas E. Schooley	"	"	TES-9: Adjustment 8.15, New Eastside Resource Allocation
640	Thomas E. Schooley	"	"	TES-10: Adjustments 8.16, 8.17, and 8.18, A & G Allocator
CROSS-EXAMINATION EXHIBITS				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
641	PacifiCorp	A	1/13/06	WUTC Docket No. UE-032065, Exhibit TES-4, Average Investor Supplied Working Capital
Thomas E. Schooley – Supplemental Testimony and Cross-Examination Exhibits				
642-T	Thomas E. Schooley	A	2/2/06	TES-11T: Prefiled Supplemental Testimony
643	Thomas E. Schooley	"	"	TES-12: Calculation of Total Company Administration and General Expense
644	Thomas E. Schooley	A	2/2/06	TES-13: PacifiCorp Results of Operations for Ratemaking Purposes (12 Mos. Ended 9/04) for Washington - Staff Proposed Revenue Requirement with MEHC
645	Thomas E. Schooley	"	"	TES-14: PacifiCorp Schedule of Uncontested Adjustments
646	PacifiCorp	"	"	Staff Response to Bench Request No. 25
647-50	(Not Used)			
Charles M. Eberdt (The Energy Project)				
651-T	Charles M. Eberdt	A	1/13/06	CME-1T: Prefiled Response Testimony
652	Charles M. Eberdt	"	"	CME-2: Median Household Income Estimates by County: 1989-2004 and Projection for 2005
653	Charles M. Eberdt	"	"	CME-3: Three year Average Unemployment Rates Used to Determine Distressed Areas
654	Charles M. Eberdt	"	"	CME-4: 2005 HHS Poverty Guidelines
655	Charles M. Eberdt	"	"	CME-5: HUD Fair Market Rents for PacifiCorp Service Territory
656	Charles M. Eberdt	"	"	CME-6: Increasing Rate of Disconnections
657	Charles M. Eberdt	"	"	CME-7: 2000 Census County Population Data by Income to Poverty Level
658	Charles M. Eberdt	"	"	CME-8: Comparison of Federal Poverty Level to the Self-Sufficiency Standard, Washington State, 2001 Summary Statistics
659	Charles M. Eberdt	"	"	CME-9: Budgeting Poverty (2005)
660	Charles M. Eberdt	"	"	CME-10: 2005 Statewide Energy Assistance Statistics

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
661	Charles M. Eberdt	"	"	CME-11: Comparison of Bill Assistance Programs (September 6, 2005)
662	Charles M. Eberdt	"	"	CME-12: Net Benefit from Outside Collects.
663	Charles M. Eberdt	"	"	CME-13: Tracking the Home Energy Needs of Low-Income Households Through Trend Data on Arrearages and Disconnections, Howat, McKim, Harak, and Wein
CROSS-EXAMINATION EXHIBITS				
664-70	(Not Used)			
Ralph Cavanagh (NRDC)				
671-T	Ralph Cavanagh	A	1/20/06	RCC-1T: Prefiled Response Testimony
672	Ralph Cavanagh	"	"	RCC-2: PacifiCorp Response to NRDC Data Request Nos. 1.1 and 1.2
CROSS-EXAMINATION EXHIBITS				
673-80	(Not Used)			
Ralph Cavanagh (NRDC)/ Christy Omohundro (PacifiCorp)				
681-T	Ralph Cavanagh / Christy Omohundro	A	1/20/06	RCC/CAO-1T: Joint Testimony in Support of True-up Mechanism
CROSS-EXAMINATION EXHIBITS				
682	Public Counsel	W/D	1/20/06	NRDC Response to Public Counsel Data Request 1 (not yet received)
683	Public Counsel	"	"	NRDC Response to Public Counsel Data Request 2 (not yet received)
684	Public Counsel	"	"	NRDC Response to Public Counsel Data Request 3 (not yet received)
685	Public Counsel	"	"	NRDC Response to Public Counsel Data Request 4 (not yet received)
686	Public Counsel	A	1/20/06	PacifiCorp Response to Public Counsel Data Request 181 (not yet received)
687	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 182 (not yet received)
688	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request 183 (not yet received)
689-90	(Not Used)			

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Jim Lazar (Public Counsel)				
691-T	Jim Lazar	A	1/20/06	JL-1T: Prefiled Rebuttal Testimony
692	Jim Lazar	"	"	JL-2: Revenue Requirement for Rate Base
693	Jim Lazar	"	"	JL-3: The Fifth Northwest Electric Power and Conservation Plan Briefing Slide
694	Jim Lazar	"	"	JL-4: Summary of Impacts of 1% Per Year Decline in Retail Sales
CROSS-EXAMINATION EXHIBITS				
695-700	(Not Used)			
Joelle Steward (Staff)				
701-T	Joelle Steward	A	1/20/06	JRS-1T: Prefiled Cross-Answer Testimony
CROSS-EXAMINATION EXHIBITS				
702-10	(Not Used)			
Joint Testimony of Jim Lazar, Kathryn Iverson, and Joelle Steward				
711-T	Jim Lazar, Kathryn Iverson, and Joelle Steward	A	1/13/06	JT-1T: Joint Testimony re: Rate Spread and Rate Design
712	Joelle Steward	"	"	JT-2: Qualifications of Joelle Steward
713	Kathryn Iverson,	"	"	JT-3: Qualifications of Kathryn Iverson
714	Jim Lazar,	"	"	JT-4: Qualifications of Jim Lazar
CROSS-EXAMINATION EXHIBITS				
715-20	(Not Used)			
ILLUSTRATIVE PUBLIC COMMENT EXHIBIT				
721	Public Counsel	A	1/23/06	Written Public Comments
722-30	(Not Used)			
BENCH REQUEST RESPONSES				
731	PacifiCorp	A	2/17/06	PacifiCorp Response to Bench Request No. 1, with CD
732	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 2, with CD
733	PacifiCorp	"	"	PacifiCorp First Supplemental Response to Bench Request 2, with CD

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
734	PacifiCorp	"	"	PacifiCorp Response to Request No. 3
735	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 4, with CD
736	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 5, with CD
737	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 6, with CD
738	PacifiCorp	A	2/17/06	PacifiCorp Response to Bench Request No. 7, with CD
739	Staff	"	"	Staff Response to Bench Request No. 8
740	Staff	"	"	Staff Response to Bench Request No. 9
741	Staff	"	"	Staff Response to Bench Request No. 10
742	Public Counsel	"	"	Public Counsel Response to Bench Request No. 11
743	Public Counsel	"	"	Public Counsel Supplemental Response to Bench Request No. 11
744	ICNU	"	"	ICNU Response to Bench Request No. 12
745	ICNU	"	"	ICNU Supplemental Response to Bench Request No. 12
746	ICNU	"	"	ICNU Revised Response to Bench Request No. 12
747	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 13, with CD
748	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 14
749	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 15
750	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 16
751	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 17
752	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 18
753	ICNU	"	"	PacifiCorp Response to Bench Request No. 20

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
754	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 21, including supplemental responses
755	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 22, including supplemental responses
756-58	(Not Used)			
759	PacifiCorp	A	2/17/06	PacifiCorp Response to Bench Request No. 23
760	(Not Used)			
761	Public Counsel	A	2/17/06	Public Counsel response to PacifiCorp Response to Bench Request No. 23
762	Staff	"	"	Staff Response to PacifiCorp Response to Bench Request No. 23, including corrected supplemental response.
763	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 24
764	Staff	"	"	Staff Response to Bench Request No. 25
765	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 25.
766(a)	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 26
766(b)	ICNU	"	"	ICNU Response to Bench Request No. 26
767HC	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 27
768	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 28
769	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 29
770	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 30
771	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 31
772	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 32
773	PacifiCorp	"	"	PacifiCorp Response to Bench Request No.

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				33
774	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 34
775	PacifiCorp	"	"	PacifiCorp Response to Bench Request No. 35
776-790	(Not Used)			
SUPPLEMENTAL TESTIMONY				
Kenneth L. Elgin (Staff)				
791-T	Kenneth L. Elgin	A	2/2/06	KLE-1T: Prefiled Supplemental Testimony
792	Kenneth L. Elgin	"	"	KLE-2: Qualifications
793	Kenneth L. Elgin	"	"	KLE-3: Excerpt from Article: The Regulation of Public Utilities, by Charles F. Phillips, Jr.
794	Kenneth L. Elgin	"	"	KLE-4: Hypothetical Example Double Leverage
795	Kenneth L. Elgin	"	"	KLE-5: PacifiCorp and Mid-American Energy Holdings Company Consolidated Balance Sheets and Income Statements
796	Kenneth L. Elgin	"	"	KLE-6: MEHC Capitalization @ March 31, 2005, ProForma MEHC Capitalization @ March 31, 2006
797	Kenneth L. Elgin	"	"	KLE-7: MEHC Return on Equity @ March 31, 2005, MEHC proForma Return on Equity @ March 31, 2006
798	Kenneth L. Elgin	"	"	KLE-8: Calculation of Double Leverage for PacifiCorp
799	Kenneth L. Elgin	"	"	KLE-9: Selected pages of MEHC SEC Form 10-K
800	Kenneth L. Elgin	W/D	1/27/06	KLE-10: Article: Taking Utilities Private: Return of the Barbarians, Public Utilities Fortnightly, February 2004.
CROSS-EXAMINATION EXHIBITS				
801	PacifiCorp	A	2/2/06	Response to PacifiCorp Data Request 5.1
802	PacifiCorp	"	"	SEC Form 10-Q for MEHC for the quarter

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
				ending March 31, 2005
803	PacifiCorp	"	"	Moody's Credit Rating Action regarding PacifiCorp, date Jan. 23, 2006
804	PacifiCorp	"	"	S&P's Credit Rating Report regarding MEHC, dated Sep. 7, 2005
805	PacifiCorp	"	"	Moody's Credit Rating Report regarding MEHC, dated June, 2005
806	PacifiCorp	A	2/2/06	FitchRatings Credit Rating Report regarding MEHC, dated Sep. 19, 2005
807	PacifiCorp	"	"	Selected pages of MEHC Form 10-K for fiscal year end Dec. 31, 2004
808	PacifiCorp	"	"	MEHC Response to Public Counsel Data Request 79
809	PacifiCorp	"	"	PPW Holdings LLC Ringfencing Provisions from docket UE-051090
810(a)	PacifiCorp	"	"	PacifiCorp Stand-Alone v. MEHC Returns on Equity per Exhibit KLE-7
810(b)	PacifiCorp	"	"	"Unlevered" Capital Structure
James H. Vander Weide (PacifiCorp)				
811-T	James Vander Weide	A	2/3/06	JHV-1T: Prefiled Direct Supplemental Testimony
812	James Vander Weide	"	"	JHV-2: Qualifications
813	James Vander Weide	"	"	JHV-3: Capital Structure Pre- and Post-Acquisition
814	James Vander Weide	"	"	JHV-4: Hypothetical Revenue Requirement Calculation, Stand-Alone Subsidiary v. Double-Leveraged Subsidiary
CROSS-EXAMINATION EXHIBITS				
815	Staff	A	2/3/06	PacifiCorp Response to Staff Data Request No. 384
816	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request No. 189
817	Public Counsel	"	"	PacifiCorp Response to Public Counsel Data Request No. 190

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
818-20	(Not Used)			
James T. Selecky (ICNU)				
821-T	James T. Selecky	A	2/3/06	JTS-19T: Prefiled Supplemental Testimony
822	James T. Selecky	"	"	JTS-20: PacifiCorp Response to ICNU Data Request No. 16.1.
CROSS-EXAMINATION EXHIBITS				
823	PacifiCorp	A	2/3/06	OPUC white paper to the Oregon Assembly: "Treatment of Income Taxes in Utility Ratemaking" dated Feb., 2005
824	PacifiCorp	"	"	Selected Pages of ScottishPower Notice to Shareholders regarding proposed sale of PacifiCorp, dated June 30, 2005
825-30	(Not Used)			