

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION,	)	
	)	
Complainant,	)	
	)	<b>Docket No. UE-061546</b>
vs.	)	
	)	
PACIFICORP d/b/a PACIFIC POWER &	)	
LIGHT COMPANY	)	
	)	
Respondent.	)	
_____	)	
	)	
In the Matter of the Petition of	)	
	)	
PACIFIC POWER & LIGHT COMPANY	)	
	)	<b>Docket No. UE-060817</b>
For an Accounting Order Approving Deferral	)	
of Certain Costs Related to the MidAmerican	)	
Energy Holdings Company Transition.	)	
_____	)	

**EXHIBIT NO. \_\_\_(RJF-3)**

**COMPARISON OF EAST AND WEST PACIFICORP NPC**

**February 16, 2007**

**Exhibit No.\_\_\_\_(RJF-3)**  
**Comparison of East and West PacifiCorp NPC**  
**Washington (PACW) NPC vs. Oregon UE-179 NPC**

	UE-061546	=====UE-179 Oregon=====	
	PACW	PACE+PACW	PACE
NPC	417,037,230	874,681,590	457,644,360
mWh -Load	20,268,323	56,339,393	36,071,070
\$/mWh	20.58	15.53	12.69
% PACW GT	100%	133%	162%
<b>Explained Differences</b>			
Transmission Cost	70,770,014	97,231,329	26,461,314
\$/mWh	3.49	1.73	0.73
Stipulation Credits	0	-33,239,357	-33,239,357
\$/mWh	0.00	-0.59	-0.92
Gas Resale Revenue & M to Mkt.	0	-14,405,366	-14,405,366
\$/mWh	0.00	-0.26	-0.40
Adjusted NPC-T*	346,267,215	825,094,984	478,827,769
	17.08	14.65	13.27
% PACW GT	100%	117%	129%
Unexplained Difference		2.44	3.81
Equalized NPC (Incl. Transmission)	367,601,251	<i>(18.14 times mWh)</i>	
	18.14	<i>(Equals 14.65+3.49)</i>	
Decrease from PACW Result	-49,435,979		

\* Non Transmission NPC with explained differenced reversed.