

EXHIBIT LIST

Docket No. UE-051090

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
SETTLEMENT EXHIBITS				
1	All Parties	A	2/9/06	Joint Testimony
2	All Parties	A	2/9/06	Stipulation filed January 20, 2005
3	Staff and Applicants	A	2/9/05	Response to Bench Requests 1-4
Applicants' Witnesses				
11	Gregory E. Abel	A	12/27/05	GEA-1T: Prefiled Direct Testimony
12	Gregory E. Abel	A	12/27/05	GEA-2: MECH/PacifiCorp New Commitments
CROSS-EXAMINATION EXHIBITS				
13HC	ICNU	A	12/27/05	Highly Confidential - Excerpt of MEHC Due Diligence Memorandum, "Valuation Summary for PacifiCorp," May 19, 2005
14HC	ICNU	A	12/27/05	Highly Confidential - MEHC Due Diligence Memorandum, "Project 'Apollo' Transmission Review," May 24, 2005
15HC	ICNU	A	12/27/05	Highly Confidential - Excerpt of "Project Apollo Management Presentation," May 23, 2005
16	ICNU	A	12/27/05	Excerpts of PacifiCorp 2004 IRP and 2004 IRP update
17	ICNU	A	12/27/05	MidAmerican Energy Company - Non-traditional Pricing Discussion
18C	ICNU	A	12/27/05	Confidential - Response to ICNU DR 1.25
Brent E. Gale				
21	Brent E. Gale	A	12/27/05	BEG-1T: Prefiled Direct Testimony
22	Brent E. Gale	A	12/27/05	BEG-2: MEHC Adoption of Prior Commitments
23	Brent E. Gale	A	12/27/05	BEG-3: Combined System Maps
24	Brent E. Gale	A	12/27/05	BEG-4: MEC Base Load Plants
25	Brent E. Gale	A	12/27/05	BEG-5: MEC Facts and Figures
26	Brent E. Gale	A	12/27/05	BEG-6: MEC Energy Efficiency Comparisons
27	Brent E. Gale	A	12/27/05	BEG-7: Letters from Communities
28	Brent E. Gale	A	12/27/05	BEG-8: Public Power Entities Map
29	Brent E. Gale	A	12/27/05	BEG-8T: Prefiled Rebuttal Testimony
30	Brent E. Gale	A	12/27/05	BEG-9: MEHC Commitments—Revenue

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				Requirement Impacts
31	Brent E. Gale	A	12/27/05	BEG-10: Utah Stipulation and Consolidated List of Commitments
CROSS-EXAMINATION EXHIBITS				
32	Public Counsel	A	12/27/05	Oregon Statutory and Administrative Rule Provisions
33	Staff	A	12/27/05	Corporate Credit Rating for MidAmerican Energy Holdings Co.
34	Staff	A	12/27/05	Response to Staff Data Request 37
35	Staff	A	12/27/05	Response to Staff Data Request 39
Patrick J. Goodman				
41	Patrick J. Goodman	A	12/27/05	PJG-1T: Prefiled Direct Testimony
42	Patrick J. Goodman	A	12/27/05	PJG-2: Scottish Power Organizational Chart
43	Patrick J. Goodman	A	12/27/05	PJG-3: MEHC Organizational Chart
44	Patrick J. Goodman	A	12/27/05	PJG-4: MEHC Form 10-K
45	Patrick J. Goodman	A	12/27/05	PJG-5T: Prefiled Rebuttal Testimony
46	Patrick J. Goodman	A	12/27/05	PJG-6: MEHC Credit Rating Report
47	Patrick J. Goodman	A	12/27/05	PJG-7: PacifiCorp Credit Rating Report
48	Patrick J. Goodman	A	12/27/05	PJG-8: NNGC Acquisition, LLC Company Agreements
CROSS-EXAMINATION EXHIBITS				
49	Public Counsel	A	12/27/05	Scottish Power's Balance Sheets Annual Data
50	Staff	A	12/27/05	Response to Staff Request 38
Jeffrey J. Gust				
51	Jeffrey J. Gust	A	12/27/05	JJG-1T: Prefiled Direct Testimony
52	Jeffrey J. Gust	A	12/27/05	JJG-2: Joint Operating Agreement by and between MidAmerican Energy Company and PacifiCorp
Judi A. Johansen				
61	Judi A. Johansen	A	12/27/05	JAJ-1T: Prefiled Direct Testimony
62	Judi A. Johansen	A	12/27/05	JAJ-2T: Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS				
63	ICNU	A	12/27/05	Transcript of Remarks of Judi A. Johansen, Oral Presentations to OPUC, October 25, 2005
64	ICNU	A	12/27/05	WUTC Docket No. UE-050684, Direct Testimony of Donald N. Furman
65	ICNU	A	12/27/05	OPUC Docket No. UM 1209, Rebuttal Testimony of Judi A. Johansen
66C	ICNU	A	12/27/05	Confidential – Minutes of Meeting of PacifiCorp Board of Directors, May 27, 2005,

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				and July 14, 2005
67	ICNU	A	12/27/05	Excerpt of PacifiCorp Mar. 31, 2005 10-K
68	ICNU	A	12/27/05	Excerpt of Hearing Transcript – WUTC Docket No. U-87-1338-AT
69	Staff	A	12/27/05	PacifiCorp, Form 10-K, page 69, March 31, 2005
Thomas B. Specketer				
71	Thomas B. Specketer	A	12/27/05	TBS-1T: Prefiled Direct Testimony
72	Thomas B. Specketer	A	12/27/05	TBS-2: Intercompany Administrative Services Agreement
73	Thomas B. Specketer	A	12/27/05	TBS-3: Analysis of Shared Services Costs
74	Thomas B. Specketer	A	12/27/05	TBS-4T: Prefiled Rebuttal Testimony
ICNU Witness				
Lincoln Wolverton				
81	Lincoln Wolverton	A	12/27/05	LW-1T: Prefiled Response Testimony
82	Lincoln Wolverton	A	12/27/05	LW-2: Witness Qualifications
CROSS-EXAMINATION EXHIBITS				
83	Applicants	A	12/27/05	Response to Applicants Request 1.27
84	Applicants	A	12/27/05	Response to Applicants Request 1.28
85	Applicants	A	12/27/05	Response to Applicants Request 1.29
86	Applicants	A	12/27/05	Response to Applicants Request 1.30
87	Applicants	A	12/27/05	Response to Applicants Request 1.31
88	Applicants	A	12/27/05	Response to Applicants Request 1.32
89	Applicants	A	12/27/05	Response to Applicants Request 1.33
Michael P. Gorman				
91	Michael P. Gorman	A	12/27/05	MPG-1T: Prefiled Response Testimony
92	Michael P. Gorman	A	12/27/05	MPG-2: Witness Qualifications
93	Michael P. Gorman	A	12/27/05	MPG-3: Excerpts from Standard & Poor's and Moody's Reports on MEHC
94	Michael P. Gorman	A	12/27/05	MPG-4: Standard & Poor's Report on PacifiCorp and MidAmerican Regarding Acquisition Announcement
95	Michael P. Gorman	A	12/27/05	MPG-5: Excerpts from Moody's and Fitch Ratings Reports on Berkshire Hathaway
CROSS-EXAMINATION EXHIBITS				
96	Applicants	A	12/27/05	Response to Applicants Request 1.1
97	Applicants	A	12/27/05	Response to Applicants Request 1.2
98	Applicants	A	12/27/05	Response to Applicants Request 1.5
99	Applicants	A	12/27/05	Response to Applicants Request 1.6
100	Applicants	A	12/27/05	Response to Applicants Request 1.11

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101	Applicants	A	12/27/05	Response to Applicants Request 1.13
102	Applicants	A	12/27/05	WUTC Docket No. UE-050684, Exhibit No. ____ (MPG-1T) Direct Testimony of Michael P. Gorman
103	Applicants	A	12/27/05	WUTC Docket No. UE-050684, Exhibit No. ____ (MPG-4) Capital Structure
104	Applicants	A	12/27/05	WUTC Docket No. UE-050684, Exhibit No. ____ (MPG-17) PacifiCorp Response to Staff Data Request No. 87
Ken Canon				
111	Ken Canon	A	12/27/05	KC-1T: Prefiled Response Testimony
112	Ken Canon	A	12/27/05	KC-2: Witness Qualifications
113	Ken Canon	A	12/27/05	KC-3: Excerpt from Office of Ratepayer Advocates' Report on the Proposed Acquisition of PacifiCorp by MEHC (10/19/05)
114	Ken Canon	A	12/27/05	KC-4: PacifiCorp Responses to OPUC Staff Data Request No. 9 and Citizens' Utility Board Data Request No. 5
CROSS-EXAMINATION EXHIBITS				
115	Applicants	A	12/27/05	Response to Applicants Request 1.20
116	Applicants	A	12/27/05	Response to Applicants Request 1.21
117	Applicants	A	12/27/05	Response to Applicants Request 1.22
118	Applicants	A	12/27/05	Response to Applicants Request 1.23
119	Applicants	A	12/27/05	Response to Applicants Request 1.24
120	Applicants	A	12/27/05	Response to Applicants Request 1.25
121	Applicants	A	12/27/05	Response to Applicants Request 1.26
THE ENERGY PROJECT WITNESS				
Charles M. Eberdt				
131	Charles M. Eberdt	A	12/27/05	CME-1T: Prefiled Response Testimony
132	Charles M. Eberdt	A	12/27/05	CME-1T [Docket No. UE-050684]: Direct testimony of Charles Ebert in WUTC Docket No. UE-050684
133	Charles M. Eberdt	A	12/27/05	CME-2: Median Household Income Estimates by County: 1989-2004 and 2005 projection
134	Charles M. Eberdt	A	12/27/05	CME-3: Distressed Areas List for 2005
135	Charles M. Eberdt	A	12/27/05	CME-4: 2005 HHS Poverty Guidelines
136	Charles M. Eberdt	A	12/27/05	CME-5: HUD Fair Market Rents for PacifiCorp Service Territory
137	Charles M. Eberdt	A	12/27/05	CME-6: Increasing Rate of Disconnections
138	Charles M. Eberdt	A	12/27/05	CME-7: 2000 Census County Population Data by Income to Poverty Level
139	Charles M. Eberdt	A	12/27/05	CME-8: Comparison of Federal Poverty Level to the Self-Sufficiency Standard, Washington

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				State, 2001, Summary Statistics
140	Charles M. Eberdt	A	12/27/05	CME-9: Budgeting Poverty
141	Charles M. Eberdt	A	12/27/05	CME-10: LIHEAP 2005 Statewide Energy Assistance Statistics
142	Charles M. Eberdt	A	12/27/05	CME-11: WUTC Workshop on Providing Assistance to Low-Income Customers of Energy Utilities, 9/6/2005: Comparison of Bill Assistance Programs
143	Charles M. Eberdt	A	12/27/05	CME-12: Net Benefit from Outside Collections
144	Charles M. Eberdt	A	12/27/05	CME-13: Howat, John and others, "Tracking the Home Energy Needs of Low-Income Households Through Trend Data on Arrearages and Disconnections," National Energy Assistance Directors' Association (May 2004)
145	Charles M. Eberdt	A	12/27/05	CME-3 [A]: 2000 Census Data-Population by Income Level
146	Charles M. Eberdt	A	12/27/05	CME-4 [A]: State FY 2005 Percent of Poverty Guidelines for LIHEAP Components
147	Charles M. Eberdt	A	12/27/05	CME-5 [A]: 2000 Census County Population Data by Income to Poverty Level [DUPLICATE of CME-7, Supra – See Exhibit 138]
PUBLIC COUNSEL WITNESS				
Stephen G. Hill				
151	Stephen G. Hill	A	12/27/05	SGH-1T: Prefiled Response Testimony
152	Stephen G. Hill	A	12/27/05	SGH-2: Witness Qualifications
153	Stephen G. Hill	A	12/27/05	SGH-3: Capital Structure and Return Data
CROSS-EXAMINATION EXHIBITS				
154	Applicants	A	12/27/05	Response to Applicants Request 2.1
155	Applicants	A	12/27/05	Response to Applicants Request 2.2
156	Applicants	A	12/27/05	Response to Applicants Request 2.3
157	Applicants	A	12/27/05	Response to Applicants Request 2.5
158	Applicants	A	12/27/05	Response to Applicants Request 2.6
159	Applicants	A	12/27/05	Response to Applicants Request 2.8
160	Applicants	A	12/27/05	Response to Applicants Request 2.9
161	Applicants	A	12/27/05	Response to Applicants Request 2.10
162	Applicants	A	12/27/05	WUTC Docket No. UE-050684, Exhibit No. __ (SGH-1T) Direct Testimony of Stephen G. Hill
163	Applicants	A	12/27/05	WUTC Docket No. UE-050684, Exhibit No. __ (SGH-17) PacifiCorp Ratemaking

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Capital Structure				
James R. Dittmer				
171	James R. Dittmer	A	12/27/05	JRD-1T: Prefiled Response Testimony
172	James R. Dittmer	A	12/27/05	JRD-2: Witness Qualifications
CROSS-EXAMINATION EXHIBITS				
173	Applicants	A	12/27/05	Response to Applicants Request 1.1
174	Applicants	A	12/27/05	Response to Applicants Request 1.3
175	Applicants	A	12/27/05	Response to Applicants Request 1.4
176	Applicants	A	12/27/05	Response to Applicants Request 1.6
177	Applicants	A	12/27/05	Response to Applicants Request 1.7
178	Applicants	A	12/27/05	Response to Applicants Request 1.11
179	Applicants	A	12/27/05	Response to Applicants Request 2.11
COMMISSION STAFF WITNESS				
Kenneth L. Elgin				
181	Kenneth L. Elgin	A	12/27/05	KLE-1T: Prefiled Response Testimony
182	Kenneth L. Elgin	A	12/27/05	KLE-2: Witness qualifications
183	Kenneth L. Elgin	A	12/27/05	KLE-3: MEHC and Subsidiaries Consolidated Balance Sheets
184	Kenneth L. Elgin	A	12/27/05	KLE-4 PacifiCorp and Subsidiaries Consolidated Balance Sheets
185	Kenneth L. Elgin	A	12/27/05	KLE-5: MECH Capitalization at 3/31/2005
186	Kenneth L. Elgin	A	12/27/05	KLE-6: MECH Pro forma capitalization at 3/31/2005
187	Kenneth L. Elgin	A	12/27/05	KLE-7: Calculation of double leverage for MECH
188	Kenneth L. Elgin	A	12/27/05	KLE-8: "Taking Utilities Private: Return of the Barbarians," Public Utilities Fortnightly (February 2004)
CROSS-EXAMINATION EXHIBITS				
189	Applicants	A	12/27/05	Response to Applicants Request 1.2
190	Applicants	A	12/27/05	Response to Applicants Request 1.3
191	Applicants	A	12/27/05	Response to Applicants Request 1.5
192	Applicants	A	12/27/05	Response to Applicants Request 1.6
193	Applicants	A	12/27/05	Response to Applicants Request 1.7
194	Applicants	A	12/27/05	Response to Applicants Request 1.8
195	Applicants	A	12/27/05	Response to Applicants Request 1.9
196	Applicants	A	12/27/05	Response to Applicants Request 1.10
197	Applicants	A	12/27/05	Response to Applicants Request 1.12
198	Applicants	A	12/27/05	Response to Applicants Request 1.13
199	Applicants	A	12/27/05	Response to Applicants Request 1.14

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200	Applicants	A	12/27/05	Response to Applicants Request 1.15
201	Applicants	A	12/27/05	Response to Applicants Request 1.16
202	Applicants	A	12/27/05	Response to Applicants Request 1.17
203	Applicants	A	12/27/05	Response to Applicants Request 1.18
204	Applicants	A	12/27/05	Response to Applicants Request 1.19
205	Applicants	A	12/27/05	Response to Applicants Request 1.20
206	Applicants	A	12/27/05	Response to Applicants Request 1.21
207	Applicants	A	12/27/05	Response to Applicants Request 1.22
208	Applicants	A	12/27/05	Response to Applicants Request 1.23
209	Applicants	A	12/27/05	Response to Applicants Request 1.25
210	Applicants	A	12/27/05	Response to Applicants Request 1.26
211	Applicants	A	12/27/05	Response to Applicants Request 1.30
212	Applicants	A	12/27/05	Response to Applicants Request 1.31
213	Applicants	A	12/27/05	Response to Applicants Request 1.32
214	Applicants	A	12/27/05	Response to Applicants Request 1.33
215	Applicants	A	12/27/05	Response to Applicants Request 1.35
216	Applicants	A	12/27/05	Response to Applicants Request 1.36
217	Applicants	A	12/27/05	WUTC Docket No. UE-050684, PacifiCorp Response to Staff Data Request No. 87
218	Applicants	A	12/27/05	Excerpts from <i>The Regulation of Public Utilities Theory and Practice</i> by Charles F. Phillips, Jr.
219	Applicants	A	12/27/05	WUTC Docket No. U-87-1338-AT, PacifiCorp/UP&L Merger, Second Supplemental Order
220	Applicants	A	12/27/05	WUTC Docket No. U-89-3524-AT, Pacific Northwest Bell Merger, Excerpts from Second Supplemental Order
221	Applicants	A	12/27/05	WUTC Docket No. UE-981627, PacifiCorp/ ScottishPower Merger, Excerpts from Fifth Supplemental Order Accepting Stipulations, Approving Transaction, and Granting Securities Issuance Exemption
222	Applicants	A	12/27/05	WUTC Docket No. UT-981367, GTE/Bell Atlantic Merger, Excerpts from Third Supplemental Order Approving and Adopting Settlement Agreement, Granting Application, Subject to Conditions

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223	Applicants	A	12/27/05	WUTC Docket No. UT-991358, US West/Qwest Merger, Excerpts from Ninth Supplemental Order Approving and Adopting Settlement Agreements and Granting Application
224	Applicants	A	12/27/05	WUTC Docket No. UE-040641, Exhibit No. ____ (SGH-1T) Excerpts from Direct Testimony of Stephen G. Hill
225	Applicants	A	12/27/05	WUTC Docket No. UE-040641, Exhibit No. ____ (SGH-7) Puget Sound Energy, Inc. Recent Historical Capital Structure
226	Applicants	A	12/27/05	WUTC Docket No. UG-040640, WUTC v. Puget Sound Energy, Inc., Excerpts from Order No. 6: Final Order Rejecting Tariff Sheets; Authorizing and Requiring Compliance Filing; Requiring Subsequent Filing
227	Applicants	A	12/27/05	WUTC Docket No. UT-040788, Exhibit No. ____ (JAR-1T) Excerpts from Testimony of James A. Rothschild