

**TABLE 1**

<u>By Witness</u>	<u>Cite</u>	<u>Adjustment Number in Exhibits TES-2 and 3</u>
Huang	JH-1T, page 8, lines 2-5, and JH-3	Adj. 4.4
Huang	JH-1T, page 9, line 7, and JH-4	Adj. 4.14
Huang	JH-1T, page 13, line 14, and JH-5	Adj. 4.15
Huang	JH-1T, page 15, line 17, and JH-6	Adj. 4.16
Kermode	DPK-3 as revised, page 4	Adj. 7.1
Kermode	DPK-1T, page 9	Ad. 7.3
Kermode	DPK-1T, page 11, line 11, and DPK-4	Adj. 7.4
Kermode	DPK-1T, page 19, line 1	Adj. 7.5
Kermode	DPK-1T, page 15, line 6, and DPK-5,DPK-6	Adj. 7.6
Kermode	DPK-1T, page 19	Adj. 7.7
Mariam	YKGM-1T, page 3, line 11, YKGM-2, page 10, Table 10B	Adj. 3.1
Buckley	APB-6, Acct 447	Adj. 5.1, line 3
Buckley	APB-6, sum of Acct 555s	Adj. 5.1, line 11
Buckley	APB-6, Acct 501	Adj. 5.1, line 8
Buckley	APB-6, Acct 565	Adj. 5.1, line 12
	each of above are the incremental changes to Adj. 5.1 as presented in PacifiCorp's response to Staff DR 213.	

Buckley	APB-1T, page 150, line 9	Adj. 5.9
Schooley	TES-1T, page 10, line 16	Adj. 4.2
Schooley	TES-1T, page 11, line 10	Adj. 4.11
Schooley	TES-1T, page 13, lines 7-8	Adj. 5.3
Schooley	TES-1T, page 14, line 2	Adj. 5.9
Schooley	TES-1T, page 16, lines 8-10	Adj. 8.1
Schooley	TES-1T, page 17, line 14	Adj. 8.3
Schooley	TES-1T, page 21, line 19, and TES-4	Adj. 8.11
Schooley	TES-1T, page 22, line 13	Adj. 8.12
Schooley	TES-1T, page 24, lines 17-18	Adj. 8.13
Schooley	TES-1T, page 25, line 6	Adj. 8.14

**TABLE 2**

Cross Reference by Adjustment	Witness	Cite
Weather Normalization (Adj. 3.1)	Mariam	YKGM-2, page 10, YKGM-1T, page 3
Effective Price Change (Adj.3.2)	uncontested	*
Revenue Normalizing (Adj. 3.3)	uncontested	*
USBR/UKRB Discount(Adj. 3.4)	uncontested	
SO2 Emission Allowances(Adj. 3.5)	uncontested	
Remove Contingencies(Adj. 3.6)	uncontested	
Special Revenue Reclassification(Adj.3.7)	uncontested	
Centralia Gain (Adj.3.8)	uncontested	
FAS 106 (Adj. 4.1)	uncontested	
Pension and Benefit Adjustment(Adj. 4.2)	Schooley	TES-1T, page 10
Blue Sky Program (Adj. 4.3)	uncontested	
Misc. General Expense (Adj. 4.4)	Huang	JH-1T, page 8, JH-3
General Wage Increase (Adj. 4.5&4.6)	uncontested	
Pro-Forma Gen. Wage Incr.(Adj. 4.7& 4.8)	uncontested	
FICA Adjustment (Adj. 4.9)	uncontested	
FERC Price Cap Accrual (Adj. 4.10)	uncontested	
Property Insurance (Adj. 4.11)	Schooley	TES-1T, page 11
Sale of Naches Hydro (Adj. 4.12)	uncontested	
Severance Accrual (Adj. 4.13)	uncontested	
International Assignees Removal (Adj. 4.14)	Huang	JH-1T, page 9, and JH-4
Bonus Adjustment (Adj. 4.15)	Huang	JH-1T, page 13, and JH-5
Normalized Severance (Adj. 4.16)	Huang	JH-1T, page15, and JH-6
Net Power Costs Study (Adj. 5.1) & Prudence Report	Buckley	APB-6
Removal of Colstrip (Adj. 5.2)	uncontested	
Trail Mountain Closure Amortization (Adj. 5.3)	Schooley	TES-1T, page 13

FAS 133 (Adj. 5.4)	uncontested	
West Valley Lease (Adj. 5.5) / Gadsby/Other	uncontested	
Load Curtailment Reversal (Adj. 5.6)	uncontested	
BPA Regional Exchange (Adj. 5.7)	uncontested	
MSP Fuel Adjustment (Adj. 5.8)	uncontested	
Remove RTO West expense (Adj. 5.9)	Buckley, Schooley	APB-1T, page 150 TES-1T, page 14
Depreciation Expense (Adj. 6.1)	uncontested	
Accumulated Depreciation (Adj. 6.2)	uncontested	
ProForma Depreciation (Adj. 6.3)	uncontested	
ProForma Accumulated Depreciation (Adj. 6.4)	uncontested	
Interest True-Up (Adj. 7.1)	Kermode	DPK-1T, page 4, DPK-3 as revised
Flow-through Deferred Tax (Adj. 7.2)	uncontested	
Year-End Deferred Taxes-WA (Adj. 7.3)	Kermode	DPK-1T, page 9
Malin-Midpoint Adjustment (Adj. 7.4)	Kermode	DPK-1T, page 11, DPK-4
Wyoming Wind Tax Credit (Adj. 7.5)	Kermode	DPK-1T, page 19
Property Tax (Adj. 7.6)	Kermode	DPK-1T, page 15, DPK -5 DPK-6
IRS Settlement (Adj. 7.7)	Kermode	DPK-1T, page 19
Environmental Settlement (Adj. 8.1)	Schooley	TES-1T, page 16
Trapper Mine (Adj. 8.2)	Schooley	TES-1T, Page 17, FN 2
Jim Bridger Mine (Adj. 8.3)	Schooley	TES-1T, Page 17
Coltrip 4 AFUDC (Adj. 8.4)	uncontested	
Dave Johnston (Glenrock) Mine Closure (Adj. 8.5)	uncontested	
Sale of Naches Hydro (Adj. 8.6)	uncontested	
Asset Held for Future Use (Adj. 8.7)	uncontested	
Trojan Investment Amortization (Adj. 8.8)	uncontested	
Hydro Relicensing Costs (Adj. 8.9)	uncontested	
System Benefit Charge(Adj. 8.10)	uncontested	
Cash Working Capital (Adj. 8.11)	Schooley	TES-1T, page 21, and TES-4

Skookumchuck Sale (Adj. 8.12)	Schooley	TES-1T, page 22
Customer Deposits (Adj. 8.13)	Schooley	TES-1T, page 24
Misc. Deferred Debits (Adj. 8.14)	Schooley	TES-1T, page 25

\* Although Staff did not contest Adjustments 3.2 and 3.3, Staff did include related expenses for bad debts and revenue sensitive taxes. The Company did not include these items in its direct testimony, Staff did not state this difference in its responsive testimony, and the Company did not rebut the change.

Certain uncontested adjustments will differ between PacifiCorp and Staff due to changes in allocation percentages between Protocol and Control Area. For instance, the System Overhead (SO) factor is 8.345% in Protocol versus 7.585% in Control Area.