

Production Plant in Service

Steam	240488 (Schedule B8)
Hydro	93516
Other	36653

Depr. Reserve

Steam	120370 B17
Hydro	41622
Other	8133

Net	200532	Total - Net Plant	661570	30%
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Depreciation- Production

Steam	7577 B3
Hydro	2340
Other	1077

Total	10994	Total Depreciation	28617	38%
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Expense-Production

Steam	39215 Page 2.2 Results of ops
Hydro	5398
Other	127021

Total	171634
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WA Rate Base	554460
Production	168065

Expense	Prod.	171634	Op Ex	O&M
	Other	20420	278905	225753

Total Prod. Exp	192054
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Revenue Req.

ROR	0.05457
Return	9171

Rev. Req. Production	201225
mWh	4,554,306
\$/mWh	44.18

Compared to approximately \$37/mWh system

State		Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06
CA		69,798	66,673	71,321	94,956	94,374	78,872	71,692
OR		#####	#####	#####	#####	#####	#####	#####
WA	4,554,306	330,991	322,341	338,148	378,535	409,123	373,039	368,065

Nov-06	Dec-06	Jan-07	Feb-07	Mar-07
73,791	90,740	88,667	73,981	81,737
#####	#####	#####	#####	#####
386,232	458,214	445,952	377,550	366,116

Period	Bubble	Hour Class	Purchases	Purchases	Purchases	Purchases	Purchases	Purchases
2006	COB	HLH	13171.97	3.579338	0	433	728186.6	197.8768
2006	COB	LLH	113042.8	38.7133	0	694	5644186	1932.94
2006	Mid Colum	HLH	324538.1	88.18971	0	1067.191	1.97E+07	5342.292
2006	Mid Colum	LLH	316268.1	108.311	0	978.6749	1.61E+07	5529.549
2007	COB	HLH	9980.603	8.101138	0	397	696819.4	565.6002
2007	COB	LLH	59194.22	63.78687	0	588	3904842	4207.803
2007	Mid Colum	HLH	635143.1	515.5382	146.2809	1476.951	4.61E+07	37382.18
2007	Mid Colum	LLH	592114.6	638.0546	84.13028	1386.379	3.83E+07	41278.84
	Mid C+ Col	LLH	1080620				64002076	
	Mid C		908382.7				54453048	

Period	Bubble	Hour Class	Sales Amo	Sales Amo	Sales Amo	Sales Amo	Sales Cost	Sales Cost
2006	COB	HLH	843107	229.1052	0	805	4.40E+07	11961.95
2006	COB	LLH	347229.9	118.9144	0	626	1.62E+07	5532.533
2006	Mid Colum	HLH	1511864	410.8327	0	1859.705	5.30E+07	14399.8
2006	Mid Colum	LLH	584912.4	200.3125	0	1622.725	1.97E+07	6753.257
2007	COB	HLH	356871.9	289.6688	0	361	2.79E+07	22643.76
2007	COB	LLH	117144.1	126.2328	0	358	8983120	9680.086
2007	Mid Colum	HLH	0	0	0	0	0	0
2007	Mid Colum	LLH	0	0	0	0	0	0

Sales	Mid Colum	LLH	1049286				44857625	
Combined			2129906				1.09E+08	

Purchases Purchases CostMax

0 17755.88

0 45762.36

0 52452.43

0 67401.34

0 26924.54

0 39972.24

11001.79 94539.63

6354.36 91029.64

59.2272

59.94505

Sales Cost Sales CostMax

0 33552.4

0 39364.2

0 89786.61

0 77066.95

0 28726.25

0 32883.62

0 0

0 0

42.7506

51.11009

File: Copy Pre-Merger ECD from discovery in 2005 case

	Bridger	Colstrip	Dave Johnston
a) Steam O&M Expense	160,283,670	8,728,773	71,293,615
b) East Hydro O&M Expense			
c) Other Generation O&M Expense			(148,546)
Other Operating Expense			
d) SO2 Emission Allowance		(3,822)	
e) Steam Depreciation Expense	28,082,033	1,319,851	14,049,268
f) East Hydro Depreciation Expense			
g) Other Generation Depreciation Expense			
i) East Hydro Relicensing Expense			
Other Operating Expense			
k) Steam Electric Plant in Service	853,508,031	90,922,091	405,203,645
l) East Hydro Electric Plant in Service			
m) East Hydro Relicensing			
n) Other Electric Plant in Service			
o) Mining			
p) Steam Accum Depr Reserve	(420,714,428)	(31,169,997)	(192,626,436)
q) Other Generation Accum Depr Reserve			
Mining Accum Depr Reserve			
r) East Hydro Accum Depr Reserve			
s) East Hydro Relicensing Accum Depr Reserve			
t) Electric Plant Acquisition			
u) Accum Provision Acquisition			
v) Fuel Stock	9,671,617	433,455	2,511,960
w) Join Owners WC Deposit			
x) SO2 Emission Allowance			
y) : Materials & Supplies	9,625,419	19,860	5,088,759
j) Total O&M	188,365,704	10,044,802	85,194,337
Rate Base	452,090,639	60,205,409	220,177,928
ROR+Taxes	12.17%	12.17%	12.17%
Return	55,004,342	7,324,989	26,788,305
Total Revenue Reqmt	243,370,046	17,369,791	111,982,642
	83,086,375	8,641,018	40,689,027
MWh Generation	10,078,620	552,904	5,709,594
Annual Embedded cost per MWh	24.15	31.42	19.61
Fuel	121,636,966	5,139,533	41,105,902
Cost W/O Fuel	121,733,080	12,230,258	70,876,740
Cost of Fuel	\$12.07	\$9.30	\$7.20
Cost W/O Fuel	12.08	22.12	12.41
	Non Fuel	Fuel	
Bridger/Colstrip	12.60	11.92	
Johnson/Wyodak	13.84	7.52	21.35
	0.00	7.52	

Wyodak
27,522,332
9,553,680
309,782,237
(145,901,902)
14,560,711
(8,420,526)
164,994
2,787,152
37,076,012
172,972,666
12.17%
21,045,000
58,121,012
30,598,680
2,256,607
25.76
18,782,971
39,338,041
\$8.32
17.43

UE 179

Nov Final TAM

Fuel Cost

Carbon	17,032,304	Carbon	1,214,451
Cholla	48,072,475	Cholla	2,710,669
Colstrip	10,279,066	Colstrip	1,105,809
Craig	16,182,780	Craig	1,302,988
Dave Johnston	41,105,902	Dave Johnston	5,709,594
Hayden	8,894,459	Hayden	570,106
Hunter	103,550,714	Hunter	8,337,088
Huntington	75,908,271	Huntington	6,459,279
Jim Bridger	121,636,966	Jim Bridger	10,078,620
Naughton	74,958,215	Naughton	5,257,721
Wyodak	18,782,971	Wyodak	<u>2,256,607</u>

State	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
CA	81,021	72,179	72,341	70,303	78,074	85,735
EWY	683,285	617,102	656,283	618,675	615,751	614,172
ID_NPC	78,625	78,492	88,922	73,984	105,158	153,641
ID_SPC	182,864	159,935	160,583	174,408	226,564	216,781
OR	1,411,174	1,236,361	1,201,417	1,079,197	1,136,672	1,182,318
UT_N	1,854,550	1,655,488	1,687,643	1,455,660	1,564,301	1,710,193
UT_S	240,140	222,889	240,479	220,659	238,087	240,128
WA_WWW	116848	105943	102710	83353	77145	84117
WA_YYY	324813	268919	275136	244158	249944	254056
WWY	89869	79643	84281	78887	80796	78065

Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
97,875	92,961	75,723	66,425	74,291	82,740	7,753,361
637,323	670,950	619,678	642,448	667,873	709,821	
223,270	155,157	109,830	84,585	71,209	90,474	
222,870	218,391	177,942	201,041	188,194	204,081	
1,258,892	1,253,034	1,162,401	1,155,609	1,252,988	1,407,244	
2,137,202	2,112,197	1,623,827	1,598,305	1,674,990	1,855,387	
262,270	267,624	225,099	216,731	204,849	223,171	
103327	83619	86759	90232	113002	113802	
308727	312048	260135	270117	275749	319370	
82117	79574	76908	82134	84680	90850	

Exhibit No.____(RJF-7)

Impact of Including Wyoming East Load and Resources in WCA

Part 1 - Include LLH MWh

Johnson/Wyodak LLH MWh	<u>391,332</u>
Value: LLH Market Price	51.11
Fuel Cost	7.52
Benefit to PACW	-\$17,059,053
CAEW	22.52%
Washington Allocation	-\$3,842,443

Part 2 - Full Inclusion Former PP&L Loads and Resources

	mWh	\$/mWh NPC-T*	Cost \$
PACW Load	20,268,323	17.09	346,300,782
Wyoming East	7,753,361	7.52	58,288,770
Combined	28,021,684	14.44	404,589,552
Change in Average Cost per kWh		-2.65	-53,657,708
Less: Part 1			\$17,059,053
Net Benefit			-\$36,598,655
CAEW			22.52%
Washington Allocation			-\$8,243,613

* - Net Variable Power Cost Less Transmission Expense