

EXHIBIT LIST

Docket Nos. UE-061546 and UE-060816 (consolidated)

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Bench Exhibits				
1				
2				
3				
4				
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6				
7				
8				
9				
10				
PacifiCorp Witnesses				
Andrea L. Kelly				
	Andrea L. Kelly			ALK-1T: Prefiled Direct Testimony re case overview
				ALK-2T: Prefiled Rebuttal Testimony summarizing PacifiCorp position re PCAM in light of response testimony; providing overview of rebuttal testimony
CROSS-EXAMINATION EXHIBITS				
	ICNU			Meeting Summary of MSP Standing Committee (January 30, 2007)
	ICNU			Meeting Summary of MSP Standing Committee (February 26, 2007)
Steven R. Evans				
				SRE-1T: Prefiled Rebuttal Testimony disputing Mr. Gorman on tax adjustment issue

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CROSS-EXAMINATION EXHIBITS				
	ICNU			Excerpts of Order No. 05-1050 in Public Utility Commission of Oregon Docket No. UE 170
William R. Griffith				
	William R. Griffith			WRG-1T: Prefiled Direct Testimony re cost of service study, rate spread, rate design, PCAM rate design
	William R. Griffith			WRG-2: Cost of Service by Rate Schedule— State of Washington-12 Months Ending March 2006
	William R. Griffith			WRG-3: Cost of Service by Rate Schedule— All Functions— State of Washington— 12 Months Ending March 2006
	William R. Griffith			WRG-4: Complete Functionalized Results of Operations and Class Cost of Service Detail— 12 Months Ending March 2006
	William R. Griffith			WRG-5: Classification of Generation and Transmission Costs
	William R. Griffith			WRG-6: Proposed Revised Tariffs
	William R. Griffith			WRG-7: Estimated Effect of Proposed Prices— Base Case On Revenues from Electric Sales to Ultimate Customers in Washington— 12 Months Ending March 2006
	William R. Griffith			WRG-8: Blocking Summary— Base Case
	William R. Griffith			WRG-9: Monthly Billing Comparison— Base Case
	William R. Griffith			WRG-10: Estimated Effect of Proposed Prices— Expedited Case On Revenues from Electric Sales to Ultimate Customers in Washington— 12 Months Ending March 2006

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	William R. Griffith			WRG-11: Blocking Summary— Expedited Case
	William R. Griffith			WRG-12: Monthly Billing Comparison— Expedited Case
	William R. Griffith			WRG-13: Washington Total Average Rates 2004 With Base and Expedited Rates
	William R. Griffith			WRG-14: Washington Total and Residential Average Rates for 1990 and 2004
	William R. Griffith			WRG-15T: Prefiled Rebuttal Testimony re Mr. Ebert’s response for the Energy Project and to propose tariff to implement A&G credit proposed by PacifiCorp’s Mr. Wrigley
	William R. Griffith			WRG-16: Washington Low Income Bill Assistance Program Surcharge Analysis— Relative size of proposed program compared to present program, Avista and PSE
	William R. Griffith			WRG-17: Washington Low Income Bill Assistance Program Surcharge Analysis— Comparison of surcharge amounts in proposed program relative to present program, Avista and PSE
	William R. Griffith			WRG-18: Original Tariff Sheet No. 95; Estimated Test Year Effect of Proposed MEHC Acquisition Commitment – A&G Credit on Revenues from Electric Sales to Ultimate Customers in Washington
CROSS-EXAMINATION EXHIBITS				
Samuel C. Hadaway				
	Samuel C. Hadaway			SCH-1T: Prefiled Rebuttal Testimony opposing cost of capital adjustments proposed by ICNU and Staff and tax

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				proposal by ICNU
	Samuel C. Hadaway			SCH-2: Witness Qualifications
	Samuel C. Hadaway			SCH-3: Financial Ratio Analysis
	Samuel C. Hadaway			SCH-4: Elgin Analysis
	Samuel C. Hadaway			SCH-5: Comparable Company Adjustment Clauses
CROSS-EXAMINATION EXHIBITS				
Richard P. Reiten				
	Richard P. Reiten			RPR-1T: Prefiled Rebuttal Testimony summarizing PacifiCorp's reaction to the overall recommendations of Staff, Public Counsel, and ICNU; disputing Mr. Bruehl's testimony for ICNU re Boise Cascade/Wallula
CROSS-EXAMINATION EXHIBITS				
	ICNU			Excerpt of Columbia River PUD 2005 Annual Report
	ICNU			PacifiCorp 2006 Annual Reliability Report
	ICNU			Power Bumps April 1998 - Present
	ICNU			Five-Year Electric Service Reliability Study of the Public Utility Commission of Oregon
	ICNU			Meeting Agenda (October 11, 2006)
Mark R. Tallman				
	Mark R. Tallman			MRT-1T: Prefiled Direct Testimony re prudence of resource acquisitions
				MRT-2C: Combine Hills 20-Year Power Purchase Agreement
				MRT-3C: Leaning Juniper 1 Wind Plant Acquisition
				MRT-4C: PacifiCorp New Grant PUD Contracts

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				MRT-5C: Grant PUD/PacifiCorp Conversion Amendment #2
CROSS-EXAMINATION EXHIBITS				
Mark T. Widmer				
	Mark T. Widmer			MTW-1T: Prefiled Direct Testimony re power costs and PCAM
	Mark T. Widmer			MTW-2: Normalized Sources of Energy—12 Months Ending March 2007
	Mark T. Widmer			MTW-3: Normalized Sources of Peak Capacity—12 Months Ending March 2007
	Mark T. Widmer			MTW-4: Actual Net Hydro (FERC Values) form 1960-2005
	Mark T. Widmer			MTW-5: Historical Average Market Prices January 1998 through June 2006
	Mark T. Widmer			MTW-6: Forecast Average Market Prices July 2006 through December 2017
	Mark T. Widmer			MTW-7: PCAM Example
	Mark T. Widmer			MTW-8T: Prefiled Rebuttal Testimony discussing Staff’s proposed power cost adjustments; disputing Mr. Falkenberg re interjurisdictional cost allocation and power costs; discussing PacifiCorp’s willingness to accept certain Staff adjustments to PCAM and to modify proposed PCAM; disputing ICNU and Public Counsel recommendations re PCAM
	Mark T. Widmer			MTW-9: Monthly vs. Annual Derates
	Mark T. Widmer			MTW-10: Average of Regulating Margin

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	Mark T. Widmer			MTW-11: Hydro Hedge Tariff PCAM Payments and Credits
CROSS-EXAMINATION EXHIBITS				
	ICNU			Net Power Cost Workbook – PacifiCorp Filed Case GRID Run
	ICNU			PacifiCorp Response to ICNU DR No. 1.55
	ICNU			PacifiCorp Response to ICNU DR No. 1.6
	ICNU			PacifiCorp Response to ICNU DR No. 2.39
	ICNU			Excerpt of PacifiCorp’s Posthearing Opening Brief in WUTC Docket No. UE-050684
Bruce N. Williams				
	Bruce N. Williams			BNW-1T: Prefiled Direct Testimony re cost of money
	Bruce N. Williams			BNW-2: Cost of Long-Term Debt Summary – August 31, 2006
	Bruce N. Williams			BNW-3: Cost of Preferred Stock – August 31, 2006
	Bruce N. Williams			BNW-4C: Confidential Presentation to PacifiCorp – Lehman Brothers Pricing Analysis
	Bruce N. Williams			BNW-5C: PacifiCorp New Issue Observations – RBS Greenwich Capital
	Bruce N. Williams			BNW-6T: Prefiled Rebuttal Testimony opposing Mr. Elgin re cost of capital impacts associated with PCAM
	Bruce N. Williams			BNW-7: Standard & Poor’s Report re New Business Profile Scores Assigned for US Utility and Power Companies; Financial Guidelines Revised
CROSS-EXAMINATION EXHIBITS				
	ICNU			Standard & Poor’s Article: “PacifiCorp’s \$600 Million Bonds Are Rated ‘A-’” (March

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				14, 2007)
Erich D. Wilson				
	Erich D. Wilson			EDW-1T: Prefiled Rebuttal Testimony opposing adjustments proposed by Mr. Schooley and Ms. Iverson to reduce or eliminate in revenue requirements: severance payments, compensation expense, medical insurance cost sharing, pension expense
	Erich D. Wilson			EDW-2: Performance Management Scorecards.
	Erich D. Wilson			EDW-3C: Severance Comparables.
CROSS-EXAMINATION EXHIBITS				
	ICNU			PacifiCorp Web Site Information on Compensation & Benefits
	ICNU			PacifiCorp Response to ICNU DR No. 7.11
Paul M. Wrigley				
	Paul M. Wrigley			PMW-1T: Prefiled Direct Testimony re interjurisdictional cost allocation and results of operations (revenue requirement = \$23.2 million)
	Paul M. Wrigley			PMW-2: Summary of West Control Area Allocation Method
	Paul M. Wrigley			PMW-3: Summary of Results of Operations for Period Ending March 31, 2006
	Paul M. Wrigley			PMW-4: Results of Operations for Period Ending March 31, 2006
				PMW-5: Lead Lag Study Fiscal Year 2003
				PMW-6T: Prefiled Rebuttal Testimony

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				updating Company requested revenue requirement incorporating adjustments and updates to which PacifiCorp agrees; opposing other adjustments recommended in response testimonies
				PMW-7: Revised Revenue Requirement
				PMW-8: Allocation of Centralia Gain
CROSS-EXAMINATION EXHIBITS				
	ICNU			Confidential: PacifiCorp Response to ICNU DR No. 1.84
	ICNU			Excerpt of PacifiCorp Response to ICNU DR No. 3.3
	ICNU			PacifiCorp Response to ICNU DR No. 3.11
	ICNU			PacifiCorp Response to ICNU DR No. 6.5
	ICNU			PacifiCorp Response to ICNU DR No. 7.8
	ICNU			PacifiCorp Response to ICNU DR No. 7.9
	ICNU			PacifiCorp Response to ICNU DR No. 7.10
ICNU				
Walter W. Bruehl				
				WWB-1T: Prefiled Direct Testimony re assertion of reliability problems at Boise Cascades' facility in Wallula, WA
				WWB-2: Witness Qualifications
				WWB-3: Cascade Kraft Substation Outage and Power Quality Study
				WWB-4: Lightning Study
				WWB-5: Excerpt of PacifiCorp-MidAmerican Merger Conditions
				WWB-6: Correspondence (undated + unsigned) Paul Capell to Lester Whitehead
CROSS-EXAMINATION EXHIBITS				

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Randall J. Falkenberg (Public Counsel co-sponsors this testimony)				
				RJF-1T: Prefiled Direct Testimony opposing interjurisdictional cost allocation, power costs, and proposed PCAM
				RJF-2: Witness Qualifications
				RJF-3: Comparison of East and West PacifiCorp Net Power Costs
				RJF-4: Comparison of Grid versus Actual PacifiCorp West Net Variable Power Costs
				RJF-5: Calculation of Interconnection Benefits
				RJF-6: Transmission Flows From UE-050684 Grid Study – Wyoming to Jim Bridger
				RJF-7: Impact of Including Wyoming East Load and Resources in West Control Area
				RJF-8: Filtered Water Adjustment
				RJF-9: Jim Bridger Monthly Outage Rates
				RJF-10: Sensitivity of PacifiCorp Washington Net Power Costs
				RJF-11: Hydro Hedge PCAM Illustration of Payments and Credits
				RJF-12: Excerpts of PacifiCorp’s Responses to ICNU Data Request Nos. 1.6, 1.27, 1.39, 1.48, and 2.6
CROSS-EXAMINATION EXHIBITS				
Michael P. Gorman				
				MPG-1T: Prefiled Direct Testimony re .3% reduction to return on equity (to 9.9%) if PCAM is approved and limitation on recovery of income tax expense (\$3 million

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				reduction)
				MPG-2: Witness Qualifications
				MPG-3: Utility Bond Spread
				MPG-4: Income Tax Expense Adjustment
				MPG-5: PacifiCorp's Response to ICNU Data Request No. 5.2
CROSS-EXAMINATION EXHIBITS				
Kathryn E. Iverson				
				KEI-1CT: Prefiled Direct Testimony re \$5.8 million revenue requirement reduction (transition costs from merger, pension and medical benefits, other administrative and general costs)
				KEI-2: Witness Qualifications
				KEI-3: PacifiCorp MEHC Transition Savings
				KEI-4: Responses to ICNU Data Request Nos. 3.2 and 3.4
				KEI-5C: Confidential Response to ICNU Data Request No. 6.4
				KEI-6: Response to ICNU Data Request No. 3.14
				KEI-7: OPUC Staff Proposed Conditions Regarding PaciCorp Transition Cost Request (UM 1263)
				KEI-8: Response to ICNU Data Request 6.2
				KEI-9: PacifiCorp Pension Expense

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				Adjustment
				KEI-10: Response to ICNU Data Request 3.6
				KEI-11: PacifiCorp Incentive Compensation Adjustment
				KEI-12: Response to ICNU Data Request 6.3
				KEI-13: PacifiCorp Medical Benefits Adjustment
CROSS-EXAMINATION EXHIBITS				
ENERGY PROJECT				
Charles M. Ebert				
				CME-1T: Prefiled Direct Testimony re impact of recent rate increases on Low Income Bill Assistance Program
				CME-2: Changes in Washington’s Poverty Population Since 1990
				CME-3: S1701: Poverty Status in the Past 12 Months – 2005 American Community Survey – Washington
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
Steven G. Johnson				
				SGJ-1T: Prefiled Direct Testimony opposing PCAM
				SGJ-2: Hydro Production as Percentage of Annual MWh Load

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				SGJ-3: Grid Output from Exhibit RJF-8T – Ranked in Descending MWhs
CROSS-EXAMINATION EXHIBITS				
STAFF				
Alan P. Buckley				
				APB-1T: Prefiled Direct Testimony re interjurisdictional cost allocation, power cost base level, PCAM, and prudence of certain resources
				APB-2: PacifiCorp Response to WUTC Staff Data Request No. 88 (Excerpt)
				APB-3: Summary of Net Power Supply Expense Adjustments
				APB-4: Calculation of Staff Water Year Adjustment
				APB-5T: Prefiled Cross-Answering Testimony disputing Public Counsel witness Mr. Johnson re PCAM “threshold” for variability in power costs; answering Mr. Falkenberg’s (ICNU and Public Counsel) apparent opposition to WCA allocation method; opposing ICNU and PC on short-term balancing contracts and SMUD imputed costs; answering ICNU opposition to PCAM
CROSS-EXAMINATION EXHIBITS				
	ICNU			Staff Response to ICNU DR No. 2.1
	ICNU			Staff Response to ICNU DR No. 2.2

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	ICNU			Staff Response to ICNU DR No. 2.3
	ICNU			Staff Response to ICNU DR No. 2.5
	ICNU			Staff Response to ICNU DR No. 2.6
	ICNU			Staff Response to ICNU DR No. 2.8
	ICNU			Staff Response to ICNU DR No. 2.10
	ICNU			Staff Response to ICNU DR No. 2.15
	ICNU			Staff Response to ICNU DR No. 2.16
	ICNU			Staff Response to ICNU DR No. 2.17
	ICNU			Staff Response to ICNU DR No. 2.18
	ICNU			Staff Response to ICNU DR No. 2.19
	ICNU			Staff Response to ICNU DR No. 2.21
	ICNU			Staff Response to ICNU DR No. 2.22
	ICNU			Staff Response to ICNU DR No. 2.24
	ICNU			Staff Response to ICNU DR No. 2.25
	ICNU			Staff Response to ICNU DR No. 2.27
	ICNU			Staff Response to ICNU DR No. 2.28
	ICNU			Staff Response to ICNU DR No. 2.29
	ICNU			Excerpts of Alan P. Buckley Direct Testimony in WUTC Docket No. UE-032065
	ICNU			Excerpts of Alan P. Buckley Direct Testimony in WUTC Docket No. UE-020417
Kenneth L. Elgin				
				KLE-1T: Prefiled Direct Testimony re impact of PCAM on cost of capital (proposed reduction in equity share from 46% to 42%--ROR=7.90% vs. 8.05% proposed by PacifiCorp)
				KLE-2: Witness Experience List in Presenting Testimony
				KLE-3: Interest Coverage Analysis
				KLE-4T: Prefiled Cross-Answering Testimony responding to ICNU's (Mr. Gorman's) adjustment to cost of capital to account for a "hydro hedge" type of PCAM

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CROSS-EXAMINATION EXHIBITS				
Danny P. Kermode				
				DPK-1T: Prefiled Direct Testimony contesting Company proposed Adjustment 7.6, IRS Settlement Amortization
				DPK-2: Company Amortization Amount Adjusted for Removal of Normalized Items
				DPK-3: Schedule for Calculation of Imputed Additional Annual Revenue
				DPK-4T: Prefiled Cross-Answering Testimony opposing Mr. Gorman's proposal for ICNU to adjust income taxes
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley				
				TES-1T: Prefiled Direct Testimony re Staff Analysis of Results of Operations (revenue requirement increase of \$12,251,343 w/ PCAM, or \$15,964,473 w/o PCAM)
				TES-2: Revenue Requirements Presentation
				TES-3: Investor Supplied Working Capital
				TES-4: Lead-Lag Analysis
				TES-5: Adjustment 8.13, MEHC Transition Savings
				TES-6C: Severance Expense Detail

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				TES-7: PacifiCorp Petition To Defer MECH Transition Costs, Docket UE-060817 (consolidated)
				TES-8T: Prefiled Cross-Answering Testimony contesting all ICNU adjustments to revenue requirement proposed via Ms. Iverson; correcting one adjustment
CROSS-EXAMINATION EXHIBITS				