

ICNU (Supplemental Response to Bench Request 3)

	Revenues (1)	Expenses (2)	Operating Income (3)	Rate Base (4)
(1)	\$303,422,950	\$267,093,294	\$36,329,656	\$596,314,313
(2) Adjustments	(\$1,808,619)	(\$8,298,157)	\$6,489,538	(\$6,433,789)
(3) Adjusted	\$301,614,331	\$258,795,137	\$42,819,194	\$589,880,524
(4)		Rate of Return		7.259%
(5)	Capital Structure	Debt	51.51%	6.51%
(6)		Preferred	1.41%	6.72%
(7)		Common	47.08%	8.09%
(8)		Increase to 11.25%		\$14,277,106

Line 1: Exhibit JTW-3, Page 1.0, Column 3 - Total Normalized Results

Line 2: Revised Response to Bench Request 3

Line 3: Line (1) + Line (2)

Line 4: Implied Rate of Rate - (Line 3, Column 3/Line 3, Column 4)

Lines 5 - 7: Exhibit JTW-3, Page 2.1 Capital Structure Information

Line 7, Column 4: ROE consistent with ICNU ROR, Company's Capital Structure Debt & Preferred

Line 8, Column 4: Increase to Reach Company recommended 11.25% ROE

Notes

(1) This restates ICNU's response to Bench Request 3 to more accurately reflect their case.

It show changes from the Company's Total Normalized Results since ICNU's adjustments are to this and not the Unadjusted Results as shown in response to Bench Request 3.

(ICNU has not opposed the normalizing adjustments)

(2) Staff adopted many of PacifiCorp's normalizing adjustments as part of their case, which allows them to use the Unadjusted results as a starting point.

(3) This does not reflect changes in income taxes and interest synchronization.

ICNU (Revised)

	Revenues	Expenses	Operating Income	Rate Base
	\$303,422,950	\$267,093,294	\$36,329,656	\$596,314,313
Adjustments	\$2,795,550	(\$1,651,405)	\$4,446,955	(\$6,433,789)
Adjusted	\$306,218,500	\$265,441,889	\$40,776,611	\$589,880,524
		Rate of Return		6.913%
		Debt	51.51%	6.51%
		Preferred	1.41%	6.72%
		Common	47.08%	7.36%
		Increase to 11.25%		\$17,604,898