

# EXHIBIT LIST

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

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Bench Exhibits</b>				
1				
2				
3				
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10				
<b>PacifiCorp Witnesses</b>				
<b>Andrea L. Kelly</b>				
	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Steven R. Evans</b>				
				SRE-1T: Prefiled Rebuttal Testimony disputing Mr. Gorman on tax adjustment issue
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>William R. Griffith</b>				
	<b>William R. Griffith</b>			<b>WRG-1T: Prefiled Direct Testimony re cost of service study, rate spread, rate design, PCAM rate design</b>
	<b>William R. Griffith</b>			<b>WRG-2: Cost of Service by Rate Schedule— State of Washington-12 Months Ending March 2006</b>
	<b>William R. Griffith</b>			<b>WRG-3: Cost of Service by Rate Schedule— All Functions— State of Washington— 12 Months Ending March 2006</b>
	<b>William R. Griffith</b>			<b>WRG-4: Complete Functionalized Results of Operations and Class Cost of Service Detail— 12 Months Ending March 2006</b>
	<b>William R. Griffith</b>			<b>WRG-5: Classification of Generation and Transmission Costs</b>
	<b>William R. Griffith</b>			<b>WRG-6: Proposed Revised Tariffs</b>
	<b>William R. Griffith</b>			<b>WRG-7: Estimated Effect of Proposed Prices— Base Case On Revenues from Electric Sales to Ultimate Customers in Washington— 12 Months Ending March 2006</b>
	<b>William R. Griffith</b>			<b>WRG-8: Blocking Summary— Base Case</b>
	<b>William R. Griffith</b>			<b>WRG-9: Monthly Billing Comparison— Base Case</b>
	<b>William R. Griffith</b>			<b>WRG-10: Estimated Effect of Proposed Prices— Expedited Case On Revenues from Electric Sales to Ultimate Customers in Washington— 12 Months Ending March 2006</b>
	<b>William R. Griffith</b>			<b>WRG-11: Blocking Summary— Expedited Case</b>

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	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
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Samuel C. Hadaway</b>				
	Samuel C. Hadaway			SCH-1T: Prefiled Rebuttal Testimony opposing cost of capital adjustments proposed by ICNU and Staff and tax proposal by ICNU
	Samuel C. Hadaway			SCH-2: Witness Qualifications

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	<b>Samuel C. Hadaway</b>			<b>SCH-3: Financial Ratio Analysis</b>
	<b>Samuel C. Hadaway</b>			<b>SCH-4: Elgin Analysis</b>
	<b>Samuel C. Hadaway</b>			<b>SCH-5: Comparable Company Adjustment Clauses</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Richard P. Reiten</b>				
	<b>Richard P. Reiten</b>			<b>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</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Mark R. Tallman</b>				
	<b>Mark R. Tallman</b>			<b>MRT-1T: Prefiled Direct Testimony re prudence of resource acquisitions</b>
				<b>MRT-2C: Combine Hills 20-Year Power Purchase Agreement</b>
				<b>MRT-3C: Leaning Juniper 1 Wind Plant Acquisition</b>
				<b>MRT-4C: PacifiCorp New Grant PUD Contracts</b>
				<b>MRT-5C: Grant PUD/PacifiCorp Conversion Amendment #2</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>Mark T. Widmer</b>				
	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
	Mark T. Widmer			MTW-11: Hydro Hedge Tariff PCAM Payments and Credits
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>Bruce N. Williams</b>				
	<b>Bruce N. Williams</b>			<b>BNW-1T: Prefiled Direct Testimony re cost of money</b>
	<b>Bruce N. Williams</b>			<b>BNW-2: Cost of Long-Term Debt Summary – August 31, 2006</b>
	<b>Bruce N. Williams</b>			<b>BNW-3: Cost of Preferred Stock – August 31, 2006</b>
	<b>Bruce N. Williams</b>			<b>BNW-4C: Confidential Presentation to PacifiCorp – Lehman Brothers Pricing Analysis</b>
	<b>Bruce N. Williams</b>			<b>BNW-5C: PacifiCorp New Issue Observations – RBS Greenwich Capital</b>
	<b>Bruce N. Williams</b>			<b>BNW-6T: Prefiled Rebuttal Testimony opposing Mr. Elgin re cost of capital impacts associated with PCAM</b>
	<b>Bruce N. Williams</b>			<b>BNW-7: Standard &amp; Poor’s Report re New Business Profile Scores Assigned for US Utility and Power Companies; Financial Guidelines Revised</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Erich D. Wilson</b>				
	<b>Erich D. Wilson</b>			<b>EDW-1T: Prefiled Rebuttal Testimony opposing adjustments proposed by Mr.</b>

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				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.
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Paul M. Wrigley</b>				
	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 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
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>ICNU</b>				
<b>Walter W. Bruehl</b>				
				<b>WWB-1T: Prefiled Direct Testimony re assertion of reliability problems at Boise Cascades' facility in Wallula, WA</b>
				<b>WWB-2: Witness Qualifications</b>
				<b>WWB-3: Cascade Kraft Substation Outage and Power Quality Study</b>
				<b>WWB-4: Lightning Study</b>
				<b>WWB-5: Excerpt of PacifiCorp-MidAmerican Merger Conditions</b>
				<b>WWB-6: Correspondence (undated + unsigned) Paul Capell to Lester Whitehead</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Randall J. Falkenberg (Public Counsel co-sponsors this testimony)</b>				
				<b>RJF-1T: Prefiled Direct Testimony opposing interjurisdictional cost allocation, power costs, and proposed PCAM</b>
				<b>RJF-2: Witness Qualifications</b>
				<b>RJF-3: Comparison of East and West PacifiCorp Net Power Costs</b>
				<b>RJF-4: Comparison of Grid versus Actual PacifiCorp West Net Variable Power Costs</b>
				<b>RJF-5: Calculation of Interconnection</b>



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				<b>Benefits</b>
				<b>RJF-6: Transmission Flows From UE-050684 Grid Study – Wyoming to Jim Bridger</b>
				<b>RJF-7: Impact of Including Wyoming East Load and Resources in West Control Area</b>
				<b>RJF-8: Filtered Water Adjustment</b>
				<b>RJF-9: Jim Bridger Monthly Outage Rates</b>
				<b>RJF-10: Sensitivity of PacifiCorp Washington Net Power Costs</b>
				<b>RJF-11: Hydro Hedge PCAM Illustration of Payments and Credits</b>
				<b>RJF-12: Excerpts of PacifiCorp's Responses to ICNU Data Request Nos. 1.6, 1.27, 1.39, 1.48, and 2.6</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 32</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 36</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 41 (including attachment)</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 43</b>
	<b>PacifiCorp</b>			<b>Testimony of Jim Lazar before the WUTC Docket No. UE-032065</b>
<b>Michael P. Gorman</b>				
				<b>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 reduction)</b>
				<b>MPG-2: Witness Qualifications</b>
				<b>MPG-3: Utility Bond Spread</b>
				<b>MPG-4: Income Tax Expense Adjustment</b>
				<b>MPG-5: PacifiCorp's Response to ICNU Data Request No. 5.2</b>

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<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Data Request No. 19
	PacifiCorp			Response to PacifiCorp Data Request No. 20
	PacifiCorp			Response to PacifiCorp Data Request No. 21 (including Testimony and Exhibits before the Public Service Commission of Colorado, Docket No. 06S-234EG)
	PacifiCorp			Response to PacifiCorp Data Request No. 24
	PacifiCorp			Response to PacifiCorp Data Request No. 27
	PacifiCorp			Response to PacifiCorp Data Request No. 28
	PacifiCorp			Commission Order Approving Settlement Agreement with Modifications, before the Public Service Commission of Colorado, Docket No. 06S-234EG (Dated November 20, 2006)
	PacifiCorp			Testimony before the WUTC Docket No. UE-050684
	PacifiCorp			Testimony before the Public Service Commission of Missouri, Case No. ER-2007-0004
	PacifiCorp			Testimony before the OPUC in Docket No. UE 180
	PacifiCorp			Excerpts of OPUC Order in Docket No. UE 180
<b>Kathryn E. Iverson</b>				
				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

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				<b>KEI-7: OPUC Staff Proposed Conditions Regarding PaciCorp Transition Cost Request (UM 1263)</b>
				<b>KEI-8: Response to ICNU Data Request 6.2</b>
				<b>KEI-9: PacifiCorp Pension Expense Adjustment</b>
				<b>KEI-10: Response to ICNU Data Request 3.6</b>
				<b>KEI-11: PacifiCorp Incentive Compensation Adjustment</b>
				<b>KEI-12: Response to ICNU Data Request 6.3</b>
				<b>KEI-13: PacifiCorp Medical Benefits Adjustment</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 2</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 4</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 7</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 8</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 9</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 10</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 11 (including attachment)</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 12</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 13</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 14</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 15</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 16 (including attachment)</b>
<b>ENERGY PROJECT</b>				
<b>Charles M. Ebert</b>				
				<b>CME-1T: Prefiled Direct Testimony re impact of recent rate increases on Low Income Bill Assistance Program</b>
				<b>CME-2: Changes in Washington's Poverty Population Since 1990</b>
				<b>CME-3: S1701: Poverty Status in the Past 12 Months – 2005 American Community</b>

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				<b>Survey – Washington</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>PUBLIC COUNSEL</b>				
<b>Steven G. Johnson</b>				
				<b>SGJ-1T: Prefiled Direct Testimony opposing PCAM</b>
				<b>SGJ-2: Hydro Production as Percentage of Annual MWh Load</b>
				<b>SGJ-3: Grid Output from Exhibit RJF-8T – Ranked in Descending MWhs</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 2</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 3</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 4</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 5</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 6</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 7</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 8</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 9</b>
	<b>PacifiCorp</b>			<b>Response to PacifiCorp Data Request No. 10</b>
<b>STAFF</b>				
<b>Alan P. Buckley</b>				
				<b>APB-1T: Prefiled Direct Testimony re interjurisdictional cost allocation, power cost base level, PCAM, and prudence of certain resources</b>
				<b>APB-2: PacifiCorp Response to WUTC Staff Data Request No. 88 (Excerpt)</b>
				<b>APB-3: Summary of Net Power Supply Expense Adjustments</b>
				<b>APB-4: Calculation of Staff Water Year Adjustment</b>

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

				<p><b>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</b></p>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Kenneth L. Elgin</b>				
				<p><b>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)</b></p>
				<p><b>KLE-2: Witness Experience List in Presenting Testimony</b></p>
				<p><b>KLE-3: Interest Coverage Analysis</b></p>
				<p><b>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</b></p>
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			<p><b>Response to PacifiCorp Data Request No. 2 (including attachment)</b></p>
	PacifiCorp			<p><b>Response to PacifiCorp Data Request No. 3</b></p>
	PacifiCorp			<p><b>Response to PacifiCorp Data Request No. 8 (including attachment)</b></p>
	PacifiCorp			<p><b>Response to PacifiCorp Data Request No. 10</b></p>

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	PacifiCorp			Response to PacifiCorp Data Request No. 11
	PacifiCorp			Response to PacifiCorp Data Request No. 12
	PacifiCorp			Response to PacifiCorp Data Request No. 15
	PacifiCorp			Response to PacifiCorp Data Request No. 16
	PacifiCorp			Testimony before the WUTC Docket No. UE-020417
	PacifiCorp			WUTC Third Supplemental Order in Docket Nos. UE-901183-T and UE-901184-P
	PacifiCorp			WUTC Fourth Supplemental Order: Approving and Adopting Settlement Stipulation Concerning the Prudence and Recoverability of Certain Deferred Power Costs, Docket No. UE-011514 and Fourth Supplemental Order: Rejecting Tariff Filing; Approving and Adopting Settlement Stipulation Concerning Interim Rates; Authorizing and Requiring Compliance Filing, Docket No. UE-011595
	PacifiCorp			WUTC Fifth Supplemental Order: Rejecting Tariff Filing; Approving and Adopting Settlement Stipulation; Authorizing and Requiring Compliance Filing, Docket No. UE-011595
<b>Danny P. Kermode</b>				
				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
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>Thomas E. Schooley</b>				
				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
				TES-7: PacifiCorp Petition To Defer MECH Transition Costs, Docket UE-060817 ( <i>consolidated</i> )
				TES-8T: Prefiled Cross-Answering Testimony contesting all ICNU adjustments to revenue requirement proposed via Ms. Iverson; correcting one adjustment
<b>CROSS-EXAMINATION EXHIBITS</b>				
	PacifiCorp			Response to PacifiCorp Data Request No. 22
	PacifiCorp			Response to PacifiCorp Data Request No. 23
	PacifiCorp			Response to PacifiCorp Data Request No. 24
	PacifiCorp			Response to PacifiCorp Data Request No. 27 (including attachment)
	PacifiCorp			Response to PacifiCorp Data Request No. 28
	PacifiCorp			Response to PacifiCorp Data Request No. 29
	PacifiCorp			Response to PacifiCorp Data Request No. 32
	PacifiCorp			Response to PacifiCorp Data Request No. 33