WUTC Data Request 36

CONFIDENTIAL REQUEST Regarding Staples, Exh. DRS-1CT at 28, "hedging on the

should allow for the stabilization of overall system costs." Please confirm that if PacifiCorp settled 100% of gas hedges against the Rockies index, that PacifiCorp's current accounting methods would exclude all of the benefits (or costs) of those hedges from Washington costs. If not confirmed, please provide a detailed explanation, with reference to relevant exhibits, of how PacifiCorp's current accounting methods for benefits (or costs) associated with gas hedges settled against the Rockies index are included in Washington costs.

Response to WUTC Data Request 36

Confirmed.

PREPARER:	Douglas R. Staples
SPONSOR:	Douglas R. Staples