

# EXHIBIT LIST

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

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Bench Exhibits and Exhibits not sponsored by a witness</b>				
1	Public Counsel	A	3/27/07	Compilation of written comments received from members of the public
2-10	Not used			
<b>PacifiCorp Witnesses</b>				
<b>Andrea L. Kelly</b>				
11	Andrea L. Kelly	A	3/27/07	ALK-1T: Prefiled Direct Testimony re case overview
12	Andrea L. Kelly	A	3/27/07	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>				
13	ICNU	A	3/27/07	Meeting Summary of MSP Standing Committee (January 30, 2007)
14	ICNU	A	3/27/07	Meeting Summary of MSP Standing Committee (February 26, 2007)
15	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 9.17
16-20	Not used			
<b>Steven R. Evans</b>				
21	Steven R. Evans	A	3/27/07	SRE-1T: Prefiled Rebuttal Testimony disputing Mr. Gorman on tax adjustment issue
<b>CROSS-EXAMINATION EXHIBITS</b>				
22	ICNU	A	3/27/07	Excerpts of Order No. 05-1050 in Public Utility Commission of Oregon Docket No. UE 170
23-30	Not used			
<b>William R. Griffith</b>				
31	William R. Griffith	A	3/27/07	WRG-1T: Prefiled Direct Testimony re cost of service study, rate spread, rate design, PCAM rate design
32	William R. Griffith	A	3/27/07	WRG-2: Cost of Service by Rate Schedule—State of Washington-12 Months Ending March 2006
33	William R. Griffith	A	3/27/07	WRG-3: Cost of Service by Rate Schedule—All Functions—State of Washington—12 Months Ending March 2006
34	William R. Griffith	A	3/27/07	WRG-4: Complete Functionalized Results of Operations and Class Cost of Service Detail—

## EXHIBIT LIST

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

<b>12 Months Ending March 2006</b>				
35	William R. Griffith	A	3/27/07	<b>WRG-5: Classification of Generation and Transmission Costs</b>
36	William R. Griffith	A	3/27/07	<b>WRG-6: Proposed Revised Tariffs</b>
37	William R. Griffith	A	3/27/07	<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>
38	William R. Griffith	A	3/27/07	<b>WRG-8: Blocking Summary—Base Case</b>
39	William R. Griffith	A	3/27/07	<b>WRG-9: Monthly Billing Comparison—Base Case</b>
40	William R. Griffith	A	3/27/07	<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>
41	William R. Griffith	A	3/27/07	<b>WRG-11: Blocking Summary—Expedited Case</b>
42	William R. Griffith	A	3/27/07	<b>WRG-12: Monthly Billing Comparison—Expedited Case</b>
43	William R. Griffith	A	3/27/07	<b>WRG-13: Washington Total Average Rates 2004 With Base and Expedited Rates</b>
44	William R. Griffith	A	3/27/07	<b>WRG-14: Washington Total and Residential Average Rates for 1990 and 2004</b>
45	William R. Griffith	A	3/27/07	<b>WRG-15T: Prefiled Rebuttal Testimony re Mr. Ebert's response for the Energy Project and to propose tariff to implement A&amp;G credit proposed by PacifiCorp's Mr. Wrigley</b>
46	William R. Griffith	A	3/27/07	<b>WRG-16: Washington Low Income Bill Assistance Program Surcharge Analysis—Relative size of proposed program compared to present program, Avista and PSE</b>
47	William R. Griffith	A	3/27/07	<b>WRG-17: Washington Low Income Bill Assistance Program Surcharge Analysis—Comparison of surcharge amounts in proposed program relative to present program, Avista and PSE</b>
48	William R. Griffith	A	3/27/07	<b>WRG-18: Original Tariff Sheet No. 95; Estimated Test Year Effect of Proposed MEHC Acquisition Commitment – A&amp;G Credit on Revenues from Electric Sales to Ultimate Customers in Washington</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
49	Staff	A	3/27/07	<b>PacifiCorp response to Staff Data Request No. 93</b>
50	Not used			

## EXHIBIT LIST

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

<b>Samuel C. Hadaway</b>				
51	Samuel C. Hadaway	A	3/27/07	<b>SCH-1T: Prefiled Rebuttal Testimony opposing cost of capital adjustments proposed by ICNU and Staff and tax proposal by ICNU</b>
52	Samuel C. Hadaway	A	3/27/07	<b>SCH-2: Witness Qualifications</b>
53	Samuel C. Hadaway	A	3/27/07	<b>SCH-3: Financial Ratio Analysis</b>
54	Samuel C. Hadaway	A	3/27/07	<b>SCH-4: Elgin Analysis</b>
55	Samuel C. Hadaway	A	3/27/07	<b>SCH-5: Comparable Company Adjustment Clauses</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
56	Staff	A	3/27/07	<b>Appendix A Commission Order 07 (Approving and Adopting Settlement Stipulation) in Docket UE-051090</b>
57	Staff	A	3/27/07	<b>Recommendations of Cost of Capital Witnesses from Docket UE-050684</b>
58	Staff	A	3/27/07	<b>Exhibit SCH-4 from Docket UE-050684</b>
59	Staff	A	3/27/07	<b>Standard and Poors Rating dated December 21, 2006</b>
Out of sequence numbers for late-filed exhibits				
460	ICNU	A	3/27/07	<b>PacifiCorp Response to ICNU DR No. 9.5</b>
461	ICNU	A	3/27/07	<b>PacifiCorp Response to ICNU DR No. 9.6</b>
462	ICNU	A	3/27/07	<b>PacifiCorp Response to ICNU DR No. 9.7</b>
<b>Richard P. Reiten</b>				
61	Richard P. Reiten	A (in part)	3/27/07	<p><b>RPR-1T: Prefiled Rebuttal Testimony summarizing PacifiCorp's reaction to the overall recommendations of Staff, Public Counsel, and ICNU</b></p> <p><i>Note: The following portions of this exhibit are struck, by stipulation:</i></p> <ul style="list-style-type: none"> <li>• Page 2, lines 7-17</li> <li>• Page 4, line 5 beginning with the sentence "Indeed, . . . ." through line 9</li> <li>• Page 5, line 7 through page 13, line 6</li> </ul>
<b>CROSS-EXAMINATION EXHIBITS</b>				
62	ICNU	w/d		<b>Excerpt of Columbia River PUD 2005 Annual Report</b>
63	ICNU	w/d		<b>PacifiCorp 2006 Annual Reliability Report</b>
64	ICNU	w/d		<b>Power Bumps April 1998 - Present</b>
65	ICNU	w/d		<b>Five-Year Electric Service Reliability Study of the Public Utility Commission of Oregon</b>

## EXHIBIT LIST

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

66	ICNU	w/d		Meeting Agenda (October 11, 2006)
467	ICNU	w/d		PacifiCorp Response to ICNU DR No. 8.3
468	ICNU	w/d		PacifiCorp Response to ICNU DR No. 8.4
469	ICNU	w/d		PacifiCorp Response to ICNU DR No. 9.10
470	ICNU	w/d		PacifiCorp Response to ICNU DR No. 9.11
471	ICNU	w/d		PacifiCorp Response to ICNU DR No. 9.13
472	ICNU	w/d		PacifiCorp Response to ICNU DR No. 9.14
473	ICNU	w/d		PacifiCorp Response to ICNU DR No. 9.15
474	ICNU	w/d		Matthew Wright Letter to Mr. Banerjee
<b>Mark R. Tallman</b>				
71	Mark R. Tallman	A	3/27/07	MRT-1T: Prefiled Direct Testimony re prudence of resource acquisitions
72C	Mark R. Tallman	A	3/27/07	MRT-2C: Combine Hills 20-Year Power Purchase Agreement
73C	Mark R. Tallman	A	3/27/07	MRT-3C: Leaning Juniper 1 Wind Plant Acquisition
74C	Mark R. Tallman	A	3/27/07	MRT-4C: PacifiCorp New Grant PUD Contracts
75C	Mark R. Tallman	A	3/27/07	MRT-5C: Grant PUD/PacifiCorp Conversion Amendment #2
<b>CROSS-EXAMINATION EXHIBITS</b>				
76-80	Not used			
<b>Mark T. Widmer</b>				
81	Mark T. Widmer	A	3/27/07	MTW-1T: Prefiled Direct Testimony re power costs and PCAM
82	Mark T. Widmer	A	3/27/07	MTW-2: Normalized Sources of Energy—12 Months Ending March 2007
83	Mark T. Widmer	A	3/27/07	MTW-3: Normalized Sources of Peak Capacity—12 Months Ending March 2007
84	Mark T. Widmer	A	3/27/07	MTW-4: Actual Net Hydro (FERC Values) form 1960-2005
85	Mark T. Widmer	A	3/27/07	MTW-5: Historical Average Market Prices January 1998 through June 2006
86	Mark T. Widmer	A	3/27/07	MTW-6: Forecast Average Market Prices July 2006 through December 2017
87	Mark T. Widmer	A	3/27/07	MTW-7: PCAM Example
88	Mark T. Widmer	A	3/27/07	MTW-8T: Prefiled Rebuttal Testimony discussing Staff's 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

## EXHIBIT LIST

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

				<b>recommendations re PCAM</b>
<b>89</b>	<b>Mark T. Widmer</b>	<b>A</b>	<b>3/27/07</b>	<b>MTW-9: Monthly vs. Annual Derates</b>
<b>90</b>	<b>Mark T. Widmer</b>	<b>A</b>	<b>3/27/07</b>	<b>MTW-10: Average of Regulating Margin</b>
<b>91</b>	<b>Mark T. Widmer</b>	<b>A</b>	<b>3/27/07</b>	<b>MTW-11: Hydro Hedge Tariff PCAM Payments and Credits</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>92</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>Net Power Cost Workbook – PacifiCorp Filed Case GRID Run</b>
<b>93</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 1.55</b>
<b>94</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 1.6</b>
<b>95</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 2.39</b>
<b>96</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>Excerpt of PacifiCorp’s Posthearing Opening Brief in WUTC Docket No. UE-050684</b>
Out of sequence numbers for late-filed exhibits				
<b>497</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.11</b>
<b>498</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.14</b>
<b>499</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.26</b>
<b>501</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.31</b>
<b>502</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>Excerpt of PacifiCorp Response to ICNU DR No. 8.34</b>
<b>503</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.36</b>
<b>504</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.38</b>
<b>505</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.41</b>
<b>506</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.47</b>
<b>507</b>	<b>ICNU</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp Response to ICNU DR No. 8.32</b>
<b>97</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to Public Counsel’s Data Request No. 3</b>
<b>98</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to Public Counsel’s Data Request No. 4</b>
<b>99</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to Public Counsel’s Data Request No. 6</b>
<b>100</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to Public Counsel’s Data Request No. 7</b>
<b>101</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to ICNU’s Data Request No. 1.49</b>
<b>102</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to ICNU’s Data Request No. 1.52</b>
<b>103</b>	<b>PUBLIC COUNSEL</b>	<b>A</b>	<b>3/27/07</b>	<b>PacifiCorp’s Response to ICNU’s Data Request No. 2.8</b>
<b>104-110</b>	<b>Not used</b>			

## EXHIBIT LIST

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

<b>Bruce N. Williams</b>				
111	Bruce N. Williams	A	3/27/07	BNW-1T: Prefiled Direct Testimony re cost of money
112	Bruce N. Williams	A	3/27/07	BNW-2: Cost of Long-Term Debt Summary—August 31, 2006
113	Bruce N. Williams	A	3/27/07	BNW-3: Cost of Preferred Stock—8/31/2006
114C	Bruce N. Williams	A	3/27/07	BNW-4C: Confidential Presentation to PacifiCorp—Lehman Brothers Pricing Analysis
115C	Bruce N. Williams	A	3/27/07	BNW-5C: PacifiCorp New Issue Observations—RBS Greenwich Capital
116	Bruce N. Williams	A	3/27/07	BNW-6T: Prefiled Rebuttal Testimony opposing Mr. Elgin re cost of capital impacts associated with PCAM
117	Bruce N. Williams	A	3/27/07	BNW-7: Standard & Poor’s Report re New Business Profile Scores Assigned for US Utility and Power Companies; Financial Guidelines Revised
<b>CROSS-EXAMINATION EXHIBITS</b>				
118	ICNU	A	3/27/07	Standard & Poor’s Article: “PacifiCorp’s \$600 Million Bonds Are Rated ‘A-’” (March 14, 2007)
119	Staff	A	3/27/07	SEC Form S-3 dated February 13, 2007
120	Not used			
<b>Erich D. Wilson</b>				
121	Erich D. Wilson	A	3/27/07	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
122	Erich D. Wilson	A	3/27/07	EDW-2: Performance Management Scorecards.
123C	Erich D. Wilson	A	3/27/07	EDW-3C: Severance Comparables.
<b>CROSS-EXAMINATION EXHIBITS</b>				
124	ICNU	A	3/27/07	PacifiCorp Web Site Information on Compensation & Benefits
125	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 7.11
126C	Staff	A	3/27/07	PacifiCorp response to Staff Data Request No. 13 <b>CONFIDENTIAL</b>

## EXHIBIT LIST

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

127-130	Not used			
<b>Paul M. Wrigley</b>				
131	Paul M. Wrigley	A	3/27/07	PMW-1T: Prefiled Direct Testimony re interjurisdictional cost allocation and results of operations (revenue requirement = \$23.2 million)
132	Paul M. Wrigley	A	3/27/07	PMW-2: Summary of West Control Area Allocation Method
133	Paul M. Wrigley	A	3/27/07	PMW-3: Summary of Results of Operations for Period Ending March 31, 2006
134	Paul M. Wrigley	A	3/27/07	PMW-4: Results of Operations for Period Ending March 31, 2006
135	Paul M. Wrigley	A	3/27/07	PMW-5: Lead Lag Study Fiscal Year 2003
136	Paul M. Wrigley	A	3/27/07	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
137	Paul M. Wrigley	A	3/27/07	PMW-7: Revised Revenue Requirement
138	Paul M. Wrigley	A	3/27/07	PMW-8: Allocation of Centralia Gain
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>139C</b>	<b>ICNU</b>	A	3/27/07	<b>Confidential: PacifiCorp Response to ICNU DR No. 1.84</b>
140	ICNU	A	3/27/07	Excerpt of PacifiCorp Response to ICNU DR No. 3.3
141	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 3.11
142	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 6.5
143	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 7.8
144	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 7.9
145	ICNU	A	3/27/07	PacifiCorp Response to ICNU DR No. 7.10
146-150	Not used			
<b>ICNU</b>				
<b>Walter W. Bruehl</b>				
151	Walter W. Bruehl	w/d		<del>WWB-1T: Prefiled Direct Testimony re assertion of reliability problems at Boise Cascades' facility in Wallula, WA</del>
152	Walter W. Bruehl	w/d		<del>WWB-2: Witness Qualifications</del>
153	Walter W. Bruehl	w/d		<del>WWB-3: Cascade Kraft Substation Outage and Power Quality Study</del>
154	Walter W. Bruehl	w/d		<del>WWB-4: Lightning Study</del>
155	Walter W. Bruehl	w/d		<del>WWB-5: Excerpt of PacifiCorp MidAmerican</del>

## EXHIBIT LIST

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

				<b>Merger Conditions</b>
<b>156</b>	<b>Walter W. Bruehl</b>	w/d		<b><del>WWB-6: Correspondence (undated + unsigned) Paul Capell to Lester Whitehead</del></b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>157-160</b>	<b>Not used</b>			
<b>Randall J. Falkenberg (Public Counsel co-sponsors this testimony)</b>				
<b>161</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-1T: Prefiled Direct Testimony opposing interjurisdictional cost allocation, power costs, and proposed PCAM</b>
<b>162</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-2: Witness Qualifications</b>
<b>163</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-3: Comparison of East and West PacifiCorp Net Power Costs</b>
<b>164</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-4: Comparison of Grid versus Actual PacifiCorp West Net Variable Power Costs</b>
<b>165</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-5: Calculation of Interconnection Benefits</b>
<b>166</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-6: Transmission Flows From UE-050684 Grid Study—Wyoming to Jim Bridger</b>
<b>167</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-7: Impact of Including Wyoming East Load and Resources in West Control Area</b>
<b>168</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-8: Filtered Water Adjustment</b>
<b>169</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-9: Jim Bridger Monthly Outage Rates</b>
<b>170</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-10: Sensitivity of PacifiCorp Washington Net Power Costs</b>
<b>171</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</b>	<b>RJF-11: Hydro Hedge PCAM Illustration of Payments and Credits</b>
<b>172</b>	<b>Randall J. Falkenberg</b>	<b>A</b>	<b>3/27/07</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>173</b>	<b>PacifiCorp</b>	<b>A</b>	<b>3/27/07</b>	<b>Response to PacifiCorp Data Request No. 32</b>
<b>174</b>	<b>PacifiCorp</b>	<b>A</b>	<b>3/27/07</b>	<b>Response to PacifiCorp Data Request No. 36</b>
<b>175</b>	<b>PacifiCorp</b>	<b>A</b>	<b>3/27/07</b>	<b>Response to PacifiCorp Data Request No. 41 (including attachment)</b>
<b>176</b>	<b>PacifiCorp</b>	<b>A</b>	<b>3/27/07</b>	<b>Response to PacifiCorp Data Request No. 43</b>
<b>177</b>	<b>PacifiCorp</b>	<b>A</b>	<b>3/27/07</b>	<b>Testimony of Jim Lazar before the WUTC Docket No. UE-032065</b>
<b>178-180</b>	<b>Not used</b>			
<b>Michael P. Gorman</b>				
<b>181</b>	<b>Michael P. Gorman</b>	<b>A</b>	<b>3/27/07</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>182</b>	<b>Michael P. Gorman</b>	<b>A</b>	<b>3/27/07</b>	<b>MPG-2: Witness Qualifications</b>



## EXHIBIT LIST

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

183	Michael P. Gorman	A	3/27/07	MPG-3: Utility Bond Spread
184	Michael P. Gorman	A	3/27/07	MPG-4: Income Tax Expense Adjustment
185	Michael P. Gorman	A	3/27/07	MPG-5: PacifiCorp's Response to ICNU Data Request No. 5.2
<b>CROSS-EXAMINATION EXHIBITS</b>				
186	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 19
187	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 20
188	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 21 (including Testimony and Exhibits before the Public Service Commission of Colorado, Docket No. 06S-234EG)
189	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 24
190	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 27
191	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 28
192	PacifiCorp	A	3/27/07	Commission Order Approving Settlement Agreement with Modifications, before the Public Service Commission of Colorado, Docket No. 06S-234EG (Dated November 20, 2006)
193	PacifiCorp	A	3/27/07	Testimony before the WUTC Docket No. UE-050684
194	PacifiCorp	A	3/27/07	Testimony before the Public Service Commission of Missouri, Case No. ER-2007-0004
195	PacifiCorp	A	3/27/07	Testimony before the OPUC in Docket No. UE 180
196	PacifiCorp	A	3/27/07	Excerpts of OPUC Order in Docket No. UE 180
197-200	Not used			
<b>Kathryn E. Iverson</b>				
201C	Kathryn E. Iverson	A	3/27/07	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)
202	Kathryn E. Iverson	A	3/27/07	KEI-2: Witness Qualifications
203	Kathryn E. Iverson	A	3/27/07	KEI-3: PacifiCorp MEHC Transition Savings
204	Kathryn E. Iverson	A	3/27/07	KEI-4: Responses to ICNU Data Request Nos. 3.2 and 3.4
205C	Kathryn E. Iverson	A	3/27/07	KEI-5C: Confidential Response to ICNU Data Request No. 6.4
206	Kathryn E. Iverson	A	3/27/07	KEI-6: Response to ICNU Data Request No. 3.14

## EXHIBIT LIST

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

207	Kathryn E. Iverson	A	3/27/07	KEI-7: OPUC Staff Proposed Conditions Regarding PaciCorp Transition Cost Request (UM 1263)
208	Kathryn E. Iverson	A	3/27/07	KEI-8: Response to ICNU Data Request 6.2
209	Kathryn E. Iverson	A	3/27/07	KEI-9: PaciCorp Pension Expense Adjustment
210	Kathryn E. Iverson	A	3/27/07	KEI-10: Response to ICNU Data Request 3.6
211	Kathryn E. Iverson	A	3/27/07	KEI-11: PaciCorp Incentive Compensation Adjustment
212	Kathryn E. Iverson	A	3/27/07	KEI-12: Response to ICNU Data Request 6.3
213	Kathryn E. Iverson	A	3/27/07	KEI-13: PaciCorp Medical Benefits Adjustment
<b>CROSS-EXAMINATION EXHIBITS</b>				
214	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 2
215	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 4
216	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 7
217	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 8
218	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 9
219	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 10
220	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 11 (including attachment)
221	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 12
222	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 13
223	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 14
224	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 15
225	PacifiCorp	A	3/27/07	Response to PaciCorp Data Request No. 16 (including attachment)
226-230	Not used			
<b>ENERGY PROJECT</b>				
<b>Charles M. Ebert</b>				
231	Charles M. Ebert	A	3/27/07	CME-1T: Prefiled Direct Testimony re impact of recent rate increases on Low Income Bill Assistance Program
232	Charles M. Ebert	A	3/27/07	CME-2: Changes in Washington's Poverty Population Since 1990
233	Charles M. Ebert	A	3/27/07	CME-3: S1701: Poverty Status in the Past 12 Months—2005 American Community Survey—Washington
<b>CROSS-EXAMINATION EXHIBITS</b>				
234-240	Not used			
<b>PUBLIC COUNSEL</b>				

## EXHIBIT LIST

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

<b>Steven G. Johnson</b>				
241	Steven G. Johnson	A	3/27/07	SGJ-1T: Prefiled Direct Testimony opposing PCAM
242	Steven G. Johnson	A	3/27/07	SGJ-2: Hydro Production as Percentage of Annual MWh Load
243	Steven G. Johnson	A	3/27/07	SGJ-3: Grid Output from Exhibit RJF-8T—Ranked in Descending MWhs
<b>CROSS-EXAMINATION EXHIBITS</b>				
244	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 2
245	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 3
246	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 4
247	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 5
248	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 6
249	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 7
250	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 8
251	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 9
252	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 10
253-260	Not used			
<b>STAFF</b>				
<b>Alan P. Buckley</b>				
261	Alan P. Buckley	A	3/27/07	APB-1T: Prefiled Direct Testimony re interjurisdictional cost allocation, power cost base level, PCAM, and prudence of certain resources
262	Alan P. Buckley	A	3/27/07	APB-2: PacifiCorp Response to WUTC Staff Data Request No. 88 (Excerpt)
263	Alan P. Buckley	A	3/27/07	APB-3: Summary of Net Power Supply Expense Adjustments
264	Alan P. Buckley	A	3/27/07	APB-4: Calculation of Staff Water Year Adjustment
265	Alan P. Buckley	A	3/27/07	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>CROSS-EXAMINATION EXHIBITS</b>				
266	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.1
267	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.2

## EXHIBIT LIST

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

268	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.3
269	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.5
270	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.6
271	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.8
272	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.10
273	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.15
274	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.16
275	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.17
276	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.18
277	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.19
278	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.21
279	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.22
280	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.24
281	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.25
282	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.27
283	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.28
284	ICNU	A	3/27/07	Staff Response to ICNU DR No. 2.29
285	ICNU	A	3/27/07	Excerpts of Alan P. Buckley Direct Testimony in WUTC Docket No. UE-032065
286	ICNU	A	3/27/07	Excerpts of Alan P. Buckley Direct Testimony in WUTC Docket No. UE-020417
287-290	Not used			
<b>Kenneth L. Elgin</b>				
291	Kenneth L. Elgin	A	3/27/07	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)
292	Kenneth L. Elgin	A	3/27/07	KLE-2: Witness Experience List in Presenting Testimony
293	Kenneth L. Elgin	A	3/27/07	KLE-3: Interest Coverage Analysis
294	Kenneth L. Elgin	A	3/27/07	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>CROSS-EXAMINATION EXHIBITS</b>				
295	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 2 (including attachment)
296	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 3
297	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 8 (including attachment)

## EXHIBIT LIST

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

298	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 10
299	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 11
300	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 12
301	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 15
302	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 16
303	PacifiCorp	A	3/27/07	Testimony before the WUTC Docket No. UE-020417
304	PacifiCorp	A	3/27/07	WUTC Third Supplemental Order in Docket Nos. UE-901183-T and UE-901184-P
305	PacifiCorp	A	3/27/07	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
306	PacifiCorp	A	3/27/07	WUTC Fifth Supplemental Order: Rejecting Tariff Filing; Approving and Adopting Settlement Stipulation; Authorizing and Requiring Compliance Filing, Docket No. UE-011595
307-310	Not used			
<b>Danny P. Kermode</b>				
311		A	3/27/07	DPK-1T: Prefiled Direct Testimony contesting Company proposed Adjustment 7.6, IRS Settlement Amortization
312		A	3/27/07	DPK-2: Company Amortization Amount Adjusted for Removal of Normalized Items
313		A	3/27/07	DPK-3: Schedule for Calculation of Imputed Additional Annual Revenue
314		A	3/27/07	DPK-4T: Prefiled Cross-Answering Testimony opposing Mr. Gorman's proposal for ICNU to adjust income taxes
<b>CROSS-EXAMINATION EXHIBITS</b>				
315-320	Not used			
<b>Thomas E. Schooley</b>				
321	Thomas E. Schooley	A	3/27/07	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)
322	Thomas E. Schooley	A	3/27/07	TES-2: Revenue Requirements Presentation

## EXHIBIT LIST

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

323	Thomas E. Schooley	A	3/27/07	TES-3: Investor Supplied Working Capital
324	Thomas E. Schooley	A	3/27/07	TES-4: Lead-Lag Analysis
325	Thomas E. Schooley	A	3/27/07	TES-5: Adjustment 8.13, MEHC Transition Savings
326C	Thomas E. Schooley	A	3/27/07	TES-6C: Severance Expense Detail
327	Thomas E. Schooley	A	3/27/07	TES-7: PacifiCorp Petition To Defer MECH Transition Costs, Docket UE-060817 (consolidated)
328	Thomas E. Schooley	A	3/27/07	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>				
329	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 22
330	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 23
331	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 24
332	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 27 (including attachment)
333	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 28
334	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 29
335	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 32
336	PacifiCorp	A	3/27/07	Response to PacifiCorp Data Request No. 33