

**2007 Supplemental Wholesale Power Rate Case
Final Proposal**

**FY 2002-2008 LOOKBACK
STUDY DOCUMENTATION**

Volume 1

September 2008

WP-07-FS-BPA-08A



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FY 2002-2008 LOOKBACK STUDY DOCUMENTATION

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Section 1. Introduction – No Documentation

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Section 3.1: Generation Revenue Requirements

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SECTION 3: REVENUE REQUIREMENT

3.1 Generation Revenue Requirements

3.1.1 Income Statement

A more detailed description of the following line items is included in Chapter 3 of the Lookback Study (Study) (WP-07-FS-BPA-08). Operating expenses (lines 1-16) include: BPA, Corps of Engineers (COE), U.S. Bureau of Reclamation (BOR), and U.S. Fish and Wildlife Service (USFWS) operation and maintenance expenses, including the Colville Settlement Act payments to the Confederated Colville Tribes (line 2); short-term purchases of power, both balancing power purchases and system augmentation (line 3); long-term acquisitions of energy resources to meet BPA loads, e.g., the Cowlitz Falls and Idaho Falls hydroelectric projects (line 5); annual expenses of nuclear project capitalized contracts (lines 6-9); annual expenses associated with the Residential Exchange Program (including the subscription settlement with the Investor-Owned Utilities) (line 13); the expense portion of BPA's funding for fish and wildlife protection, mitigation and enhancement pursuant to Section 4(h) of the Northwest Power Act and the annual write-down of BPA's capital investments in fish and wildlife (lines 11-12); the expense portion of BPA's energy conservation activities (including the Energy Efficiency group) and the annual write-down of BPA's capital investment in energy conservation (lines 13-14); and annual straight-line depreciation for BPA, COE, and BOR plant-in-service (line 15).

Federal interest expense is calculated in generation repayment studies on appropriations granted by Congress for COE and BOR capital investments (line 19) and bonds that BPA issues to the U.S. Treasury (line 20). Bond interest is reduced by interest income from BPA's projected cash reserves (line 21). Updates to Federal interest expense for this proceeding have been made outside of the repayment study and include updated forecasts for capital investments. *See* Homenick *et al.*, WP-07-E-BPA-54. The capitalization adjustment and the Allowance for Funds Used During Construction (AFUDC) (lines 22-23) further reduce gross interest expense. The capitalization adjustment, a non-cash expense, is the annual recognition of the write-down in principal that resulted from the BPA Appropriations Refinancing Act.

Planned net revenues (lines 26-28) are included to ensure coverage of planned amortization and irrigation assistance payments (minimum required net revenues) and to meet the Administrator's risk mitigation policy (planned net revenues for risk).

3.1.2 Statement of Cash Flows

Cash from Current Operations: Minimum required net revenues (line 2) is the amount necessary to ensure that cash from operations is sufficient for planned amortization and irrigation assistance payments. It is the amount by which these planned payments to the U.S. Treasury exceed the expenses that do not require cash outlays (depreciation and amortization of conservation and fish and wildlife investments [lines 3-5] and the capitalization adjustment [line 6]).

Cash Used for Capital Investments: Investment in utility plant (line 10) is the increase in investment for appropriated additions to plant for the COE and BOR and for capital outlays associated with BPA capital equipment and the direct-funding of COE and BOR investments.

Investment in conservation (line 11) and fish and wildlife (line 12) is the annual capital outlays for these intangible assets.

Cash from Treasury Borrowing and Appropriations: Increase in long-term debt (line 15) is the annual increment in bonds that BPA issues to Treasury to fund capital outlays for capital equipment, BOR and COE investments that BPA plans to direct-fund, and BPA conservation and fish and wildlife investments. Repayment of long-term debt (line 16) is planned amortization of bonds issued to Treasury, as determined in generation repayment studies. Increase in Congressional capital appropriations (line 17) is projected annual appropriations to fund new COE and BOR plant-in-service that BPA did not direct-fund with bonds issued to Treasury. Repayment of capital appropriations (line 18) is planned amortization of investments associated with the COE and BOR, as determined in generation repayment studies.

The revenue requirements for the 7(b)(2) case reflect the required exclusion of costs associated with energy conservation, the Residential Exchange Program, and resources acquired under the authority of the Northwest Power Act. These revenue requirements are determined according to the same cost accounting methodology as those in the program case and reflect the same risk mitigation (equivalent annual cash flows) when such is specified.

Table 3.1: Income Statement

GENERATION REVENUE REQUIREMENT INCOME STATEMENT (\$000s)									
	A	B	C	D	E	F	G	H	I
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
1 OPERATING EXPENSES:									
2 OPERATION & MAINTENANCE	469,614	453,220	446,510	441,161	438,260	439,898	437,359	436,022	425,285
3 PURCHASE AND EXCHANGE POWER-									
4 SHORT-TERM POWER PURCHASES	931,218	835,152	838,667	890,696	843,768	60,860	63,860	67,060	70,460
5 LONG-TERM POWER PURCHASES	65,904	66,159	66,450	66,977	67,414	68,119	68,707	71,021	72,096
6 TROJAN	19,547	14,154	12,564	12,589	12,609	12,413	12,759	2,401	3,000
7 WNP NO. 1	178,104	168,240	175,007	168,294	180,376	179,411	177,637	174,440	182,116
8 WNP NO. 2	351,536	408,804	404,348	361,649	391,800	415,479	432,576	434,488	429,937
9 WNP NO. 3	156,806	156,162	152,401	152,649	151,006	147,417	147,745	145,187	143,530
10 RESIDENTIAL EXCHANGE PROGRAM	0	0	0	0	0	0	0	0	0
11 BPA FISH & WILDLIFE O&M	131,700	138,000	140,100	142,900	144,400	148,800	153,200	157,800	162,600
12 AMORTIZATION OF BPA FISH & WILDLIFE INVESTMENT	18,899	20,969	22,864	24,521	25,533	26,078	25,887	25,309	24,381
13 CONSERVATION	34,929	33,340	33,640	34,040	34,340	34,719	33,221	31,210	17,894
14 AMORTIZATION OF BPA CONSERVATION INVESTMENT	61,163	60,126	58,108	64,161	73,650	82,319	89,272	100,426	119,766
15 FEDERAL PROJECTS DEPRECIATION	96,328	98,991	100,364	103,207	105,731	108,589	112,269	114,896	116,962
16 TOTAL OPERATING EXPENSES	2,515,746	2,453,316	2,451,023	2,462,844	2,468,886	1,724,102	1,754,492	1,760,260	1,768,025
17 INTEREST EXPENSE:									
18 INTEREST ON FEDERAL INVESTMENT-									
19 ON APPROPRIATED FUNDS	240,719	242,176	247,781	255,551	255,779	253,389	260,745	267,758	271,913
20 ON LONG-TERM DEBT	64,034	70,273	78,934	88,175	96,674	109,728	113,680	115,265	116,756
21 INTEREST CREDIT ON CASH RESERVES	(61,063)	(67,549)	(75,054)	(79,878)	(84,818)	(89,378)	(93,952)	(100,465)	(108,814)
22 CAPITALIZATION ADJUSTMENT	(47,738)	(47,528)	(47,875)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)
23 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(2,992)	(2,890)	(2,050)	(2,056)	(2,044)	(2,058)	(2,000)	(2,079)	(2,083)
24 NET INTEREST EXPENSE	192,960	194,482	201,736	217,002	220,801	226,891	233,683	235,689	232,982
25 TOTAL EXPENSES	2,708,706	2,647,798	2,652,759	2,679,846	2,689,687	1,950,993	1,988,175	1,995,949	2,001,007
26 MINIMUM REQUIRED NET REVENUES 1/	0	0	0	998	0	0	0	0	0
27 PLANNED NET REVENUES FOR RISK	98,000	98,000	98,000	98,000	98,000	0	0	0	0
28 TOTAL PLANNED NET REVENUES (26+27)	98,000	98,000	98,000	98,998	98,000	0	0	0	0
29 TOTAL REVENUE REQUIREMENT	2,806,706	2,745,798	2,750,759	2,778,844	2,787,687	1,950,993	1,988,175	1,995,949	2,001,007

1/ SEE NOTE ON CASH FLOW TABLE.

Table 3.2: Statement of Cash Flows

GENERATION REVENUE REQUIREMENT STATEMENT OF CASH FLOWS (\$000s)									
	A	B	C	D	E	F	G	H	I
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
1 CASH FROM CURRENT OPERATIONS:									
2 MINIMUM REQUIRED NET REVENUES 1/	0	0	0	998	0	0	0	0	0
3 EXPENSES NOT REQUIRING CASH:									
4 FEDERAL PROJECTS DEPRECIATION	96,328	98,991	100,364	103,207	105,731	108,589	112,269	114,896	116,962
5 AMORTIZATION OF CONSERVATION/F&W INVESTMENT	80,062	81,095	80,972	88,682	99,183	108,397	115,159	125,735	144,147
6 CAPITALIZATION ADJUSTMENT	(47,738)	(47,528)	(47,875)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)
7 CASH PROVIDED BY CURRENT OPERATIONS	128,652	132,558	133,461	148,097	160,124	172,196	182,638	195,841	216,319
8 CASH USED FOR CAPITAL INVESTMENTS:									
9 INVESTMENT IN:									
10 UTILITY PLANT	(228,000)	(168,700)	(297,500)	(185,525)	(220,225)	(276,525)	(1,013,525)	(290,925)	(82,925)
11 CONSERVATION	0	0	0	0	0	0	0	0	0
12 FISH & WILDLIFE	(34,732)	(38,317)	(35,825)	(33,988)	(34,182)	(11,000)	(11,000)	(11,000)	(11,000)
13 CASH USED FOR CAPITAL INVESTMENTS	(262,732)	(207,017)	(333,325)	(219,513)	(254,407)	(287,525)	(1,024,525)	(301,925)	(93,925)
14 CASH FROM TREASURY BORROWING AND APPROPRIATIONS:									
15 INCREASE IN LONG-TERM DEBT	127,032	125,917	98,425	97,013	97,207	73,325	72,025	74,825	75,125
16 REPAYMENT OF LONG-TERM DEBT	(66,000)	(25,622)	(27,400)	(30,757)	0	(45,001)	(104,301)	(77,702)	(22,901)
17 INCREASE IN CONGRESSIONAL CAPITAL APPROPRIATIONS	135,700	81,100	234,900	122,500	157,200	214,200	952,500	227,100	18,800
18 REPAYMENT OF CAPITAL APPROPRIATIONS	(41,401)	(47,362)	(64,885)	(117,340)	(128,476)	(69,979)	0	0	(61,848)
19 PAYMENT OF IRRIGATION ASSISTANCE	0	0	(739)	0	0	(2,958)	0	(7,701)	0
20 CASH FROM TREASURY BORROWING AND APPROPRIATIONS	155,331	134,033	240,301	71,416	125,931	169,587	920,224	216,522	9,176
21 ANNUAL INCREASE (DECREASE) IN CASH	21,251	59,574	40,437	0	31,648	54,258	78,337	110,438	131,570
22 PLANNED NET REVENUES FOR RISK	98,000	98,000	98,000	98,000	98,000	0	0	0	0
23 TOTAL ANNUAL INCREASE (DECREASE) IN CASH	119,251	157,574	138,437	98,000	129,648	54,258	78,337	110,438	131,570

1/ Line 21 must be greater than or equal to zero, otherwise net revenues will be added so that there are no negative cash flows for the year.

Table 3.3: Income Statement – 7(b)(2) Case

GENERATION REVENUE REQUIREMENT INCOME STATEMENT 7(B)(2) CASE (\$000s)									
	A	B	C	D	E	F	G	H	I
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
1 OPERATING EXPENSES:									
2 OPERATION & MAINTENANCE	469,614	453,220	446,510	441,161	438,260	439,898	437,359	436,022	425,285
3 PURCHASE AND EXCHANGE POWER-									
4 SHORT-TERM POWER PURCHASES	931,218	835,152	838,667	890,696	843,768	60,860	63,860	67,060	70,460
5 LONG-TERM POWER PURCHASES	21,593	21,584	21,602	21,832	21,998	22,256	22,548	24,556	25,536
6 TROJAN	19,547	14,154	12,564	12,589	12,609	12,413	12,759	2,401	3,000
7 WNP NO. 1	178,104	168,240	175,007	168,294	180,376	179,411	177,637	174,440	182,116
8 WNP NO. 2	351,536	408,804	404,348	361,649	391,800	415,479	432,576	434,488	429,937
9 WNP NO. 3	156,806	156,162	152,401	152,649	151,006	147,417	147,745	145,187	143,530
10 RESIDENTIAL EXCHANGE PROGRAM									
11 FISH & WILDLIFE	131,700	138,000	140,100	142,900	144,400	148,800	153,200	157,800	162,600
12 AMORTIZATION OF FISH & WILDLIFE	18,899	20,969	22,864	24,521	25,533	26,078	25,887	25,309	24,381
13 CONSERVATION									
14 AMORTIZATION OF CONSERVATION									
15 FEDERAL PROJECTS DEPRECIATION	95,854	98,490	99,952	102,901	105,438	108,433	112,185	114,811	116,876
16 TOTAL OPERATING EXPENSES	2,374,870	2,314,774	2,314,016	2,319,193	2,315,187	1,561,045	1,585,756	1,582,074	1,583,720
17 INTEREST EXPENSE:									
18 INTEREST ON FEDERAL INVESTMENT-									
19 ON APPROPRIATED FUNDS	240,913	240,345	248,772	259,645	261,076	262,621	272,820	279,833	280,198
20 ON LONG-TERM DEBT	25,589	35,380	40,679	43,403	50,794	73,646	97,563	125,204	132,810
21 INTEREST CREDIT ON CASH RESERVES	(61,063)	(67,549)	(75,054)	(79,878)	(84,818)	(88,667)	(90,919)	(93,237)	(95,613)
22 CAPITALIZATION ADJUSTMENT	(47,738)	(47,528)	(47,875)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)
23 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(2,992)	(2,890)	(2,050)	(2,056)	(2,044)	(2,058)	(2,000)	(2,079)	(2,083)
24 NET INTEREST EXPENSE	154,709	157,758	164,472	176,324	180,218	200,752	232,674	264,931	270,522
25 TOTAL EXPENSES	2,529,579	2,472,532	2,478,488	2,495,517	2,495,405	1,761,797	1,818,430	1,847,005	1,854,242
26 MINIMUM REQUIRED NET REVENUES 1/	5,793	0	0	17,579	0	0	0	0	0
27 PLANNED NET REVENUES FOR RISK	119,251	119,077	111,886	98,000	113,361	0	0	0	0
28 TOTAL PLANNED NET REVENUES (26+27)	125,044	119,077	111,886	115,579	113,361	0	0	0	0
29 TOTAL REVENUE REQUIREMENT	2,654,623	2,591,609	2,590,374	2,611,095	2,608,766	1,761,797	1,818,430	1,847,005	1,854,242

1/ SEE NOTE ON CASH FLOW TABLE.

Table 3.4: Statement of Cash Flows – 7(b)(2) Case

GENERATION REVENUE REQUIREMENT STATEMENT OF CASH FLOWS 7(B)(2) CASE (\$thousands)									
	A	B	C	D	E	F	G	H	I
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
1 CASH FROM CURRENT OPERATIONS:									
2 MINIMUM REQUIRED NET REVENUES 1/	5,793	0	0	17,579	0	0	0	0	0
3 EXPENSES NOT REQUIRING CASH:									
4 FEDERAL PROJECTS DEPRECIATION	95,854	98,490	99,952	102,901	105,438	108,433	112,185	114,811	116,876
5 AMORTIZATION OF CONSERVATION/F&W INVESTMENT	18,899	20,969	22,864	24,521	25,533	26,078	25,887	25,309	24,381
6 CAPITALIZATION ADJUSTMENT	(47,738)	(47,528)	(47,875)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)
7 CASH PROVIDED BY CURRENT OPERATIONS	72,808	71,931	74,941	100,211	86,181	89,721	93,282	95,330	96,467
8 CASH USED FOR CAPITAL INVESTMENTS:									
9 INVESTMENT IN:									
10 UTILITY PLANT	(228,000)	(168,700)	(297,500)	(185,525)	(220,225)	(276,525)	(1,013,525)	(290,925)	(82,925)
11 CONSERVATION									
12 FISH & WILDLIFE	(34,732)	(38,317)	(35,825)	(33,988)	(34,182)	(11,000)	(11,000)	(11,000)	(11,000)
13 CASH USED FOR CAPITAL INVESTMENTS	(262,732)	(207,017)	(333,325)	(219,513)	(254,407)	(287,525)	(1,024,525)	(301,925)	(93,925)
14 CASH FROM TREASURY BORROWING AND APPROPRIATIONS:									
15 INCREASE IN LONG-TERM DEBT	127,032	125,917	98,425	97,013	97,207	73,325	72,025	74,825	75,125
16 REPAYMENT OF LONG-TERM DEBT	0	(25,622)	(27,400)	(2)	(4)	(26,750)	(58,730)	0	(22,873)
17 INCREASE IN CONGRESSIONAL CAPITAL APPROPRIATIONS	135,700	81,100	234,900	122,500	157,200	214,200	952,500	227,100	18,800
18 REPAYMENT OF CAPITAL APPROPRIATIONS	(72,808)	(7,812)	(20,251)	(100,209)	(69,890)	(29,301)	(1)	(52,051)	(40,272)
19 PAYMENT OF IRRIGATION ASSISTANCE	0	0	(739)	0	0	0	(2,950)	(7,709)	0
20 CASH FROM TREASURY BORROWING AND APPROPRIATIONS	189,924	173,583	284,935	119,302	184,513	231,474	962,844	242,165	30,780
21 ANNUAL INCREASE (DECREASE) IN CASH	0	38,497	26,551	0	16,287	33,670	31,601	35,570	33,322
22 PLANNED NET REVENUES FOR RISK	119,251	119,077	111,886	98,000	113,361	0	0	0	0
23 TOTAL ANNUAL INCREASE (DECREASE) IN CASH	119,251	157,574	138,437	98,000	129,648	33,670	31,601	35,570	33,322

1/ Line 21 must be greater than or equal to zero, otherwise net revenues will be added so that there are no negative cash flows for the year.

Section 3.2: Costs of Services

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3.2 COSTS OF SERVICES

3.2.1 Introduction

For the Cost of Service Analysis (COSA), the total generation revenue requirements (all years of both the program and 7(b)(2) cases) are assigned to each Federal Columbia River Power System (FCRPS) resource pool according to the necessary level of detail. The costs of the generation inputs to ancillary services are developed from the COSA data. Also included is the accrued expense basis for the Slice product revenue requirement.

Data development for the COSA is derived from the annual costs identified in the revisions to the WP-02 Final Proposal's Generation Income Statement detailed in Section 1 of this Chapter. For the COSA, costs are assigned to the resource pools primarily by direct identification, related to the rate development requirements of the Northwest Power Act. Exceptions are net interest expenses and planned net revenues, which are first split between conservation and the remainder of generation by the use of equivalent annual costs (defined below). The generation portions are then divided between the Federal Base System (FBS) Hydro, Fish & Wildlife, and BPA generation programs based on average net investment. These allocations, in turn, form the basis for the association of net interest expenses and, where applicable, planned net revenues with the ancillary services inputs. The O&M and depreciation are direct identification for the ancillary services inputs.

3.2.2 Cost Components of COSA Resource Pools

FBS Operating Expenses

- Hydro: COE, BOR, and US Fish & Wildlife O&M, and depreciation; Colville payment; upstream benefits; Packwood Dam (Long-Term Power Purchases).
- Fish and Wildlife: BPA F&W direct program O&M and amortization of F&W direct program capital investments.
- Remaining FBS items: Contractual costs associated with Trojan, WNPs 1, 2, and 3 (excluding WNP 3 investor owned utility (IOU) settlement costs); balancing (short-term) power purchases and potential system augmentation purchases.

New Resources Operating Expenses

- Contractual obligations associated with energy acquired from Idaho Falls and Cowlitz Falls hydroelectric projects, Columbia Hills (CARES) Wind project, competitive acquisitions, and the expense of wheeling these power purchases (all part of Long-Term Power Purchases).

Residential Exchange Operating Expenses

- Financial settlement with IOUs as part of subscription.

Conservation Operating Expenses

- Legacy conservation are costs associated with existing commitments to conservation programs prior to the separation and redefinition of the Energy Efficiency group within PBL; the generation billing credits (Long-Term Power Purchases); amortization of BPA capital investments in energy conservation.
- Energy efficiency group is an annual cost associated with activities of BPA's Energy Efficiency Group, including depreciation associated with investment in capital equipment (office furniture & fixtures, data processing hardware and software) for Energy Efficiency staff.

Other Generation Costs Operating Expenses

- BPA programs are expense programs, including Power Marketing, Power Scheduling, Generation Oversight, CSRS Pension expense, Administrative & Support Services, between business lines expenses (charges from the Transmission Business Line related to use of their equipment for generation-related activities), and the Planning Council; developmental costs for geothermal generation and other renewable power and costs associated with contingency resources (all part of Long-Term Power Purchases/Renewables); depreciation associated with investment in capital equipment (office furniture & fixtures, data processing hardware and software) for Power Business Line staff.
- WNP-3 PLANT- WNP-3 IOU settlement costs

Transmission Costs

- TBL transmission is estimated costs of BPA transmission service acquired when necessary for delivery of BPA wholesale power.
- Ancillary services are estimated annual costs of BPA Generation Integration transmission facilities (Note: while these are not specifically ancillary service product costs, this is the program under which this interbusiness line expense currently is being reported).
- General Transfer Agreements are annual expenses associated with General Transfer Agreements for delivery of BPA wholesale power and non-BPA wheeling acquired for same.
- Equivalent annual costs are used to prorate net interest expense and planned net revenues between conservation and the remainder of generation, are calculated as levelized principal and interest payments (mortgage basis) using completed plant and projected additions. A weighted average interest rate is used for the historical plant and projected interest rates for additions. The proration is based on the sum of all calculated proxy-payments for COE, BOR, and BPA plant and BPA fish and wildlife investment (generation) and all BPA conservation investments (conservation). The generation portion is then allocated between FBS and other generation based on average net plant investment.

Table 3.5: Cost of Service Analysis

**Generation Revenue Requirements by Resource Pool
PROGRAM CASE
(\$000s)**

FY 2002

	A INVEST BASE	B NET INT	C NET REVS	D OPER EXP	E TOTAL (B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	4,804,235	147,649	74,987	281,132	503,768
4. BPA FISH & WILDLIFE PROGRAM	195,288	6,002	3,048	150,599	159,649
5. TROJAN				19,547	19,547
6. WNP #1				178,104	178,104
7. WNP #2				351,536	351,536
8. WNP #3				153,720	153,720
9. SYSTEM AUGMENTATION				857,093	857,093
10. BALANCING POWER PURCHASES				74,125	74,125
11. TOTAL FEDERAL BASE SYSTEM	4,999,523	153,651	78,035	2,065,855	2,297,541
12. NEW RESOURCES					
13. IDAHO FALLS				3,740	3,740
14. COWLITZ FALLS				14,914	14,914
15. OTHER LONG-TERM POWER PURCHASES				17,723	17,723
16. TOTAL NEW RESOURCES				36,377	36,377
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		38,235	19,419	92,876	150,530
19. ENERGY EFFICIENCY BUSINESS				11,624	11,624
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	34,960	1,074	546	118,619	120,239
22. WNP #3 PLANT				3,086	3,086
23. TOTAL OTHER GENERATION COSTS	34,960	1,074	546	121,705	123,325
24. TOTAL GENERATION COSTS	5,034,483	192,960	98,000	2,328,436	2,619,396
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				127,310	127,310
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				187,310	187,310
30. TOTAL PBL REVENUE REQUIREMENT		192,960	98,000	2,515,746	2,806,706

FY 2003

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	4,874,413	146,323	73,732	289,761	509,816
4. FISH AND WILDLIFE	206,503	6,199	3,124	158,969	168,292
5. TROJAN				14,154	14,154
6. WNP #1				168,240	168,240
7. WNP #2				408,804	408,804
8. WNP #3				152,993	152,993
9. SYSTEM AUGMENTATION				768,974	768,974
10. BALANCING POWER PURCHASES				66,178	66,178
11. TOTAL FEDERAL BASE SYSTEM	5,080,916	152,522	76,856	2,028,074	2,257,452
12. NEW RESOURCES					
13. IDAHO FALLS				3,737	3,737
14. COWLITZ FALLS				14,987	14,987
15. OTHER LONG-TERM POWER PURCHASES				17,953	17,953
16. TOTAL NEW RESOURCES				36,677	36,677
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		40,984	20,652	90,214	151,850
19. ENERGY EFFICIENCY BUSINESS				11,651	11,651
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	32,509	976	492	99,609	101,077
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	32,509	976	492	102,778	104,246
24. TOTAL GENERATION COSTS	5,113,425	194,482	98,000	2,257,742	2,561,875
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,923	123,923
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,923	183,923
30. TOTAL PBL REVENUE REQUIREMENT	5,113,425	194,482	98,000	2,441,665	2,745,798

FY 2004

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,003,857	152,356	74,013	294,043	520,412
4. FISH AND WILDLIFE	215,561	6,563	3,188	162,964	172,715
5. TROJAN				12,564	12,564
6. WNP #1				175,007	175,007
7. WNP #2				404,348	404,348
8. WNP #3				149,232	149,232
9. SYSTEM AUGMENTATION				763,825	763,825
10. BALANCING POWER PURCHASES				74,842	74,842
11. TOTAL FEDERAL BASE SYSTEM	5,219,418	158,919	77,201	2,036,825	2,272,945
12. NEW RESOURCES					
13. IDAHO FALLS				3,744	3,744
14. COWLITZ FALLS				15,051	15,051
15. OTHER LONG-TERM POWER PURCHASES				18,187	18,187
16. TOTAL NEW RESOURCES				36,982	36,982
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		41,882	20,345	88,464	150,691
19. ENERGY EFFICIENCY BUSINESS				11,562	11,562
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,720	935	454	88,068	89,457
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,720	935	454	91,237	92,626
24. TOTAL GENERATION COSTS	5,250,138	201,736	98,000	2,253,507	2,564,805
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				125,954	125,954
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				185,954	185,954
30. TOTAL PBL REVENUE REQUIREMENT		201,736	98,000	2,439,461	2,750,759

FY 2005

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,172,819	160,180	73,074	299,107	532,361
4. FISH AND WILDLIFE	212,346	6,575	3,000	167,421	176,996
5. TROJAN				12,589	12,589
6. WNP #1				168,294	168,294
7. WNP #2				361,649	361,649
8. WNP #3				149,480	149,480
9. SYSTEM AUGMENTATION				814,380	814,380
10. BALANCING POWER PURCHASES				76,316	76,316
11. TOTAL FEDERAL BASE SYSTEM	5,385,165	166,755	76,074	2,049,236	2,292,065
12. NEW RESOURCES					
13. IDAHO FALLS				3,754	3,754
14. COWLITZ FALLS				15,123	15,123
15. OTHER LONG-TERM POWER PURCHASES				18,435	18,435
16. TOTAL NEW RESOURCES				37,312	37,312
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		49,311	22,496	94,884	166,691
19. ENERGY EFFICIENCY BUSINESS				11,456	11,456
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,218	936	427	83,642	85,005
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,218	936	427	86,811	88,174
24. TOTAL GENERATION COSTS	5,415,383	217,002	98,997	2,268,243	2,595,698
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,145	123,145
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,145	183,145
30. TOTAL PBL REVENUE REQUIREMENT		217,002	98,997	2,451,388	2,778,843

FY 2006

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,274,142	156,635	69,521	303,255	529,411
4. FISH AND WILDLIFE	212,346	6,306	2,799	169,933	179,038
5. TROJAN				12,609	12,609
6. WNP #1				180,376	180,376
7. WNP #2				391,800	391,800
8. WNP #3				147,836	147,836
9. SYSTEM AUGMENTATION				758,402	758,402
10. BALANCING POWER PURCHASES				85,366	85,366
11. TOTAL FEDERAL BASE SYSTEM	5,486,488	162,941	72,320	2,049,577	2,284,838
12. NEW RESOURCES					
13. IDAHO FALLS				3,754	3,754
14. COWLITZ FALLS				15,196	15,196
15. OTHER LONG-TERM POWER PURCHASES				18,681	18,681
16. TOTAL NEW RESOURCES				37,631	37,631
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		56,962	25,282	104,625	186,869
19. ENERGY EFFICIENCY BUSINESS				11,443	11,443
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,218	897	398	79,710	81,005
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,218	897	398	82,879	84,174
24. TOTAL GENERATION COSTS	5,516,706	220,800	98,000	2,274,712	2,604,955
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				122,731	122,731
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				182,731	182,731
30. TOTAL PBL REVENUE REQUIREMENT		220,800	98,000	2,457,443	2,787,686

FY 2007

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,382,499	156,256	0	307,525	463,781
4. FISH AND WILDLIFE	197,363	5,730	0	174,878	180,608
5. TROJAN				12,413	12,413
6. WNP #1				179,411	179,411
7. WNP #2				415,479	415,479
8. WNP #3				144,248	144,248
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				60,860	60,860
11. TOTAL FEDERAL BASE SYSTEM	5,579,862	161,986	0	1,294,813	1,456,799
12. NEW RESOURCES					
13. IDAHO FALLS				3,766	3,766
14. COWLITZ FALLS				15,264	15,264
15. OTHER LONG-TERM POWER PURCHASES				19,090	19,090
16. TOTAL NEW RESOURCES				38,120	38,120
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		64,017	0	113,631	177,648
19. ENERGY EFFICIENCY BUSINESS				11,306	11,306
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,600	888	0	79,280	80,168
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,600	888	0	82,449	83,337
24. TOTAL GENERATION COSTS	5,610,462	226,891	0	1,529,013	1,767,210
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,783	123,783
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,783	183,783
30. TOTAL PBL REVENUE REQUIREMENT		226,891	0	1,712,796	1,950,993

FY 2008

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,545,144	156,626	0	312,756	469,382
4. FISH AND WILDLIFE	197,363	5,575	0	179,087	184,662
5. TROJAN				12,759	12,759
6. WNP #1				177,637	177,637
7. WNP #2				432,576	432,576
8. WNP #3				144,576	144,576
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				63,860	63,860
11. TOTAL FEDERAL BASE SYSTEM	5,742,507	162,201	0	1,323,251	1,485,452
12. NEW RESOURCES					
13. IDAHO FALLS				3,751	3,751
14. COWLITZ FALLS				15,323	15,323
15. OTHER LONG-TERM POWER PURCHASES				19,376	19,376
16. TOTAL NEW RESOURCES				38,449	38,449
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		70,608	0	119,053	189,661
19. ENERGY EFFICIENCY BUSINESS				11,234	11,234
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,942	874	0	78,296	79,170
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,942	874	0	81,465	82,339
24. TOTAL GENERATION COSTS	5,773,449	233,683	0	1,562,218	1,807,135
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				121,040	121,040
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				181,040	181,040
30. TOTAL PBL REVENUE REQUIREMENT		233,683	0	1,743,258	1,988,175

FY 2009

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,617,090	147,371	0	319,749	467,120
4. FISH AND WILDLIFE	182,765	4,795	0	183,109	187,904
5. TROJAN				2,401	2,401
6. WNP #1				174,440	174,440
7. WNP #2				434,488	434,488
8. WNP #3				142,018	142,018
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				67,060	67,060
11. TOTAL FEDERAL BASE SYSTEM	5,799,855	152,166	0	1,323,265	1,475,431
12. NEW RESOURCES					
13. IDAHO FALLS				3,746	3,746
14. COWLITZ FALLS				15,379	15,379
15. OTHER LONG-TERM POWER PURCHASES				19,670	19,670
16. TOTAL NEW RESOURCES				38,795	38,795
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		82,701	0	128,156	210,857
19. ENERGY EFFICIENCY BUSINESS				11,235	11,235
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	31,311	821	0	80,510	81,331
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	31,311	821	0	83,679	84,500
24. TOTAL GENERATION COSTS	5,831,166	235,688	0	1,573,895	1,820,818
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				115,130	115,130
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				175,130	175,130
30. TOTAL PBL REVENUE REQUIREMENT		235,688	0	1,749,025	1,995,948

FY 2010

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,640,695	121,958	0	320,211	442,169
4. FISH AND WILDLIFE	168,921	3,652	0	186,981	190,633
5. TROJAN				3,000	3,000
6. WNP #1				182,116	182,116
7. WNP #2				429,937	429,937
8. WNP #3				140,361	140,361
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				70,460	70,460
11. TOTAL FEDERAL BASE SYSTEM	5,809,616	125,610	0	1,333,066	1,458,676
12. NEW RESOURCES					
13. IDAHO FALLS				3,511	3,511
14. COWLITZ FALLS				15,440	15,440
15. OTHER LONG-TERM POWER PURCHASES				19,981	19,981
16. TOTAL NEW RESOURCES				38,933	38,933
17. RESIDENTIAL EXCHANGE				0	0
18. LEGACY CONSERVATION		106,689	0	134,137	240,826
19. ENERGY EFFICIENCY BUSINESS				11,236	11,236
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	31,577	683	0	81,785	82,468
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	31,577	683	0	84,954	85,637
24. TOTAL GENERATION COSTS	5,841,193	232,982	0	1,591,089	1,835,307
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				105,700	105,700
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				165,700	165,700
30. TOTAL PBL REVENUE REQUIREMENT		232,982	0	1,756,789	2,001,007

Table 3.6: Cost of Service Analysis -- 7(b)(2) Case
Generation Revenue Requirements by Resource Pool
7(B)(2) CASE
(\$000S)

FY 2002

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	4,804,235	147,634	119,325	281,132	548,091
4. FISH AND WILDLIFE	195,288	6,001	4,850	150,599	161,450
5. TROJAN				19,547	19,547
6. WNP #1				178,104	178,104
7. WNP #2				351,536	351,536
8. WNP #3				153,720	153,720
9. SYSTEM AUGMENTATION				857,093	857,093
10. BALANCING POWER PURCHASES				74,125	74,125
11. TOTAL FEDERAL BASE SYSTEM	4,999,523	153,635	124,175	2,065,855	2,343,665
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	34,960	1,074	868	118,619	120,561
22. WNP #3 PLANT				3,086	3,086
23. TOTAL OTHER GENERATION COSTS	34,960	1,074	868	121,705	123,647
24. TOTAL GENERATION COSTS	5,034,483	154,709	125,043	2,187,560	2,467,312
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				127,310	127,310
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				187,310	187,310
30. TOTAL PBL REVENUE REQUIREMENT		154,709	125,043	2,374,870	2,654,622

FY 2003

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	4,874,413	150,384	113,511	289,761	553,656
4. FISH AND WILDLIFE	206,503	6,371	4,809	158,969	170,149
5. TROJAN				14,154	14,154
6. WNP #1				168,240	168,240
7. WNP #2				408,804	408,804
8. WNP #3				152,993	152,993
9. SYSTEM AUGMENTATION				768,974	768,974
10. BALANCING POWER PURCHASES				66,178	66,178
11. TOTAL FEDERAL BASE SYSTEM	5,080,916	156,755	118,320	2,028,074	2,303,149
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	32,509	1,003	757	99,609	101,369
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	32,509	1,003	757	102,778	104,538
24. TOTAL GENERATION COSTS	5,113,425	157,758	119,077	2,130,851	2,407,686
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,923	123,923
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,923	183,923
30. TOTAL PBL REVENUE REQUIREMENT	5,113,425	157,758	119,077	2,314,774	2,591,609

FY 2004

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,003,857	156,757	106,637	294,043	557,437
4. FISH AND WILDLIFE	215,561	6,753	4,594	162,964	174,311
5. TROJAN				12,564	12,564
6. WNP #1				175,007	175,007
7. WNP #2				404,348	404,348
8. WNP #3				149,232	149,232
9. SYSTEM AUGMENTATION				763,825	763,825
10. BALANCING POWER PURCHASES				74,842	74,842
11. TOTAL FEDERAL BASE SYSTEM	5,219,418	163,510	111,231	2,036,825	2,311,566
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,720	962	655	88,068	89,685
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,720	962	655	91,237	92,854
24. TOTAL GENERATION COSTS	5,250,138	164,472	111,886	2,128,062	2,404,420
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				125,954	125,954
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				185,954	185,954
30. TOTAL PBL REVENUE REQUIREMENT		164,472	111,886	2,314,016	2,590,374

FY 2005

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,172,819	168,426	110,402	299,107	577,935
4. FISH AND WILDLIFE	212,346	6,914	4,532	167,421	178,867
5. TROJAN				12,589	12,589
6. WNP #1				168,294	168,294
7. WNP #2				361,649	361,649
8. WNP #3				149,480	149,480
9. SYSTEM AUGMENTATION				814,380	814,380
10. BALANCING POWER PURCHASES				76,316	76,316
11. TOTAL FEDERAL BASE SYSTEM	5,385,165	175,340	114,934	2,049,236	2,339,510
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,218	984	645	83,642	85,271
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,218	984	645	86,811	88,440
24. TOTAL GENERATION COSTS	5,415,383	176,324	115,579	2,136,048	2,427,951
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,145	123,145
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,145	183,145
30. TOTAL PBL REVENUE REQUIREMENT		176,324	115,579	2,319,193	2,611,096

FY 2006

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,274,142	172,294	108,377	303,255	583,926
4. FISH AND WILDLIFE	212,346	6,937	4,363	169,933	181,233
5. TROJAN				12,609	12,609
6. WNP #1				180,376	180,376
7. WNP #2				391,800	391,800
8. WNP #3				147,836	147,836
9. SYSTEM AUGMENTATION				758,402	758,402
10. BALANCING POWER PURCHASES				85,366	85,366
11. TOTAL FEDERAL BASE SYSTEM	5,486,488	179,231	112,740	2,049,577	2,341,548
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,218	987	621	79,710	81,318
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,218	987	621	82,879	84,487
24. TOTAL GENERATION COSTS	5,516,706	180,218	113,361	2,132,456	2,426,035
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				122,731	122,731
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				182,731	182,731
30. TOTAL PBL REVENUE REQUIREMENT		180,218	113,361	2,315,187	2,608,766

FY 2007

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,382,499	192,595	0	307,525	500,120
4. FISH AND WILDLIFE	197,363	7,062	0	174,878	181,940
5. TROJAN				12,413	12,413
6. WNP #1				179,411	179,411
7. WNP #2				415,479	415,479
8. WNP #3				144,248	144,248
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				60,860	60,860
11. TOTAL FEDERAL BASE SYSTEM	5,579,862	199,657	0	1,294,813	1,494,470
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,600	1,095	0	79,280	80,375
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,600	1,095	0	82,449	83,544
24. TOTAL GENERATION COSTS	5,610,462	200,752	0	1,377,262	1,578,014
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				123,783	123,783
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				183,783	183,783
30. TOTAL PBL REVENUE REQUIREMENT		200,752	0	1,561,045	1,761,797

FY 2008

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,545,144	223,473	0	312,756	536,229
4. FISH AND WILDLIFE	197,363	7,954	0	179,087	187,041
5. TROJAN				12,759	12,759
6. WNP #1				177,637	177,637
7. WNP #2				432,576	432,576
8. WNP #3				144,576	144,576
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				63,860	63,860
11. TOTAL FEDERAL BASE SYSTEM	5,742,507	231,427	0	1,323,251	1,554,678
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	30,942	1,247	0	78,296	79,543
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	30,942	1,247	0	81,465	82,712
24. TOTAL GENERATION COSTS	5,773,449	232,674	0	1,404,716	1,637,390
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				121,040	121,040
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				181,040	181,040
30. TOTAL PBL REVENUE REQUIREMENT		232,674	0	1,585,756	1,818,430

FY 2009

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,617,090	255,205	0	319,749	574,954
4. FISH AND WILDLIFE	182,765	8,304	0	183,109	191,413
5. TROJAN				2,401	2,401
6. WNP #1				174,440	174,440
7. WNP #2				434,488	434,488
8. WNP #3				142,018	142,018
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				67,060	67,060
11. TOTAL FEDERAL BASE SYSTEM	5,799,855	263,509	0	1,323,265	1,586,774
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	31,311	1,423	0	80,510	81,933
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	31,311	1,423	0	83,679	85,102
24. TOTAL GENERATION COSTS	5,831,166	264,932	0	1,406,944	1,671,876
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				115,130	115,130
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				175,130	175,130
30. TOTAL PBL REVENUE REQUIREMENT		264,932	0	1,582,074	1,847,006

FY 2010

	A	B	C	D	E
	INVEST	NET	NET	OPER	TOTAL
	BASE	INT	REVS	EXP	(B+C+D)
1. GENERATION COSTS					
2. FEDERAL BASE SYSTEM					
3. HYDRO	5,640,695	261,236	0	320,211	581,447
4. FISH AND WILDLIFE	168,921	7,823	0	186,981	194,804
5. TROJAN				3,000	3,000
6. WNP #1				182,116	182,116
7. WNP #2				429,937	429,937
8. WNP #3				140,361	140,361
9. SYSTEM AUGMENTATION				0	0
10. BALANCING POWER PURCHASES				70,460	70,460
11. TOTAL FEDERAL BASE SYSTEM	5,809,616	269,059	0	1,333,066	1,602,125
12. NEW RESOURCES					
13. IDAHO FALLS					
14. COWLITZ FALLS					
15. OTHER LONG-TERM POWER PURCHASES					
16. TOTAL NEW RESOURCES					
17. RESIDENTIAL EXCHANGE					
18. LEGACY CONSERVATION					
19. ENERGY EFFICIENCY BUSINESS					
20. OTHER GENERATION COSTS					
21. BPA PROGRAMS	31,577	1,462	0	81,785	83,247
22. WNP #3 PLANT				3,169	3,169
23. TOTAL OTHER GENERATION COSTS	31,577	1,462	0	84,954	86,416
24. TOTAL GENERATION COSTS	5,841,193	270,521	0	1,418,020	1,688,541
25. TRANSMISSION COSTS					
26. TBL TRANSMISSION				105,700	105,700
27. ANCILLARY SERVICES				8,000	8,000
28. GENERAL TRANSFER AGREEMENTS				52,000	52,000
29. TOTAL TRANSMISSION COSTS				165,700	165,700
30. TOTAL PBL REVENUE REQUIREMENT		270,521	0	1,583,720	1,854,241

Section 3.3: Generation Investment Base

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3.3 Generation Investment Base

This section documents the development of the FCRPS generation investment base by year for the rate period and the outyears. The investment data are the source of depreciation calculations and provide certain inputs to the generation repayment studies. The investment data includes changes made to capital forecasts as part of this lookback. *See* Homenick et al., WP-07-E-BPA-54, 3-6 It is also the basis for allocations of net interest expense and planned net revenues in the development of the COSA tables and the generation inputs to ancillary services.

3.3.1 Methodology

The FCRPS plant investment information is separately compiled for the COE, BOR, and BPA, including BPA conservation and fish and wildlife investments. BPA generation (general) plant investment consists of office furniture and fixtures and data processing software and hardware associated with the Power Business Line, including the Energy Efficiency Group. Historical investment data are taken from the supporting documents of FCRPS financial statements. All plant investment is depreciated and intangible plant is amortized using the straight-line method.

For BPA facilities, forecasted depreciation expense is calculated consistent with the group concept methodology used for plant accounting records. For general plant categories, average service lives incorporate an adjustment for salvage applicable to the individual groups. Both historical investment and forecasted additions are depreciated according to their adjusted group life.

BPA conservation and fish and wildlife investments are amortized over 20 years and 15 years, respectively.

COE and BOR investments are depreciated according to the weighted-average service lives of the individual projects.

Projected investments and projected depreciation expenses are accumulated with historical amounts to provide projected cumulative investments and accumulated depreciation for each forecasted year.

The investment base is calculated for each year of the rate period and outyears as an annual average.

Table 3.7: FCRPS Investment Base

		FY 2002		
		(\$000s)		
		A	B	C
		BALANCE-AS-OF	BALANCE-AS-OF	AVERAGE
		9/30/2002	9/30/2001	2002
1	CORPS OF ENGINEERS			
2	COMPLETED PLANT			
3	HYDROELECTRIC GEN	5,380,314	5,262,918	5,321,616
4	TRANSMISSION	885	885	885
5	TOTAL COMPLETED PLANT	5,381,199	5,263,803	5,322,501
6	ACCUMULATED DEPRECIATION			
7	HYDROELECTRIC GEN	1,565,328	1,494,431	1,529,880
8	TRANSMISSION	885	885	885
9	TOTAL ACCUMULATED DEPRECIATION	1,566,213	1,495,316	1,530,765
10	NET COMPLETED PLANT			
11	HYDROELECTRIC GEN	3,814,986	3,768,487	3,791,736
12	TRANSMISSION	0	0	0
13	TOTAL NET COMPLETED PLANT	3,814,986	3,768,487	3,791,736
14	BUREAU OF RECLAMATION			
15	COMPLETED PLANT			
16	HYDROELECTRIC GEN	1,375,776	1,332,849	1,354,313
17	TRANSMISSION	48,277	48,277	48,277
18	GENERAL PLANT	22,243	22,243	22,243
19	TOTAL COMPLETED PLANT	1,446,296	1,403,369	1,424,833
20	ACCUMULATED DEPRECIATION			
21	HYDROELECTRIC GEN	399,790	381,270	390,530
22	TRANSMISSION	15,273	14,603	14,938
23	GENERAL PLANT	7,022	6,710	6,866
24	TOTAL ACCUM DEPRECIATION	422,085	402,583	412,334
25	NET COMPLETED PLANT			
26	HYDROELECTRIC GEN	975,986	951,579	963,783
27	TRANSMISSION	33,004	33,674	33,339
28	GENERAL PLANT	15,221	15,533	15,377
29	TOTAL NET COMPLETED PLANT	1,024,211	1,000,786	1,012,499
30	CONSERVATION			
31	CUMULATIVE INVESTMENT	1,211,362	1,211,362	1,211,362
32	ACCUM PREPAID EXPENSE	829,015	769,221	799,118
33	NET CONSERVATION	382,347	442,141	412,244
34	FISH AND WILDLIFE			
35	CUMULATIVE INVESTMENT	364,254	336,156	350,205
36	ACCUM PREPAID EXPENSE	162,485	147,348	154,917
37	NET FISH AND WILDLIFE	201,769	188,808	195,288
38	BPA PLANT (PBL)			
39	CUMULATIVE INVESTMENT	50,552	47,360	48,956
40	ACCUMULATED DEPRECIATION	16,723	11,268	13,996
41	NET BPA PLANT INVESTMENT	33,829	36,092	34,960
42	TOTAL NET PLANT INVESTMENT	5,457,142	5,436,314	5,446,727

**FY 2003
(\$000s)**

	A	B	C
	BALANCE-AS-OF		AVERAGE
	9/30/2003	9/30/2002	2003
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	5,504,262	5,380,314	5,442,288
4 GEN INTEGRATION	885	885	885
5 TOTAL COMPLETED PLANT	5,505,147	5,381,199	5,443,173
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	1,637,893	1,565,328	1,601,610
8 GEN INTEGRATION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	1,638,778	1,566,213	1,602,495
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	3,866,369	3,814,986	3,840,678
12 GEN INTEGRATION	0	0	0
13 TOTAL NET COMPLETED PLANT	3,866,369	3,814,986	3,840,678
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,414,898	1,375,776	1,395,337
17 GEN INTEGRATION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,485,418	1,446,296	1,465,857
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	418,881	399,790	409,336
22 GEN INTEGRATION	15,943	15,273	15,608
23 GENERAL PLANT	7,334	7,022	7,178
24 TOTAL ACCUM DEPRECIATION	442,158	422,085	432,122
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	996,017	975,986	986,001
27 GEN INTEGRATION	32,334	33,004	32,669
28 GENERAL PLANT	14,909	15,221	15,065
29 TOTAL NET COMPLETED PLANT	1,043,260	1,024,211	1,033,735
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	1,149,422	1,211,362	1,180,392
32 ACCUM PREPAID EXPENSE	821,993	829,015	825,504
33 NET CONSERVATION	327,429	382,347	354,888
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	389,975	364,254	377,115
36 ACCUM PREPAID EXPENSE	178,739	162,485	170,612
37 NET FISH AND WILDLIFE	211,236	201,769	206,503
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	53,764	50,552	52,158
40 ACCUMULATED DEPRECIATION	22,575	16,723	19,649
41 NET BPA PLANT INVESTMENT	31,189	33,829	32,509
42 TOTAL NET PLANT INVESTMENT	5,479,483	5,457,142	5,468,313

FY 2004
(\$000s)

	A	B	C
	BALANCE-AS-OF	BALANCE-AS-OF	AVERAGE
	9/30/2004	9/30/2003	2004
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	5,756,801	5,504,262	5,630,532
4 GEN INTEGRATION	885	885	885
5 TOTAL COMPLETED PLANT	5,757,686	5,505,147	5,631,417
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	1,713,130	1,637,893	1,675,511
8 GEN INTEGRATION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	1,714,015	1,638,778	1,676,396
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,043,671	3,866,369	3,955,021
12 GEN INTEGRATION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,043,671	3,866,369	3,955,021
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,446,615	1,414,898	1,430,757
17 GEN INTEGRATION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,517,135	1,485,418	1,501,277
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	438,464	418,881	428,673
22 GEN INTEGRATION	16,613	15,943	16,278
23 GENERAL PLANT	7,646	7,334	7,490
24 TOTAL ACCUM DEPRECIATION	462,723	442,158	452,441
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,008,151	996,017	1,002,084
27 GEN INTEGRATION	31,664	32,334	31,999
28 GENERAL PLANT	14,597	14,909	14,753
29 TOTAL NET COMPLETED PLANT	1,054,412	1,043,260	1,048,836
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	945,330	1,149,422	1,047,376
32 ACCUM PREPAID EXPENSE	664,331	821,993	743,162
33 NET CONSERVATION	280,999	327,429	304,214
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	407,964	389,975	398,970
36 ACCUM PREPAID EXPENSE	188,079	178,739	183,409
37 NET FISH AND WILDLIFE	219,885	211,236	215,561
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	56,976	53,764	55,370
40 ACCUMULATED DEPRECIATION	26,725	22,575	24,650
41 NET BPA PLANT INVESTMENT	30,251	31,189	30,720
42 TOTAL NET PLANT INVESTMENT	5,629,218	5,479,483	5,554,352

FY 2005
(\$000s)

	A	B	C
	BALANCE-AS-OF		AVERAGE
	9/30/2005	9/30/2004	2005
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	5,969,247	5,756,801	5,863,024
4 GEN INTEGRATION	885	885	885
5 TOTAL COMPLETED PLANT	5,970,132	5,757,686	5,863,909
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	1,791,712	1,713,130	1,752,421
8 GEN INTEGRATION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	1,792,597	1,714,015	1,753,306
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,177,535	4,043,671	4,110,603
12 GEN INTEGRATION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,177,535	4,043,671	4,110,603
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,483,264	1,446,615	1,464,940
17 GEN INTEGRATION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,553,784	1,517,135	1,535,460
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	458,523	438,464	448,494
22 GEN INTEGRATION	17,283	16,613	16,948
23 GENERAL PLANT	7,958	7,646	7,802
24 TOTAL ACCUM DEPRECIATION	483,764	462,723	473,244
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,024,741	1,008,151	1,016,446
27 GEN INTEGRATION	30,994	31,664	31,329
28 GENERAL PLANT	14,285	14,597	14,441
29 TOTAL NET COMPLETED PLANT	1,070,020	1,054,412	1,062,216
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	878,547	945,330	911,939
32 ACCUM PREPAID EXPENSE	640,185	664,331	652,258
33 NET CONSERVATION	238,362	280,999	259,681
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	401,284	407,964	404,624
36 ACCUM PREPAID EXPENSE	196,477	188,079	192,278
37 NET FISH AND WILDLIFE	204,807	219,885	212,346
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	60,188	56,976	58,582
40 ACCUMULATED DEPRECIATION	30,003	26,725	28,364
41 NET BPA PLANT INVESTMENT	30,185	30,251	30,218
42 TOTAL NET PLANT INVESTMENT	5,720,909	5,629,218	5,675,064

**FY 2006
(\$000s)**

	A	B	C
	BALANCE-AS-OF	BALANCE-AS-OF	AVERAGE
	9/30/2006	9/30/2005	2006
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	6,088,457	5,969,247	6,028,852
4 GEN INTEGRATION	885	885	885
5 TOTAL COMPLETED PLANT	6,089,342	5,970,132	6,029,737
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	1,872,661	1,791,712	1,832,187
8 GEN INTEGRATION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	1,873,546	1,792,597	1,833,072
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,215,796	4,177,535	4,196,665
12 GEN INTEGRATION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,215,796	4,177,535	4,196,665
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,519,725	1,483,264	1,501,495
17 GEN INTEGRATION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,590,245	1,553,784	1,572,015
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	479,089	458,523	468,806
22 GEN INTEGRATION	17,953	17,283	17,618
23 GENERAL PLANT	8,270	7,958	8,114
24 TOTAL ACCUM DEPRECIATION	505,312	483,764	494,538
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,040,636	1,024,741	1,032,689
27 GEN INTEGRATION	30,324	30,994	30,659
28 GENERAL PLANT	13,973	14,285	14,129
29 TOTAL NET COMPLETED PLANT	1,084,933	1,070,020	1,077,477
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	775,480	878,547	827,014
32 ACCUM PREPAID EXPENSE	574,670	640,185	607,428
33 NET CONSERVATION	200,810	238,362	219,586
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	401,106	401,284	401,195
36 ACCUM PREPAID EXPENSE	211,186	196,477	203,832
37 NET FISH AND WILDLIFE	189,920	204,807	197,363
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	63,400	60,188	61,794
40 ACCUMULATED DEPRECIATION	32,945	30,003	31,474
41 NET BPA PLANT INVESTMENT	30,455	30,185	30,320
42 TOTAL NET PLANT INVESTMENT	5,721,914	5,720,909	5,721,411

FY 2007
(\$000s)

	A	B	C
	BALANCE-AS-OF	BALANCE-AS-OF	AVERAGE
	9/30/2007	9/30/2006	2007
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	6,320,437	6,088,457	6,204,447
4 TRANSMISSION	885	885	885
5 TOTAL COMPLETED PLANT	6,321,322	6,089,342	6,205,332
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	1,956,116	1,872,661	1,914,388
8 TRANSMISSION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	1,957,001	1,873,546	1,915,273
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,364,321	4,215,796	4,290,059
12 TRANSMISSION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,364,321	4,215,796	4,290,059
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,556,796	1,519,725	1,538,261
17 TRANSMISSION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,627,316	1,590,245	1,608,781
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	500,164	479,089	489,627
22 TRANSMISSION	18,623	17,953	18,288
23 GENERAL PLANT	8,582	8,270	8,426
24 TOTAL ACCUM DEPRECIATION	527,369	505,312	516,341
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,056,632	1,040,636	1,048,634
27 TRANSMISSION	29,654	30,324	29,989
28 GENERAL PLANT	13,661	13,973	13,817
29 TOTAL NET COMPLETED PLANT	1,099,947	1,084,933	1,092,440
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	677,862	775,480	726,671
32 ACCUM PREPAID EXPENSE	510,101	574,670	542,386
33 NET CONSERVATION	167,761	200,810	184,285
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	401,284	401,106	401,195
36 ACCUM PREPAID EXPENSE	196,477	211,186	203,832
37 NET FISH AND WILDLIFE	204,807	189,920	197,363
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	66,612	63,400	65,006
40 ACCUMULATED DEPRECIATION	35,866	32,945	34,406
41 NET BPA PLANT INVESTMENT	30,746	30,455	30,600
42 TOTAL NET PLANT INVESTMENT	5,867,582	5,721,914	5,794,747

**FY 2008
(\$000s)**

	A	B	C
	BALANCE-AS-OF		AVERAGE
	9/30/2008	9/30/2007	2008
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	6,561,130	6,320,437	6,440,784
4 TRANSMISSION	885	885	885
5 TOTAL COMPLETED PLANT	6,562,015	6,321,322	6,441,669
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	2,042,957	1,956,116	1,999,536
8 TRANSMISSION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	2,043,842	1,957,001	2,000,421
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,518,173	4,364,321	4,441,248
12 TRANSMISSION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,518,173	4,364,321	4,441,248
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,587,220	1,556,796	1,572,008
17 TRANSMISSION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,657,740	1,627,316	1,642,528
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	521,707	500,164	510,936
22 TRANSMISSION	19,293	18,623	18,958
23 GENERAL PLANT	8,894	8,582	8,738
24 TOTAL ACCUM DEPRECIATION	549,894	527,369	538,632
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,065,513	1,056,632	1,061,072
27 TRANSMISSION	28,984	29,654	29,319
28 GENERAL PLANT	13,349	13,661	13,505
29 TOTAL NET COMPLETED PLANT	1,107,846	1,099,947	1,103,896
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	610,481	677,862	644,172
32 ACCUM PREPAID EXPENSE	472,563	510,101	491,332
33 NET CONSERVATION	137,918	167,761	152,840
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	401,106	401,284	401,195
36 ACCUM PREPAID EXPENSE	211,186	196,477	203,832
37 NET FISH AND WILDLIFE	189,920	204,807	197,363
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	69,824	66,612	68,218
40 ACCUMULATED DEPRECIATION	38,685	35,866	37,276
41 NET BPA PLANT INVESTMENT	31,139	30,746	30,942
42 TOTAL NET PLANT INVESTMENT	5,984,996	5,867,582	5,926,289

**FY 2009
(\$000s)**

	A	B	C
	BALANCE-AS-OF		AVERAGE
	9/30/2009	9/30/2008	2009
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	6,632,428	6,561,130	6,596,779
4 TRANSMISSION	885	885	885
5 TOTAL COMPLETED PLANT	6,633,313	6,562,015	6,597,664
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	2,132,008	2,042,957	2,087,483
8 TRANSMISSION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	2,132,893	2,043,842	2,088,368
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,500,420	4,518,173	4,509,296
12 TRANSMISSION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,500,420	4,518,173	4,509,296
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,610,009	1,587,220	1,598,615
17 TRANSMISSION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,680,529	1,657,740	1,669,135
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	543,618	521,707	532,663
22 TRANSMISSION	19,963	19,293	19,628
23 GENERAL PLANT	9,206	8,894	9,050
24 TOTAL ACCUM DEPRECIATION	572,787	549,894	561,341
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,066,391	1,065,513	1,065,952
27 TRANSMISSION	28,314	28,984	28,649
28 GENERAL PLANT	13,037	13,349	13,193
29 TOTAL NET COMPLETED PLANT	1,107,742	1,107,846	1,107,794
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	556,161	610,481	583,321
32 ACCUM PREPAID EXPENSE	445,526	472,563	459,045
33 NET CONSERVATION	110,635	137,918	124,276
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	394,768	401,106	397,937
36 ACCUM PREPAID EXPENSE	219,157	211,186	215,172
37 NET FISH AND WILDLIFE	175,611	189,920	182,765
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	73,036	69,824	71,430
40 ACCUMULATED DEPRECIATION	41,552	38,685	40,119
41 NET BPA PLANT INVESTMENT	31,484	31,139	31,311
42 TOTAL NET PLANT INVESTMENT	5,925,892	5,984,996	5,955,442

**FY 2010
(\$000s)**

	A	B	C
	BALANCE-AS-OF	BALANCE-AS-OF	AVERAGE
	9/30/2010	9/30/2009	2010
1 CORPS OF ENGINEERS			
2 COMPLETED PLANT			
3 HYDROELECTRIC GEN	6,788,412	6,632,428	6,710,420
4 TRANSMISSION	885	885	885
5 TOTAL COMPLETED PLANT	6,789,297	6,633,313	6,711,305
6 ACCUMULATED DEPRECIATION			
7 HYDROELECTRIC GEN	2,222,651	2,132,008	2,177,329
8 TRANSMISSION	885	885	885
9 TOTAL ACCUMULATED DEPRECIATION	2,223,536	2,132,893	2,178,214
10 NET COMPLETED PLANT			
11 HYDROELECTRIC GEN	4,565,761	4,500,420	4,533,091
12 TRANSMISSION	0	0	0
13 TOTAL NET COMPLETED PLANT	4,565,761	4,500,420	4,533,091
14 BUREAU OF RECLAMATION			
15 COMPLETED PLANT			
16 HYDROELECTRIC GEN	1,632,940	1,610,009	1,621,475
17 TRANSMISSION	48,277	48,277	48,277
18 GENERAL PLANT	22,243	22,243	22,243
19 TOTAL COMPLETED PLANT	1,703,460	1,680,529	1,691,995
20 ACCUMULATED DEPRECIATION			
21 HYDROELECTRIC GEN	565,843	543,618	554,731
22 TRANSMISSION	20,633	19,963	20,298
23 GENERAL PLANT	9,518	9,206	9,362
24 TOTAL ACCUM DEPRECIATION	595,994	572,787	584,391
25 NET COMPLETED PLANT			
26 HYDROELECTRIC GEN	1,067,097	1,066,391	1,066,744
27 TRANSMISSION	27,644	28,314	27,979
28 GENERAL PLANT	12,725	13,037	12,881
29 TOTAL NET COMPLETED PLANT	1,107,466	1,107,742	1,107,604
30 CONSERVATION			
31 CUMULATIVE INVESTMENT	514,342	556,161	535,252
32 ACCUM PREPAID EXPENSE	428,996	445,526	437,261
33 NET CONSERVATION	85,346	110,635	97,991
34 FISH AND WILDLIFE			
35 CUMULATIVE INVESTMENT	385,281	394,768	390,025
36 ACCUM PREPAID EXPENSE	223,051	219,157	221,104
37 NET FISH AND WILDLIFE	162,230	175,611	168,921
38 BPA PLANT (PBL)			
39 CUMULATIVE INVESTMENT	76,248	73,036	74,642
40 ACCUMULATED DEPRECIATION	44,578	41,552	43,065
41 NET BPA PLANT INVESTMENT	31,670	31,484	31,577
42 TOTAL NET PLANT INVESTMENT	5,952,473	5,925,892	5,939,184

Table 3.8: Power General Plant Investment (\$000s)

FERC ACCOUNT 391.1 OFFICE FURNITURE AND FIXTURES
ASL, Remaining Life, Annual Percent=5.18%

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	31	1	2	96	215	1,861
2001	650	17	34	114	329	2,511
2002	660	17	34	148	477	3,171
2003	680	18	35	183	660	3,851
2004	680	18	35	213	873	4,531
2005	680	18	35	232	1,105	5,211
2006	680	18	35	267	1,372	5,891
2007	680	18	35	302	1,674	6,571
2008	680	18	35	337	2,011	7,251
2009	680	18	35	372	2,383	7,931
2010	680	18	35	407	2,790	8,611

FERC ACCOUNT 391.2 DATA PROCESSING EQUIPMENT
ASL, Remaining Life, Annual Percent=14.05%

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	10117	711	1,421	3,333	5,991	28,778
2001	436	31	61	3,792	9,783	29,214
2002	207	15	29	3,269	13,052	29,421
2003	207	15	29	3,298	16,350	29,628
2004	332	24	47	1,177	17,527	29,960
2005	207	15	29	207	17,734	30,167
2006	207	15	29	207	17,941	30,374
2007	332	24	47	332	18,273	30,706
2008	207	15	29	207	18,480	30,913
2009	207	15	29	207	18,687	31,120

**FERC ACCOUNT 391.3 DATA PROCESSING SOFTWARE
ASL=5 YEARS**

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	4368	437	874	567	(249)	11,630
2001	4005	401	801	1,405	1,156	15,635
2002	2325	233	465	2,038	3,194	17,960
2003	2325	233	465	2,371	5,565	20,285
2004	2200	220	440	2,760	8,325	22,485
2005	2325	233	465	2,839	11,164	24,810
2006	2325	233	465	2,468	13,632	27,135
2007	2200	220	440	2,287	15,919	29,335
2008	2325	233	465	2,275	18,194	31,660
2009	2325	233	465	2,288	20,482	33,985
2010	2200	220	440	2,287	22,769	36,185

SUMMARY - PBL

FY	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
1997	2,193	10,844	13,060
1998	1,940	12,784	21,705
1999	2,488	18,202	27,753
2000	3,996	5,957	42,269
2001	5,311	11,268	47,360
2002	5,455	16,723	50,552
2003	5,852	22,575	53,764
2004	4,150	26,725	56,976
2005	3,278	30,003	60,188
2006	2,942	32,945	63,400
2007	2,921	35,866	66,612
2008	2,819	38,685	69,824
2009	2,867	41,552	73,036
2010	3,026	44,578	76,248

Table 3.9: EE Plant Investment (\$000s)

**FERC ACCOUNT 391.1 OFFICE FURNITURE AND FIXTURES
ASL=13 YEARS**

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	-	-	-	14	32	276
2001	18	1	1	15	47	294
2002	18	1	1	16	63	312
2003	18	1	1	17	80	330
2004	18	1	1	18	98	348
2005	18	1	1	19	117	366
2006	18	1	1	18	135	384
2007	18	1	1	19	154	402
2008	18	1	1	20	174	420
2009	18	1	1	21	195	438
2010	18	1	1	22	217	456

**FERC ACCOUNT 391.2 DATA PROCESSING EQUIPMENT
ASL=13 YEARS**

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	19	2	3	304	882	2,171
2001	31	2	4	272	1,154	2,202
2002	19	2	3	208	1,362	2,221
2003	19	2	3	211	1,573	2,240
2004	19	2	3	214	1,787	2,259
2005	19	2	3	217	2,004	2,278
2006	19	2	3	220	2,224	2,297
2007	19	2	3	92	2,316	2,316
2008	19	2	3	19	2,335	2,335
2009	19	2	3	19	2,354	2,354

**FERC ACCOUNT 391.3 DATA PROCESSING SOFTWARE
ASL=5 YEARS**

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
2000	100	10	20	207	(40)	1,861
2001	140	14	28	231	191	2,001
2002	45	5	9	250	441	2,046
2003	45	5	9	273	714	2,091
2004	45	5	9	180	894	2,136
2005	45	5	9	70	964	2,181
2006	45	5	9	55	1,019	2,226
2007	45	5	9	45	1,064	2,271
2008	45	5	9	45	1,109	2,316
2009	45	5	9	45	1,154	2,361
2010	45	5	9	45	1,199	2,406

SUMMARY - EE

FY	ANNUAL DEPR	ACCUM DEPR	CUMUL INVEST
1997	260	1,277	1,559
1998	195	1,472	2,177
1999	349	1,362	4,189
2000	525	874	4,308
2001	518	1,392	4,497
2002	474	1,866	4,579
2003	501	2,367	4,661
2004	412	2,779	4,743
2005	306	3,085	4,825
2006	293	3,378	4,907
2007	156	3,534	4,989
2008	84	3,618	5,071
2009	85	3,703	5,153
2010	86	3,789	5,235

Table 3.10: BPA Fish & Wildlife Investment (\$000s)

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL AMORT	ACCUM AMORT	CUMUL INVEST
1985	4,318	138	288	138	138	4,318
1986	5,590	220	373	508	646	9,908
1987	4,709	113	314	774	1,420	14,617
1988	7,727	166	515	1,141	2,561	22,344
1989	8,267	227	551	1,717	4,278	30,611
1990	16,193	337	1,080	2,378	6,656	46,804
1991	17,680	520	1,179	3,641	10,297	64,484
1992	11,178	310	745	4,610	14,907	75,662
1993	17,338	484	1,156	5,529	20,436	93,000
1994	20,487	638	1,366	6,839	27,275	113,487
1995	32,486	932	2,166	8,499	35,774	145,973
1996	26,046	519	1,736	10,252	46,026	172,019
1997	28,064	1,210	1,871	12,679	58,705	200,083
1998	21,995	900	1,466	14,240	72,945	222,078
1999	14,748	902	983	15,708	88,653	236,826
2000	13,898	692	927	16,341	104,994	250,724
2001	27,000	900	1,800	17,103	117,779	273,406
2002	34,732	1,158	2,315	18,899	131,088	302,548
2003	38,317	1,277	2,554	20,969	147,348	336,156
2004	35,825	1,194	2,388	22,864	162,485	364,254
2005	33,988	1,133	2,266	24,521	178,739	389,975
2006	34,182	1,140	2,279	25,533	188,079	407,964
2007	11,000	367	733	26,078	196,477	401,284
2008	11,000	367	733	25,887	211,186	401,106
2009	11,000	367	733	25,309	219,157	394,768
2010	11,000	367	733	24,381	223,051	385,281
2011	11,000	367	733	23,371	213,936	363,795

Table 3.11: Energy Conservation Investment (\$000s)

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL AMORT	ACCUM AMORT	CUMUL INVEST
1982	61,940	1,418	3,097	1,418	1,418	61,940
1983	204,092	2,067	10,205	5,164	6,582	266,032
1984	66,783	334	3,339	13,636	20,218	332,815
1985	103,067	945	5,153	17,586	37,804	435,882
1986	97,618	1,312	4,881	23,106	60,910	533,500
1987	67,381	969	3,369	27,644	88,554	600,881
1988	54,320	2,396	2,716	32,440	120,994	655,201
1989	41,819	301	2,091	33,061	154,055	697,020
1990	34,095	145	1,705	34,996	189,051	731,115
1991	45,714	320	2,286	36,876	225,927	776,829
1992	62,151	730	3,108	39,572	265,499	838,980
1993	96,717	2,060	4,836	44,010	309,509	935,697
1994	115,030	2,274	5,752	49,060	358,569	1,050,727
1995	72,428	1,259	3,621	53,797	412,366	1,123,155
1996	39,450	889	1,973	57,048	469,414	1,162,605
1997	20,329	494	1,016	58,626	528,040	1,182,934
1998	14,308	506	715	59,654	587,694	1,197,242
1999	13,716	335	686	60,198	647,892	1,210,958
2000	347	225	6	60,774	708,666	1,211,305
2001	57			60,555	769,221	1,211,362
2002				59,794	829,015	1,211,362
2003				54,918	821,993	1,149,422
2004		-	-	46,430	664,331	945,330
2005		-	-	42,637	640,185	878,547
2006		-	-	37,552	574,670	775,480
2007		-	-	33,049	510,101	677,862
2008		-	-	29,843	472,563	610,481
2009		-	-	27,283	445,526	556,161
2010		-	-	25,289	428,996	514,342
2011		-	-	23,439	418,340	480,247

Table 3.12: Conservation Augmentation Investment (\$000s)

FY	INVEST	FIRST YEAR	FULL YEAR	ANNUAL AMORT	ACCUM AMORT	CUMUL INVEST	NET INVEST
2002	26,000	1,369	2,737	1,369	1,369	26,000	24,631
2003	42,000	2,471	4,941	5,208	6,577	68,000	61,423
2004	60,000	4,000	8,000	11,678	18,255	128,000	109,745
2005	76,000	5,846	11,692	21,524	39,779	204,000	164,221
2006	96,000	8,728	17,455	36,098	75,877	300,000	224,123
2007	40,000	4,445	8,889	49,270	125,147	340,000	214,853
2008	40,000	5,715	11,429	59,429	184,576	380,000	195,424
2009	40,000	8,000	16,000	73,143	257,719	420,000	162,281
2010	40,000	13,334	26,667	94,477	352,196	460,000	107,804

Table 3.13: Bureau of Reclamation Investment and Depreciation (\$000s)

	A 2000 ACCUM DEPR	B INVESTMENT 9/30/2000	C 2001 ADDTNS	D ADDTNS: 1/2 YR DEPR	E 2001 DEPR INCR	F TOTAL DEPR EXP	G 2001 ACCUM DEPR	H INVESTMENT 9/30/2001	I 2002 ADDTNS
1 BOISE									
2 GENERATION	7,651	14,777	523	3	162	165	7,816	15,300	531
3 TRANSMISSION /DELIVERY	-	-		-	-	-	-	-	
4 GENERAL PLANT	8	16		-	-	-	8	16	
5 TOTAL	7,659	14,793	523	3	162	165	7,824	15,316	531
6 COLUMBIA BASIN									
7 GENERATION	294,734	1,054,930	36,217	255	14,831	15,086	309,820	1,091,147	41,052
8 TRANSMISSION /DELIVERY	12,708	44,110		-	620	620	13,328	44,110	
9 GENERAL PLANT	6,372	22,119		-	311	311	6,683	22,119	
10 TOTAL	313,814	1,121,159	36,217	255	15,762	16,017	329,831	1,157,376	41,052
11 HUNGRY HORSE									
12 GENERATION	40,424	113,338	775	5	1,361	1,366	41,790	114,113	787
13 TRANSMISSION /DELIVERY	937	2,488		-	30	30	967	2,488	
14 TOTAL	41,361	115,826	775	5	1,391	1,396	42,757	116,601	787
15 MINIDOKA-PALISADES									
16 GENERATION	17,725	105,742	444	3	1,269	1,272	18,997	106,186	450
17 TRANSMISSION /DELIVERY	288	1,679		-	20	20	308	1,679	
18 GENERAL PLANT	18	108		-	1	1	19	108	
19 TOTAL	18,031	107,529	444	3	1,290	1,293	19,324	107,973	450
20 YAKIMA									
21 GENERATION	2,780	5,999	104	1	66	67	2,847	6,103	107
22 TRANSMISSION /DELIVERY	-	-		-	-	-	-	-	
23 TOTAL	2,780	5,999	104	1	66	67	2,847	6,103	107
24 TOTAL USBR	383,645	1,365,306	38,063	267	18,671	18,938	402,583	1,403,369	42,927
25 GENERATION	363,314	1,294,786				17,956	381,270	1,332,849	
26 TRANSMISSION	13,933	48,277				670	14,603	48,277	
27 GENERAL PLANT	6,398	22,243				312	6,710	22,243	
28 TOTAL	383,645	1,365,306				18,938	402,583	1,403,369	

	J ADDTNS: 1/2 YR DEPR	K 2002 DEPR INCR	L TOTAL DEPR EXP	M 2002 ACCUM DEPR	N INVESTMENT 9/30/2002	O 2003 ADDTNS	P ADDTNS: 1/2 YR DEPR	Q 2003 DEPR INCR	R TOTAL DEPR EXP	S 2003 ACCUM DEPR
1 BOISE										
2 GENERATION	3	168	171	7,987	15,831	544	3	174	177	8,164
3 TRANSMISSION /DELIVERY	-	-	-	-	-	-	-	-	-	-
4 GENERAL PLANT	-	-	-	8	16	-	-	-	-	8
5 TOTAL	3	168	171	7,995	15,847	544	3	174	177	8,172
6 COLUMBIA BASIN										
7 GENERATION	289	15,340	15,629	325,449	1,132,199	37,211	262	15,917	16,179	341,628
8 TRANSMISSION /DELIVERY	-	620	620	13,948	44,110	-	-	620	620	14,568
9 GENERAL PLANT	-	311	311	6,994	22,119	-	-	311	311	7,305
10 TOTAL	289	16,271	16,560	346,391	1,198,428	37,211	262	16,848	17,110	363,501
11 HUNGRY HORSE										
12 GENERATION	5	1,370	1,375	43,165	114,900	799	5	1,379	1,384	44,549
13 TRANSMISSION /DELIVERY	-	30	30	997	2,488	-	-	30	30	1,027
14 TOTAL	5	1,400	1,405	44,162	117,388	799	5	1,409	1,414	45,576
15 MINIDOKA-PALISADES										
16 GENERATION	3	1,274	1,277	20,274	106,636	458	3	1,279	1,282	21,556
17 TRANSMISSION /DELIVERY	-	20	20	328	1,679	-	-	20	20	348
18 GENERAL PLANT	-	1	1	20	108	-	-	1	1	21
19 TOTAL	3	1,295	1,298	20,622	108,423	458	3	1,300	1,303	21,925
20 YAKIMA										
21 GENERATION	1	67	68	2,915	6,210	110	1	68	69	2,984
22 TRANSMISSION /DELIVERY	-	-	-	-	-	-	-	-	-	-
23 TOTAL	1	67	68	2,915	6,210	110	1	68	69	2,984
24 TOTAL USBR	301	19,201	19,502	422,085	1,446,296	39,122	274	19,799	20,073	442,158
25 GENERATION			18,520	399,790	1,375,776			19,091	418,881	
26 TRANSMISSION			670	15,273	48,277			670	15,943	
27 GENERAL PLANT			312	7,022	22,243			312	7,334	
28 TOTAL			19,502	422,085	1,446,296			20,073	442,158	

	T	U	V	W	X	Y	Z	AA
	INVESTMENT	2004	ADDTNS:	2004	TOTAL	2004	INVESTMENT	2005
	9/30/2003	ADDTNS	1/2 YR	DEPR	DEPR	ACCUM	9/30/2004	ADDTNS
			DEPR	INCR	EXP	DEPR		
1 BOISE								
2 GENERATION	16,375	558	3	180	183	8,347	16,933	571
3 TRANSMISSION /DELIVERY	-		-	-	-	-	-	
4 GENERAL PLANT	16		-	-	-	8	16	
5 TOTAL	16,391	558	3	180	183	8,355	16,949	571
6 COLUMBIA BASIN								
7 GENERATION	1,169,410	29,357	206	16,440	16,646	358,274	1,198,767	33,839
8 TRANSMISSION /DELIVERY	44,110		-	620	620	15,188	44,110	
9 GENERAL PLANT	22,119		-	311	311	7,616	22,119	
10 TOTAL	1,235,639	29,357	206	17,371	17,577	381,078	1,264,996	33,839
11 HUNGRY HORSE								
12 GENERATION	115,699	1,120	7	1,389	1,396	45,945	116,819	1,442
13 TRANSMISSION /DELIVERY	2,488		-	30	30	1,057	2,488	
14 TOTAL	118,187	1,120	7	1,419	1,426	47,002	119,307	1,442
15 MINIDOKA-PALISADES								
16 GENERATION	107,094	569	3	1,285	1,288	22,844	107,663	681
17 TRANSMISSION /DELIVERY	1,679		-	20	20	368	1,679	
18 GENERAL PLANT	108		-	1	1	22	108	
19 TOTAL	108,881	569	3	1,306	1,309	23,234	109,450	681
20 YAKIMA								
21 GENERATION	6,320	113	1	69	70	3,054	6,433	116
22 TRANSMISSION /DELIVERY	-		-	-	-	-	-	
23 TOTAL	6,320	113	1	69	70	3,054	6,433	116
24 TOTAL USBR	1,485,418	31,717	220	20,345	20,565	462,723	1,517,135	36,649
25 GENERATION	1,414,898				19,583	438,464	1,446,615	
26 TRANSMISSION	48,277				670	16,613	48,277	
27 GENERAL PLANT	22,243				312	7,646	22,243	
28 TOTAL	1,485,418				20,565	462,723	1,517,135	

	AB	AC	AD	AE	AF	AG	AH	AI
	ADDTNS:	2005	TOTAL	2005	INVESTMENT	2006	ADDTNS:	2006
	1/2 YR	DEPR	DEPR	ACCUM	9/30/2005	ADDTNS	1/2 YR	DEPR
	DEPR	INCR	EXP	DEPR			DEPR	INCR
1 BOISE								
2 GENERATION	3	186	189	8,536	17,504	585	3	192
3 TRANSMISSION /DELIVERY	-	-	-	-	-	-	-	-
4 GENERAL PLANT	-	-	-	8	16	-	-	-
5 TOTAL	3	186	189	8,544	17,520	585	3	192
6 COLUMBIA BASIN								
7 GENERATION	238	16,853	17,091	375,365	1,232,606	33,614	236	17,329
8 TRANSMISSION /DELIVERY	-	620	620	15,808	44,110	-	-	620
9 GENERAL PLANT	-	311	311	7,927	22,119	-	-	311
10 TOTAL	238	17,784	18,022	399,100	1,298,835	33,614	236	18,260
11 HUNGRY HORSE								
12 GENERATION	9	1,402	1,411	47,356	118,261	1,455	9	1,420
13 TRANSMISSION /DELIVERY	-	30	30	1,087	2,488	-	-	30
14 TOTAL	9	1,432	1,441	48,443	120,749	1,455	9	1,450
15 MINIDOKA-PALISADES								
16 GENERATION	4	1,292	1,296	24,140	108,344	688	4	1,300
17 TRANSMISSION /DELIVERY	-	20	20	388	1,679	-	-	20
18 GENERAL PLANT	-	1	1	23	108	-	-	1
19 TOTAL	4	1,313	1,317	24,551	110,131	688	4	1,321
20 YAKIMA								
21 GENERATION	1	71	72	3,126	6,549	119	1	72
22 TRANSMISSION /DELIVERY	-	-	-	-	-	-	-	-
23 TOTAL	1	71	72	3,126	6,549	119	1	72
24 TOTAL USBR	255	20,786	21,041	483,764	1,553,784	36,461	253	21,295
25 GENERATION			20,059	458,523	1,483,264			
26 TRANSMISSION			670	17,283	48,277			
27 GENERAL PLANT			312	7,958	22,243			
28 TOTAL			21,041	483,764	1,553,784			

	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	TOTAL	2006	INVESTMENT	2007	ADDTNS:	2007	TOTAL	2007	INVESTMENT
	DEPR	ACCUM	9/30/2006	ADDTNS	1/2 YR	DEPR	DEPR	ACCUM	9/30/2007
	EXP	DEPR			DEPR	INCR	EXP	DEPR	
1 BOISE									
2 GENERATION	195	8,731	18,089	600	3	199	202	8,933	18,689
3 TRANSMISSION /DELIVERY	-	-	-		-	-	-	-	-
4 GENERAL PLANT	-	8	16		-	-	-	8	16
5 TOTAL	195	8,739	18,105	600	3	199	202	8,941	18,705
6 COLUMBIA BASIN									
7 GENERATION	17,565	392,930	1,266,220	34,186	240	17,801	18,041	410,971	1,300,406
8 TRANSMISSION /DELIVERY	620	16,428	44,110		-	620	620	17,048	44,110
9 GENERAL PLANT	311	8,238	22,119		-	311	311	8,549	22,119
10 TOTAL	18,496	417,596	1,332,449	34,186	240	18,732	18,972	436,568	1,366,635
11 HUNGRY HORSE									
12 GENERATION	1,429	48,785	119,716	1,468	9	1,437	1,446	50,231	121,184
13 TRANSMISSION /DELIVERY	30	1,117	2,488		-	30	30	1,147	2,488
14 TOTAL	1,459	49,902	122,204	1,468	9	1,467	1,476	51,378	123,672
15 MINIDOKA-PALISADES									
16 GENERATION	1,304	25,444	109,032	695	4	1,308	1,312	26,756	109,727
17 TRANSMISSION /DELIVERY	20	408	1,679		-	20	20	428	1,679
18 GENERAL PLANT	1	24	108		-	1	1	25	108
19 TOTAL	1,325	25,876	110,819	695	4	1,329	1,333	27,209	111,514
20 YAKIMA									
21 GENERATION	73	3,199	6,668	122	1	73	74	3,273	6,790
22 TRANSMISSION /DELIVERY	-	-	-		-	-	-	-	-
23 TOTAL	73	3,199	6,668	122	1	73	74	3,273	6,790
24 TOTAL USBR	21,548	505,312	1,590,245	37,071	257	21,800	22,057	527,369	1,627,316
25 GENERATION	20,566	479,089	1,519,725				21,075	500,164	1,556,796
26 TRANSMISSION	670	17,953	48,277				670	18,623	48,277
27 GENERAL PLANT	312	8,270	22,243				312	8,582	22,243
28 TOTAL	21,548	505,312	1,590,245				22,057	527,369	1,627,316

	AS 2008 ADDTNS	AT ADDTNS: 1/2 YR DEPR	AU 2008 DEPR INCR	AV TOTAL DEPR EXP	AW 2008 ACCUM DEPR	AX INVESTMENT 9/30/2008	AY 2009 ADDTNS	AZ ADDTNS: 1/2 YR DEPR	BA 2009 DEPR INCR	BB TOTAL DEPR EXP
1 BOISE										
2 GENERATION	614	3	205	208	9,141	19,303	629	3	212	215
3 TRANSMISSION /DELIVERY		-	-	-	-	-		-	-	-
4 GENERAL PLANT		-	-	-	8	16		-	-	-
5 TOTAL	614	3	205	208	9,149	19,319	629	3	212	215
6 COLUMBIA BASIN										
7 GENERATION	27,500	193	18,282	18,475	429,446	1,327,906	19,824	139	18,669	18,808
8 TRANSMISSION /DELIVERY		-	620	620	17,668	44,110		-	620	620
9 GENERAL PLANT		-	311	311	8,860	22,119		-	311	311
10 TOTAL	27,500	193	19,213	19,406	455,974	1,394,135	19,824	139	19,600	19,739
11 HUNGRY HORSE										
12 GENERATION	1,482	9	1,455	1,464	51,695	122,666	1,496	9	1,473	1,482
13 TRANSMISSION /DELIVERY		-	30	30	1,177	2,488		-	30	30
14 TOTAL	1,482	9	1,485	1,494	52,872	125,154	1,496	9	1,503	1,512
15 MINIDOKA-PALISADES										
16 GENERATION	703	4	1,316	1,320	28,076	110,430	712	4	1,325	1,329
17 TRANSMISSION /DELIVERY		-	20	20	448	1,679		-	20	20
18 GENERAL PLANT		-	1	1	26	108		-	1	1
19 TOTAL	703	4	1,337	1,341	28,550	112,217	712	4	1,346	1,350
20 YAKIMA										
21 GENERATION	125	1	75	76	3,349	6,915	128	1	76	77
22 TRANSMISSION /DELIVERY		-	-	-	-	-		-	-	-
23 TOTAL	125	1	75	76	3,349	6,915	128	1	76	77
24 TOTAL USBR	30,424	210	22,315	22,525	549,894	1,657,740	22,789	156	22,737	22,893
25 GENERATION				21,543	521,707	1,587,220				21,911
26 TRANSMISSION				670	19,293	48,277				670
27 GENERAL PLANT				312	8,894	22,243				312
28 TOTAL				22,525	549,894	1,657,740				22,893

	BC 2009 ACCUM DEPR	BD INVESTMENT 9/30/2009	BE 2010 ADDTNS	BF ADDTNS: 1/2 YR DEPR	BG 2010 DEPR INCR	BH TOTAL DEPR EXP	BI 2010 ACCUM DEPR	BJ INVESTMENT 9/30/2010
1 BOISE								
2 GENERATION	9,356	19,932	645	4	219	223	9,579	20,577
3 TRANSMISSION /DELIVERY	-	-		-	-	-	-	-
4 GENERAL PLANT	8	16		-	-	-	8	16
5 TOTAL	9,364	19,948	645	4	219	223	9,587	20,593
6 COLUMBIA BASIN								
7 GENERATION	448,254	1,347,730	19,924	140	18,947	19,087	467,341	1,367,654
8 TRANSMISSION /DELIVERY	18,288	44,110		-	620	620	18,908	44,110
9 GENERAL PLANT	9,171	22,119		-	311	311	9,482	22,119
10 TOTAL	475,713	1,413,959	19,924	140	19,878	20,018	495,731	1,433,883
11 HUNGRY HORSE								
12 GENERATION	53,177	124,162	1,511	9	1,491	1,500	54,677	125,673
13 TRANSMISSION /DELIVERY	1,207	2,488		-	30	30	1,237	2,488
14 TOTAL	54,384	126,650	1,511	9	1,521	1,530	55,914	128,161
15 MINIDOKA-PALISADES								
16 GENERATION	29,405	111,142	720	4	1,333	1,337	30,742	111,862
17 TRANSMISSION /DELIVERY	468	1,679		-	20	20	488	1,679
18 GENERAL PLANT	27	108		-	1	1	28	108
19 TOTAL	29,900	112,929	720	4	1,354	1,358	31,258	113,649
20 YAKIMA								
21 GENERATION	3,426	7,043	131	1	77	78	3,504	7,174
22 TRANSMISSION /DELIVERY	-	-		-	-	-	-	-
23 TOTAL	3,426	7,043	131	1	77	78	3,504	7,174
24 TOTAL USBR	572,787	1,680,529	22,931	158	23,049	23,207	595,994	1,703,460
25 GENERATION	543,618	1,610,009				22,225	565,843	1,632,940
26 TRANSMISSION	19,963	48,277				670	20,633	48,277
27 GENERAL PLANT	9,206	22,243				312	9,518	22,243
28 TOTAL	572,787	1,680,529				23,207	595,994	1,703,460

Table 3.14: Corps of Engineers Investment and Depreciation (\$000s)

	A	B	C	D	E	F	G	H
	2000			ADDTNS:	2001	TOTAL	2001	
	ACCUM	INVESTMENT	2001	1/2 YR	DEPR	DEPR	ACCUM	INVESTMENT
	DEPR	9/30/00	ADDTNS	DEPR	INCR	EXP	DEPR	9/30/1901
1 BONNEVILLE								
2 GENERATION	248,757	866,997	19,692	135	11,865	12,000	260,757	886,689
3 TRANSMISSION	885	885		0		0	885	885
4 TOTAL	249,642	867,882	19,692	135	11,865	12,000	261,642	887,574
5 DWORSHAK								
6 GENERATION	92,672	314,612	528	4	4,185	4,189	96,861	315,140
7 TRANSMISSION	0	0		0	0	0	0	0
8 TOTAL	92,672	314,612	528	4	4,185	4,189	96,861	315,140
9 ICE HARBOR								
10 GENERATION	59,312	147,595	940	7	2,064	2,071	61,383	148,535
11 TRANSMISSION	0	0		0	0	0	0	0
12 TOTAL	59,312	147,595	940	7	2,064	2,071	61,383	148,535
13 OTHER PROJECTS								
14 (GENERATION ONLY)								
15 ALBENI FALLS	18,862	39,871	241	3	984	987	19,849	40,112
16 CHIEF JOSEPH	185,529	565,260	19,567	152	8,757	8,909	194,438	584,827
17 COUGAR	7,240	20,306	227	1	247	248	7,488	20,533
18 DETROIT-BIG CLIFF	22,175	41,010	301	2	503	505	22,680	41,311
19 GREEN PETER-FOSTER	17,321	49,767	287	2	594	596	17,917	50,054
20 HILLS CREEK	7,335	17,518	231	2	305	307	7,642	17,749
21 JOHN DAY	143,129	471,991	2,767	24	8,244	8,268	151,397	474,758
22 LIBBY	108,446	428,827	909	8	7,383	7,391	115,837	429,736
23 LITTLE GOOSE	69,128	206,846	1,105	8	3,069	3,077	72,205	207,951
24 LOOKOUT POINT	26,510	51,175	315	8	2,681	2,689	29,199	51,490
25 LOST CREEK	7,450	26,919	246	2	373	375	7,825	27,165
26 LOWER GRANITE	91,946	330,397	1,105	8	5,042	5,050	96,996	331,502
27 LOWER MONUMENTAL	79,073	224,511	1,105	12	4,880	4,892	83,965	225,616
28 LOWER SNAKE F&W	11,788	254,891	7,649	38	2,549	2,587	14,375	262,540
29 MCNARY	141,838	279,811	1,301	10	4,272	4,282	146,120	281,112
30 THE DALLES	140,071	298,693	22,328	199	5,329	5,528	145,599	321,021
31 COLUMBIA R. FISH BYPASS	16,707	232,977	312,100	2,716	4,055	6,771	23,478	545,077
32 TOTAL OTHER	1,094,548	3,540,770	371,784	3,195	59,267	62,462	1,157,010	3,912,554
33 DEPRECIATION ADJUSTMENT	-68,150					-13,430	-81,580	
34 TOTAL CORPS	1,428,024	4,870,859	392,944	3,341	77,381	67,292	1,495,316	5,263,803
35 GENERATION	1,427,139	4,869,974				67,292	1,494,431	5,262,918
36 TRANSMISSION	885	885				0	885	885
37 TOTAL	1,428,024	4,870,859				67,292	1,495,316	5,263,803

	I	J	K	L	M	N	O	P	Q
	2002	ADDTNS:	2002	TOTAL	2002	INVESTMENT	2003	ADDTNS:	2003
	ADDTNS	1/2 YR	DEPR	DEPR	ACCUM	9/30/1902	ADDTNS	1/2 YR	DEPR
		DEPR	INCR	EXP	DEPR			DEPR	INCR
1 BONNEVILLE									
2 GENERATION	11,052	76	12,135	12,211	272,968	897,741	24,190	166	12,286
3 TRANSMISSION		0		0	885	885		0	
4 TOTAL	11,052	76	12,135	12,211	273,853	898,626	24,190	166	12,286
5 DWORSHAK									
6 GENERATION	686	5	4,192	4,197	101,058	315,826	686	5	4,201
7 TRANSMISSION		0	0	0	0	0		0	0
8 TOTAL	686	5	4,192	4,197	101,058	315,826	686	5	4,201
9 ICE HARBOR									
10 GENERATION	1,179	8	2,077	2,085	63,468	149,714	1,136	8	2,094
11 TRANSMISSION		0	0	0	0	0		0	0
12 TOTAL	1,179	8	2,077	2,085	63,468	149,714	1,136	8	2,094
13 OTHER PROJECTS									
14 (GENERATION ONLY)									
15 ALBENI FALLS	258	3	990	993	20,842	40,370	258	3	997
16 CHIEF JOSEPH	21,151	164	9,060	9,224	203,662	605,978	21,357	165	9,388
17 COUGAR	237	1	250	251	7,739	20,770	237	1	253
18 DETROIT-BIG CLIFF	348	2	507	509	23,189	41,659	348	2	511
19 GREEN PETER-FOSTER	327	2	597	599	18,516	50,381	327	2	601
20 HILLS CREEK	243	2	309	311	7,953	17,992	243	2	313
21 JOHN DAY	3,318	29	8,293	8,322	159,719	478,076	3,156	28	8,351
22 LIBBY	1,051	9	7,399	7,408	123,245	430,787	1,043	9	7,417
23 LITTLE GOOSE	1,427	11	3,085	3,096	75,301	209,378	1,384	10	3,106
24 LOOKOUT POINT	369	10	2,698	2,708	31,907	51,859	369	10	2,717
25 LOST CREEK	266	2	376	378	8,203	27,431	266	2	380
26 LOWER GRANITE	1,427	11	5,059	5,070	102,066	332,929	1,384	11	5,081
27 LOWER MONUMENTAL	1,427	16	4,904	4,920	88,885	227,043	1,384	15	4,935
28 LOWER SNAKE F&W	753	4	2,625	2,629	17,004	263,293	0	0	2,633
29 MCNARY	1,691	13	4,292	4,305	150,425	282,803	1,691	13	4,318
30 THE DALLES	23,686	211	5,727	5,938	151,537	344,707	24,589	219	6,150
31 COLUMBIA R. FISH BYPASS	46,500	405	9,488	9,893	33,371	591,577	39,900	347	10,297
32 TOTAL OTHER	104,479	895	65,659	66,554	1,223,564	4,017,033	97,936	839	67,448
33 DEPRECIATION ADJUSTMENT				-14,150	-95,730				
34 TOTAL CORPS	117,396	984	84,063	70,897	1,566,213	5,381,199	123,948	1,018	86,029
35 GENERATION				70,897	1,565,328	5,380,314			
36 TRANSMISSION				0	885	885			
37 TOTAL				70,897	1,566,213	5,381,199			

	R TOTAL DEPR EXP	S 2003 ACCUM DEPR	T INVESTMENT 9/30/1903	U 2004 ADDTNS	V ADDTNS: 1/2 YR DEPR	W 2004 DEPR INCR	X TOTAL DEPR EXP	Y 2004 ACCUM DEPR	Z INVESTMENT 9/30/1904	AA 2005 ADDTNS
1 BONNEVILLE										
2 GENERATION	12,452	285,420	921,931	1,733	12	12,617	12,629	298,049	923,664	2,181
3 TRANSMISSION	0	885	885		0		0	885	885	
4 TOTAL	12,452	286,305	922,816	1,733	12	12,617	12,629	298,934	924,549	2,181
5 DWORSHAK										
6 GENERATION	4,206	105,264	316,512	691	5	4,211	4,216	109,480	317,203	856
7 TRANSMISSION	0	0	0		0	0	0	0	0	
8 TOTAL	4,206	105,264	316,512	691	5	4,211	4,216	109,480	317,203	856
9 ICE HARBOR										
10 GENERATION	2,102	65,570	150,850	1,147	8	2,110	2,118	67,688	151,997	1,398
11 TRANSMISSION	0	0	0		0	0	0	0	0	
12 TOTAL	2,102	65,570	150,850	1,147	8	2,110	2,118	67,688	151,997	1,398
13 OTHER PROJECTS										
14 (GENERATION ONLY)										
15 ALBENI FALLS	1,000	21,842	40,628	264	3	1,003	1,006	22,848	40,892	286
16 CHIEF JOSEPH	9,553	213,215	627,335	3,473	27	9,719	9,746	222,961	630,808	4,467
17 COUGAR	254	7,993	21,007	242	1	256	257	8,250	21,249	258
18 DETROIT-BIG CLIFF	513	23,702	42,007	354	2	515	517	24,219	42,361	406
19 GREEN PETER-FOSTER	603	19,119	50,708	332	2	605	607	19,726	51,040	377
20 HILLS CREEK	315	8,268	18,235	248	2	317	319	8,587	18,483	266
21 JOHN DAY	8,379	168,098	481,232	3,117	27	8,406	8,433	176,531	484,349	3,993
22 LIBBY	7,426	130,671	431,830	1,053	9	7,435	7,444	138,115	432,883	1,274
23 LITTLE GOOSE	3,116	78,417	210,762	1,395	10	3,127	3,137	81,554	212,157	1,729
24 LOOKOUT POINT	2,727	34,634	52,228	374	10	2,737	2,747	37,381	52,602	433
25 LOST CREEK	382	8,585	27,697	271	2	384	386	8,971	27,968	296
26 LOWER GRANITE	5,092	107,158	334,313	1,395	11	5,102	5,113	112,271	335,708	1,729
27 LOWER MONUMENTAL	4,950	93,835	228,427	1,395	15	4,965	4,980	98,815	229,822	1,729
28 LOWER SNAKE F&W	2,633	19,637	263,293	0	0	2,633	2,633	22,270	263,293	0
29 MCNARY	4,331	154,756	284,494	8,704	66	4,343	4,409	159,165	293,198	19,109
30 THE DALLES	6,369	157,906	369,296	25,051	223	6,589	6,812	164,718	394,347	15,959
31 COLUMBIA R. FISH BYPASS	10,644	44,015	631,477	201,300	1,752	10,992	12,744	56,759	832,777	155,700
32 TOTAL OTHER	68,287	1,291,851	4,114,969	248,968	2,162	69,128	71,290	1,363,141	4,363,937	208,011
33 DEPRECIATION ADJUSTMENT	-14,482	-110,212					-15,016	-125,228		
34 TOTAL CORPS	72,565	1,638,778	5,505,147	252,539	2,187	88,066	75,237	1,714,015	5,757,686	212,446
35 GENERATION	72,565	1,637,893	5,504,262				75,237	1,713,130	5,756,801	
36 TRANSMISSION	0	885	885				0	885	885	
37 TOTAL	72,565	1,638,778	5,505,147				75,237	1,714,015	5,757,686	

	AB ADDTNS: 1/2 YR DEPR	AC 2005 DEPR INCR	AD TOTAL DEPR EXP	AE 2005 ACCUM DEPR	AF INVESTMENT 9/30/1905	AG 2006 ADDTNS	AH ADDTNS: 1/2 YR DEPR	AI 2006 DEPR INCR	AJ TOTAL DEPR EXP	AK 2006 ACCUM DEPR
1 BONNEVILLE										
2 GENERATION	15	12,641	12,656	310,705	925,845	2,191	15	12,671	12,686	323,391
3 TRANSMISSION	0		0	885	885		0		0	885
4 TOTAL	15	12,641	12,656	311,590	926,730	2,191	15	12,671	12,686	324,276
5 DWORSHAK										
6 GENERATION	6	4,220	4,226	113,706	318,059	862	6	4,231	4,237	117,943
7 TRANSMISSION	0	0	0	0	0		0	0	0	0
8 TOTAL	6	4,220	4,226	113,706	318,059	862	6	4,231	4,237	117,943
9 ICE HARBOR										
10 GENERATION	10	2,126	2,136	69,824	153,395	1,409	10	2,145	2,155	71,979
11 TRANSMISSION	0	0	0	0	0		0	0	0	0
12 TOTAL	10	2,126	2,136	69,824	153,395	1,409	10	2,145	2,155	71,979
13 OTHER PROJECTS										
14 (GENERATION ONLY)										
15 ALBENI FALLS	4	1,010	1,014	23,862	41,178	292	4	1,017	1,021	24,883
16 CHIEF JOSEPH	35	9,772	9,807	232,768	635,275	4,480	35	9,842	9,877	242,645
17 COUGAR	2	259	261	8,511	21,507	263	2	262	264	8,775
18 DETROIT-BIG CLIFF	2	520	522	24,741	42,767	412	3	525	528	25,269
19 GREEN PETER-FOSTER	2	609	611	20,337	51,417	383	2	614	616	20,953
20 HILLS CREEK	2	321	323	8,910	18,749	271	2	326	328	9,238
21 JOHN DAY	35	8,460	8,495	185,026	488,342	4,006	35	8,530	8,565	193,591
22 LIBBY	11	7,453	7,464	145,579	434,157	1,285	11	7,475	7,486	153,065
23 LITTLE GOOSE	13	3,148	3,161	84,715	213,886	1,740	13	3,173	3,186	87,901
24 LOOKOUT POINT	11	2,756	2,767	40,148	53,035	439	12	2,779	2,791	42,939
25 LOST CREEK	2	387	389	9,360	28,264	302	2	391	393	9,753
26 LOWER GRANITE	13	5,123	5,136	117,407	337,437	1,740	13	5,149	5,162	122,569
27 LOWER MONUMENTAL	19	4,995	5,014	103,829	231,551	1,740	19	5,033	5,052	108,881
28 LOWER SNAKE F&W	0	2,633	2,633	24,903	263,293	0	0	2,633	2,633	27,536
29 MCNARY	146	4,476	4,622	163,787	312,307	19,123	146	4,768	4,914	168,701
30 THE DALLES	142	7,036	7,178	171,896	410,306	15,972	142	7,320	7,462	179,358
31 COLUMBIA R. FISH BYPASS	1,355	14,496	15,851	72,610	988,477	62,300	542	17,206	17,748	90,358
32 TOTAL OTHER	1,794	73,454	75,248	1,438,389	4,571,948	114,748	983	77,043	78,026	1,516,415
33 DEPRECIATION ADJUSTMENT			-15,684	-140,912					-16,156	-157,067
34 TOTAL CORPS	1,825	92,441	78,582	1,792,597	5,970,132	119,210	1,014	96,090	80,948	1,873,546
35 GENERATION			78,582	1,791,712	5,969,247				80,948	1,872,661
36 TRANSMISSION			0	885	885				0	885
37 TOTAL			78,582	1,792,597	5,970,132				80,948	1,873,546

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	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU
	INVESTMENT	2007	ADDTNS:	2007	TOTAL	2007	INVESTMENT	2008	ADDTNS:	2008
	9/30/1906	ADDTNS	1/2 YR	DEPR	DEPR	ACCUM	9/30/1907	ADDTNS	1/2 YR	DEPR
			DEPR	INCR	EXP	DEPR			DEPR	INCR
1 BONNEVILLE										
2 GENERATION	928,036	2,203	15	12,701	12,716	336,107	930,239	2,650	18	12,731
3 TRANSMISSION	885		0		0	885	885		0	
4 TOTAL	928,921	2,203	15	12,701	12,716	336,992	931,124	2,650	18	12,731
5 DWORSHAK										
6 GENERATION	318,921	868	6	4,243	4,249	122,192	319,789	1,033	7	4,254
7 TRANSMISSION	0		0	0	0	0	0		0	0
8 TOTAL	318,921	868	6	4,243	4,249	122,192	319,789	1,033	7	4,254
9 ICE HARBOR										
10 GENERATION	154,804	1,421	10	2,165	2,175	74,154	156,225	1,673	12	2,185
11 TRANSMISSION	0		0	0	0	0	0		0	0
12 TOTAL	154,804	1,421	10	2,165	2,175	74,154	156,225	1,673	12	2,185
13 OTHER PROJECTS										
14 (GENERATION ONLY)										
15 ALBENI FALLS	41,470	298	4	1,024	1,028	25,911	41,768	321	4	1,031
16 CHIEF JOSEPH	639,755	4,494	35	9,911	9,946	252,591	644,249	5,488	43	9,981
17 COUGAR	21,770	269	2	265	267	9,042	22,039	285	2	268
18 DETROIT-BIG CLIFF	43,179	417	3	530	533	25,802	43,596	470	3	535
19 GREEN PETER-FOSTER	51,800	389	2	618	620	21,573	52,189	434	3	623
20 HILLS CREEK	19,020	277	2	331	333	9,571	19,297	295	3	336
21 JOHN DAY	492,348	4,020	35	8,600	8,635	202,226	496,368	4,896	43	8,670
22 LIBBY	435,442	1,296	11	7,497	7,508	160,573	436,738	1,517	13	7,520
23 LITTLE GOOSE	215,626	1,751	13	3,199	3,212	91,113	217,377	2,086	15	3,225
24 LOOKOUT POINT	53,474	445	12	2,802	2,814	45,753	53,919	504	13	2,825
25 LOST CREEK	28,566	307	2	396	398	10,151	28,873	333	2	400
26 LOWER GRANITE	339,177	1,751	13	5,176	5,189	127,758	340,928	2,086	16	5,203
27 LOWER MONUMENTAL	233,291	1,751	19	5,070	5,089	113,970	235,042	2,086	23	5,108
28 LOWER SNAKE F&W	263,293	0	0	2,633	2,633	30,169	263,293	0	0	2,633
29 MCNARY	331,430	19,137	146	5,060	5,206	173,907	350,567	19,542	149	5,352
30 THE DALLES	426,278	15,986	143	7,605	7,748	187,106	442,264	4,194	37	7,891
31 COLUMBIA R. FISH BYPASS	1,050,777	174,900	1,522	18,290	19,812	110,170	1,225,677	190,800	1,661	21,335
32 TOTAL OTHER	4,686,696	227,488	1,964	79,007	80,971	1,597,386	4,914,184	235,337	2,030	82,936
33 DEPRECIATION ADJUSTMENT					-16,656	-173,723				
34 TOTAL CORPS	6,089,342	231,980	1,995	98,116	83,455	1,957,001	6,321,322	240,693	2,067	102,106
35 GENERATION	6,088,457				83,455	1,956,116	6,320,437			
36 TRANSMISSION	885				0	885	885			
37 TOTAL	6,089,342				83,455	1,957,001	6,321,322			

	AV TOTAL DEPR EXP	AW 2008 ACCUM DEPR	AX INVESTMENT 9/30/1908	AY 2009 ADDTNS	AZ ADDTNS: 1/2 YR DEPR	BA 2009 DEPR INCR	BB TOTAL DEPR EXP	BC 2009 ACCUM DEPR	BD INVESTMENT 9/30/1909	BE 2010 ADDTNS
1 BONNEVILLE										
2 GENERATION	12,749	348,856	932,889	3,533	24	12,767	12,791	361,647	936,422	3,546
3 TRANSMISSION	0	885	885		0		0	885	885	
4 TOTAL	12,749	349,741	933,774	3,533	24	12,767	12,791	362,532	937,307	3,546
5 DWORSHAK										
6 GENERATION	4,261	126,453	320,822	1,358	9	4,268	4,277	130,730	322,180	1,364
7 TRANSMISSION	0	0	0		0	0	0	0	0	
8 TOTAL	4,261	126,453	320,822	1,358	9	4,268	4,277	130,730	322,180	1,364
9 ICE HARBOR										
10 GENERATION	2,197	76,351	157,898	2,165	15	2,208	2,223	78,574	160,063	2,178
11 TRANSMISSION	0	0	0		0	0	0	0	0	
12 TOTAL	2,197	76,351	157,898	2,165	15	2,208	2,223	78,574	160,063	2,178
13 OTHER PROJECTS										
14 (GENERATION ONLY)										
15 ALBENI FALLS	1,035	26,946	42,089	361	4	1,039	1,043	27,989	42,450	367
16 CHIEF JOSEPH	10,024	262,615	649,737	7,462	58	10,066	10,124	272,739	657,199	7,476
17 COUGAR	270	9,312	22,324	311	2	272	274	9,586	22,635	317
18 DETROIT-BIG CLIFF	538	26,340	44,066	570	3	541	544	26,884	44,636	577
19 GREEN PETER-FOSTER	626	22,199	52,623	520	3	628	631	22,830	53,143	526
20 HILLS CREEK	339	9,910	19,592	325	3	341	344	10,254	19,917	331
21 JOHN DAY	8,713	210,939	501,264	6,632	58	8,756	8,814	219,753	507,896	6,647
22 LIBBY	7,533	168,106	438,255	1,948	17	7,546	7,563	175,669	440,203	1,960
23 LITTLE GOOSE	3,240	94,353	219,463	2,743	20	3,256	3,276	97,629	222,206	2,756
24 LOOKOUT POINT	2,838	48,591	54,423	618	16	2,852	2,868	51,459	55,041	624
25 LOST CREEK	402	10,553	29,206	378	3	405	408	10,961	29,584	384
26 LOWER GRANITE	5,219	132,977	343,014	2,743	21	5,234	5,255	138,232	345,757	2,756
27 LOWER MONUMENTAL	5,131	119,101	237,128	2,743	30	5,154	5,184	124,285	239,871	2,756
28 LOWER SNAKE F&W	2,633	32,802	263,293	0	0	2,633	2,633	35,435	263,293	0
29 MCNARY	5,501	179,408	370,109	20,338	155	5,651	5,806	185,214	390,447	20,354
30 THE DALLES	7,928	195,034	446,458	5,650	50	7,965	8,015	203,049	452,108	5,665
31 COLUMBIA R. FISH BYPASS	22,996	133,166	1,416,477	10,900	95	24,656	24,751	157,917	1,427,377	95,400
32 TOTAL OTHER	84,966	1,682,352	5,149,521	64,242	538	86,995	87,533	1,769,885	5,213,763	148,896
33 DEPRECIATION ADJUSTMENT	-17,332	-191,055					-17,773	-208,828		
34 TOTAL CORPS	86,841	2,043,842	6,562,015	71,298	586	106,238	89,051	2,132,893	6,633,313	155,984
35 GENERATION	86,841	2,042,957	6,561,130				89,051	2,132,008	6,632,428	
36 TRANSMISSION	0	885	885				0	885	885	
37 TOTAL	86,841	2,043,842	6,562,015				89,051	2,132,893	6,633,313	

	BF	BG	BH	BI	BJ
	ADDTNS:	2010	TOTAL	2010	
	1/2 YR	DEPR	DEPR	ACCUM	INVESTMENT
	DEPR	INCR	EXP	DEPR	9/30/1910
1 BONNEVILLE					
2 GENERATION	24	12,815	12,839	374,486	939,968
3 TRANSMISSION	0	0	0	885	885
4 TOTAL	24	12,815	12,839	375,371	940,853
5 DWORSHAK					
6 GENERATION	9	4,286	4,295	135,025	323,544
7 TRANSMISSION	0	0	0	0	0
8 TOTAL	9	4,286	4,295	135,025	323,544
9 ICE HARBOR					
10 GENERATION	15	2,239	2,254	80,828	162,241
11 TRANSMISSION	0	0	0	0	0
12 TOTAL	15	2,239	2,254	80,828	162,241
13 OTHER PROJECTS					
14 (GENERATION ONLY)					
15 ALBENI FALLS	5	1,048	1,053	29,042	42,817
16 CHIEF JOSEPH	58	10,181	10,239	282,978	664,675
17 COUGAR	2	275	277	9,863	22,952
18 DETROIT-BIG CLIFF	4	548	552	27,436	45,213
19 GREEN PETER-FOSTER	3	634	637	23,467	53,669
20 HILLS CREEK	3	346	349	10,603	20,248
21 JOHN DAY	58	8,872	8,930	228,683	514,543
22 LIBBY	17	7,579	7,596	183,265	442,163
23 LITTLE GOOSE	20	3,297	3,317	100,946	224,962
24 LOOKOUT POINT	16	2,884	2,900	54,359	55,665
25 LOST CREEK	3	410	413	11,374	29,968
26 LOWER GRANITE	21	5,276	5,297	143,529	348,513
27 LOWER MONUMENTAL	30	5,213	5,243	129,528	242,627
28 LOWER SNAKE F&W	0	2,633	2,633	38,068	263,293
29 MCNARY	155	5,961	6,116	191,330	410,801
30 THE DALLES	51	8,066	8,117	211,166	457,773
31 COLUMBIA R. FISH BYPASS	830	24,846	25,676	183,593	1,522,777
32 TOTAL OTHER	1,276	88,069	89,345	1,859,230	5,362,659
33 DEPRECIATION ADJUSTMENT			-18,090	-226,918	
34 TOTAL CORPS	1,324	107,409	90,643	2,223,536	6,789,297
35 GENERATION			90,643	2,222,651	6,788,412
36 TRANSMISSION			0	885	885
37 TOTAL			90,643	2,223,536	6,789,297

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Section 3.4: Adjustment to Federal Interest Expense

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3.4. Adjustment to Federal Interest Expense

Table 3.15 displays the changes to Federal interest expense due to revised capital investment forecasts. FY 2000 forecasts were updated to reflect actual investments in that year. In addition, the forecast for CRFM was updated and a forecast for Conservation Augmentation (ConAug) was added. *See Homenick et al., WP-07-E-BPA-54, 3-6.*

Table 3.15: Adjustment to Federal Interest from WP-02 Final Proposal (\$000s)

**Interest Expense Changes from WP-02 Final Proposal
(\$thousands)**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Appropriations											
CRFM											
Changes	0	(145,374)	(64,542)	(4,782)	(12,333)	64,497	(63,613)	(7,968)	(742,867)	(197,361)	95,400
Interest Rate	0	6.39%	6.18%	5.99%	6.00%	5.98%	5.95%	5.91%	5.87%	5.82%	5.77%
First Year	0	(4,645)	(1,995)	(143)	(370)	1,929	(1,893)	(236)	(21,803)	(5,743)	2,753
Full Year	0	(9,289)	(3,989)	(286)	(740)	3,857	(3,785)	(471)	(43,606)	(11,486)	5,505
Accumulation	0	(4,645)	(11,284)	(13,421)	(13,934)	(12,375)	(12,340)	(14,468)	(36,506)	(64,052)	(67,042)
Bonds											
Conservation/ConAug											
Changes	0	(1,000)	26,000	42,000	60,000	76,000	96,000	40,000	40,000	40,000	40,000
Interest Rate	0	7.11%	6.88%	6.69%	6.68%	6.65%	6.60%	6.56%	6.51%	6.45%	6.41%
First Year	0	(36)	895	1,405	2,004	2,527	3,168	1,312	1,302	1,290	1,282
Full Year	0	(71)	1,789	2,810	4,008	5,054	6,336	2,624	2,604	2,580	2,564
Accumulation	0	(36)	824	3,123	6,532	11,063	16,758	21,238	23,852	26,444	29,016
Direct Funding											
Change in Investment	(35,369)										
Change in Interest Rate	-0.74%										
Annual Interest		-262	-262	-262	-262	-262	-262	-262	-262	-262	-262
Total Bond Adjustment			562	2,861	6,270	10,801	16,496	20,976	23,590	26,182	28,754

Section 4. Market Price Forecast Study

- No New Documentation

Please Refer to: (WP-07-FS-BPA-03A)

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Section 5. Wholesale Power Rate Development Study

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**Table 5.1.1
Summary of WP-02 Average System Cost (ASC)**

	Rate Period					7(b)(2) Rate Test Period			
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Forecast Using ASC Forecasting Model (\$/MWh)									
NorthWestern Energy	33.12	33.94	34.84	35.84	36.86	37.92	39.03	40.12	41.13
Pacific Power & Light	30.09	30.81	31.57	32.35	33.14	33.94	34.75	35.57	36.39
Portland General Electric	38.68	39.41	40.18	41.44	42.28	43.17	44.09	45.04	46.04
Puget Sound Energy	39.01	39.89	40.85	41.85	42.86	43.90	44.99	45.99	47.01
Rocky Mountain Power	37.93	38.51	39.09	39.69	40.33	41.00	41.69	42.44	43.27
Contract System Load (MWh)									
NorthWestern Energy	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
Pacific Power & Light	22,452,667	22,859,681	23,274,091	23,772,855	24,282,307	24,802,677	25,334,198	25,877,110	26,431,657
Portland General Electric	20,563,312	20,911,259	21,263,936	21,625,462	21,993,294	22,360,951	22,740,172	23,129,466	23,525,856
Puget Sound Energy	23,651,912	24,114,791	24,551,719	25,026,794	25,523,136	26,051,189	26,547,443	27,232,825	27,873,094
Rocky Mountain Power (formerly UP&L)	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
Total	71,722,060	73,024,522	74,314,118	75,742,388	77,210,571	78,722,889	80,227,835	81,945,116	83,637,785
Sum Product (\$)									
NorthWestern Energy	83,697,049	87,205,287	91,008,557	95,285,601	99,740,100	104,433,057	109,401,533	114,456,634	119,424,642
Pacific Power & Light	675,600,739	704,306,765	734,763,052	769,051,851	804,715,655	841,802,853	880,363,388	920,448,806	961,847,982
Portland General Electric	795,388,893	824,112,709	854,384,965	896,159,129	929,876,470	965,322,263	1,002,614,166	1,041,751,149	1,083,130,410
Puget Sound Energy	922,661,103	961,939,005	1,002,937,729	1,047,371,346	1,093,921,609	1,143,647,188	1,194,369,452	1,252,437,631	1,310,314,130
Rocky Mountain Power	95,852,326	98,947,425	102,110,348	105,521,359	109,129,632	112,915,489	116,857,543	121,075,263	125,638,324
Total	2,573,200,110	2,676,511,190	2,785,204,651	2,913,389,285	3,037,383,466	3,168,120,850	3,303,606,081	3,450,169,483	3,600,355,489
Weighted Average ASC (\$/MWh)	35.88	36.65	37.48	38.46	39.34	40.24	41.18	42.10	43.05
Forecast Using Change in Average Residential Rates and Escalation (\$/MWh):									
Avista	29.25	29.98	30.73	31.50	32.29	33.10	33.92	34.77	35.64
Idaho Power	25.71	26.35	27.01	27.68	28.37	29.08	29.81	30.56	31.32

**Table 5.1.2
Summary of Reforecast Average System Cost (ASC)**

	Rate Period					7(b)(2) Rate Test Period			
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Forecast Using ASC									
Forecasting Model (\$/MWh)									
NorthWestern Energy	54.33	40.48	38.41	40.20	41.21	42.61	44.10	45.57	46.99
Pacific Power & Light	44.55	35.57	34.28	35.97	37.05	38.47	39.95	41.47	43.04
Portland General Electric	53.67	44.45	43.26	45.52	46.74	48.16	49.65	51.22	52.90
Puget Sound Energy	52.57	43.02	42.97	44.28	45.60	49.39	51.14	52.99	54.88
Rocky Mountain Power (formerly UP&L)	83.62	52.16	46.24	48.49	49.16	50.60	52.09	53.68	55.39
Contract System Load (MWh)									
NorthWestern Energy	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
Pacific Power & Light	22,452,667	22,859,681	23,274,091	23,772,855	24,282,307	24,802,677	25,334,198	25,877,110	26,431,657
Portland General Electric	20,563,312	20,911,259	21,263,936	21,625,462	21,993,294	22,360,951	22,740,172	23,129,466	23,525,856
Puget Sound Energy	23,651,912	24,114,791	24,551,719	25,026,794	25,523,136	26,051,189	26,547,443	27,232,825	27,873,094
Rocky Mountain Power (formerly UP&L)	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
Total	71,722,060	73,024,522	74,314,118	75,742,388	77,210,571	78,722,889	80,227,835	81,945,116	83,637,785
Sum Product (\$)									
NorthWestern Energy	137,294,419	104,002,322	100,339,993	106,869,347	111,511,664	117,360,469	123,606,432	129,999,428	136,431,814
Pacific Power & Light	1,000,264,370	813,078,311	797,719,658	855,087,014	899,622,606	954,132,703	1,012,008,033	1,073,130,082	1,137,492,799
Portland General Electric	1,103,652,443	929,482,557	919,864,591	984,493,297	1,028,046,102	1,076,901,297	1,128,980,503	1,184,783,542	1,244,451,995
Puget Sound Energy	1,243,385,647	1,037,426,984	1,055,063,552	1,108,078,855	1,163,939,251	1,286,780,159	1,357,747,006	1,443,159,468	1,529,681,773
Rocky Mountain Power (formerly UP&L)	211,303,010	134,023,364	120,794,227	128,905,303	133,012,069	139,344,919	146,003,734	153,147,712	160,835,741
Total	3,695,899,889	3,018,013,537	2,993,782,020	3,183,433,818	3,336,131,692	3,574,519,547	3,768,345,709	3,984,220,232	4,208,894,122
Weighted Average ASC (\$/MWh)	51.53	41.33	40.29	42.03	43.21	45.41	46.97	48.62	50.32
Percent Change from WP-02	43.60%	12.80%	7.50%	9.30%	9.80%	12.80%	14.10%	15.50%	16.90%
Forecast Using Percentage Change Above and WP-02 ASC Estimations Below (\$/MWh)									
Avista	42.00	43.05	44.13	45.23	46.37	47.53	48.71	49.93	51.18
Idaho Power	36.92	37.84	38.79	39.75	40.74	41.76	42.81	43.88	44.98

**Table 5.1.3
Comparison of WP-02 Average System Cost (ASC) with Reforecast WP-02S ASC**

	Rate Period										7(b)(2) Rate Test Period							
	2002		2003		2004		2005		2006		2007		2008		2009		2010	
	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S	WP-02	WP-02S
Avista	29.25	42.00	29.98	43.05	30.73	44.13	31.50	45.23	32.29	46.37	33.10	47.53	33.92	48.71	34.77	49.93	35.64	51.18
Idaho Power	25.71	36.92	26.35	37.84	27.01	38.79	27.68	39.75	28.37	40.74	29.08	41.76	29.81	42.81	30.56	43.88	31.32	44.98
NorthWestern	33.12	54.33	33.94	40.48	34.84	38.41	35.84	40.20	36.86	41.21	37.92	42.61	39.03	44.10	40.12	45.57	41.13	46.99
Pacific Power & Light	30.09	44.55	30.81	35.57	31.57	34.28	32.35	35.97	33.14	37.05	33.94	38.47	34.75	39.95	35.57	41.47	36.39	43.04
PGE	38.68	53.67	39.41	44.45	40.18	43.26	41.44	45.52	42.28	46.74	43.17	48.16	44.09	49.65	45.04	51.22	46.04	52.90
Puget Sound	39.01	52.57	39.89	43.02	40.85	42.97	41.85	44.28	42.86	45.60	43.90	49.39	44.99	51.14	45.99	52.99	47.01	54.88
Rocky Mountain	37.93	83.62	38.51	52.16	39.09	46.24	39.69	48.49	40.33	49.16	41.00	50.60	41.69	52.09	42.44	53.68	43.27	55.39

Table 5.1.4
Summary

Projected ASCs - Current Assumptions

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Montana	54.33	40.48	38.41	40.20	41.21	42.61	44.10	45.57	46.99
PGE	53.67	44.45	43.26	45.52	46.74	48.16	49.65	51.22	52.90
Puget	52.57	43.02	42.97	44.28	45.60	49.39	51.14	52.99	54.88
PP&L	44.55	35.57	34.28	35.97	37.05	38.47	39.95	41.47	43.04
Rocky Mtn. (formerly UP&L)	83.62	52.16	46.24	48.49	49.16	50.60	52.09	53.68	55.39

Projected IOU Benefit Totals (not used in Rate Analysis Model)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Total</u>	<u>NPV</u>
Montana	12,136,550	4,527,880	3,406,333	4,438,228	5,042,540	29,551,532	24,731,635
PGE	178,090,280	101,287,091	92,445,877	112,871,957	125,105,725	609,800,930	498,147,706
Puget	220,234,006	116,701,495	117,220,371	133,011,323	149,368,089	736,535,284	602,361,641
PP&L	114,705,026	33,164,184	21,513,434	38,127,187	49,235,303	256,745,133	215,097,023
Rocky Mtn. (formerly UP&L)	59,018,699	21,614,265	14,617,938	17,610,508	18,702,232	131,563,643	111,357,542
	572,048,011	272,767,035	245,797,620	301,620,975	342,411,349		
						Total Exch.	1,426,963,913

Notes:
Discount Rate 7.6%

Table 5.1.4
NorthWestern

Plant	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	6,031	6,116	6,202	6,290	6,378	6,468	6,560	6,652	6,746	6,841	6,938	7,036	7,135	7,236	7,338	7,442
Production Plant	598,523	607,638	616,891	626,285	635,822	645,504	655,333	665,313	675,444	685,729	696,172	706,773	717,535	728,462	739,555	750,817
Transmission Plant	205,350	207,557	209,787	212,042	214,320	216,624	218,952	221,305	223,683	226,087	228,516	230,972	233,454	235,963	238,499	241,062
General Plant	51,810	52,540	53,280	54,031	54,792	55,565	56,348	57,143	57,950	58,767	59,597	60,439	61,292	62,158	63,036	63,928
Total Plant	861,715	873,851	886,160	898,647	911,313	924,161	937,193	950,413	963,822	977,425	991,223	1,005,219	1,019,417	1,033,819	1,048,428	1,063,248
Accum Depr.	(314,489)	(334,057)	(353,900)	(374,021)	(394,425)	(415,115)	(436,097)	(457,373)	(478,948)	(500,826)	(523,013)	(545,511)	(568,326)	(591,463)	(614,925)	(638,717)
Cash Working Capital	(6,132)	(6,375)	(6,511)	(6,659)	(6,867)	(7,125)	(7,412)	(7,729)	(8,077)	(8,456)	(8,862)	(9,296)	(9,760)	(10,252)	(10,774)	(11,328)
Materials & Supplies	5,357	5,653	5,972	6,298	6,704	7,146	7,628	8,157	8,728	9,343	10,006	10,718	11,483	12,304	13,185	14,131
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Acc Deb. & Cr.	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733
Rate Base	591,183	583,805	576,454	568,998	561,458	553,800	546,046	538,201	530,258	522,219	514,087	505,863	497,547	489,141	480,647	472,066
Rate of Return	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%
ROI	43,984	43,435	42,888	42,333	41,772	41,203	40,626	40,042	39,451	38,853	38,248	37,636	37,017	36,392	35,760	35,122
Admin. & General	12,235	12,733	13,264	13,793	14,479	15,220	16,020	16,892	17,823	18,814	19,867	20,986	22,169	23,424	24,752	26,158
O& M Steam	43,451	45,219	45,920	46,714	47,910	49,534	51,352	53,381	55,644	58,120	60,788	63,651	66,713	69,968	73,425	77,089
O& M Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O& M Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O& M Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O& M Transmission	5,469	5,624	5,751	5,898	6,092	6,304	6,542	6,804	7,088	7,394	7,722	8,074	8,449	8,849	9,274	9,728
O&M	48,920	50,843	51,671	52,612	54,002	55,839	57,895	60,185	62,732	65,514	68,510	71,725	75,162	78,817	82,699	86,817
<u>Purchases</u>																
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	10,428	19,595	26,734	36,653	39,947	41,722	33,742	225,766	105,432	84,711	93,054	94,425	99,006	103,763	108,720	113,865
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	91,967	102,019	103,018	105,347	106,979	110,157	113,506	117,274	121,343	125,809	130,577	135,656	141,042	146,740	152,742	159,065
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2	3
Total Purch Power	102,395	121,614	129,753	142,000	146,926	151,879	147,248	343,040	226,776	210,520	223,631	230,082	240,048	250,504	261,464	272,933
Fuel	26,797	27,186	27,476	27,226	27,333	27,242	27,624	27,828	28,054	28,096	28,146	28,366	28,754	29,108	29,975	31,589
Depr Exp	22,473	22,789	23,110	23,436	23,766	24,101	24,441	24,786	25,136	25,490	25,850	26,215	26,585	26,961	27,342	27,728
Taxes - other	24,580	24,926	25,277	25,633	25,995	26,361	26,733	27,110	27,492	27,880	28,274	28,673	29,078	29,489	29,906	30,328
Total Op exp	237,399	260,090	270,552	284,700	292,500	300,642	299,961	499,840	388,012	376,314	394,278	406,046	421,797	438,303	456,138	475,553
Less: Other Rev	68,195	69,184	69,924	69,287	69,558	69,328	70,299	70,819	71,393	71,500	71,628	72,187	73,176	74,076	76,284	80,390
Other Adjustments	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)
Contract System Cost	204,392	225,545	234,719	248,949	255,918	263,720	261,491	460,266	347,273	334,871	352,101	362,698	376,841	391,822	406,818	421,488
Total Contract Load	7,320,654	7,685,589	8,068,716	8,475,216	8,610,219	8,682,984	8,355,928	8,471,857	8,579,513	8,717,876	8,759,451	8,801,225	8,843,198	8,885,371	8,927,746	8,970,322
ASC	27.92	29.35	29.09	29.37	29.72	30.37	31.29	54.33	40.48	38.41	40.20	41.21	42.61	44.10	45.57	46.99

Table 5.1.4
NorthWestern Benefits

	<u>Oct-01</u>	<u>Nov-01</u>	<u>Dec-01</u>	<u>Jan-02</u>	<u>Feb-02</u>	<u>Mar-02</u>	<u>Apr-02</u>	<u>May-02</u>	<u>Jun-02</u>	<u>Jul-02</u>	<u>Aug-02</u>	<u>Sep-02</u>
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	54.33	54.33	54.33	54.33	54.33	54.33	54.33	54.33	54.33	54.33	54.33	54.33
Energy Load	52.60	64.82	73.35	78.61	81.04	64.55	59.22	56.41	56.94	56.68	56.79	57.26
Peak Load	68.42	84.31	95.40	102.25	105.40	83.96	77.03	73.37	74.07	73.73	73.86	74.48
Cost	2,126,249	2,535,573	2,964,764	3,177,609	2,958,548	2,608,969	2,316,540	2,280,052	2,227,433	2,291,120	2,295,307	2,239,998
Revenue	1,066,746	1,755,902	2,073,059	1,929,899	1,694,094	1,330,772	941,879	872,927	1,068,998	1,491,958	2,040,957	1,618,420
Net Cost	1,059,503	779,671	891,705	1,247,710	1,264,455	1,278,196	1,374,661	1,407,125	1,158,435	799,162	254,350	621,578
Sum Cost												30,022,162
Sum Revenue												17,885,612
Sum Net Cost												12,136,550
Deemer Bal												0
												0

Table 5.1.4
NorthWestern Benefits

	<u>Oct-02</u>	<u>Nov-02</u>	<u>Dec-02</u>	<u>Jan-03</u>	<u>Feb-03</u>	<u>Mar-03</u>	<u>Apr-03</u>	<u>May-03</u>	<u>Jun-03</u>	<u>Jul-03</u>	<u>Aug-03</u>	<u>Sep-03</u>
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	40.48	40.48	40.48	40.48	40.48	40.48	40.48	40.48	40.48	40.48	40.48	40.48
Energy Load	53.13	65.48	74.10	79.43	81.87	65.21	59.83	56.99	57.50	57.22	57.34	57.83
Peak Load	69.11	85.17	96.38	103.31	106.49	84.82	77.83	74.13	74.80	74.43	74.58	75.22
Cost	1,600,039	1,908,354	2,231,377	2,391,920	2,227,024	1,963,881	1,743,757	1,716,237	1,675,861	1,723,295	1,726,694	1,685,345
Revenue	1,077,455	1,773,801	2,094,191	1,949,857	1,711,613	1,344,534	951,619	881,927	1,079,524	1,506,226	2,060,773	1,634,384
Net Cost	522,584	134,553	137,186	442,064	515,411	619,346	792,139	834,311	596,337	217,068	(334,079)	50,960
Sum Cost												22,593,784
Sum Revenue												18,065,904
Sum Net Cost												4,527,880
Deemer Bal												-

Table 5.1.4
NorthWestern Benefits

	<u>Oct-03</u>	<u>Nov-03</u>	<u>Dec-03</u>	<u>Jan-04</u>	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Jun-04</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	38.41	38.41	38.41	38.41	38.41	38.41	38.41	38.41	38.41	38.41	38.41	38.41
Energy Load	53.67	66.16	74.86	80.15	82.62	65.81	60.38	57.51	58.00	57.71	57.83	58.33
Peak Load	69.81	86.05	97.37	104.25	107.46	85.59	78.53	74.80	75.45	75.06	75.22	75.88
Cost	1,533,870	1,829,720	2,139,433	2,290,511	2,132,606	1,880,619	1,669,828	1,643,436	1,604,211	1,649,265	1,652,699	1,613,311
Revenue	1,088,427	1,792,145	2,115,848	1,967,572	1,727,164	1,356,750	960,265	889,918	1,088,925	1,519,019	2,078,504	1,648,640
Net Cost	445,443	37,576	23,586	322,939	405,442	523,869	709,563	753,517	515,286	130,245	(425,805)	(35,329)
Sum Cost												21,639,510
Sum Revenue												18,233,177
Sum Net Cost												3,406,333
Deemer Bal												-

Table 5.1.4
NorthWestern Benefits

	<u>Oct-04</u>	<u>Nov-04</u>	<u>Dec-04</u>	<u>Jan-05</u>	<u>Feb-05</u>	<u>Mar-05</u>	<u>Apr-05</u>	<u>May-05</u>	<u>Jun-05</u>	<u>Jul-05</u>	<u>Aug-05</u>	<u>Sep-05</u>
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20
Energy Load	53.99	66.56	75.31	80.63	83.11	66.20	60.74	57.85	58.35	58.06	58.18	58.68
Peak Load	70.23	86.57	97.96	104.87	108.11	86.11	79.00	75.25	75.90	75.51	75.67	76.33
Cost	1,614,763	1,926,216	2,252,262	2,411,308	2,245,075	1,979,799	1,757,891	1,730,107	1,688,814	1,736,243	1,739,859	1,698,394
Revenue	1,094,954	1,802,890	2,128,535	1,979,370	1,737,520	1,364,885	966,022	895,254	1,095,454	1,528,127	2,090,967	1,658,525
Net Cost	519,810	123,326	123,728	431,938	507,555	614,914	791,869	834,853	593,359	208,116	(351,108)	39,869
Sum Cost												22,780,731
Sum Revenue												18,342,503
Sum Net Cost												4,438,228
Deemer Bal												-

Table 5.1.4
NorthWestern Benefits

	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	<u>May-06</u>	<u>Jun-06</u>	<u>Jul-06</u>	<u>Aug-06</u>	<u>Sep-06</u>
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	41.21	41.21	41.21	41.21	41.21	41.21	41.21	41.21	41.21	41.21	41.21	41.21
Energy Load	54.32	66.95	75.76	81.11	83.61	66.60	61.10	58.20	58.70	58.40	58.53	59.04
Peak Load	70.65	87.09	98.54	105.50	108.76	86.62	79.48	75.70	76.35	75.97	76.13	76.79
Cost	1,665,394	1,986,613	2,322,883	2,486,915	2,315,470	2,041,876	1,813,010	1,784,355	1,741,767	1,790,683	1,794,413	1,751,647
Revenue	1,101,519	1,813,700	2,141,297	1,991,238	1,747,938	1,373,069	971,815	900,622	1,102,022	1,537,290	2,103,505	1,668,470
Net Cost	563,876	172,912	181,585	495,677	567,532	668,807	841,195	883,733	639,744	253,393	(309,092)	83,177
Sum Cost												23,495,025
Sum Revenue												18,452,485
Sum Net Cost												5,042,540
Deemer Bal												-

Table 5.1.4
NorthWestern Benefits

	<u>Oct-06</u>	<u>Nov-06</u>	<u>Dec-06</u>	<u>Jan-07</u>	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>	<u>Aug-07</u>	<u>Sep-07</u>
BPA PF Energy	32.33	32.33	32.33	32.83	32.83	32.83	29.37	15.39	15.39	18.91	26.92	32.33
BPA PF Demand	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
Hours	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount												
ASC	42.61	42.61	42.61	42.61	42.61	42.61	42.61	42.61	42.61	42.61	42.61	42.61
Energy Load	54.64	67.36	76.22	81.60	84.11	67.00	61.47	58.55	59.05	58.75	58.88	59.39
Peak Load	71.08	87.61	99.14	106.14	109.41	87.14	79.95	76.15	76.81	76.42	76.58	77.25
Cost	1,732,446	2,066,598	2,416,406	2,587,043	2,408,695	2,124,086	1,886,005	1,856,196	1,811,893	1,862,780	1,866,659	1,822,172
Revenue	1,491,487	1,786,205	2,080,317	2,257,575	2,128,325	1,853,577	1,499,111	860,140	845,786	1,017,062	1,370,052	1,574,942
Net Cost	240,960	280,393	336,089	329,468	280,370	270,509	386,895	996,056	966,108	845,718	496,608	247,229
Sum Cost												24,440,980
Sum Revenue												18,764,577
Sum Net Cost												5,676,402
Deemer Bal												-

Table 5.1.4
NorthWestern Data

Plant	12/31/1993	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	5,968	6,031	6,116	6,202	6,290	6,378	6,468	6,560	6,652	6,746	6,841	6,938	7,036	7,135	7,236	7,338	7,442
Production Plant	591,765	598,523	607,638	616,891	626,285	635,822	645,504	655,333	665,313	675,444	685,729	696,172	706,773	717,535	728,462	739,555	750,817
Prod. Replacements	-	1,756	2,368	2,404	2,440	2,478	2,515	2,554	2,592	2,632	2,672	2,713	2,754	2,796	2,839	2,882	2,926
Prod. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	203,708	205,350	207,557	209,787	212,042	214,320	216,624	218,952	221,305	223,683	226,087	228,516	230,972	233,454	235,963	238,499	241,062
Trans. Replacements	-	400	537	543	549	554	560	566	573	579	585	591	598	604	610	617	624
Trans. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	51,267	51,810	52,540	53,280	54,031	54,792	55,565	56,348	57,143	57,950	58,767	59,597	60,439	61,292	62,158	63,036	63,928
Total Plant	852,708	861,746	873,882	886,192	898,679	911,346	924,194	937,227	950,447	963,857	977,460	991,259	1,005,256	1,019,454	1,033,857	1,048,466	1,063,287
Accum Depr.	(299,967)	(314,489)	(334,057)	(353,900)	(374,021)	(394,425)	(415,115)	(436,097)	(457,373)	(478,948)	(500,826)	(523,013)	(545,511)	(568,326)	(591,463)	(614,925)	(638,717)
Cash Working Capital	(6,378)	(6,132)	(6,375)	(6,511)	(6,659)	(6,867)	(7,125)	(7,412)	(7,729)	(8,077)	(8,456)	(8,862)	(9,296)	(9,760)	(10,252)	(10,774)	(11,328)
Materials & Supplies	5,963	5,357	5,653	5,972	6,298	6,704	7,146	7,628	8,157	8,728	9,343	10,006	10,718	11,483	12,304	13,185	14,131
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Acc Deb. & Cr.	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733	44,733
Rate Base	597,059	591,214	583,836	576,486	569,030	561,491	553,833	546,080	538,236	530,293	522,254	514,123	505,900	497,584	489,179	480,685	472,105
Rate of Return	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%
ROI	44,421	43,986	43,437	42,891	42,336	41,775	41,205	40,628	40,045	39,454	38,856	38,251	37,639	37,020	36,395	35,763	35,125
Admin. & General	13,347	12,235	12,733	13,264	13,793	14,479	15,220	16,020	16,892	17,823	18,814	19,867	20,986	22,169	23,424	24,752	26,158
O & M Steam	44,923	43,451	45,219	45,920	46,714	47,910	49,534	51,352	53,381	55,644	58,120	60,788	63,651	66,713	69,968	73,425	77,089
O & M Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O & M Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O & M Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O & M Transmission	5,337	5,469	5,624	5,751	5,898	6,092	6,304	6,542	6,804	7,088	7,394	7,722	8,074	8,449	8,849	9,274	9,728
O&M	50,260	48,920	50,843	51,671	52,612	54,002	55,839	57,895	60,185	62,732	65,514	68,510	71,725	75,162	78,817	82,699	86,817
Purchases																	
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	10,428	19,595	26,734	36,653	39,947	41,722	33,742	225,766	105,432	84,711	93,054	94,425	99,006	103,763	108,720	113,865
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	92,292	91,967	102,019	103,018	105,347	106,979	110,157	113,506	117,274	121,343	125,809	130,577	135,656	141,042	146,740	152,742	159,065
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	2.00	3.00
Total Purch Power	92,292	102,395	121,614	129,753	142,000	146,926	151,879	147,248	343,040	226,776	210,520	223,631	230,082	240,048	250,504	261,464	272,933
Fuel	27,069	26,797	27,186	27,476	27,226	27,333	27,242	27,624	27,828	28,054	28,096	28,146	28,366	28,754	29,108	29,975	31,589
Depr Exp	22,237	22,473	22,789	23,110	23,436	23,766	24,101	24,441	24,786	25,136	25,490	25,850	26,215	26,585	26,961	27,342	27,728
Taxes - other	24,323	24,580	24,926	25,277	25,633	25,995	26,361	26,733	27,110	27,492	27,880	28,274	28,673	29,078	29,489	29,906	30,328
Total Op exp	229,528	237,399	260,090	270,552	284,700	292,500	300,642	299,961	499,840	388,012	376,314	394,278	406,046	421,797	438,303	456,138	475,553
Less: Other Rev	68,887	68,195	69,184	69,924	69,287	69,558	69,328	70,299	70,819	71,393	71,500	71,628	72,187	73,176	74,076	76,284	80,390
Other Adjustments	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)	(8,797)
Contract System Cost	196,265	204,394	225,547	234,721	248,952	255,920	263,722	261,493	460,269	347,276	334,873	352,104	362,701	376,844	391,825	406,821	421,491
Total Contract Load	6,973,048	7,320,654	7,685,589	8,068,716	8,475,216	8,610,219	8,682,984	8,355,928	8,471,857	8,579,513	8,717,876	8,759,451	8,801,225	8,843,198	8,885,371	8,927,746	8,970,322
QF Generation	768,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ASC	28.15	27.92	29.35	29.09	29.37	29.72	30.37	31.29	54.33	40.48	38.41	40.20	41.21	42.61	44.10	45.57	46.99

Table 5.1.4
NorthWestern Data

Plant	12/31/1993	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
SHIFTED ESCALATORS		10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
NFUELESC		15.150	6.580	3.700	4.760	3.410	4.400	4.210	4.044	4.850	3.700	3.570	3.570	3.570	3.570	3.570	3.570
OMHYDROESC		(0.470)	10.930	0.980	2.260	1.550	2.970	3.040	3.320	3.470	3.680	3.790	3.890	3.970	4.040	4.090	4.140
OMSTEAMESC		(4.370)	4.070	1.550	1.730	2.560	3.390	3.670	3.950	4.240	4.450	4.590	4.710	4.810	4.880	4.940	4.990
OMNUCESC		1.040	(1.900)	2.050	3.200	3.510	4.180	4.310	4.520	4.680	4.790	4.860	4.920	4.970	5.010	5.040	5.060
OMTRANESC		3.310	2.830	2.260	2.550	3.280	3.490	3.780	4.000	4.170	4.320	4.440	4.550	4.650	4.730	4.810	4.890
AANDGESC		(11.110)	4.070	4.170	3.990	4.970	5.120	5.260	5.440	5.510	5.560	5.600	5.630	5.640	5.660	5.670	5.680
TRANESC		1.380	0.190	0.520	1.610	2.790	3.250	3.380	3.312	3.140	2.870	2.680	2.680	2.680	2.680	2.680	2.680
FUELESC		(1.340)	1.450	1.070	(0.910)	0.390	(0.330)	1.400	0.740	0.810	0.150	0.180	0.780	1.370	1.230	2.980	5.383
PUR.PWR.RATE		0.030	0.028	0.024	0.024	0.024	0.024	0.024	0.151	0.066	0.049	0.052	0.052	0.053	0.054	0.056	0.057
Sysload		835.691	877.350	921.086	967.490	982.902	991.208	953.873	967.107	979.397	995.191	999.937	1,004.706	1,009.497	1,014.312	1,019.149	1,024.009
Exchange Loads	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03
EXMO	52.60	64.82	73.35	78.61	81.04	64.55	59.22	56.41	56.94	56.68	56.79	57.26	53.13	65.48	74.10	79.43	81.87
EXMOP	68.42	84.31	95.40	102.25	105.40	83.96	77.03	73.37	74.07	73.73	73.86	74.48	69.11	85.17	96.38	103.31	106.49
Exchange Loads	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
EXMO	65.21	59.83	56.99	57.50	57.22	57.34	57.83	53.67	66.16	74.86	80.15	82.62	65.81	60.38	57.51	58.00	57.71
EXMOP	84.82	77.83	74.13	74.80	74.43	74.58	75.22	69.81	86.05	97.37	104.25	107.46	85.59	78.53	74.80	75.45	75.06
Exchange Loads	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
EXMO	57.83	58.33	53.99	66.56	75.31	80.63	83.11	66.20	60.74	57.85	58.35	58.06	58.18	58.68	54.32	66.95	75.76
EXMOP	75.22	75.88	70.23	86.57	97.96	104.87	108.11	86.11	79.00	75.25	75.90	75.51	75.67	76.33	70.65	87.09	98.54
Exchange Loads	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07
EXMO	81.11	83.61	66.60	61.10	58.20	58.70	58.40	58.53	59.04	54.64	67.36	76.22	81.60	84.11	67.00	61.47	58.55
EXMOP	105.50	108.76	86.62	79.48	75.70	76.35	75.97	76.13	76.79	71.08	87.61	99.14	106.14	109.41	87.14	79.95	76.15
Exchange Loads	Jun-07	Jul-07	Aug-07	Sep-07													
EXMO	59.05	58.75	58.88	59.39													
EXMOP	76.81	76.42	76.58	77.25													
Date		10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009						
ASC		31.29	54.33	40.48	38.41	40.20	41.21	42.61	44.10	45.57	46.99						

Table 5.1.4
PGE

Plant	12/31/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	25,220	25,879	26,555	27,248	27,960	28,691	29,440	30,209	30,998	31,808	32,639	33,492	34,367	35,265	
Production Plant	1,307,742	1,341,313	1,375,745	1,411,062	1,447,286	1,484,439	1,522,546	1,561,631	1,601,720	1,642,837	1,685,011	1,728,266	1,772,633	1,818,138	
Transmission Plant	246,837	253,866	261,096	268,532	276,180	284,045	292,135	300,455	309,012	317,812	326,863	336,172	345,746	355,593	
General Plant	98,484	101,056	103,696	106,404	109,184	112,036	114,962	117,965	121,047	124,209	127,455	130,785	134,202	137,708	
Total Plant	1,678,283	1,722,114	1,767,093	1,813,247	1,860,609	1,909,210	1,959,083	2,010,260	2,062,776	2,116,667	2,171,967	2,228,715	2,286,948	2,346,704	
Accum Depr.	(743,730)	(850,990)	(961,052)	(1,073,988)	(1,189,873)	(1,308,785)	(1,430,804)	(1,556,009)	(1,684,485)	(1,816,317)	(1,951,593)	(2,090,403)	(2,232,840)	(2,378,998)	
Cash Working Capital	19,010	19,459	20,061	20,768	21,548	22,405	23,339	24,347	25,425	26,576	27,802	29,104	30,486	31,950	
Materials & Supplies	137,578	146,804	158,125	170,563	184,224	199,319	215,795	233,744	253,282	274,532	297,592	322,651	349,854	379,386	
Nuclear Fuel	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	
Other Rate Base	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	
Net Acc Deb. & Cr.	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	
Rate Base	1,290,719	1,236,965	1,183,804	1,130,168	1,076,085	1,021,727	966,992	911,920	856,577	801,036	745,347	689,645	634,025	578,621	
Rate of Return	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	
ROI	100,289	96,112	91,982	87,814	83,612	79,388	75,135	70,856	66,556	62,240	57,913	53,585	49,264	44,959	
Admin. & General	36,798	38,267	40,169	42,225	44,446	46,864	49,446	52,196	55,119	58,222	61,505	64,987	68,671	72,572	
O & M Steam	29,940	30,458	31,238	32,297	33,482	34,805	36,280	37,895	39,634	41,501	43,497	45,620	47,873	50,262	
O & M Nuclear	10,159	10,484	10,852	11,306	11,793	12,326	12,903	13,521	14,179	14,876	15,615	16,398	17,224	18,096	
O & M Hydro	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	
O & M Other	22,806	23,200	23,794	24,601	25,503	26,511	27,635	28,865	30,190	31,612	33,132	34,749	36,465	38,285	
O & M Transmission	34,723	35,609	36,777	38,060	39,499	41,079	42,792	44,640	46,622	48,744	51,010	53,423	55,993	58,731	
O&M	115,281	117,404	120,314	123,917	127,931	132,374	137,263	142,574	148,278	154,385	160,908	167,842	175,209	183,027	
Purchases															
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus Firm	-	28,489	37,558	46,110	54,367	62,142	70,515	79,596	89,207	99,467	110,396	121,915	134,044	146,793	
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Firm	265,911	271,921	276,135	284,337	292,980	302,707	313,211	324,737	337,045	350,156	364,057	378,765	394,257	410,579	
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Purch Power	265,911	300,410	313,694	330,447	347,348	369,849	394,726	423,534	456,252	493,663	536,453	585,288	640,338	702,998	
Fuel	61,283	60,725	60,962	60,761	61,612	62,067	66,144	69,817	73,517	77,665	82,299	87,529	93,367	99,814	
Depr Exp	117,692	120,766	123,920	127,157	130,478	133,886	137,384	140,973	144,655	148,435	152,313	156,292	160,376	164,566	
Taxes - other	20,089	20,614	21,153	21,705	22,272	22,854	23,451	24,063	24,692	25,337	25,999	26,678	27,375	28,091	
Total Op exp	617,055	658,186	680,211	706,211	734,086	764,967	804,599	853,414	911,245	979,757	1,058,915	1,149,400	1,252,640	1,369,971	
Less: Other Rev	53,286	52,801	53,007	52,832	53,572	53,968	54,406	54,487	54,585	55,011	55,765	56,451	58,133	61,262	
Less: Merger Benefits	9,671	15,971	15,971	15,971	15,971	15,971	9,671	9,671	-	-	-	-	-	-	
Contract System Cost	654,386	685,525	703,214	725,222	748,154	1,103,643	929,473	919,854	984,483	1,028,035	1,076,890	1,128,969	1,184,772	1,244,440	
Total Contract Load	17,993,162	19,160,748	19,532,435	19,882,922	20,221,321	20,563,312	20,911,259	21,263,936	21,625,462	21,993,294	22,360,951	22,740,172	23,129,466	23,525,856	
ASC	34.49	35.78	36.00	36.47	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	

Table 5.1.4
PGE Benefits

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	
LDD Discount																			
ASC	53.67	53.67	53.67	53.67	53.67	53.67	53.67	53.67	53.67	53.67	53.67	53.67	44.45	44.45	44.45	44.45	44.45	44.45	
Energy Load	885.78	1,110.04	1,300.54	1,339.81	1,093.70	1,044.76	928.39	818.89	758.12	744.20	755.38	778.04	894.42	1,120.88	1,313.23	1,352.88	1,104.37	1,054.95	
Peak Load	1,232.12	1,544.07	1,809.05	1,863.67	1,521.34	1,453.26	1,291.39	1,139.08	1,054.55	1,035.18	1,050.74	1,082.26	1,244.14	1,559.13	1,826.70	1,881.86	1,536.18	1,467.44	
Cost	35,369,886	42,895,139	51,931,590	53,499,607	39,445,921	41,717,948	35,875,466	32,699,106	29,295,826	29,716,328	30,163,006	30,065,575	29,578,200	35,871,221	43,427,987	44,739,247	32,986,800	34,886,791	
Revenue	18,103,622	30,301,094	37,028,950	33,152,502	23,064,661	21,712,044	14,887,037	12,778,282	14,354,765	19,743,623	27,307,113	22,151,424	18,280,270	30,596,760	37,390,264	33,475,991	23,289,717	21,923,901	
Net Cost	17,266,264	12,594,045	14,902,640	20,347,105	16,381,260	20,005,904	20,988,429	19,920,824	14,941,061	9,972,705	2,855,893	7,914,151	11,297,930	5,274,461	6,037,723	11,263,256	9,697,083	12,962,889	
Sum Cost																			452,675,398
Sum Revenue																			274,585,117
Sum Net Cost																			178,090,280
Deemer Bal																			0
																			0

Table 5.1.4
PGE Benefits

	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04
BPA PF Energy	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount																		
ASC	44.45	44.45	44.45	44.45	44.45	44.45	43.26	43.26	43.26	43.26	43.26	43.26	43.26	43.26	43.26	43.26	43.26	43.26
Energy Load	937.45	826.88	765.52	751.46	762.75	785.63	907.08	1,136.73	1,331.81	1,372.02	1,119.99	1,069.87	950.71	838.58	776.35	762.09	773.54	796.75
Peak Load	1,303.99	1,150.19	1,064.84	1,045.28	1,060.99	1,092.82	1,261.74	1,581.19	1,852.55	1,908.48	1,557.91	1,488.20	1,322.44	1,166.46	1,079.90	1,060.07	1,076.00	1,108.28
Cost	30,000,993	27,344,750	24,498,744	24,850,391	25,223,927	25,142,450	29,193,885	35,405,139	42,863,719	44,157,942	32,558,196	34,433,500	29,611,185	26,989,455	24,180,427	24,527,505	24,896,188	24,815,769
Revenue	15,032,299	12,902,968	14,494,833	19,936,273	27,573,565	22,367,568	18,538,892	31,029,630	37,919,246	33,949,595	23,619,210	22,234,072	15,244,970	13,085,513	14,699,900	20,218,324	27,963,665	22,684,016
Net Cost	14,968,694	14,441,783	10,003,911	4,914,117	(2,349,638)	2,774,881	10,654,993	4,375,509	4,944,473	10,208,346	8,938,986	12,199,428	14,366,215	13,903,942	9,480,527	4,309,181	(3,067,477)	2,131,754
Sum Cost						378,551,501												373,632,909
Sum Revenue						277,264,410												281,187,032
Sum Net Cost						101,287,091												92,445,877
Deemer Bal						-												-

Table 5.1.4
PGE Benefits

	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	
LDD Discount																			
ASC	45.52	45.52	45.52	45.52	45.52	45.52	45.52	45.52	45.52	45.52	45.52	45.52	46.74	46.74	46.74	46.74	46.74	46.74	
Energy Load	914.04	1,145.46	1,342.03	1,382.55	1,128.59	1,078.09	958.01	845.02	782.31	767.94	779.48	802.86	926.07	1,160.54	1,359.70	1,400.75	1,143.45	1,092.28	
Peak Load	1,271.43	1,593.33	1,866.77	1,923.13	1,569.87	1,499.62	1,332.59	1,175.42	1,088.19	1,068.20	1,084.26	1,116.79	1,288.17	1,614.30	1,891.34	1,948.44	1,590.54	1,519.36	
Cost	30,958,548	37,545,251	45,454,674	46,827,128	34,526,220	36,514,879	31,401,073	28,620,869	25,642,046	26,010,103	26,401,071	26,315,792	32,205,842	39,057,917	47,286,004	48,713,753	35,917,252	37,986,033	
Revenue	18,681,214	31,267,844	38,210,351	34,210,225	23,800,534	22,404,762	15,362,005	13,185,970	14,812,751	20,373,539	28,178,341	22,858,160	18,927,103	31,679,403	38,713,290	34,660,513	24,113,806	22,699,662	
Net Cost	12,277,334	6,277,407	7,244,324	12,616,902	10,725,686	14,110,117	16,039,067	15,434,898	10,829,295	5,636,564	(1,777,270)	3,457,632	13,278,738	7,378,514	8,572,715	14,053,240	11,803,446	15,286,371	
Sum Cost																			396,217,652
Sum Revenue																			283,345,696
Sum Net Cost																			112,871,957
Deemer Bal																			-

Table 5.1.4
PGE Benefits

	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	
BPA PF Energy	19.47	18.30	22.84	31.34	44.27	35.08	32.33	32.33	32.33	32.83	32.83	32.83	29.37	15.39	15.39	18.91	26.92	32.33	
BPA PF Demand	1.45	1.43	1.79	2.31	2.31	2.31	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	
Hours	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720	
LDD Discount																			
ASC	46.74	46.74	46.74	46.74	46.74	46.74	48.16	48.16	48.16	48.16	48.16	48.16	48.16	48.16	48.16	48.16	48.16	48.16	
Energy Load	970.62	856.14	792.60	778.05	789.74	813.43	937.22	1,174.50	1,376.06	1,417.61	1,157.21	1,105.42	982.30	866.45	802.14	787.41	799.25	823.22	
Peak Load	1,350.13	1,190.89	1,102.51	1,082.26	1,098.53	1,131.49	1,303.67	1,633.73	1,914.10	1,971.89	1,609.68	1,537.65	1,366.38	1,205.22	1,115.78	1,095.29	1,111.76	1,145.10	
Cost	32,666,195	29,773,979	26,675,142	27,058,028	27,464,748	27,376,033	33,581,020	40,725,676	49,305,100	50,793,813	37,450,906	39,608,023	34,061,030	31,045,318	27,814,161	28,213,396	28,637,483	28,544,980	
Revenue	15,564,206	13,359,529	15,007,722	20,641,703	28,549,235	23,159,028	25,792,096	31,410,906	37,869,059	39,539,820	29,541,397	30,832,385	24,177,139	12,924,376	11,668,930	13,807,573	18,778,191	22,016,196	
Net Cost	17,101,989	16,414,450	11,667,420	6,416,324	(1,084,487)	4,217,005	7,788,924	9,314,770	11,436,040	11,253,993	7,909,508	8,775,638	9,883,891	18,120,941	16,145,231	14,405,823	9,859,292	6,528,783	
Sum Cost							412,180,924												429,780,903
Sum Revenue							287,075,199												298,358,068
Sum Net Cost							125,105,725												131,422,835
Deemer Bal							-												-

Table 5.1.4
PGE Data

Year Fraction	0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant	12/31/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	24,734	25,220	25,879	26,555	27,248	27,960	28,691	29,440	30,209	30,998	31,808	32,639	33,492	34,367	35,265
Production Plant	1,283,039	1,307,742	1,341,313	1,375,745	1,411,062	1,447,286	1,484,439	1,522,546	1,561,631	1,601,720	1,642,837	1,685,011	1,728,266	1,772,633	1,818,138
Prod. Replacements	-	6,417	8,721	8,945	9,175	9,410	9,652	9,900	10,154	10,415	10,682	10,956	11,237	11,526	11,822
Prod. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	241,675	246,837	253,866	261,096	268,532	276,180	284,045	292,135	300,455	309,012	317,812	326,863	336,172	345,746	355,593
Trans. Replacements	-	1,256	1,711	1,759	1,809	1,861	1,914	1,968	2,024	2,082	2,141	2,202	2,265	2,330	2,396
Trans. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	96,586	98,484	101,056	103,696	106,404	109,184	112,036	114,962	117,965	121,047	124,209	127,455	130,785	134,202	137,708
Total Plant	1,646,033	1,678,393	1,722,228	1,767,209	1,813,367	1,860,732	1,909,336	1,959,212	2,010,393	2,062,912	2,116,806	2,172,111	2,228,862	2,287,098	2,346,859
Accum Depr.	(664,837)	(743,730)	(850,990)	(961,052)	(1,073,988)	(1,189,873)	(1,308,785)	(1,430,804)	(1,556,009)	(1,684,485)	(1,816,317)	(1,951,593)	(2,090,403)	(2,232,840)	(2,378,998)
Cash Working Capital	18,704	19,010	19,459	20,061	20,768	21,548	22,405	23,339	24,347	25,425	26,576	27,802	29,104	30,486	31,950
Materials & Supplies	129,525	137,578	146,804	158,125	170,563	184,224	199,319	215,795	233,744	253,282	274,532	297,592	322,651	349,854	379,386
Nuclear Fuel	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363	20,363
Other Rate Base	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095	289,095
Net Acc Deb. & Cr.	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)	(109,880)
Rate Base	1,329,003	1,290,829	1,237,079	1,183,921	1,130,288	1,076,208	1,021,853	967,121	912,053	856,712	801,175	745,490	689,792	634,176	578,776
Rate of Return	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%
ROI	103,263	100,297	96,121	91,991	87,823	83,621	79,398	75,145	70,867	66,567	62,251	57,925	53,597	49,275	44,971
Admin. & General	35,683	36,798	38,267	40,169	42,225	44,446	46,864	49,446	52,196	55,119	58,222	61,505	64,987	68,671	72,572
O&M Steam	29,596	29,940	30,458	31,238	32,297	33,482	34,805	36,280	37,895	39,634	41,501	43,497	45,620	47,873	50,262
O&M Nuclear	10,006	10,159	10,484	10,852	11,306	11,793	12,326	12,903	13,521	14,179	14,876	15,615	16,398	17,224	18,096
O&M Hydro	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653
O&M Other	22,544	22,806	23,200	23,794	24,601	25,503	26,511	27,635	28,865	30,190	31,612	33,132	34,749	36,465	38,285
O&M Transmission	34,145	34,723	35,609	36,777	38,060	39,499	41,079	42,792	44,640	46,622	48,744	51,010	53,423	55,993	58,731
O&M	113,943	115,281	117,404	120,314	123,917	127,931	132,374	137,263	142,574	148,278	154,385	160,908	167,842	175,209	183,027
Purchases															
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	-	28,489	37,558	46,110	54,367	387,142	191,515	158,796	189,207	206,607	231,231	257,573	285,681	315,419
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	265,911	265,911	271,921	276,135	284,337	292,980	302,707	313,211	324,737	337,045	350,156	364,057	378,765	394,257	410,579
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	265,911	265,911	300,410	313,694	330,447	347,348	689,849	504,726	483,534	526,252	556,763	595,288	636,338	679,938	725,998
Fuel	60,795	61,283	60,725	60,962	60,761	61,612	62,067	66,144	69,817	73,517	77,665	78,729	79,697	82,072	86,490
Depr Exp	115,423	117,692	120,766	123,920	127,157	130,478	133,886	137,384	140,973	144,655	148,435	152,313	156,292	160,376	164,566
Taxes - other	19,704	20,089	20,614	21,153	21,705	22,272	22,854	23,451	24,063	24,692	25,337	25,999	26,678	27,375	28,091
Total Op exp	611,457	617,055	658,186	680,211	706,211	734,086	1,087,894	918,414	913,157	972,512	1,020,806	1,074,741	1,131,834	1,193,641	1,260,743
Less: Other Rev	52,862	53,286	52,801	53,007	52,832	53,572	53,968	54,406	54,487	54,585	55,011	55,765	56,451	58,133	61,262
Less: Merger Benefits	-	9,671	15,971	15,971	15,971	15,971	9,671	9,671	9,671	9,671	9,671	9,671	9,671	9,671	9,671
Contract System Cost	661,858	661,858	685,534	703,223	725,231	748,164	1,103,652	929,483	919,865	984,493	1,028,046	1,076,901	1,128,981	1,184,784	1,244,452
Total Contract Load	17,993,162	17,993,162	19,160,748	19,532,435	19,882,922	20,221,321	20,563,312	20,911,259	21,263,936	21,625,462	21,993,294	22,360,951	22,740,172	23,129,466	23,525,856
ASC		36.78	35.78	36.00	36.48	37.00	53.67	44.45	43.26	45.52	46.74	48.16	49.65	51.22	52.90

Table 5.1.4
PGE Data

Plant	12/31/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
SHIFTED ESCALATORS		10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
NFUELESC2		3.700	4.760	3.410	4.400	4.210	4.044	4.850	3.700	3.570	3.570	3.570	3.570	3.570	3.570
OMHYDROESC2		0.980	2.260	1.550	2.970	3.040	3.320	3.470	3.680	3.790	3.970	3.970	4.040	4.090	4.140
OMSTEAMESC2		1.550	1.730	2.560	3.390	3.670	3.950	4.240	4.450	4.590	4.710	4.810	4.880	4.940	4.990
OMNUCESC2		2.050	3.200	3.510	4.180	4.310	4.520	4.680	4.790	4.860	4.920	4.970	5.010	5.040	5.060
OMTRANESC2		2.260	2.550	3.280	3.490	3.780	4.000	4.170	4.320	4.440	4.550	4.650	4.730	4.810	4.890
AANDGES2		4.170	3.990	4.970	5.120	5.260	5.440	5.510	5.560	5.600	5.630	5.640	5.660	5.670	5.680
TRANESC2		0.520	1.610	2.790	3.250	3.380	3.312	3.140	2.870	2.680	2.680	2.680	2.680	2.680	2.680
FUELESC2		1.070	(0.910)	0.390	(0.330)	1.400	0.740	0.810	0.150	0.180	0.780	1.370	1.230	2.980	5.383
PUR.PWR.RATE2		0.024	0.024	0.024	0.024	0.024	0.151	0.066	0.049	0.052	0.052	0.053	0.054	0.056	0.057
Sysload		2,145.410	2,187.300	2,229.730	2,269.740	2,308.370	2,347.410	2,387.130	2,427.390	2,468.660	2,510.650	2,552.620	2,595.910	2,640.350	2,685.600
Exchange Loads		Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02
EXMO		885.78	1,110.04	1,300.54	1,339.81	1,093.70	1,044.76	928.39	818.89	758.12	744.20	755.38	778.04	894.42	1,120.88
EXMOP		1,232.12	1,544.07	1,809.05	1,863.67	1,521.34	1,453.26	1,291.39	1,139.08	1,054.55	1,035.18	1,050.74	1,082.26	1,244.14	1,559.13
Exchange Loads		Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04
EXMO		1,313.23	1,352.88	1,104.37	1,054.95	937.45	826.88	765.52	751.46	762.75	785.63	907.08	1,136.73	1,331.81	1,372.02
EXMOP		1826.70	1881.86	1536.18	1467.44	1303.99	1150.19	1064.84	1045.28	1060.99	1092.82	1261.74	1581.19	1852.55	1908.48
Exchange Loads		Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05
EXMO		1,119.99	1,069.87	950.71	838.58	776.35	762.09	773.54	796.75	914.04	1,145.46	1,342.03	1,382.55	1,128.59	1,078.09
EXMOP		1557.91	1488.20	1322.44	1166.46	1079.90	1060.07	1076.00	1108.28	1271.43	1593.33	1866.77	1923.13	1569.87	1499.62
Exchange Loads		Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06
EXMO		958.01	845.02	782.31	767.94	779.48	802.86	926.07	1,160.54	1,359.70	1,400.75	1,143.45	1,092.28	970.62	856.14
EXMOP		1,332.59	1,175.42	1,088.19	1,068.20	1,084.26	1,116.79	1,288.17	1,614.30	1,891.34	1,948.44	1,590.54	1,519.36	1,350.13	1,190.89
Exchange Loads		Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07
EXMO		792.60	778.05	789.74	813.43	937.22	1,174.50	1,376.06	1,417.61	1,157.21	1,105.42	982.30	866.45	802.14	787.41
EXMOP		1102.51	1082.26	1098.53	1131.49	1303.67	1633.73	1914.10	1971.89	1609.68	1537.65	1366.38	1205.22	1,115.78	1,095.29
Exchange Loads		Aug-07	Sep-07												
EXMO		799.25	823.22												
EXMOP		1,111.76	1,145.10												
Date		10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009				
ASC		37.00	53.67	44.45	43.26	45.52	46.74	48.16	49.65	51.22	52.90				

Table 5.1.4
Puget

Plant	9/1/1995	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140
Intangible Plant	14,885	14,885	15,014	15,144	15,276	15,409	15,543	15,678	15,815	15,954	16,093	16,235	16,377	16,521	16,667	16,814
Production Plant	891,862	886,097	894,044	902,063	910,153	918,316	926,553	934,863	943,247	951,707	960,243	968,855	977,545	986,312	995,158	1,004,084
Transmission Plant	391,746	389,174	393,876	398,635	403,451	408,326	413,259	418,253	423,306	428,420	433,597	438,836	444,138	449,504	454,935	460,431
General Plant	84,424	84,424	85,155	85,894	86,640	87,394	88,155	88,924	89,701	90,486	91,278	92,079	92,888	93,705	94,530	95,364
Total Plant	1,568,057	1,559,720	1,573,229	1,586,875	1,600,660	1,614,584	1,628,650	1,642,857	1,657,209	1,671,707	1,686,351	1,701,144	1,716,087	1,731,182	1,746,430	1,761,833
Accum Depr.	(398,563)	(398,563)	(438,419)	(478,616)	(519,157)	(560,046)	(601,285)	(642,880)	(684,832)	(727,147)	(769,827)	(812,876)	(856,298)	(900,097)	(944,277)	(988,841)
Cash Working Capital	16,687	16,687	17,110	17,563	18,171	18,866	19,633	20,475	21,389	22,374	23,427	24,552	25,749	27,021	28,372	29,805
Materials & Supplies	20,420	20,420	21,481	22,557	23,911	25,383	26,981	28,728	30,610	32,630	34,797	37,118	39,598	42,252	45,088	48,119
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	1,240	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021
Net Acc Deb. & Cr.	83,122	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679
Rate Base	1,290,964	1,290,964	1,266,101	1,241,080	1,216,286	1,191,488	1,166,678	1,141,881	1,117,076	1,092,264	1,067,448	1,042,638	1,017,836	993,058	968,313	943,616
Rate of Return	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%
ROI	102,244	102,244	100,275	98,294	96,330	94,366	92,401	90,437	88,472	86,507	84,542	82,577	80,613	78,650	76,690	74,734
Admin. & General	9,421	40,088	41,760	43,426	45,584	47,918	50,439	53,182	56,113	59,233	62,550	66,071	69,798	73,748	77,930	82,356
O & M Steam	33,211	33,211	33,726	34,309	35,188	36,380	37,716	39,205	40,868	42,686	44,646	46,748	48,997	51,388	53,927	56,617
O & M Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O & M Hydro	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
O & M Other	3,446	3,446	3,499	3,560	3,651	3,775	3,913	4,068	4,240	4,429	4,632	4,851	5,084	5,332	5,595	5,875
O & M Transmission	49,874	49,874	51,001	52,302	54,017	55,902	58,015	60,336	62,852	65,567	68,479	71,594	74,923	78,467	82,242	86,263
O&M	92,831	92,831	94,527	96,471	99,156	102,358	105,945	109,910	114,260	118,983	124,057	129,493	135,305	141,488	148,064	155,056
Purchases																
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	-	9,520	11,121	25,260	39,254	52,767	399,154	165,195	152,176	172,542	193,820	283,101	318,392	366,386	413,778
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	486,025	486,025	490,788	501,880	509,659	524,796	540,750	558,703	578,090	599,363	622,079	646,278	671,935	699,081	727,674	757,800
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	486,025	486,025	500,308	513,001	534,919	564,050	593,517	957,856	743,284	751,539	794,621	840,098	955,036	1,017,473	1,094,060	1,171,577
Fuel	44,959	44,959	45,440	45,027	45,202	45,053	45,684	49,000	52,375	55,431	58,509	61,943	62,792	63,564	65,459	68,982
Depr Exp	73,731	43,065	43,438	43,815	44,195	44,580	44,968	45,360	45,757	46,157	46,561	46,970	47,382	47,799	48,220	48,645
Taxes - other	15,831	15,831	15,885	16,042	16,201	16,362	16,525	16,689	16,854	17,022	17,191	17,362	17,534	17,709	17,885	18,063
Total Op exp	722,799	722,799	741,357	757,781	785,258	820,321	857,076	1,231,997	1,028,643	1,048,365	1,103,489	1,161,938	1,287,847	1,361,781	1,451,617	1,544,679
Less: Other Rev	77,223	77,223	78,049	77,339	77,641	77,385	78,468	79,049	79,689	79,808	79,952	80,576	81,680	82,684	85,148	89,732
Contract System Cost	747,820	747,820	763,583	778,736	803,947	837,303	871,009	1,243,386	1,037,427	1,055,064	1,108,079	1,163,939	1,286,780	1,357,747	1,443,159	1,529,682
Total Contract Load	20,472,599	21,002,017	21,392,183	21,457,795	22,037,269	22,610,807	23,164,594	23,651,912	24,114,791	24,551,719	25,026,794	25,523,136	26,051,189	26,547,443	27,232,825	27,873,094
ASC	36.53	36.53	36.53	36.29	36.48	37.03	37.60	52.57	43.02	42.97	44.28	45.60	49.39	51.14	52.99	54.88

Table 5.1.4
Puget Benefits

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	
LDD Discount																			
ASC	52.57	52.57	52.57	52.57	52.57	52.57	52.57	52.57	52.57	52.57	52.57	52.57	43.02	43.02	43.02	43.02	43.02	43.02	
Energy Load	1,055.19	1,340.06	1,516.34	1,625.60	1,617.92	1,334.70	1,224.60	1,159.50	1,068.35	1,001.42	1,035.28	1,078.36	1,066.69	1,354.67	1,532.87	1,643.33	1,635.56	1,349.25	
Peak Load	1,487.61	1,889.22	2,137.73	2,291.78	2,280.94	1,881.66	1,726.45	1,634.67	1,506.17	1,411.81	1,459.55	1,520.28	1,503.83	1,909.82	2,161.04	2,316.77	2,305.81	1,902.17	
Cost	41,270,794	50,722,032	59,307,244	63,581,019	57,156,403	52,202,955	46,351,808	45,350,698	40,437,705	39,167,941	40,492,294	40,816,691	34,141,837	41,960,505	49,062,741	52,598,281	47,283,428	43,185,619	
Revenue	21,600,957	36,638,128	43,238,969	40,290,373	34,181,486	27,783,258	19,670,291	18,124,425	20,264,872	26,611,457	37,470,605	30,748,756	21,836,479	37,037,604	43,710,417	40,729,671	34,554,177	28,086,187	
Net Cost	19,669,837	14,083,904	16,068,275	23,290,646	22,974,917	24,419,697	26,681,517	27,226,273	20,172,833	12,556,484	3,021,689	10,067,935	12,305,358	4,922,901	5,352,324	11,868,609	12,729,251	15,099,432	
												220,234,006							

Deemer Bal

Table 5.1.4
Puget Benefits

	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04
BPA PF Energy	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18
BPA PF Demand	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76
Hours	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720	744
LDD Discount																			
ASC	43.02	43.02	43.02	43.02	43.02	43.02	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97
Energy Load	1,237.95	1,172.14	1,080.00	1,012.34	1,046.57	1,090.12	1,076.27	1,366.84	1,546.63	1,658.08	1,650.24	1,361.36	1,249.07	1,182.67	1,089.70	1,021.43	1,055.97	1,099.91	1,086.17
Peak Load	1,745.27	1,652.49	1,522.59	1,427.20	1,475.46	1,536.86	1,517.33	1,926.97	2,180.44	2,337.57	2,326.51	1,919.25	1,760.94	1,667.33	1,536.26	1,440.02	1,488.71	1,550.66	1,531.28
Cost	38,345,177	37,516,994	33,452,653	32,402,223	33,497,813	33,766,174	34,410,540	42,290,743	49,448,875	53,012,240	47,655,559	43,525,499	38,646,961	37,812,261	33,715,932	32,657,235	33,761,447	34,031,921	35,779,570
Revenue	19,884,762	18,322,041	20,485,826	26,901,610	37,879,159	31,084,019	22,032,539	37,370,150	44,102,875	41,095,367	34,864,425	28,338,361	20,063,299	18,486,547	20,669,760	27,143,148	38,219,260	31,363,109	22,235,118
Net Cost	18,460,415	19,194,953	12,966,827	5,500,614	(4,381,346)	2,682,156	12,378,001	4,920,593	5,346,000	11,916,873	12,791,133	15,187,137	18,583,662	19,325,714	13,046,172	5,514,087	(4,457,813)	2,668,812	13,544,452
						116,701,495													117,220,371
Deemer Bal						-													-

Table 5.1.4
Puget Benefits

	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06
BPA PF Energy	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30
BPA PF Demand	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43
Hours	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	720	744
LDD Discount																			
ASC	44.28	44.28	44.28	44.28	44.28	44.28	44.28	44.28	44.28	44.28	44.28	45.60	45.60	45.60	45.60	45.60	45.60	45.60	45.60
Energy Load	1,379.40	1,560.85	1,673.33	1,665.41	1,373.88	1,260.55	1,193.54	1,099.72	1,030.82	1,065.68	1,110.02	1,096.16	1,392.09	1,575.21	1,688.72	1,680.73	1,386.52	1,272.15	1,204.52
Peak Load	1,944.68	2,200.49	2,359.06	2,347.91	1,936.90	1,777.13	1,682.66	1,550.38	1,453.26	1,502.40	1,564.91	1,545.36	1,962.57	2,220.73	2,380.76	2,369.50	1,954.71	1,793.47	1,698.13
Cost	43,973,287	51,416,207	55,121,341	49,551,543	45,257,168	40,184,537	39,316,628	35,057,326	33,956,509	35,104,652	35,385,887	37,191,342	45,708,363	53,444,962	57,296,292	51,506,723	47,042,903	41,770,118	40,867,964
Revenue	37,713,750	44,508,379	41,473,218	35,184,986	28,598,919	20,247,771	18,656,522	20,859,808	27,392,716	38,570,668	31,651,478	22,439,612	38,060,599	44,917,717	41,854,643	35,508,579	28,861,940	20,433,988	18,828,104
Net Cost	6,259,537	6,907,828	13,648,123	14,366,557	16,658,250	19,936,766	20,660,106	14,197,518	6,563,793	(3,466,015)	3,734,409	14,751,730	7,647,765	8,527,245	15,441,649	15,998,145	18,180,964	21,336,131	22,039,860
												133,011,323							
Deemer Bal																			

Table 5.1.4
Puget Benefits

	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07
BPA PF Energy	22.84	31.34	44.27	35.08	32.33	32.33	32.33	32.83	32.83	32.83	29.37	15.39	15.39	18.91	26.92	32.33
BPA PF Demand	1.79	2.31	2.31	2.31	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
Hours	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount																
ASC	45.60	45.60	45.60	45.60	49.39	49.39	49.39	49.39	49.39	49.39	49.39	49.39	49.39	49.39	49.39	49.39
Energy Load	1,109.83	1,040.30	1,075.48	1,120.23	1,108.16	1,407.33	1,592.45	1,707.21	1,699.13	1,401.70	1,286.08	1,217.71	1,121.98	1,051.70	1,087.26	1,132.50
Peak Load	1,564.64	1,466.62	1,516.21	1,579.31	1,562.28	1,984.06	2,245.05	2,406.83	2,395.44	1,976.12	1,813.11	1,716.73	1,581.77	1,482.68	1,532.82	1,596.60
Cost	36,440,601	35,296,348	36,489,794	36,782,126	40,724,130	50,050,180	58,521,674	62,738,840	56,399,323	51,511,487	45,737,843	44,749,993	39,902,077	38,649,132	39,955,943	40,276,043
Revenue	21,051,653	27,644,644	38,925,398	31,942,573	30,548,338	37,703,568	43,898,786	47,697,285	43,455,347	39,161,675	31,714,135	18,221,039	16,374,247	18,491,190	25,595,852	30,340,561
Net Cost	15,388,947	7,651,704	(2,435,603)	4,839,553	10,175,792	12,346,612	14,622,888	15,041,555	12,943,976	12,349,812	14,023,708	26,528,954	23,527,830	20,157,942	14,360,091	9,935,482
				149,368,089												186,014,641
Deemer Bal				-												

Table 5.1.4
Puget Data

Plant	9/1/1995	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140	185,140
Intangible Plant	14,885	14,885	15,014	15,144	15,276	15,409	15,543	15,678	15,815	15,954	16,093	16,235	16,377	16,521	16,667	16,814
Production Plant	891,862	886,097	894,044	902,063	910,153	918,316	926,553	934,863	943,247	951,707	960,243	968,855	977,545	986,312	995,158	1,004,084
Prod. Replacements	-	-	2,065	2,083	2,102	2,121	2,140	2,159	2,178	2,198	2,217	2,237	2,257	2,278	2,298	2,319
Prod. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	391,746	389,174	393,876	398,635	403,451	408,326	413,259	418,253	423,306	428,420	433,597	438,836	444,138	449,504	454,935	460,431
Trans. Replacements	-	-	1,144	1,158	1,172	1,186	1,200	1,215	1,230	1,245	1,260	1,275	1,290	1,306	1,322	1,338
Trans. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	84,424	84,424	85,155	85,894	86,640	87,394	88,155	88,924	89,701	90,486	91,278	92,079	92,888	93,705	94,530	95,364
Total Plant	1,568,057	1,559,720	1,573,229	1,586,875	1,600,660	1,614,584	1,628,650	1,642,857	1,657,209	1,671,707	1,686,351	1,701,144	1,716,087	1,731,182	1,746,430	1,761,833
Accum Depr.	(398,563)	(398,563)	(438,419)	(478,616)	(519,157)	(560,046)	(601,285)	(642,880)	(684,832)	(727,147)	(769,827)	(812,876)	(856,298)	(900,097)	(944,277)	(988,841)
Cash Working Capital	16,687	16,687	17,110	17,563	18,171	18,866	19,633	20,475	21,389	22,374	23,427	24,551,66585	25,749	27,021	28,372	29,805
Materials & Supplies	20,420	20,420	21,481	22,557	23,911	25,383	26,981	28,728	30,610	32,630	34,797	37,118	39,598	42,252	45,088	48,119
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	1,240	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021	10,021
Net Acc Deb. & Cr.	83,122	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679	82,679
Rate Base	1,290,964	1,290,964	1,266,100	1,241,080	1,216,286	1,191,487	1,166,678	1,141,881	1,117,076	1,092,264	1,067,448	1,042,638	1,017,836	993,058	968,313	943,617
Rate of Return	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%
ROI	102,244	102,244	100,275	98,293	96,330	94,366	92,401	90,437	88,472	86,507	84,542	82,577	80,613	78,650	76,690	74,734
Admin. & General	9,421	40,088	41,760	43,426	45,584	47,918	50,439	53,182	56,113	59,233	62,550	66,071	69,798	73,748	77,930	82,356
O& M Steam	33,211	33,211	33,726	34,309	35,188	36,380	37,716	39,205	40,868	42,686	44,646	46,748	48,997	51,388	53,927	56,617
O& M Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O& M Hydro	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
O& M Other	3,446	3,446	3,499	3,560	3,651	3,775	3,913	4,068	4,240	4,429	4,632	4,851	5,084	5,332	5,595	5,875
O& M Transmission	49,874	49,874	51,001	52,302	54,017	55,902	58,015	60,336	62,852	65,567	68,479	71,594	74,923	78,467	82,242	86,263
O&M	92,831	92,831	94,527	96,471	99,156	102,358	105,945	109,910	114,260	118,983	124,057	129,493	135,305	141,488	148,064	155,056
Purchases																
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	-	9,520	11,121	25,260	39,254	52,767	399,154	165,195	152,176	172,542	193,820	283,101	318,392	366,386	413,778
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	486,025	486,025	490,788	501,880	509,659	524,796	540,750	558,703	578,090	599,363	622,079	646,278	671,935	699,081	727,674	757,800
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	486,025	486,025	500,308	513,001	534,919	564,050	593,517	957,856	743,284	751,539	794,621	840,098	955,036	1,017,473	1,094,060	1,171,577
Fuel	44,959	44,959	45,440	45,027	45,202	45,053	45,684	49,000	52,375	55,431	58,509	61,943	62,792	63,564	65,459	68,982
Depr Exp	73,731	43,065	43,438	43,815	44,195	44,580	44,968	45,360	45,757	46,157	46,561	46,970	47,382	47,799	48,220	48,645
Taxes - other	15,831	15,831	15,885	16,042	16,201	16,362	16,525	16,689	16,854	17,022	17,191	17,362	17,534	17,709	17,885	18,063
Total Op exp	722,799	722,799	741,357	757,781	785,258	820,321	857,076	1,231,997	1,028,643	1,048,365	1,103,489	1,161,938	1,287,847	1,361,781	1,451,617	1,544,679
Less: Other Rev	77,223	77,223	78,049	77,339	77,641	77,385	78,468	79,049	79,689	79,808	79,952	80,576	81,680	82,684	85,148	89,732
Contract System Cost	747,820	747,820	763,583	778,736	803,947	837,302	871,009	1,243,386	1,037,427	1,055,064	1,108,079	1,163,939	1,286,780	1,357,747	1,443,159	1,529,682
Total Contract Load	20,472,599	21,002,017	21,392,183	21,457,795	22,037,269	22,610,807	23,164,594	23,651,912	24,114,791	24,551,719	25,026,794	25,523,136	26,051,189	26,547,443	27,232,825	27,873,094
ASC	36.53	35.61	35.69	36.29	36.48	37.03	37.60	52.57	43.02	42.97	44.28	45.60	49.39	51.14	52.99	54.88

Table 5.1.4
Puget Data

Plant	9/1/1995	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
SHIFTED ESCALATORS		10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
NFUELESC1	6.580	3.700	4.760	3.410	4.400	4.210	4.044	4.850	3.700	3.570	3.570	3.570	3.570	3.570	3.570	3.570
OMHYDROESC1	10.930	0.980	2.260	1.550	2.970	3.040	3.320	3.680	3.790	3.790	3.790	3.890	3.970	4.040	4.090	4.140
OMSTEAMESC1	4.070	1.550	1.730	2.560	3.390	3.670	3.950	4.240	4.450	4.590	4.710	4.810	4.880	4.940	4.940	4.990
OMNUCESC1	(1.900)	2.050	3.200	3.510	4.180	4.310	4.520	4.680	4.790	4.860	4.920	4.970	5.010	5.040	5.040	5.060
OMTRANESC1	2.830	2.260	2.550	3.280	3.490	3.780	4.000	4.170	4.320	4.440	4.550	4.650	4.730	4.810	4.810	4.890
AANDGES1	4.070	4.170	3.990	4.970	5.120	5.260	5.440	5.510	5.560	5.600	5.630	5.640	5.660	5.670	5.680	5.680
TRANESC1	0.190	0.520	1.610	2.790	3.250	3.380	3.312	3.140	2.870	2.680	2.680	2.680	2.680	2.680	2.680	2.680
FUELESC1	1.450	1.070	(0.910)	0.390	(0.330)	1.400	0.740	0.810	0.150	0.180	0.780	1.370	1.230	2.980	5.383	
PUR.PWR.RATE1	0.028	0.024	0.024	0.024	0.024	0.024	0.024	0.151	0.050	0.040	0.040	0.040	0.053	0.054	0.056	0.057
Sysload	2,390.940	2,442.030	2,449.520	2,515.670	2,574.090	2,644.360	2,699.990	2,752.830	2,795.050	2,856.940	2,913.600	2,973.880	3,030.530	3,108.770	3,181.860	
Other Rev	0.011	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.021	0.022	0.023
Exchange Loads	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03
EXMO	1,055	1,340	1,516	1,626	1,618	1,335	1,225	1,078	1,160	1,001	1,035	1,078	1,067	1,355	1,533	1,643
EXMOP	1,488	1,889	2,138	2,292	2,281	1,882	1,726	1,635	1,506	1,412	1,460	1,520	1,504	1,910	2,161	2,317
Exchange Loads	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04
EXMO	1,636	1,349	1,238	1,172	1,080	1,012	1,047	1,090	1,076	1,367	1,547	1,658	1,650	1,361	1,249	1,183
EXMOP	2,306	1,902	1,745	1,652	1,523	1,427	1,475	1,537	1,517	1,927	2,180	2,338	2,327	1,919	1,761	1,667
Exchange Loads	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05
EXMO	1,090	1,021	1,056	1,100	1,086	1,379	1,561	1,673	1,665	1,374	1,261	1,194	1,100	1,031	1,066	1,110
EXMOP	1,536	1,440	1,489	1,551	1,531	1,945	2,200	2,359	2,348	1,937	1,777	1,683	1,550	1,453	1,502	1,565
Exchange Loads	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07
EXMO	1,096	1,392	1,575	1,689	1,681	1,387	1,272	1,205	1,110	1,040	1,075	1,120	1,108	1,407	1,592	1,707
EXMOP	1,545	1,963	2,221	2,381	2,369	1,955	1,793	1,698	1,565	1,467	1,516	1,579	1,562	1,984	2,245	2,407
Exchange Loads	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07								
EXMO	1,699	1,402	1,286	1,218	1,122	1,052	1,087	1,132								
EXMOP	2,395	1,976	1,813	1,717	1,582	1,483	1,533	1,597								
Date	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009							
ASC	52.57	43.02	42.97	44.28	45.60	49.39	51.14	52.99	54.88							

Table 5.1.4
PP&L

Plant	7/1/1996	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	42,195	42,412	43,284	44,174	45,083	46,010	46,956	47,922	48,908	49,914	50,941	51,989	53,058	54,149	55,263
Production Plant	1,744,256	1,753,414	1,790,239	1,827,837	1,866,225	1,905,419	1,945,436	1,986,294	2,028,010	2,070,601	2,114,088	2,158,487	2,203,819	2,250,103	2,297,360
Transmission Plant	608,649	611,588	623,401	635,442	647,716	660,226	672,979	685,977	699,227	712,733	726,499	740,532	754,835	769,415	784,276
General Plant	321,967	323,622	330,278	337,070	344,003	351,078	358,299	365,668	373,190	380,866	388,700	396,696	404,857	413,185	421,685
Total Plant	2,717,067	2,731,036	2,787,202	2,844,524	2,903,026	2,962,733	3,023,670	3,085,862	3,149,334	3,214,114	3,280,228	3,347,704	3,416,569	3,486,853	3,558,584
Accum Depr.	(972,015)	(986,855)	(1,046,521)	(1,107,413)	(1,169,557)	(1,232,979)	(1,297,704)	(1,363,760)	(1,431,173)	(1,499,973)	(1,570,188)	(1,641,846)	(1,714,977)	(1,789,612)	(1,865,782)
Cash Working Capital	12,776	12,847	13,145	13,557	14,053	14,601	15,206	15,869	16,586	17,354	18,175	19,050	19,981	20,968	22,014
Materials & Supplies	47,065	49,280	52,300	56,028	60,108	64,571	69,484	74,821	80,605	86,870	93,648	100,965	108,874	117,414	126,636
Nuclear Fuel	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176
Other Rate Base	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649
Net Acc Deb. & Cr.	48,767	48,886	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837
Rate Base	1,919,485	1,921,019	1,922,788	1,923,358	1,924,292	1,925,589	1,927,319	1,929,454	1,932,014	1,935,027	1,938,526	1,942,536	1,947,109	1,952,285	1,958,115
Rate of Return	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%
ROI	153,271	153,393	153,535	153,580	153,655	153,758	153,896	154,067	154,271	154,512	154,791	155,111	155,477	155,890	156,355
Admin. & General	40,311	40,731	42,356	44,462	46,738	49,196	51,873	54,731	57,774	61,009	64,444	68,079	71,932	76,010	80,328
O & M Steam	83,325	83,648	85,095	87,273	90,232	93,544	97,238	101,361	105,872	110,731	115,947	121,524	127,454	133,751	140,425
O & M Nuclear	261	262	271	280	292	305	318	333	349	366	384	403	423	445	467
O & M Hydro	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366
O & M Other	7,081	7,108	7,231	7,417	7,668	7,949	8,263	8,614	8,997	9,410	9,853	10,327	10,831	11,366	11,933
O & M Transmission	31,241	31,418	32,219	33,275	34,437	35,738	37,168	38,718	40,391	42,184	44,103	46,154	48,337	50,662	53,139
O&M	131,274	131,802	134,182	137,612	141,995	146,902	152,354	158,392	164,975	172,057	179,654	187,774	196,412	205,590	215,331
Purchases															
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	12,922	26,094	39,431	46,932	57,159	407,960	204,462	171,371	209,847	234,388	267,790	303,307	341,106	381,246
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	132,466	132,791	135,792	137,896	141,992	146,308	151,166	156,411	162,167	168,313	174,861	181,803	189,148	196,884	205,035
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	132,466	145,713	161,886	177,328	188,924	203,468	559,126	360,873	333,538	378,160	409,248	449,593	492,455	537,990	586,280
Fuel	206,662	207,215	205,329	206,130	205,450	208,326	209,868	211,568	211,885	212,266	213,922	216,853	219,520	226,062	238,231
Depr Exp	71,738	72,107	73,590	75,103	76,648	78,224	79,833	81,475	83,151	84,861	86,607	88,389	90,207	92,062	93,956
Taxes - other	21,158	21,267	21,704	22,151	22,606	23,071	23,546	24,030	24,524	25,029	25,543	26,069	26,605	27,152	27,711
Total Op exp	603,609	618,834	639,047	662,785	682,360	709,187	1,076,599	891,069	875,847	933,383	979,418	1,036,756	1,097,131	1,164,867	1,241,837
Other Adjustments	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,752)	(4,751)	(4,750)	(4,749)
Less: Other Rev	222,628	222,628	220,602	221,462	220,732	223,822	225,478	227,305	227,645	228,055	229,834	232,983	235,848	242,877	255,951
Contract System Cost	529,499	544,847	567,227	590,149	610,530	634,371	1,000,264	813,078	797,720	855,087	899,623	954,133	1,012,008	1,073,130	1,137,493
Total Contract Load	19,744,308	20,273,899	20,813,749	21,360,351	21,667,754	22,086,895	22,452,667	22,859,681	23,274,091	23,772,855	24,282,307	24,802,677	25,334,198	25,877,110	26,431,657
ASC	26.82	26.87	27.25	27.63	28.18	28.72	44.55	35.57	34.28	35.97	37.05	38.47	39.95	41.47	43.04

Table 5.1.4
PP&L Benefits

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744
LDD Discount																
ASC	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	35.57	35.57	35.57	35.57
Energy Load	804.32	963.34	1,227.28	1,397.14	1,391.76	1,158.72	1,108.07	932.64	897.00	865.34	899.77	903.28	818.62	980.47	1,249.10	1,421.98
Peak Load	1,004.59	1,203.21	1,532.87	1,745.03	1,738.31	1,447.24	1,383.97	1,164.87	1,120.35	1,080.81	1,123.81	1,128.19	1,022.46	1,224.60	1,560.12	1,776.04
Cost	26,659,333	30,900,095	40,678,283	46,308,246	41,665,951	38,405,880	35,542,354	30,912,621	28,771,981	28,681,810	29,822,927	28,973,596	21,663,011	25,108,996	33,054,618	37,629,450
Revenue	16,237,754	25,980,536	34,540,497	34,142,544	28,949,260	23,780,954	17,540,113	14,363,898	16,756,351	22,673,756	32,231,548	25,420,841	16,526,476	26,442,478	35,154,619	34,749,592
Net Cost	10,421,580	4,919,559	6,137,786	12,165,702	12,716,691	14,624,926	18,002,241	16,548,723	12,015,630	6,008,054	(2,408,622)	3,552,755	5,136,535	(1,333,482)	(2,100,001)	2,879,858
												114,705,026				

Deemer Bal

Table 5.1.4
PP&L Benefits

	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04
BPA PF Energy	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84
BPA PF Demand	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79
Hours	672	744	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720
LDD Discount																	
ASC	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	34.28	34.28	34.28	34.28	34.28	34.28	34.28	34.28	34.28
Energy Load	1,416.51	1,179.32	1,127.77	949.23	912.94	880.73	915.77	919.34	833.48	998.27	1,271.77	1,447.78	1,442.22	1,200.72	1,148.24	966.45	929.51
Peak Load	1,769.22	1,472.97	1,408.59	1,185.59	1,140.27	1,100.04	1,143.79	1,148.27	1,041.01	1,246.83	1,588.45	1,808.28	1,801.32	1,499.71	1,434.14	1,207.11	1,160.95
Cost	33,857,184	31,208,095	28,881,233	25,119,175	23,379,720	23,306,448	24,233,704	23,543,549	21,254,233	24,635,193	32,430,882	36,919,387	33,218,303	30,619,202	28,336,248	24,645,179	22,938,548
Revenue	29,464,004	24,203,787	17,852,001	14,619,308	17,054,276	23,076,942	32,804,640	25,872,875	16,826,415	26,922,398	35,792,672	35,380,269	29,998,721	24,643,069	18,175,977	14,884,638	17,363,777
Net Cost	4,393,180	7,004,308	11,029,231	10,499,867	6,325,444	229,506	(8,570,936)	(2,329,326)	4,427,817	(2,287,205)	(3,361,790)	1,539,118	3,219,582	5,976,133	10,160,270	9,760,542	5,574,771
								33,164,184									
Deemer Bal								-	-								

Table 5.1.4
PP&L Benefits

	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05
BPA PF Energy	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45
BPA PF Demand	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31
Hours	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720	744	720
LDD Discount																	
ASC	34.28	34.28	34.28	35.97	35.97	35.97	35.97	35.97	35.97	35.97	35.97	35.97	35.97	35.97	35.97	37.05	37.05
Energy Load	896.71	932.39	936.03	845.98	1,013.24	1,290.85	1,469.50	1,463.85	1,218.74	1,165.46	980.95	943.46	910.16	946.37	950.07	858.67	1,028.44
Peak Load	1,119.99	1,164.55	1,169.10	1,056.62	1,265.54	1,612.26	1,835.41	1,828.35	1,522.20	1,455.66	1,225.20	1,178.38	1,136.78	1,182.02	1,186.64	1,072.48	1,284.51
Cost	22,866,658	23,776,417	23,099,286	22,639,294	26,240,579	34,544,284	39,325,289	35,383,019	32,614,544	30,182,818	26,251,216	24,433,369	24,356,795	25,325,839	24,604,582	23,668,479	27,433,479
Revenue	23,495,733	33,399,999	26,342,432	17,078,795	27,326,244	36,329,519	35,910,971	30,448,710	25,012,714	18,448,627	15,107,883	17,624,256	23,848,141	33,901,014	26,737,565	17,334,990	27,736,116
Net Cost	(629,075)	(9,623,582)	(3,243,147)	5,560,498	(1,085,665)	(1,785,235)	3,414,318	4,934,309	7,601,829	11,734,191	11,143,333	6,809,113	508,654	(8,575,175)	(2,132,984)	6,333,489	(302,638)
			21,513,434												38,127,187		
Deemer Bal			-												-		

Table 5.1.4
PP&L Benefits

	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07
BPA PF Energy	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	32.33	32.33	32.33	32.83	32.83	32.83	29.37
BPA PF Demand	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.49	2.49	2.49	2.49	2.49	2.49	2.49
Hours	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	720
LDD Discount																	
ASC	37.05	37.05	37.05	37.05	37.05	37.05	37.05	37.05	37.05	37.05	38.47	38.47	38.47	38.47	38.47	38.47	38.47
Energy Load	1,310.21	1,491.54	1,485.81	1,237.02	1,182.94	995.67	957.61	923.81	960.57	964.32	871.55	1,043.86	1,329.86	1,513.92	1,508.10	1,255.57	1,200.69
Peak Load	1,636.45	1,862.94	1,855.77	1,545.03	1,477.50	1,243.58	1,196.06	1,153.84	1,199.74	1,204.43	1,088.56	1,303.79	1,660.99	1,890.88	1,883.61	1,568.20	1,499.66
Cost	36,114,672	41,113,022	36,991,536	34,097,205	31,554,933	27,444,600	25,544,114	25,464,058	26,477,156	25,723,110	24,944,580	28,912,572	38,061,818	43,329,657	38,985,958	35,935,578	33,256,237
Revenue	36,874,485	36,449,630	30,905,436	25,387,898	18,725,369	15,334,502	17,888,629	24,205,890	34,409,499	27,138,615	23,676,577	27,547,698	36,127,029	41,690,279	37,965,195	34,575,951	29,127,404
Net Cost	(759,813)	4,663,392	6,086,100	8,709,308	12,829,563	12,110,098	7,655,485	1,258,168	(7,932,344)	(1,415,506)	1,268,003	1,364,874	1,934,788	1,639,378	1,020,762	1,359,626	4,128,832
										49,235,303							
Deemer Bal											-						

Table 5.1.4
PP&L Benefits

	May-07	Jun-07	Jul-07	Aug-07	Sep-07
BPA PF Energy	15.39	15.39	18.91	26.92	32.33
BPA PF Demand	2.49	2.49	2.49	2.49	2.49
Hours	744	720	744	744	720
LDD Discount					
ASC	38.47	38.47	38.47	38.47	38.47
Energy Load	1,010.60	971.97	937.67	974.98	978.78
Peak Load	1,262.24	1,213.99	1,171.14	1,217.73	1,222.49
Cost	28,924,293	26,921,341	26,836,969	27,904,688	27,109,987
Revenue	14,717,040	13,795,492	16,110,598	22,561,886	25,830,176
Net Cost	14,207,252	13,125,849	10,726,371	5,342,802	1,279,811
					57,398,350
Deemer Bal					-

Table 5.1.4
PP&L Data

Plant	7/1/1996	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	42,195	42,412	43,284	44,174	45,083	46,010	46,956	47,922	48,908	49,914	50,941	51,989	53,058	54,149	55,263
Production Plant	1,744,256	1,753,414	1,790,239	1,827,837	1,866,225	1,905,419	1,945,436	1,986,294	2,028,010	2,070,601	2,114,088	2,158,487	2,203,819	2,250,103	2,297,360
Prod. Replacements	-	2,379	9,567	9,768	9,973	10,182	10,396	10,614	10,837	11,065	11,297	11,534	11,777	12,024	12,277
Prod. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	608,649	611,588	623,401	635,442	647,716	660,226	672,979	685,977	699,227	712,733	726,499	740,532	754,835	769,415	784,276
Trans. Replacements	-	715	2,874	2,930	2,987	3,044	3,103	3,163	3,224	3,286	3,350	3,415	3,480	3,548	3,616
Trans. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	321,967	323,622	330,278	337,070	344,003	351,078	358,299	365,668	373,190	380,866	388,700	396,696	404,857	413,185	421,685
Total Plant	2,717,067	2,731,036	2,787,202	2,844,524	2,903,026	2,962,733	3,023,670	3,085,862	3,149,334	3,214,114	3,280,228	3,347,704	3,416,569	3,486,853	3,558,584
Accum Depr.	(972,015)	(986,855)	(1,046,521)	(1,107,413)	(1,169,557)	(1,232,979)	(1,297,704)	(1,363,760)	(1,431,173)	(1,499,973)	(1,570,188)	(1,641,846)	(1,714,977)	(1,789,612)	(1,865,782)
Cash Working Capital	12,776	12,847	13,145	13,557	14,053	14,601	15,206	15,869	16,586	17,354	18,175	19,050	19,981	20,968	22,014
Materials & Supplies	47,065	49,280	52,300	56,028	60,108	64,571	69,484	74,821	80,605	86,870	93,648	100,965	108,874	117,414	126,636
Nuclear Fuel	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176
Other Rate Base	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649	65,649
Net Acc Deb. & Cr.	48,767	48,886	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837	50,837
Rate Base	1,919,485	1,921,019	1,922,788	1,923,358	1,924,292	1,925,589	1,927,319	1,929,454	1,932,013	1,935,026	1,938,526	1,942,536	1,947,109	1,952,285	1,958,114
Rate of Return	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%	7.99%
ROI	153,271	153,393	153,535	153,580	153,655	153,758	153,896	154,067	154,271	154,512	154,791	155,111	155,477	155,890	156,355
Admin. & General	40,311	40,731	42,356	44,462	46,738	49,196	51,873	54,731	57,774	61,009	64,444	68,079	71,932	76,010	80,328
O & M Steam	83,325	83,648	85,095	87,273	90,232	93,544	97,238	101,361	105,872	110,731	115,947	121,524	127,454	133,751	140,425
O & M Nuclear	261	262	271	280	292	305	318	333	349	366	384	403	423	445	467
O & M Hydro	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366
O & M Other	7,081	7,108	7,231	7,417	7,668	7,949	8,263	8,614	8,997	9,410	9,853	10,327	10,831	11,366	11,933
O & M Transmission	31,241	31,418	32,219	33,275	34,437	35,738	37,168	38,718	40,391	42,184	44,103	46,154	48,337	50,662	53,139
O&M	131,274	131,802	134,182	137,612	141,995	146,902	152,354	158,392	164,975	172,057	179,654	187,774	196,412	205,590	215,331
Purchases															
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	12,922	26,094	39,431	46,932	57,159	407,960	204,462	171,371	209,847	234,388	267,790	303,307	341,106	381,246
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	132,466	132,791	135,792	137,896	141,992	146,308	151,166	156,411	162,167	168,313	174,861	181,803	189,148	196,884	205,035
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	132,466	145,713	161,886	177,328	188,924	203,468	559,126	360,873	333,538	378,160	409,248	449,593	492,455	537,990	586,280
Fuel	206,662	207,215	205,329	206,130	205,450	208,326	209,868	211,568	211,885	212,266	213,922	216,853	219,520	226,062	238,231
Depr Exp	71,738	72,107	73,590	75,103	76,648	78,224	79,833	81,475	83,151	84,861	86,607	88,389	90,207	92,062	93,956
Taxes - other	21,158	21,267	21,704	22,151	22,606	23,071	23,546	24,030	24,524	25,029	25,543	26,069	26,605	27,152	27,711
Total Op exp	603,609	618,834	639,047	662,785	682,360	709,187	1,076,599	891,069	875,847	933,383	979,418	1,036,756	1,097,131	1,164,867	1,241,837
Other Adjustments	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,753)	(4,752)	(4,751)	(4,750)	(4,749)
Less: Other Rev	222,628	222,628	220,602	221,462	220,732	223,822	225,478	227,305	227,645	228,055	229,834	232,983	235,848	242,877	255,951
Contract System Cost	529,499	544,847	567,227	590,149	610,530	634,371	1,000,264	813,078	797,720	855,087	899,623	954,133	1,012,008	1,073,130	1,137,493
Total Contract Load	19,744,308	20,273,899	20,813,749	21,360,351	21,667,754	22,086,895	22,452,667	22,859,681	23,274,091	23,772,855	24,282,307	24,802,677	25,334,198	25,877,110	26,431,657
ASC	26.82	26.87	27.25	27.63	28.18	28.72	44.55	35.57	34.28	35.97	37.05	38.47	39.95	41.47	43.04

Table 5.1.4
PP&L Data

Plant	7/1/1996	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
SHIFTED ESCALATORS		10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
NFUELESC3		3.700	4.760	3.410	4.400	4.210	4.044	4.850	3.700	3.570	3.570	3.570	3.570	3.570	3.570
OMHYDROESC3		0.980	2.260	1.550	2.970	3.040	3.320	3.470	3.880	3.790	3.890	3.970	4.040	4.090	4.140
OMSTEAMESC3		1.550	1.730	2.560	3.390	3.670	3.950	4.240	4.450	4.590	4.710	4.810	4.880	4.940	4.990
OMNUCESC3		2.050	3.200	3.510	4.180	4.310	4.520	4.680	4.790	4.860	4.920	4.970	5.010	5.040	5.060
OMTRANESC3		2.260	2.550	3.280	3.490	3.780	4.000	4.170	4.320	4.440	4.550	4.650	4.730	4.810	4.890
AANDGES3		4.170	3.990	4.970	5.120	5.260	5.440	5.510	5.560	5.600	5.630	5.640	5.660	5.670	5.680
TRANESC2		0.520	1.610	2.790	3.250	3.380	3.312	3.140	2.870	2.680	2.680	2.680	2.680	2.680	2.680
FUELESC3		1.070	(0.910)	0.390	(0.330)	1.400	0.740	0.810	0.150	0.180	0.780	1.370	1.230	2.980	5.383
PUR.PWR.RATE3		0.024	0.024	0.024	0.024	0.024	0.151	0.066	0.049	0.052	0.052	0.053	0.054	0.056	0.057
Sysload		2,314.372	2,375.999	2,438.396	2,473.488	2,521.335	2,563.090	2,609.553	2,656.860	2,713.796	2,771.953	2,831.356	2,892.032	2,954.008	3,017.312
Exchange Loads	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02
EXMO	804.32	963.34	1227.28	1397.14	1391.76	1158.72	1108.07	932.64	897.00	865.34	899.77	903.28	818.62	980.47	1249.10
EXMOP	1004.59	1203.21	1532.87	1745.03	1738.31	1447.24	1383.97	1164.87	1120.35	1080.81	1123.81	1128.19	1022.46	1224.60	1560.12
Exchange Loads	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04
EXMO	1421.98	1416.51	1179.32	1127.77	949.23	912.94	880.73	915.77	919.34	833.48	998.27	1271.77	1447.78	1442.22	1200.72
EXMOP	1776.04	1769.22	1472.97	1408.59	1185.59	1140.27	1100.04	1143.79	1148.27	1041.01	1246.83	1588.45	1808.28	1801.32	1499.71
Exchange Loads	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05
EXMO	1148.24	966.45	929.51	896.71	932.39	936.03	845.98	1013.24	1290.85	1469.50	1463.85	1218.74	1165.46	980.95	943.46
EXMOP	1434.14	1207.11	1160.95	1119.99	1164.55	1169.10	1056.62	1265.54	1612.26	1835.41	1828.35	1522.20	1455.66	1225.20	1178.38
Exchange Loads	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06
EXMO	910.16	946.37	950.07	858.67	1028.44	1310.21	1491.54	1485.81	1237.02	1182.94	995.67	957.61	923.81	960.57	964.32
EXMOP	1136.78	1182.02	1186.64	1072.48	1284.51	1636.45	1862.94	1855.77	1545.03	1477.50	1243.58	1196.06	1153.84	1199.74	1204.43
Exchange Loads	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07			
EXMO	871.55	1043.86	1329.86	1513.92	1508.10	1255.57	1200.69	1010.60	971.97	937.67	974.98	978.78			
EXMOP	1088.56	1303.79	1660.99	1890.88	1883.61	1568.20	1499.66	1262.24	1213.99	1171.14	1217.73	1222.49			
Date	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009						
ASC	44.55	35.57	34.28	35.97	37.05	38.47	39.95	41.47	43.04						

Table 5.1.4
Rocky Mtn.

Plant	9/1/1991	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	128	132	135	138	140	143	146	149	152	155	159	162	165	168	172	175	179
Production Plant	177,878	183,502	187,356	191,291	195,309	199,410	203,598	207,874	212,240	216,697	221,248	225,895	230,639	235,483	240,429	245,478	250,634
Transmission Plant	75,530	77,959	79,465	81,000	82,564	84,159	85,785	87,442	89,131	90,852	92,607	94,396	96,219	98,077	99,972	101,903	103,871
General Plant	29,186	30,114	30,731	31,361	32,004	32,660	33,330	34,013	34,710	35,422	36,148	36,889	37,646	38,418	39,206	40,009	40,830
Total Plant	282,722	291,707	297,687	303,789	310,017	316,373	322,859	329,478	336,233	343,127	350,162	357,342	364,669	372,147	379,778	387,566	395,514
Accum Depr.	(70,386)	(88,187)	(93,471)	(98,862)	(104,364)	(109,979)	(115,709)	(121,556)	(127,523)	(133,612)	(139,826)	(146,167)	(152,638)	(159,242)	(165,981)	(172,859)	(179,877)
Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	10,632	7,216	7,664	8,147	8,646	9,262	9,935	10,672	11,484	12,365	13,320	14,354	15,473	16,681	17,987	19,396	20,918
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007
Net Acc Deb. & Cr.	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211
Rate Base	226,186	213,954	215,098	216,292	217,517	218,873	220,303	221,812	223,412	225,098	226,874	228,747	230,722	232,803	235,001	237,321	239,773
Rate of Return	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%
ROI	20,628	19,513	19,617	19,726	19,838	19,961	20,092	20,229	20,375	20,529	20,691	20,862	21,042	21,232	21,432	21,644	21,867
Admin. & General	6,827	4,491	4,674	4,869	5,063	5,314	5,587	5,880	6,200	6,542	6,906	7,292	7,703	8,137	8,598	9,085	9,601
O & M Steam	12,135	10,502	10,929	11,099	11,291	11,580	11,972	12,412	12,902	13,449	14,047	14,692	15,384	16,124	16,911	17,746	18,632
O & M Nuclear	33	34	34	34	35	37	38	40	42	43	46	48	50	53	55	58	61
O & M Hydro	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301
O & M Other	1,973	1,707	1,777	1,804	1,835	1,882	1,946	2,017	2,097	2,186	2,283	2,388	2,501	2,621	2,749	2,885	3,029
O & M Transmission	781	861	885	905	928	958	992	1,029	1,071	1,115	1,163	1,215	1,270	1,329	1,392	1,459	1,531
O&M	15,223	13,405	13,926	14,143	14,391	14,758	15,250	15,800	16,413	17,095	17,841	18,645	19,507	20,429	21,409	22,450	23,554
Purchases																	
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	19,939	19,591	18,566	19,767	20,962	21,714	22,557	145,018	65,962	50,873	57,002	58,962	62,982	67,210	71,667	76,350
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	6,822	5,904	6,144	6,239	6,347	6,510	6,730	6,977	7,253	7,561	7,897	8,259	8,648	9,064	9,507	9,976	10,474
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	6,822	25,843	25,735	24,806	26,115	27,472	28,444	29,534	152,271	73,522	58,770	65,261	67,611	72,047	76,717	81,644	86,825
Fuel	16,922	16,224	16,459	16,635	16,484	16,548	16,493	16,724	16,848	16,984	17,010	17,040	17,173	17,409	17,623	18,148	19,125
Depr Exp	6,446	6,651	6,787	6,926	7,068	7,213	7,361	7,512	7,666	7,823	7,984	8,147	8,314	8,485	8,659	8,836	9,018
Taxes - other	3,252	3,355	3,424	3,494	3,566	3,639	3,714	3,790	3,868	3,947	4,028	4,110	4,195	4,281	4,368	4,458	4,549
Total Op exp	55,492	69,969	71,004	70,873	72,686	74,945	76,848	79,240	203,265	125,914	112,538	120,496	124,503	130,787	137,374	144,621	152,672
Other Adjustments	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)
Less: Other Rev	10,152	9,733	9,874	9,980	9,889	9,928	9,895	10,033	10,108	10,189	10,205	10,223	10,303	10,444	10,572	10,887	11,474
Contract System Cost	63,738	77,518	78,517	78,389	80,405	82,749	84,815	87,206	211,303	134,023	120,794	128,905	133,012	139,345	146,004	153,148	160,836
Total Contract Load	1,564,343	2,228,982	2,276,725	2,325,254	2,374,486	2,423,454	2,454,250	2,488,804	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
ASC	40.74	34.78	34.49	33.71	33.86	34.14	34.56	35.04	83.62	52.16	46.24	48.49	49.16	50.60	52.09	53.68	55.39

Table 5.1.4
Rocky Mtn. Benefits

	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744
LDD Discount																		
ASC	83.62	83.62	83.62	83.62	83.62	83.62	83.62	83.62	83.62	83.62	83.62	83.62	52.16	52.16	52.16	52.16	52.16	52.16
Energy Load	114.53	96.68	111.39	123.44	122.02	102.30	91.63	88.23	126.19	219.79	267.61	172.85	115.88	97.82	112.71	124.90	123.46	103.51
Peak Load	143.04	120.76	139.12	154.17	152.41	127.77	114.44	110.20	157.62	274.52	334.25	215.90	144.73	122.18	140.76	155.99	154.21	129.28
Cost	7,125,103	5,820,513	6,929,755	7,679,375	6,856,230	6,363,992	5,516,339	5,488,647	7,597,150	13,672,951	16,647,771	10,406,015	4,497,265	3,673,827	4,373,965	4,847,114	4,327,557	4,016,863
Revenue	2,312,208	2,607,431	3,135,036	3,016,627	2,538,082	2,099,526	1,450,424	1,358,827	2,357,338	5,758,922	9,586,250	4,864,471	2,339,488	2,638,195	3,172,025	3,052,218	2,568,028	2,124,297
Net Cost	4,812,895	3,213,082	3,794,719	4,662,748	4,318,148	4,264,466	4,065,915	4,129,821	5,239,812	7,914,029	7,061,520	5,541,544	2,157,777	1,035,632	1,201,940	1,794,896	1,759,529	1,892,566
												59,018,699						
Deemer Bal													0					
																		0

Table 5.1.4
Rocky Mtn. Benefits

	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04
BPA PF Energy	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08
BPA PF Demand	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31
Hours	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	744
LDD Discount																		
ASC	52.16	52.16	52.16	52.16	52.16	52.16	46.24	46.24	46.24	46.24	46.24	46.24	46.24	46.24	46.24	46.24	46.24	46.24
Energy Load	92.71	89.27	127.68	222.38	270.76	174.89	117.28	99.00	114.06	126.40	124.94	104.75	93.82	90.34	129.21	225.05	274.01	176.99
Peak Load	115.79	111.50	159.47	277.76	338.19	218.45	146.47	123.65	142.45	157.86	156.06	130.83	117.17	112.84	161.39	281.09	342.25	221.07
Cost	3,481,836	3,464,358	4,795,215	8,630,176	10,507,840	6,568,131	4,034,783	3,296,024	3,924,163	4,348,655	3,882,527	3,603,784	3,123,777	3,108,096	4,302,093	7,742,681	9,427,254	5,892,689
Revenue	1,467,537	1,374,859	2,385,151	5,826,868	9,699,353	4,921,864	2,367,555	2,669,845	3,210,079	3,088,835	2,598,836	2,149,782	1,485,142	1,391,353	2,413,765	5,896,772	9,815,714	4,980,911
Net Cost	2,014,300	2,089,499	2,410,064	2,803,308	808,487	1,646,267	1,667,229	626,179	714,084	1,259,820	1,283,691	1,454,002	1,638,635	1,716,744	1,888,328	1,845,909	(388,461)	911,778
						21,614,265												14,617,938
Deemer Bal						-												

Table 5.1.4
Rocky Mtn. Benefits

	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	
BPA PF Energy	24.18	33.45	33.95	29.22	27.18	24.53	19.47	18.30	22.84	31.34	44.27	35.08	24.18	33.45	33.95	29.22	27.18	24.53	
BPA PF Demand	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	1.76	2.31	2.31	2.16	2.03	1.82	
Hours	744	720	744	744	672	744	720	744	720	744	744	720	744	720	744	744	672	744	
LDD Discount																			
ASC	48.49	48.49	48.49	48.49	48.49	48.49	48.49	48.49	48.49	48.49	48.49	48.49	49.16	49.16	49.16	49.16	49.16	49.16	
Energy Load	118.92	100.38	115.66	128.17	126.69	106.21	95.14	91.60	131.02	228.20	277.85	179.46	120.58	101.79	117.28	129.96	128.46	107.70	
Peak Load	148.52	125.38	144.45	160.07	158.24	132.66	118.82	114.42	163.65	285.02	347.04	224.16	150.60	127.14	146.47	162.31	160.46	134.51	
Cost	4,289,706	3,504,271	4,172,097	4,623,409	4,127,830	3,831,476	3,321,142	3,304,470	4,573,905	8,231,874	10,022,880	6,264,997	4,409,919	3,602,474	4,289,014	4,752,974	4,243,507	3,938,848	
Revenue	2,400,700	2,707,222	3,255,020	3,132,079	2,635,220	2,179,879	1,505,934	1,410,831	2,447,558	5,979,327	9,953,134	5,050,644	2,434,310	2,745,124	3,300,590	3,175,928	2,672,113	2,210,397	
Net Cost	1,889,006	797,049	917,077	1,491,330	1,492,611	1,651,597	1,815,207	1,893,638	2,126,347	2,252,547	69,746	1,214,354	1,975,609	857,350	988,424	1,577,046	1,571,395	1,728,450	
												17,610,508							
Deemer Bal												-							

Table 5.1.4
Rocky Mtn. Benefits

	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07
BPA PF Energy	19.47	18.30	22.84	31.34	44.27	35.08	32.33	32.33	32.33	32.83	32.83	32.83	29.37	15.39	15.39	18.91	26.92	32.33
BPA PF Demand	1.45	1.43	1.79	2.31	2.31	2.31	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49
Hours	720	744	720	744	744	720	744	720	744	744	672	744	720	744	720	744	744	720
LDD Discount																		
ASC	49.16	49.16	49.16	49.16	49.16	49.16	50.60	50.60	50.60	50.60	50.60	50.60	50.60	50.60	50.60	50.60	50.60	50.60
Energy Load	96.47	92.89	132.86	231.39	281.74	181.98	122.27	103.21	118.92	131.78	130.26	109.21	97.82	94.19	134.72	234.63	285.68	184.52
Peak Load	120.48	116.02	165.94	289.01	351.90	227.30	152.71	128.92	148.52	164.58	162.71	136.40	122.17	117.64	168.26	293.06	356.82	230.48
Cost	3,414,212	3,397,073	4,702,082	8,462,561	10,303,757	6,440,565	4,602,708	3,759,963	4,476,517	4,960,760	4,429,021	4,111,042	3,563,472	3,545,583	4,907,644	8,832,519	10,754,207	6,722,128
Revenue	1,527,017	1,430,583	2,481,823	6,063,037	10,092,478	5,121,353	3,321,568	2,723,788	3,230,500	3,628,977	3,279,271	3,007,389	2,372,941	1,371,627	1,912,071	4,031,381	6,611,002	4,869,641
Net Cost	1,887,195	1,966,490	2,220,259	2,399,523	211,279	1,319,212	1,281,140	1,036,175	1,246,017	1,331,783	1,149,750	1,103,653	1,190,531	2,173,956	2,995,572	4,801,138	4,143,205	1,852,487
						18,702,232												24,305,407
Deemer Bal						-												

Table 5.1.4
Rocky Mtn. Data

Plant	9/1/1991	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
Plant Adds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant	128	132	135	138	140	143	146	149	152	155	159	162	165	168	172	175	179
Production Plant	177,878	183,502	187,356	191,291	195,309	199,410	203,598	207,874	212,240	216,697	221,248	225,895	230,639	235,483	240,429	245,478	250,634
Prod. Replacements	-	1,461	1,001	1,022	1,044	1,066	1,088	1,111	1,134	1,158	1,182	1,207	1,232	1,258	1,285	1,312	1,339
Prod. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	75,530	77,959	79,465	81,000	82,564	84,159	85,785	87,442	89,131	90,852	92,607	94,396	96,219	98,077	99,972	101,903	103,871
Trans. Replacements	-	591	366	373	381	388	396	403	411	419	427	435	444	452	461	470	479
Trans. Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	29,186	30,114	30,731	31,361	32,004	32,660	33,330	34,013	34,710	35,422	36,148	36,889	37,646	38,418	39,206	40,009	40,830
Total Plant	282,722	291,709	297,689	303,791	310,019	316,375	322,861	329,480	336,235	343,129	350,164	357,344	364,671	372,149	379,780	387,568	395,516
Accum Depr.	(70,386)	(88,187)	(93,471)	(98,862)	(104,364)	(109,979)	(115,709)	(121,556)	(127,523)	(133,612)	(139,826)	(146,167)	(152,638)	(159,242)	(165,981)	(172,859)	(179,877)
Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	10,632	7,216	7,664	8,147	8,646	9,262	9,935	10,672	11,484	12,365	13,320	14,354	15,473	16,681	17,987	19,396	20,918
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007
Net Acc Deb. & Cr.	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211	211
Rate Base	226,186	213,956	215,100	216,294	217,519	218,876	220,306	221,814	223,414	225,100	226,876	228,749	230,724	232,806	235,003	237,324	239,775
Rate of Return	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%
ROI	20,628	19,513	19,617	19,726	19,838	19,961	20,092	20,229	20,375	20,529	20,691	20,862	21,042	21,232	21,432	21,644	21,868
Admin. & General	6,827	4,491	4,674	4,869	5,063	5,314	5,587	5,880	6,200	6,542	6,906	7,292	7,703	8,137	8,598	9,085	9,601
O & M Steam	12,135	10,502	10,929	11,099	11,291	11,580	11,972	12,412	12,902	13,449	14,047	14,692	15,384	16,124	16,911	17,746	18,632
O & M Nuclear	33	34	34	34	35	37	38	40	42	43	46	48	50	53	55	58	61
O & M Hydro	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301
O & M Other	1,973	1,707	1,777	1,804	1,835	1,882	1,946	2,017	2,097	2,186	2,283	2,388	2,501	2,621	2,749	2,885	3,029
O & M Transmission	781	861	885	905	928	958	992	1,029	1,071	1,115	1,163	1,215	1,270	1,329	1,392	1,459	1,531
O&M	15,223	13,405	13,926	14,143	14,391	14,758	15,250	15,800	16,413	17,095	17,841	18,645	19,507	20,429	21,409	22,450	23,554
Purchases																	
PF Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Firm	-	19,939	19,591	18,566	19,767	20,962	21,714	22,557	145,018	65,962	50,873	57,002	58,962	62,982	67,210	71,667	76,350
WNP-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Firm	6,822	5,904	6,144	6,239	6,347	6,510	6,730	6,977	7,253	7,561	7,897	8,259	8,648	9,064	9,507	9,976	10,474
Other Non-firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purch Power	6,822	25,843	25,735	24,806	26,115	27,472	28,444	29,534	152,271	73,522	58,770	65,261	67,611	72,047	76,717	81,644	86,825
Fuel	16,922	16,224	16,459	16,635	16,484	16,548	16,493	16,724	16,848	16,984	17,010	17,040	17,173	17,409	17,623	18,148	19,125
Depr Exp	6,446	6,651	6,787	6,926	7,068	7,213	7,361	7,512	7,666	7,823	7,984	8,147	8,314	8,485	8,659	8,836	9,018
Taxes - other	3,252	3,355	3,424	3,494	3,566	3,639	3,714	3,790	3,868	3,947	4,028	4,110	4,195	4,281	4,368	4,458	4,549
Total Op exp	55,492	69,969	71,004	70,873	72,686	74,945	76,848	79,240	203,265	125,914	112,538	120,496	124,503	130,787	137,374	144,621	152,672
Other Adjustments	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)
Less: Other Rev	10,152	9,733	9,874	9,980	9,889	9,928	9,895	10,033	10,108	10,189	10,205	10,223	10,303	10,444	10,572	10,887	11,474
Contract System Cost	63,738	77,519	78,517	82,389	80,405	82,749	84,816	87,207	211,303	134,023	120,794	128,905	133,012	139,345	146,004	153,148	160,836
Total Contract Load	1,564,343	2,228,982	2,276,725	2,325,254	2,374,486	2,423,454	2,454,250	2,488,804	2,527,085	2,569,396	2,612,186	2,658,638	2,705,917	2,754,036	2,803,011	2,852,857	2,903,590
ASC	40.74	34.78	34.49	35.43	33.86	34.15	34.56	35.04	83.62	52.16	46.24	48.49	49.16	50.60	52.09	53.68	55.39

Table 5.1.4
Rocky Mtn. Data

Plant	9/1/1991	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
SHIFTED ESCALATORS																	
NFUELESC4		15.150	6.580	3.700	4.760	3.410	4.400	4.210	4.044	4.850	3.700	3.570	3.570	3.570	3.570	3.570	3.570
OMHYDROESC4		(0.470)	10.930	0.980	2.260	1.550	2.970	3.040	3.320	3.470	3.680	3.790	3.890	3.970	4.040	4.090	4.140
OMSTEAMESC4		(4.370)	4.070	1.550	1.730	2.560	3.390	3.670	3.950	4.240	4.450	4.590	4.710	4.810	4.880	4.940	4.990
OMNUCESC4		1.040	(1.900)	2.050	3.200	3.510	4.180	4.310	4.520	4.680	4.790	4.860	4.920	4.970	5.010	5.040	5.060
OMTRANESC4		3.310	2.830	2.260	2.550	3.280	3.490	3.780	4.000	4.170	4.320	4.440	4.550	4.650	4.730	4.810	4.890
AANDGES4		(11.110)	4.070	4.170	3.990	4.970	5.120	5.260	5.440	5.510	5.560	5.600	5.630	5.640	5.660	5.670	5.680
TRANESC4		1.380	0.190	0.520	1.610	2.790	3.250	3.380	3.312	3.140	2.870	2.680	2.680	2.680	2.680	2.680	2.680
FUELESC4		(1.340)	1.450	1.070	(0.910)	0.390	(0.330)	1.400	0.740	0.810	0.150	0.180	0.780	1.370	1.230	2.980	5.383
PUR.PWR.RATE4		0.030	0.028	0.024	0.024	0.024	0.024	0.024	0.151	0.066	0.049	0.052	0.052	0.053	0.054	0.056	0.057
Sysload		254.450	259.190	265.440	271.060	276.650	279.400	284.110	288.480	293.310	297.380	302.668	308.051	313.529	319.104	324.779	330.554
Exchange Loads	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03
EXMO	114.53	96.68	111.39	123.44	122.02	102.30	91.63	88.23	126.19	219.79	267.61	172.85	115.88	97.82	112.71	124.90	123.46
EXMOP	143.04	120.76	139.12	154.17	152.41	127.77	114.44	110.20	157.62	274.52	334.25	215.90	144.73	122.18	140.76	155.99	154.21
Exchange Loads	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
EXMO	103.51	92.71	89.27	127.68	222.38	270.76	174.89	117.28	99.00	114.06	126.40	124.94	104.75	93.82	90.34	129.21	225.05
EXMOP	129.28	115.79	111.50	159.47	277.76	338.19	218.45	146.47	123.65	142.45	157.86	156.06	130.83	117.17	112.84	161.39	281.09
Exchange Loads	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
EXMO	274.01	176.99	118.92	100.38	115.66	128.17	126.69	106.21	95.14	91.60	131.02	228.20	277.85	179.46	120.58	101.79	117.28
EXMOP	342.25	221.07	148.52	125.38	144.45	160.07	158.24	132.66	118.82	114.42	163.65	285.02	347.04	224.16	150.60	127.14	146.47
Exchange Loads	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07
EXMO	129.96	128.46	107.70	96.47	92.89	132.86	231.39	281.74	181.98	122.27	103.21	118.92	131.78	130.26	109.21	97.82	94.19
EXMOP	162.31	160.46	134.51	120.48	116.02	165.94	289.01	351.90	227.30	152.71	128.92	148.52	164.58	162.71	136.40	122.17	117.64
Exchange Loads	Jun-07	Jul-07	Aug-07	Sep-07													
EXMO	134.72	234.63	285.68	184.52													
EXMOP	168.26	293.06	356.82	230.48													
Date	9/1/1991	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
ASC	40.74	34.78	34.49	33.71	33.86	34.14	34.56	35.04	83.62	52.16	46.24	48.49	49.16	50.60	52.09	53.68	55.39

Table 5.1.4
Escalators

PROD.INFL ALL
 4.8493
TRAN.INFL 5.1096

PUR.PWR.ESC 0

	10/1/1994	10/1/1995	10/1/1996	10/1/1997	10/1/1998	10/1/1999	10/1/2000	10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2006	10/1/2007	10/1/2008	10/1/2009
NFUELESC	15.15	6.58	3.70	4.76	3.41	4.40	4.21	4.04	4.85	3.70	3.57	3.57	3.57	3.57	3.57	3.57
OMHYDROESC	(0.47)	10.93	0.98	2.26	1.55	2.97	3.04	3.32	3.47	3.68	3.79	3.89	3.97	4.04	4.09	4.14
OMSTEAMESC	(4.37)	4.07	1.55	1.73	2.56	3.39	3.67	3.95	4.24	4.45	4.59	4.71	4.81	4.88	4.94	4.99
OMNUCESC	1.04	(1.90)	2.05	3.20	3.51	4.18	4.31	4.52	4.68	4.79	4.86	4.92	4.97	5.01	5.04	5.06
OMTRANESC	3.31	2.83	2.26	2.55	3.28	3.49	3.78	4.00	4.17	4.32	4.44	4.55	4.65	4.73	4.81	4.89
AANDGES	(11.11)	4.07	4.17	3.99	4.97	5.12	5.26	5.44	5.51	5.56	5.60	5.63	5.64	5.66	5.67	5.68
TRANESC	1.38	0.19	0.52	1.61	2.79	3.25	3.38	3.31	3.14	2.87	2.68	2.68	2.68	2.68	2.68	2.68
FUELESC	(1.34)	1.45	1.07	(0.91)	0.39	(0.33)	1.40	0.74	0.81	0.15	0.18	0.78	1.37	1.23	2.98	5.38
PUR.PWR.RATE	0.03	0.0275	0.0244	0.0244	0.0244	0.0244	0.0244	0.15063	0.06563	0.04855	0.05209	0.05165	0.05294	0.05426	0.05562	0.05701

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.1.1 (Sales_01)

PF Preference Sales

Forecast of PF Preference GWh energy sales and peak KW/Mo. demand amounts for each month of the Rate Test Period FY2002 - FY2006. These billing determinants are used to calculate PF preference rates and revenues for the rate test period.

Table 5.2.1.2 (Sales_02)

PF Exchange Sales

Forecast of PF Exchange GWh energy sales and peak KW/Mo. demand amounts for each month of the Rate Test Period FY2002 - FY2006. These billing determinants are used to calculate PF exchange program rates and revenues for the rate test period.

Table 5.2.1.3 (Sales_03)

IP Sales

Forecast of IP (industrial rate) GWh energy sales and peak KW/Mo. demand amounts for each month of the Rate Test Period FY2002 - FY2006. These billing determinants are used to calculate IP rates and revenues for the rate test period.

Table 5.2.2.1 (EAF_05_01)

Energy Allocation Factors

Energy Allocation Factors, for energy costs during the rate test period. Values are aMW at generation level (sales plus transmission losses).

Table 5.2.2.2 (EAF_05_02)

Energy Allocation Factors w/ Res Exch

Energy Allocation Factors, same as in EAF_05_01 above, but formatted to accommodate the need to have allocation factors for each year separately in the 7(b)(2) Rate Test.

Table 5.2.3.1 through 5.2.3.5 (COSA_06 FY2002 to COSA_06 FY2006)

Itemized Revenue Requirement Fiscal Year 2002

Itemized Revenue Requirements. Power Business Line (PBL) revenue requirements for each fiscal year during the rate test period.

Table 5.2.3.6 (COSA_07)

Functionalization And Classification of Residential Exchange Costs

Residential Exchange Program costs are functionalized to generation and classified to power to comport with other functionalized and classified costs moving through COSA into the Rate Design Step of the RAM.

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.3.7 (COSA_08)

Classified Revenue Requirement

Generation costs are classified between energy, demand, and load variance. Demand charge and load variance charge revenues are applied to the generation revenue requirement. The remaining generation costs are classified to energy and continue moving through COSA into the Rate Design Step of the RAM.

Table 5.2.3.8 (COSA_09)

Functionalized Revenue Credits

Revenue credits are anticipated revenues during the rate test period. In tables that follow, these revenue credits are directly assigned to FBS energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 5.2.3.9 (COSA_10)

PBL Transmission Services Costs, Revenues & Credits

Inter-business line transactions between the PBL and the TBL produce costs, revenues, and credits from a PBL perspective that must be accounted for in PBL ratemaking. In tables that follow, these costs, revenues, and credits are directly assigned to FBS energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 5.2.3.10 (COSA_11)

Allocated Power Revenue Requirement

Table shows the allocation of the revenue requirement cost that have previously been classified to power in COSA_08. Revenue credit items from COSA_09 and COSA_10 are applied to FBS energy costs. The process in table COSA_11 allocates to each customer class its share, based on its portion of total use, of the cost of the FBS, Exchange resource, or New Resource energy capability, also its share of conservation costs, ESB business costs, other BPA business costs.

Table 5.2.1.1
PF Preference Sales
Test Period October 2001 - September 2006

Sales_01

HLH	PF PREFERENCE	ENERGY (GWh)												Total HLH	Total HLH+LLH
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
1	FY2002	2,326	2,506	2,936	2,885	2,567	2,495	2,373	2,591	2,227	2,427	2,383	2,251	29,967	50,178
2	FY2003	2,408	2,559	2,991	2,934	2,631	2,534	2,405	2,582	2,161	2,439	2,388	2,268	30,300	50,595
3	FY2004	2,421	2,568	3,011	2,952	2,665	2,550	2,420	2,633	2,280	2,475	2,423	2,301	30,700	51,147
4	FY2005	2,453	2,611	3,055	2,991	2,662	2,590	2,458	2,627	2,217	2,484	2,449	2,320	30,918	51,424
5	FY2006	2,466	2,628	3,073	3,015	2,682	2,611	2,472	2,694	2,332	2,524	2,489	2,357	31,344	52,019
10															
11	FY2002 - FY2006 totals	12,074	12,872	15,067	14,777	13,207	12,780	12,128	13,127	11,218	12,349	12,132	11,497	153,229	255,364
12															
13															
14	LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
15															
16	FY2002	1,585	1,687	2,014	1,940	1,755	1,740	1,586	1,752	1,526	1,563	1,571	1,494	20,211	
17	FY2003	1,580	1,714	2,039	1,967	1,793	1,760	1,600	1,738	1,474	1,564	1,579	1,488	20,296	
18	FY2004	1,581	1,724	2,033	1,968	1,795	1,753	1,603	1,775	1,537	1,580	1,596	1,503	20,447	
19	FY2005	1,604	1,736	2,053	1,994	1,794	1,769	1,620	1,760	1,487	1,591	1,592	1,507	20,506	
20	FY2006	1,603	1,737	2,053	2,000	1,797	1,774	1,630	1,786	1,555	1,608	1,610	1,522	20,675	
25															
26	FY2002 - FY2006 totals	7,953	8,597	10,191	9,869	8,933	8,795	8,038	8,811	7,579	7,905	7,948	7,514	102,136	
27															
28															
29															
30															
31															
32															
33															
34															
35															
40															
41	FY2002 - FY2006 totals	32,164	34,625	38,675	39,415	37,079	34,360	31,964	32,609	27,729	29,893	29,793	29,277	397,585	

Table 5.2.1.2
PF Exchange Sales
Test Period October 2001 - September 2006

Sales_02

PF EXCHANGE		ENERGY (GWh)											Total HLH	Total HLH+LLH	
HLH		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH
1	FY2002	967	1,153	1,397	1,488	1,298	1,217	1,059	973	918	950	977	947	13,343	22,393
2	FY2003	978	1,167	1,414	1,505	1,313	1,231	1,071	985	929	961	988	958	13,501	22,658
3	FY2004	990	1,181	1,431	1,524	1,330	1,247	1,085	997	941	973	1,000	970	13,668	22,938
4	FY2005	1,000	1,193	1,446	1,540	1,344	1,260	1,096	1,007	950	983	1,011	980	13,811	23,177
5	FY2006	1,026	1,217	1,471	1,575	1,317	1,241	1,103	1,031	965	1,006	1,033	994	13,980	23,460
10															
11	FY2002 - FY2006 totals	4,961	5,911	7,160	7,633	6,603	6,197	5,413	4,992	4,704	4,874	5,009	4,849	68,304	114,626
12															
13															
14	LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
15															
16	FY2002	648	790	957	1,020	894	854	713	666	609	617	654	627	9,049	
17	FY2003	655	799	969	1,032	905	865	722	674	616	624	661	635	9,157	
18	FY2004	663	809	981	1,045	917	876	731	682	623	631	669	642	9,270	
19	FY2005	670	817	991	1,056	927	885	738	689	630	638	676	649	9,366	
20	FY2006	688	834	1,008	1,080	908	871	743	705	640	653	691	659	9,480	
25															
26	FY2002 - FY2006 totals	3,323	4,050	4,906	5,234	4,551	4,351	3,646	3,416	3,118	3,162	3,352	3,213	46,322	
27															
28															
29															
30															
31															
32															
33															
34															
35															
40															
41	FY2002 - FY2006 totals	15,424	19,197	22,495	23,982	23,001	19,651	17,451	15,679	15,034	14,878	15,454	15,465	217,710	

Table 5.2.1.3
IP Sales
Test Period October 2001 - September 2006

Sales_03

HLH	IP	ENERGY (GWh)												Total HLH	Total HLH+LLH
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
1	FY2002	275	255	255	265	244	265	265	265	255	265	275	244	3,126	5,576
2	FY2003	382	354	354	382	339	368	368	382	354	382	368	368	4,399	7,744
3	FY2004	600	556	600	600	533	600	578	578	578	600	578	578	6,978	12,201
4	FY2005	578	578	600	578	533	600	578	578	578	578	600	578	6,956	12,168
5	FY2006	581	581	603	581	536	603	558	603	581	581	603	581	6,991	12,229
10															
11	FY2002 - FY2006 totals	2,415	2,322	2,411	2,405	2,187	2,436	2,347	2,405	2,345	2,405	2,424	2,349	28,451	49,917
12															
13															
14	LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
15															
16	FY2002	199	204	219	209	183	209	193	209	204	209	199	214	2,449	
17	FY2003	277	283	304	276	255	290	268	276	283	276	290	269	3,345	
18	FY2004	435	444	433	433	433	433	421	456	422	433	456	422	5,223	
19	FY2005	457	422	433	456	400	433	421	456	422	456	433	422	5,212	
20	FY2006	459	424	436	458	402	436	445	436	424	458	436	424	5,238	
25															
26	FY2002 - FY2006 totals	1,827	1,778	1,825	1,831	1,673	1,801	1,748	1,831	1,755	1,831	1,813	1,751	21,466	
27															
28															
29		DEMAND (KW/Mo)													
30		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	
31	FY2002	637	637	637	637	637	637	637	637	637	637	637	637	7,638	
32	FY2003	884	884	884	884	884	884	884	884	884	884	884	884	10,608	
33	FY2004	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	16,668	
34	FY2005	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	16,668	
35	FY2006	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	16,752	
40															
41	FY2002 - FY2006 totals	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	68,334	

**Table 5.2.2.1
Energy Allocation Factors
Average Megawatts**

EAF_05_01

With Residential Exchange Loads

Test Period October 2001 - September 2006

	A	B	C	D	E
	Total usage	Federal Base System	Residential Exchange	New Resources	Conservation
1 CLASSES OF SERVICE					
2 Power Rates					
3 Priority Firm - Preference					
4 Priority Firm - Exchange					
5 Priority Firm - Total	8,787	8,787	0	0	8,787
6 Industrial Firm	1,171	154	1,001	15	1,171
7 New Resource Firm	1	0	1	0	1
8 Surplus Firm Contract-FAC					
9 Surplus Firm Other	1,963	246	1,693	24	1,963
10 Nonfirm Energy					
11 Supplemental Capacity					
12 Entitlement Capacity					
13 Total Power Rates	11,922	9,187	2,695	39	11,922
14 Other Power Services					
15 Montana Cap/Enr Exchange					
16 Post-Act Exchange					
17 Irrigation Pumping Power					
18 Interchange					
19 WNP-1 Exchange Post OY90					
20 Total Other Power Services					
21 Miscellaneous Revenue					
22 COE & USBR Proj. Revenues					
23 Operation & Maintenance					
24 Non-Federal Participation					
25 Other Miscellaneous Revenues					
26 Total Miscellaneous Revenues					
27 Grand Total	11,922	9,187	2,695	39	11,922

Table 5.2.2.2
Energy Allocation Factors w/ Res Exch
 Test Period October 2001 - September 2006

EAF_05_02

Average Megawatts	FY2002	FY2003	FY2004	FY2005	FY2006
1 Federal Base System					
2 Total Usage					
3 Priority Firm.....	8,621	8,678	8,805	8,856	8,973
4 Industrial Firm.....	654	909	1,428	1,428	1,435
5 New Resource Firm.....	1	1	1	1	1
6 Surplus Firm Other.....	2,293	2,113	1,877	1,833	1,699
7 Total.....	11,569	11,701	12,112	12,118	12,108
8 Federal Base System					
9 Priority Firm.....	8,621	8,678	8,805	8,856	8,973
10 Industrial Firm.....	67	95	244	215	152
11 New Resource Firm.....	0	0	0	0	0
12 Surplus Firm Other.....	233	221	320	276	180
13 Total.....	8,921	8,994	9,369	9,348	9,305
14 Residential Exchange					
15 Priority Firm.....	-	-	-	-	-
16 Industrial Firm.....	584	801	1,165	1,193	1,262
17 New Resource Firm.....	1	1	1	1	1
18 Surplus Firm Other.....	2,048	1,862	1,531	1,531	1,494
19 Total.....	2,633	2,664	2,697	2,725	2,757
20 New Resource					
21 Priority Firm.....	-	-	-	-	-
22 Industrial Firm.....	3	13	20	20	21
23 New Resource Firm.....	0	0	0	0	0
24 Surplus Firm Other.....	12	30	26	26	25
25 Total.....	16	43	45	45	45
26 Conservation					
27 Priority Firm.....	8,621	8,678	8,805	8,856	8,973
28 Industrial Firm.....	654	909	1,428	1,428	1,435
29 New Resource Firm.....	1	1	1	1	1
30 Surplus Firm Other.....	2,293	2,113	1,877	1,833	1,699
31 Total.....	11,569	11,701	12,112	12,118	12,108

**Table 5.2.3.1
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2002
(\$ Thousands)**

COSA_06 FY2002

	A	B	C	D	E	F	G
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,804,235	147,649	74,987	281,132	503,768	-	503,768
4 Fish and Wildlife	195,288	6,002	3,048	150,599	159,649	-	159,649
5 Trojan	-	-	-	19,547	19,547	-	19,547
6 WNP #1	-	-	-	178,104	178,104	-	178,104
7 WNP #2	-	-	-	351,536	351,536	-	351,536
8 WNP #3	-	-	-	153,720	153,720	-	153,720
9 System Augmentation	-	-	-	398,668	398,668	-	398,668
10 Balancing Power Purchases	-	-	-	74,125	74,125	-	74,125
11 Total	4,999,523	153,651	78,035	1,607,430	1,839,116	-	1,839,116
12 New Resources							
13 Idaho Falls	-	-	-	3,740	3,740	-	3,740
14 Cowlitz	-	-	-	14,914	14,914	-	14,914
15 Firm Purchased Power	-	-	-	17,723	17,723	-	17,723
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,377	36,377	-	36,377
18 Residential Exchange Costs	-	-	-	421,970	421,970	604,887	1,026,857
19 Legacy Conservation	-	38,235	19,419	92,876	150,530	-	150,530
20 Energy Services Business	-	-	-	11,624	11,624	-	11,624
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	34,960	1,074	546	118,619	120,239	-	120,239
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,086	3,086	-	3,086
26 Total	34,960	1,074	546	121,705	123,325	-	123,325
27 Total Generation	5,034,483	192,960	98,000	2,291,981	2,582,941	604,887	3,187,828

Table 5.2.3.2
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2003
(\$ Thousands)

COSA_06 FY2003

	A	B	C	D	E	F	G
	<u>Investment</u> <u>Base</u>	<u>Net</u> <u>Interest</u>	<u>Planned</u> <u>Net</u> <u>Revenues</u>	<u>Operating</u> <u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,874,413	146,323	73,732	289,761	509,816	-	509,816
4 Fish and Wildlife	206,503	6,199	3,124	158,969	168,292	-	168,292
5 Trojan	-	-	-	14,154	14,154	-	14,154
6 WNP #1	-	-	-	168,240	168,240	-	168,240
7 WNP #2	-	-	-	408,804	408,804	-	408,804
8 WNP #3	-	-	-	152,993	152,993	-	152,993
9 System Augmentation	-	-	-	513,052	513,052	-	513,052
10 Balancing Power Purchases	-	-	-	66,178	66,178	-	66,178
11 Total	5,080,916	152,522	76,856	1,772,152	2,001,530	-	2,001,530
12 New Resources							
13 Idaho Falls	-	-	-	3,737	3,737	-	3,737
14 Cowlitz	-	-	-	14,987	14,987	-	14,987
15 Firm Purchased Power	-	-	-	17,953	17,953	-	17,953
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,677	36,677	-	36,677
18 Residential Exchange Costs	-	-	-	434,324	434,324	604,887	1,039,211
19 Legacy Conservation	-	40,984	20,652	90,214	151,850	-	151,850
20 Energy Services Business	-	-	-	11,651	11,651	-	11,651
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	32,509	976	492	99,609	101,077	-	101,077
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	32,509	976	492	102,778	104,246	-	104,246
27 Total Generation	5,113,425	194,482	98,000	2,447,795	2,740,277	604,887	3,345,164

Table 5.2.3.3
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2004
(\$ Thousands)

COSA_06 FY2004

	A	B	C	D	E	F	G
	<u>Investment</u> <u>Base</u>	<u>Net</u> <u>Interest</u>	<u>Planned</u> <u>Net</u> <u>Revenues</u>	<u>Operating</u> <u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,003,857	152,356	74,013	294,043	520,412	-	520,412
4 Fish and Wildlife	215,561	6,563	3,188	162,964	172,715	-	172,715
5 Trojan	-	-	-	12,564	12,564	-	12,564
6 WNP #1	-	-	-	175,007	175,007	-	175,007
7 WNP #2	-	-	-	404,348	404,348	-	404,348
8 WNP #3	-	-	-	149,232	149,232	-	149,232
9 System Augmentation	-	-	-	706,252	706,252	-	706,252
10 Balancing Power Purchases	-	-	-	74,842	74,842	-	74,842
11 Total	5,219,418	158,919	77,201	1,979,253	2,215,373	-	2,215,373
12 New Resources							
13 Idaho Falls	-	-	-	3,744	3,744	-	3,744
14 Cowlitz	-	-	-	15,051	15,051	-	15,051
15 Firm Purchased Power	-	-	-	18,187	18,187	-	18,187
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,982	36,982	-	36,982
18 Residential Exchange Costs	-	-	-	447,897	447,897	604,887	1,052,784
19 Legacy Conservation	-	41,882	20,345	88,464	150,691	-	150,691
20 Energy Services Business	-	-	-	11,562	11,562	-	11,562
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	30,720	935	454	88,068	89,457	-	89,457
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	30,720	935	454	91,237	92,626	-	92,626
27 Total Generation	5,250,138	201,736	98,000	2,655,393	2,955,129	604,887	3,560,017

Table 5.2.3.4
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2005
(\$ Thousands)

COSA_06 FY2005

	A	B	C	D	E	F	G
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,172,819	160,180	73,074	299,107	532,361	-	532,361
4 Fish and Wildlife	212,346	6,575	3,000	167,421	176,996	-	176,996
5 Trojan	-	-	-	12,589	12,589	-	12,589
6 WNP #1	-	-	-	168,294	168,294	-	168,294
7 WNP #2	-	-	-	361,649	361,649	-	361,649
8 WNP #3	-	-	-	149,480	149,480	-	149,480
9 System Augmentation	-	-	-	753,716	753,716	-	753,716
10 Balancing Power Purchases	-	-	-	76,316	76,316	-	76,316
11 Total	5,385,165	166,755	76,074	1,988,573	2,231,402	-	2,231,402
12 New Resources							
13 Idaho Falls	-	-	-	3,754	3,754	-	3,754
14 Cowlitz	-	-	-	15,123	15,123	-	15,123
15 Firm Purchased Power	-	-	-	18,435	18,435	-	18,435
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	37,312	37,312	-	37,312
18 Residential Exchange Costs	-	-	-	462,878	462,878	604,887	1,067,765
19 Legacy Conservation	-	49,311	22,496	94,884	166,691	-	166,691
20 Energy Services Business	-	-	-	11,456	11,456	-	11,456
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	30,218	936	427	83,642	85,005	-	85,005
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	30,218	936	427	86,811	88,174	-	88,174
27 Total Generation	5,415,383	217,002	98,997	2,681,914	2,997,913	604,887	3,602,800

Table 5.2.3.5
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2006
(\$ Thousands)

COSA_06 FY2006

	A	B	C	D	E	F	G
	<u>Investment</u> <u>Base</u>	<u>Net</u> <u>Interest</u>	<u>Planned</u> <u>Net</u> <u>Revenues</u>	<u>Operating</u> <u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,274,142	156,635	69,521	303,255	529,411	-	529,411
4 Fish and Wildlife	212,346	6,306	2,799	169,933	179,038	-	179,038
5 Trojan	-	-	-	12,609	12,609	-	12,609
6 WNP #1	-	-	-	180,376	180,376	-	180,376
7 WNP #2	-	-	-	391,800	391,800	-	391,800
8 WNP #3	-	-	-	147,836	147,836	-	147,836
9 System Augmentation	-	-	-	695,287	695,287	-	695,287
10 Balancing Power Purchases	-	-	-	85,366	85,366	-	85,366
11 Total	5,486,488	162,941	72,320	1,986,462	2,221,723	-	2,221,723
12 New Resources							
13 Idaho Falls	-	-	-	3,754	3,754	-	3,754
14 Cowlitz	-	-	-	15,196	15,196	-	15,196
15 Firm Purchased Power	-	-	-	18,681	18,681	-	18,681
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	37,631	37,631	-	37,631
18 Residential Exchange Costs	-	-	-	477,423	477,423	604,887	1,082,311
19 Legacy Conservation	-	56,962	25,282	104,625	186,869	-	186,869
20 Energy Services Business	-	-	-	11,443	11,443	-	11,443
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	30,218	897	398	79,710	81,005	-	81,005
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	30,218	897	398	82,879	84,174	-	84,174
27 Total Generation	5,516,706	220,800	98,000	2,700,463	3,019,263	604,887	3,624,151

Table 5.2.3.6
COST OF SERVICE ANALYSIS
Functionalization And Classification of Residential Exchange Costs
(\$ Thousands)

COSA_07

Gross Residential Exchange Cost	5,268,928
Residential Exchange Transmission	<u>376,726</u>
Fuctionalized Residential Exchange	4,892,202
Residential Exchange Unbundled	<u>100,523</u>
Exchange Costs Classified to Power	4,791,679

Table 5.2.3.7
COST OF SERVICE ANALYSIS
Classified Revenue Requirement
Test Period October 2001 - September 2006
(\$ Thousands)

COSA_08

	A	B	C	D	E	F	G
	TOTAL		ENERGY		DEMAND	LOAD VARIANCE	
	<u>Rev. Req</u>	<u>%</u>	<u>Total</u>	<u>%</u>	<u>Total</u>	<u>%</u>	<u>Total</u>
1	GENERATION COSTS						
2	Federal Base System						
3	Hydro	2,595,768	86.02%	2,232,830	11.38%	295,497	2.60% 67,442
4	Fish and Wildlife	856,690	88.62%	759,166	11.38%	97,524	
5	Trojan	71,463	88.62%	63,328	11.38%	8,135	
6	WNP #1	870,021	88.62%	770,979	11.38%	99,041	
7	WNP #2	1,918,137	86.02%	1,649,944	11.38%	218,357	2.60% 49,836
8	WNP #3	753,261	88.62%	667,512	11.38%	85,750	
9	System Augmentation	3,066,976	86.02%	2,638,153	11.38%	349,138	2.60% 79,684
10	Balancing Power Purchases	376,828	86.02%	324,140	11.38%	42,897	2.60% 9,791
11	Total	<u>10,509,144</u>		<u>9,106,052</u>		<u>1,196,339</u>	<u>206,752</u>
12	New Resources						
13	Idaho Falls	18,729	86.02%	16,110	11.38%	2,132	2.60% 487
14	Cowlitz	75,271	86.02%	64,747	11.38%	8,569	2.60% 1,956
15	Firm Purchased Power	90,978	86.02%	78,257	11.38%	10,357	2.60% 2,364
16	Other Acquisitions						
17	Total	<u>184,978</u>		<u>159,114</u>		<u>21,057</u>	<u>4,806</u>
18	Residential Exchange Costs	4,791,679	100.00%	4,791,679			
19	Conservation	806,630	88.62%	714,805	11.38%	91,825	
20	Energy Services Business	57,736	88.62%	51,163	11.38%	6,573	
21	Conservation Augmentation	0	88.62%	0	11.38%	0	
22	Other Generation Costs						
23	BPA Programs	476,783	86.02%	410,119	11.38%	54,276	2.60% 12,387
24	Other	0	88.62%	0	11.38%	0	
25	WNP #3 Plant	15,762	88.62%	13,968	11.38%	1,794	
26	Total	<u>492,545</u>		<u>424,087</u>		<u>56,070</u>	<u>12,387</u>
27	Total Generation	<u>16,842,711</u>		<u>15,246,901</u>		<u>1,371,865</u>	<u>223,945</u>

Table 5.2.3.8
COST OF SERVICE ANALYSIS
Revenue Credits
Test Period October 2001 - September 2006
(\$ Thousands)

COSA_09

FUNCTIONALIZED REVENUE CREDITS

	A	B	C	D	E	F
	Test Period	2002	2003	2004	2005	2006
	<u>Total</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>
1 COE & USBR Project Revenues	40,500	8,100	8,100	8,100	8,100	8,100
2 4(h)(10)(c)	457,935	88,147	91,007	90,731	92,873	95,177
3 Colville Credit	23,000	4,600	4,600	4,600	4,600	4,600
4 FCCF	130,326	51,406	33,261	22,681	16,079	6,899
5 Sup/Ent Cap; Irr. Pump	3,059	938	707	471	471	471
6 Energy Services Business Revenues	66,426	13,046	13,345	13,345	13,345	13,345
7 Miscellaneous Revenue	17,080	3,416	3,416	3,416	3,416	3,416
8						
9 Total	738,325	169,654	154,436	143,344	138,884	132,007

Table 5.2.3.9
COST OF SERVICE ANALYSIS
PBL Transmission Services Costs, Revenues & Credits
Test Period October 2001 - September 2006
(\$ Thousands)

COSA_10

	A	B	C	D	E	F
	Test Period	2002	2003	2004	2005	2006
	<u>Total</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>
1 Ancillary and Reserve Service Costs	44,000	10,000	10,000	8,000	8,000	8,000
2 PBL PF Trans. Pass-Through Costs	0	0	0	0	0	0
3 PNCA Transmission Costs	9,075	1,815	1,815	1,815	1,815	1,815
4 General Transfer Agreement Costs	236,000	47,200	47,200	47,200	47,200	47,200
5 Non-TBL PTP Costs	10,000	2,000	2,000	2,000	2,000	2,000
6 Sub-Total	<u>299,075</u>	<u>61,015</u>	<u>61,015</u>	<u>59,015</u>	<u>59,015</u>	<u>59,015</u>
7						
8 Ancillary and Reserve Service Revs.	403,924	80,380	80,293	81,127	81,098	81,025
9 PBL PF Trans. Pass-Through Revs.	0	0	0	0	0	0
10 Canadian Entitlement Credit	5,000	1,000	1,000	1,000	1,000	1,000
11 MPC Mitigation Revenues	-	-	-	-	-	-
12 Sub-Total	<u>408,924</u>	<u>81,380</u>	<u>81,293</u>	<u>82,127</u>	<u>82,098</u>	<u>82,025</u>
13						
14 Net Transmission Services Costs	-109,849	-20,365	-20,278	-23,112	-23,083	-23,010

Table 5.2.3.10
COST OF SERVICE ANALYSIS
 Allocated Power Revenue Requirement
 Annual Energy
 Test Period October 2001 - September 2006
 (\$ Thousands)

COSA_11

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
	<u>Total</u>	<u>FBS</u>	<u>Residential</u>	<u>New</u>	<u>Total</u>	<u>Conservation</u>	<u>Short Term</u>	<u>Other BPA</u>	<u>ESB</u>	<u>J</u>
	<u>Energy</u>	<u>Resources</u>	<u>Exchange</u>	<u>Resources</u>	<u>Resources</u>		<u>Purchsd Pwr</u>	<u>Programs</u>	<u>Business</u>	<u>Transmission</u>
1 CLASSES OF SERVICE										
2 Power Rates										
3 Priority Firm - Preference	6,083,105	5,475,053	-	-	5,475,053	365,226	-	216,685	26,142	623,731
4 Priority Firm - Exchange	2,691,660	2,422,608	-	-	2,422,608	161,606	-	95,879	11,567	-
5 Priority Firm Power - Total	8,774,765	7,897,661	-	-	7,897,661	526,831	-	312,564	37,709	623,731
6 Industrial Firm Power	2,098,165	138,868	1,779,799	62,608	1,981,275	70,210	-	41,655	5,025	101,134
7 New Resources Firm	1,846	117	1,574	52	1,743	62	-	37	4	-
8 Surplus Firm Power	3,523,950	221,232	3,010,305	96,455	3,327,992	117,702	-	69,831	8,425	260,417
9 Sup/Ent Cap; Irr. Pump	3,059	3,059	-	-	3,059	-	-	-	-	-
10 Entitlement Capacity	-	-	-	-	-	-	-	-	-	-
11 Total	14,401,785	8,260,937	4,791,679	159,114	13,211,730	714,805	-	424,087	51,163	985,283
12 Other Power Services	-	-	-	-	-	-	-	-	-	-
13 Montana Cap/Energy Exchange	-	-	-	-	-	-	-	-	-	-
14 Post-Act Exchanges	-	-	-	-	-	-	-	-	-	-
15 Colville Credit	23,000	23,000	-	-	23,000	-	-	-	-	-
16 '4(h)(10)(c)	457,935	457,935	-	-	457,935	-	-	-	-	-
17 FCCF	130,326	130,326	-	-	130,326	-	-	-	-	-
18 Net Transmission Services Costs	-	109,849	-	-	109,849	-	-	-	-	-
19 Total	611,260	721,110	-	-	721,110	-	-	-	-	-
20 Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
21 COE & USBR Project Revenues	40,500	40,500	-	-	40,500	-	-	-	-	-
22 Energy Efficiency Revenues	66,426	66,426	-	-	66,426	-	-	-	-	-
23 Property Trnfrs & Misc.	17,080	17,080	-	-	17,080	-	-	-	-	-
24 Total	124,006	124,006	-	-	124,006	-	-	-	-	-
25 Grand Total	15,246,901	9,106,052	4,791,679	159,114	14,056,845	714,805	-	424,087	51,163	985,283
26 Revenue Credits-Total	-	848,174	-	-	848,174	-	-	-	-	-
27 Unbundled Prod&Svc Assigned	223,945	-	-	-	-	-	-	-	-	-
28 Rev Reqmt Net of Assignments	15,022,955	8,257,878	4,791,679	159,114	13,208,671	714,805	-	424,087	51,163	985,283

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.4.1 (RDS_01)

Total Allocated Power Revenue Requirement

Table summarizes cost allocations done in the COSA section of the Rates Analysis Model. This table also initiates the Rates Design Study (RDS) section of the Rates Analysis Model, which adjusts the allocated costs shown in this table to meet BPA's rate design objectives.

Table 5.2.4.2 (RDS_05)

Average Cost of Nonfirm Energy

Table calculates the average cost of nonfirm energy. The calculation divides the forecasted BPA system costs associated with producing nonfirm energy by the total sales forecasted for the rate period. This amount is shown on the last line of this table. Residential Exchange Program resource costs and sales are not included in this calculation.

Table 5.2.4.3 (RDS_06)

Bonneville Average System Cost (BASC)

Table calculates BASC. This amount is BPA's test period total revenue requirements divided by total power sales, both firm and nonfirm. Residential Exchange Program resource costs and sales are included in this calculation.

Table 5.2.4.4 (RDS_11)

SP Revenue Recovery and Excess Revenue Credit

Table summarizes total excess revenue from secondary power sales and the total surplus firm power revenue recovery.

Table 5.2.4.5 (RDS_12)

Allocated Excess Revenue Credit-Generation

Table allocates excess revenue credit from table RDS_11 to PF, IP, NR and FPS rate pools. The allocation is based on the service provided by the FBS and NR resources to these rate pools.

Table 5.2.4.6 (RDS_17)

Surplus Firm Power Revenue Surplus/(Deficiency)

Table calculates the firm surplus sale revenue surplus/deficiency. Generation revenue requirement costs allocated to FPS sales in table COSA_11 are reduced by the excess revenue credit allocated to FPS sales in table RDS_12. The resulting Total Allocated & Adjusted costs are compared with the revenues recovered from FPS sales from table RDS_11 resulting in a revenue deficit. This revenue deficit is allocated in table RDS_18.

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.4.7 (RDS_18)

Allocated Surplus Firm Power Revenue Surplus/(Deficiency)

Table allocates the revenue deficit calculated in RDS_17 to PF, IP and NR rate pools. The allocation is based on the service provided by the FBS and NR resources to these rate pools.

Table 5.2.4.8 (RDS_19)

Pre 7(c)(2) Allocated and Adjusted Energy Costs

Table shows the costs allocated to customer classes at this point in the modeling. COSA allocations are adjusted for the Excess Revenue Credit and the Surplus Revenue Surplus/Deficiency. These allocated and adjusted costs are used in RDS_20.

Table 5.2.4.9 (RDS_20)

7(C)(2) Delta Initialization

Table calculates values to be used in the 7(c)(2) delta calculation. The 7(c)(2) delta is the difference between the costs allocated to the IP rate class at this point in the modeling and the expected revenues at rates applicable to the IP rate class. At this point in the model, the IP rate is determined by a link to the PF rate. This table calculates IP class revenues at PF rates and revenues at the DSI net margin. The 7(c)(2) delta is calculated by the formula shown in RDS_21 using the results of this table.

Table 5.2.4.10 (RDS_21)

7(C)(2) Delta Calculation

Table solves a formula for calculating the 7(c)(2) delta appropriate for this point in the model.

Table 5.2.4.11 (RDS_22)

Allocation of 7(C)(2) Delta

Table allocates the 7(c)(2) delta from RDS_21 to PF and NR rate classes based on allocation factors developed in EAF01_05.XLS.

Table 5.2.4.12 (RDS_23)

Industrial Firm Power Floor Rate Calculation

The IP-83 rates are applied to the current DSI test period billing determinants to determine an average rate. Adjustments are made for Transmission, Exchange Cost and Deferral to yield the DSI floor rate.

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.4.13 (RDS_24)

Industrial Firm Power Floor Rate Test

Table performs the DSI floor rate test and calculates the DSI floor rate adjustment if applicable. IP revenue under proposed rates is compared with revenue under the DSI floor rate. If DSI floor rate revenues are greater, a DSI floor rate adjustment is required. The amount of the DSI floor rate adjustment is then added to the IP allocated costs and subtracted from the other firm power rate pools allocated costs.

Table 5.2.4.14 (RDS_30)

Calculation of 7(b)(2) Protection Amount

Table calculates the 7(b)(2) PF preference protection amount, based on the "7(b)(2) trigger" calculated in the 7(b)(2) rate test. The protection amount is the 7(b)(2) trigger in mills/kWh times the PF preference billing determinants.

Table 5.2.4.15 (RDS_31)

Allocation of 7(b)(2) Protection Amount

Table allocates the 7(b)(2) protection amount from RDS_30 to PF Exchange, IP and NR rate pools.

Table 5.2.4.16 (RDS_32)

Recalculation of 7(C)(2) Delta For 7(b)(2) Industrial Adjustment

Table recalculates IP revenues at the PF preference rate after the 7(b)(2) rate test. This table prepares values to be used in the 7(b)(2) Industrial Adjustment_7(c)(2) Delta Calculation table, RDS_33. The IP-PF link must be recalculated when the PF preference rate is reduced due to the 7(b)(2) rate test.

Table 5.2.4.17 (RDS_33)

7(b)(2) Industrial Adjustment 7(C)(2) Delta Calculation

Table calculates the 7(b)(2) Industrial Adjustment_7(c)(2) Delta. The 7(b)(2) Industrial Adjustment_7(c)(2) Delta is the difference between the DSI allocated revenue requirement at this point in the modeling and the expected DSI revenues. Expected DSI revenues are; IP revenues at the PF preference rate; plus revenues at the DSI net margin; plus 7(b)(2) protection amount allocated to the IP class.

Table 5.2.4.18 (RDS_34)

7(b)(2) Industrial Adjustment 7(C)(2) Delta Allocation

Table allocates the 7(b)(2) Industrial Adjustment_7(c)(2) Delta, calculated in RDS_33, to PF Exchange and NR rate pools based on allocation factors.

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.4.19 (RDS_34A)

7(b)(2) Exchange Cost Adjustment Allocation

Table calculates the increase in the gross Residential Exchange Program cost resulting from the 7(b)(2) rate test and the concomitant increase in the PF Exchange Program rate. The increase is allocated to the PF Exchange and NR rate pools. The allocation is based on allocation factors.

Table 5.2.4.20 (RDS_35)

Priority Firm Preference Rate Schedule Charge Calculation

Table calculates the PF Preference rates, using the unbifurcated PF energy rates from RDS_50 and adjusting them for the 7(b)(2) credits, C&RD costs, LDD costs, and S&I Rate Mitigation costs.

Table 5.2.4.21 (RDS_36)

Priority Firm Exchange Rate Schedule Charge Calculation

Table calculates the PF Exchange rates, using the unbifurcated PF energy rates from RDS_50 and adjusting for allocated 7(b)(2) costs.

Table 5.2.4.22 (RDS_40 (1 of 2))

Summary of COSA and Rate Design Adjustments

Table provides a summary of Rate Design Adjustments and their contras. This table shows where the costs went during the cost adjustment and from where the costs came.

Table 5.2.4.24 (RDS_41)

Summary of COSA and Rate Design Adjustments

Table provides a summary of rate design adjustments, totaling information in RDS_40, and provides other adjustments to separate energy from generation demand, load variance and transmission.

Table 5.2.4.25 (RDS_50)

Priority Firm Rate Schedule Charge Calculation

Table calculates unbifurcated PF rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to PF energy.

Table 5.2.4.26 (RDS_51)

Industrial Firm Power Rate Schedule Charge Calculation

Table calculates IP rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to IP energy.

Table 5.2.4.27 (RDS_52)

New Resources Firm Power Rate Schedule Charge Calculation

Table calculates NR rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to NR energy.

Table 5.2.4.1
RATE DESIGN STUDY
Total Allocated Power Revenue Requirement
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_01

	A	B	C	D	E	F
	<u>Grand Total</u>	<u>Transmission Total</u>	<u>Generation Total</u>	<u>Annual Energy</u>	<u>Generation Demand</u>	<u>Load Variance</u>
1 CLASSES OF SERVICE						
2 Power Rates						
3 Priority Firm - Preference	7,727,778	623,731	7,104,047	6,083,105	796,996	223,945
4 Priority Firm - Exchange	6,923,401	-	3,353,743	2,691,660	438,138	-
5 Priority Firm Power Total	10,857,576	623,731	10,233,845	8,774,765	1,235,134	223,945
6 Industrial Firm Power	2,335,911	101,134	2,234,776	2,098,165	136,611	-
7 New Resources Firm Power	1,966	-	1,966	1,846	120	-
8 Surplus Firm Power	3,784,367	260,417	3,523,950	3,523,950	-	-
9 Nonfirm Energy	-	-	-	-	-	-
10 Sup/Ent Cap; Irr. Pump	3,059	-	3,059	3,059	-	-
11 Entitlement Capacity	-	-	-	-	-	-
12 Total	16,982,878	985,283	15,997,595	14,401,785	1,371,865	223,945
13 Other Power Services						
14 Montana Cap/Energy Exchange	-	-	-	-	-	-
15 Post-Act Exchanges	-	-	-	-	-	-
16 Colville Credit	23,000	-	23,000	23,000	-	-
17 '4(h)(10)(c)	457,935	-	457,935	457,935	-	-
18 FCCF	130,326	-	130,326	130,326	-	-
19 Net Transmission Services Costs	109,849	-	109,849	109,849	-	-
20 Total	721,110	-	721,110	721,110	-	-
21 Miscellaneous Revenue						
22 COE & USBR Project Revenues	40,500	-	40,500	40,500	-	-
23 Energy Efficiency Revenues	66,426	-	66,426	66,426	-	-
24 Property Trnfrs & Misc.	17,080	-	17,080	17,080	-	-
25 Total	124,006	-	124,006	124,006	-	-
26						
27 Grand Total	17,827,994	985,283	16,842,711	15,246,901	1,371,865	223,945

Table 5.2.4.2
RATE DESIGN STUDY
Average Cost of Nonfirm Energy
Test Period October 2001 - September 2006

RDS_05

		A
		<u>Total</u>
1	Generation Costs (\$ Thousands)	
2	Federal Base System	10,509,144
3	New Resources	184,978
4	Exchange	
5	Conservation and ESB	864,366
6	BPA Programs	476,783
7	WNP-3 Settlement Plant	15,762
8	Total Generation Costs	12,051,032
9	Transmission Costs For Firm Power	985,283
10	Transmission Costs For Nonfirm Pwr	348,690
11	Total Costs	13,385,005
12		
13	Firm Power Sales (GWh)	
14	Priority Firm	255,364
15	Projected Displacement	
16	Industrial Power/Variable Industrial	49,917
17	Special Industrial Power	
18	New Resources	44
19	Surplus Firm Power - Contracts	82,313
20	Surplus Spot Market Sales	
21	Northwest	
22	Southwest	
23	Irrigation Pumping Power	662
24	Total Firm	388,300
25	Projected Trading Flr Sales	109,643
26	Interchange	
27	Total Sales	497,943
28		
29	Average Cost of Nonfirm (mills/kwh)	26.88

Table 5.2.4.3
RATE DESIGN STUDY
Bonneville Average System Cost (BASC)
Test Period October 2001 - September 2006
(\$Thousands)

RDS_06

	A	
1	Revenue Requirement:	
2	Cost of Service Analysis	17,750,893
3	7(b)(2) Exchange Cost Adj.	0
4	Total	17,750,893
5		
6	Sales (GWh)	
7	Firm Power	388,300
8	Residential Exchange	114,626
9	Nonfirm Energy	109,643
10		
11		0
12	Total	612,569
13		
14	Bonneville Average System Cost:	
15	(mills/kwh)	28.98

Table 5.2.4.4
RATE DESIGN STUDY
SP Revenue Recovery and Excess Revenue Credit
Average of 50 Water Years
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_11
Page 1 of 2

	<u>FY</u> <u>2002</u>	<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	Study Total
1 Surplus Power Revenue						
2						
3 FPS Contract-OTFAC PNW	110,179	107,282	98,598	98,187	83,327	497,573
4 FPS Contract-OTFAC PSW	258,921	234,856	186,253	174,131	170,377	1,024,538
5 FPS Sales to PNW	0	0	0	0	0	0
6 FPS Sales East& West Hubs	153,431	155,547	157,388	159,214	160,114	785,693
7 Total FPS Revenues	522,531	497,685	442,239	431,532	413,818	2,307,804
8						
9 FPS Pre-Subscription Adjust.	0	0	0	0	0	0
10 FPS Transmission Charges	43,712	47,560	56,479	56,333	56,333	260,417
11 FPS Generation Revenues	478,819	450,125	385,760	375,199	357,485	2,047,387
12						
13 Nonfirm Energy Revenues:						
14 Revenues PNW Sales	474,349	513,823	510,227	537,464	542,124	2,577,987
15 Revenues PSW Sales	0	0	0	0	0	0
16 Total NF Revenues	474,349	513,823	510,227	537,464	542,124	2,577,987
17						
18 NF Transmission Charges						
19 NF PNW Transmission Charges	79,637	73,146	66,574	64,552	64,781	348,690
20 NF PSW Transmission ET	0	0	0	0	0	0
21 Total NF Transmission ISA	0	0	0	0	0	0
22 Other Transmission	0	0	0	0	0	0
23 Total NF Transmission	79,637	73,146	66,574	64,552	64,781	348,690
24						
25 NF Generation Revenues	394,712	440,677	443,653	472,912	477,343	2,229,297
26						
27 Assured Delivery Mitigation						
28						
29 Total NF Excess Revenues	394,712	440,677	443,653	472,912	477,343	2,229,297

Table 5.2.4.5
RATE DESIGN STUDY
Allocated Excess Revenue Credit-Generation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_12

	A	B
	<u>aMW</u>	<u>Allocated Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	6,091	(1,471,797)
4 Priority Firm - Exchange	2,695	(651,243)
5 Priority Firm Power Total	8,787	(2,123,040)
6 Industrial Firm Power	170	(41,039)
7 Special Industrial Power		
8 New Resources Firm Power	0	(35)
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC	270	(65,184)
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	9,226	(2,229,297)
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	9,226	(2,229,297)

Table 5.2.4.6
RATE DESIGN STUDY
Surplus Firm Power Revenue Surplus/(Deficiency)
Test Period October 2001 - September 2006
(\$Thousands)

RDS_17

	A
	Total Allocated <u>Costs</u>
1 Allocated Costs:	
2 Federal Base System	221,232
3 Exchange Costs	3,010,305
4 New Resources	96,455
5 Conservation	117,702
6 Other Generation	69,831
7 DSM Business Net Cost	8,425
8 Exchange Transmission	0
9 COSA Total	3,523,950
10 Adjustments:	
11 Excess Revenue Credit	(65,184)
12 WNP-3 Credit	
13 Transmission Rev Deficiencies	
14 Federal Trans Reallocation	
15 Federal Unbundled Reallocation	
16 Total Allocated & Adj. Costs	3,458,766
17	
18	
19 Recovered Costs	2,047,387
20	
21 Revenue Surplus/(Deficiency)	(1,411,379)

Table 5.2.4.7
RATE DESIGN STUDY
Allocated Surplus Firm Power Revenue Surplus/(Deficiency)
Test Period October 2001 - September 2006
(\$Thousands)

RDS_18

	A	B
	<u>aMW</u>	<u>Allocated Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	6,091	959,868
4 Priority Firm - Exchange	2,695	424,724
5 Priority Firm Power	8,787	1,384,592
6 Industrial Firm Power	170	26,764
7 Special Industrial Power		
8 New Resources Firm Power	0.1	23
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC		
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	8,957	1,411,379
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	8,957	1,411,379

Allocation Factors are for FBS and NR

Table 5.2.4.8
Pre 7(c)(2)
Allocated and Adjusted Energy Costs

RDS_19

	COSA <u>Total</u>	WNP-3 Excess Rev Credit <u>Adjustment</u>	Nonfirm Excess Revenue <u>Credit</u>	SP Contractual Rev Surplus <u>Adjustment</u>	Pre 7(c)(2) Total Allocated & Adjusted <u>Costs</u>
1 CLASSES OF SERVICE					
2 Power Rates					
3 Priority Firm Power - Preference	6,083,105	0	(1,471,797)	959,868	5,571,177
4 Priority Firm Power - Exchange	2,691,660	0	(651,243)	424,724	2,465,141
5 Priority Firm Total	8,774,765	0	(2,123,040)	1,384,592	8,036,318
6 Industrial Firm Power	2,098,165	0	(41,039)	26,764	2,083,891
7 Special Industrial Power			0	0	0
8 New Resources Firm Power	1,846	0	(35)	23	1,834
9 Surplus Firm Contract-FAC			0	0	0
10 Surplus Firm - Contract OTFAC	3,523,950	0	(65,184)	0	3,458,766
11 Surplus Firm Open Market			0	0	0
12 Nonfirm Energy			0	0	0
13 Supplemental Capacity	3,059		0	0	3,059
14 Entitlement Capacity	0		0	0	0
15 Total	14,401,785	0	(2,229,297)	1,411,379	13,583,867
16 Other Power Services					
17 Montana Cap/Energy Exchange					0
18 Post-Act Exchanges					0
19 Colville Credit	23,000				23,000
20 '4(h)(10)(c)	457,935				457,935
21 FCCF	130,326				130,326
22 Net Transmission Services Costs	109,849				109,849
23 Total	721,110	0	0	0	721,110
24 Miscellaneous Revenue					
25 COE & USBR Project Revenues	40,500				40,500
26 Energy Efficiency Revenues	66,426				66,426
27 Other Miscellaneous Revenue	17,080				17,080
28 Total	124,006	0	0	0	124,006
29 Grand Total	15,246,901	0	(2,229,297)	1,411,379	14,428,983

Table 5.2.4.9
RATE DESIGN STUDY
7(C)(2) Delta Initialization
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_20

	HLH												Total	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH
1 BASE REVENUE														
2 PF Billing Determinants	17,035	18,783	22,226	22,410	19,810	18,976	17,542	18,119	15,921	17,223	17,141	16,346	221,532	369,990
3 Marginal Cost of Firm Power (mills/kwh)	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34		
4 PF Revenues @ Marginal Cost Rates	481,234	709,422	863,484	776,508	635,511	553,724	405,387	417,101	454,398	639,848	932,977	643,057	7,512,651	11,035,444
5 PF Allocated Energy Costs														
6 Energy Scaling Factor														
7 Applicable PF Rates	20.57	27.51	28.29	25.23	23.36	21.25	16.83	16.76	20.78	27.05	39.64	28.65		
8 PF Costs @ Scaled Rates	350,448	516,621	628,813	565,475	462,797	403,237	295,214	303,745	330,905	465,955	679,420	468,292	5,470,922	8,036,318
9														
10 IP Billing Determinants	2,415	2,322	2,411	2,405	2,187	2,436	2,347	2,405	2,345	2,405	2,424	2,349	28,451	49,917
11 IP Revenue @ PF Rt Sched Chgs	49,692	63,877	68,222	60,693	51,084	51,758	39,491	40,324	48,729	65,072	96,068	67,282	702,291	1,071,562
12 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0	0.42	0.42	0.42	0.42		
13 Revenues @ IP Net Margin	1,014	975	1,013	1,010	918	1,023	986	1,010	985	1,010	1,018	986	11,949	20,965
14 IP Marginal Cost Rate Revenues	68,237	87,716	93,682	83,343	70,149	71,074	54,229	55,372	66,914	89,356	131,920	92,392	964,383	964,383
15														
16														
17	LLH													
17 BASE REVENUE	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
18 PF Billing Determinants	11,276	12,647	15,098	15,103	13,484	13,146	11,684	12,227	10,697	11,067	11,301	10,727	148,458	
19 Marginal Cost of Firm Power (mills/kwh)	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44		
20 PF Revenues @ Marginal Cost Rates	233,978	387,504	453,986	373,195	310,679	265,289	185,199	161,883	169,233	283,540	350,320	347,986	3,522,794	
21 PF Allocated Energy Costs														
22 Energy Scaling Factor														
23 Applicable PF Rates	15.11	22.31	21.90	17.99	16.78	14.70	11.54	9.64	11.52	18.66	22.58	23.62		
24 PF Costs @ Scaled Rates	170,389	282,191	330,605	271,771	226,245	193,191	134,867	117,888	123,240	206,482	255,113	253,413	2,565,396	
25														
26 IP Billing Determinants	1,827	1,778	1,825	1,831	1,673	1,801	1,748	1,831	1,755	1,831	1,813	1,751	21,466	
27 IP Revenue @ PF Rt Sched Chgs	27,606	39,665	39,971	32,956	28,076	26,467	20,173	17,657	20,224	34,169	40,930	41,377	369,272	
28 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42		
29 Revenues @ IP Net Margin	767	747	767	769	703	756	734	769	737	769	761	736	9,016	
30 IP Marginal Cost Rate Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31														
32														
33	Unbundled		Generation											
34	Requirements	Transmission	Demand	Energy										
	<u>Products</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Totals</u>									
36 BASE REVENUE														
37 PF Billing Determinants			615,295	369,990										
38 Marginal Cost of Firm Power (mills/kwh)			2.01	2.01										
39 PF Revenues @ Marginal Cost Rates	324,468	1,078,839	1,234,628	11,035,444										
40 PF Allocated Energy Costs														
41 Energy Scaling Factor														
42 Applicable PF Rates			2.01											
43 PF Costs @ Scaled Rates	324,468	1,078,839	1,234,628	8,036,318	10,674,253									
44														
45 IP Billing Determinants			68,334	49,917										
46 IP Revenue @ PF Rt Sched Chgs		101,134	137,116	1,071,562										
47 IP Net Margin														
48 Revenues @ IP Net Margin				20,965										
49 IP Marginal Cost Rate Revenues				964,383										
50														
51 DELTA REVENUE FACTOR														
52 PF Allocation Factor (AMW)														
53 Total 7(C)(2) Allocation Factors														
54 Ind. FP (allocated cost at this point in RDS)		101,134	136,611	2,083,891	2,321,636									

Table 5.2.4.10
RATE DESIGN STUDY
7(C)(2) Delta Calculation
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_21

A

1	IP Allocated Costs	2,321,636
2	IP Revenues @ Net Margin	20,965
3	IP Trans, Demand & Unbundled Revenues	237,745
4	IP Marginal Cost Rate Revenues	1,471,465
5	PF Marginal Cost Rate Revenues	11,035,444
6	PF Allocated Energy Costs	8,036,318
7	Numerator: 1-2-3-((4/5)*6)	991,364
8		0
9	PF Allocation Factor for Delta	8,787
10	NR Allocation Factor for Delta	0
11	Total Allocation Factors for Delta	8,787
12	Denominator: 1.0 + ((9/11)*(4/5))	1
13		
14	DELTA: (7/12)	874,729

$$\text{DELTA} = \frac{(\text{DSI Allocated Cost} - \text{Net Margin Rev.} - \text{Demand Rev.}) \times \frac{(\text{DSI Marginal Rate Revenues})}{(\text{PF Marginal Rate Revenues})} \times \text{PF Allocated Costs}}{1 + \frac{\text{PF Allocation Factors}}{\text{PF} + \text{NR Allocation Fctrs}} \times \frac{\text{DSI Marginal Cost Rate Revenues}}{\text{PF Marginal Cost Rate Revenues}}}$$

Table 5.2.4.11
RATE DESIGN STUDY
Allocation of 7(C)(2) Delta
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_22

	<u>Avg</u> <u>MW</u>	<u>Allocated</u> <u>Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	6,091	606,396
4 Priority Firm - Exchange	2,695	268,319
5 Priority Firm Power	8,787	874,715
6 Industrial Firm Power		(874,729)
7 Special Industrial Power		
8 New Resources Firm Power	0	14
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC		
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	8,787	0
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	8,787	0

Allocation Factors are Federal Base System and NR

Table 5.2.4.12
RATE DESIGN STUDY
Industrial Firm Power Floor Rate Calculation
Test Period October 2001 - September 2006
(\$ Thousands)

RDS_23

	A		B		C		D		E	F
	DEMAND		ENERGY		Customer		Total/		Charge	Average
	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer		
	(Dec-Apr)	(May-Nov)	(Sep-Mar)	(Apr-Aug)						
1 IP Billing Determinants	28,473	39,862	29,013	20,905	68,334	49,917				
2 IP-83 Rates	4.62	2.21	14.70	12.20	7.34	0.00				
3 Revenue	131,543	88,094	426,486	255,035	501,572	1,402,729				
4										
5 Exchange Adj Clause for OY 1985										
6 New ASC Effective Jul 1, 1984										
7 Actual Total Exchange Cost (AEC)	938,442									
8 Actual Exchange Revenue (AER)	772,029									
9 Forecasted Exchange Cost (FEC)	1,088,690									
10 Forecasted Exchange Revenue (FER)	809,201									
11 Total Under/Over-recovery (TAR)										
12 (TAR=(AEC-AER)-(FEC-FER))	(113,076)									
13 Exchange Cost Percentage for IP (ECP)	1									
14 Rebate or Surcharge for IP (CCEA=TAR*ECP)	(58,913)									
15 OY 1985 IP Billing Determinants	24,368									
16										
17 OY 1985 DSI Transmission Costs	92,960									
18										
19 Adjustment for Transmission Costs	(3.81)									
20 Adjustment for the Exchange (mills/kWh)	(2.42)									
21 Adjustment for the Deferral (mills/kWh)	(0.90)									
22 IP-83 Average Rate (mills/kWh)	28.10									
23 Floor Rate (mills/kWh)	20.97									

1 Demand billing determinants are the test period DSI load expressed in noncoincidental demand MWs.

15 Billing determinants as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 82).

17 Transmission Costs as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 80).

19 Line 17 / Line 15

20 Line 14 / Line 15

21 1985 Final Rate Proposal (WP-85-FS-BPA-08A, p. 15)

22 Line 3, Col F / Line 1, Col F

23 IP-83 Avg Rate adjusted for the effects of the Exchange and Deferral, Lines 19 + 20 + 21 + 22

**Table 5.2.4.13
RATE DESIGN STUDY
Industrial Firm Power Floor Rate Test
Test Period October 2001 - September 2006
(\$ Thousands)**

RDS_24

	A	B	C	D	E	F
	<u>Unbundled Requirements Products</u>	<u>Transmission Total</u>	<u>Generation Demand Total</u>	<u>Energy Total</u>	<u>Total</u>	<u>Average Rate</u>
1 IP Billing Determinants				49,917		
2 Floor Rate (mills/kWh)				20.97		
3 Value of Reserves Credit (mills/kWh)						
4 Revenue at Floor Rate Less VOR Credit				1,046,939	1,046,939	20.97
5 IP Revenue Under Proposed Rates	0	0	136,611	1,332,776	1,469,387	29.44
6 Difference					0	

6 Line 4 - Line 5. If difference is negative, Floor Rate does not trigger and difference is set to zero.

Table 5.2.4.14
RATE DESIGN STUDY
Calculation of 7(b)(2) Protection Amount
Test Period October 2001 - September 2006
(\$Thousands)

RDS_30

	A	B	C
	<u>Mills/KWH</u>	<u>Energy GWH</u>	<u>Amount (\$ 000)</u>
1 7(b)(2) Protection from			
2 7(b)(2) Study	3.6		
3 PF Preference Energy Billing Determinants		255,364	
4			
5 PF Preference Protection Amount			919,312

Table 5.2.4.15
RATE DESIGN STUDY
Allocation of 7(b)(2) Protection Amount
Test Period October 2001 - September 2006
(\$Thousands)

RDS_31

	A	B
	<u>Allocation Factor</u>	<u>Allocated Amount</u>
		<u>\$0</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm Power (Preference)		(919,312)
4 Priority Firm Power (Exchange)	2,695	640,710
5 Industrial Firm Power	1,171	278,357
6 Special Industrial Power		
7 New Resources Firm Power	1	244
8 Surplus Firm Contract-FAC		
9 Surplus Firm - Contract OTFAC		
10 Surplus Firm Open Market		
11 Nonfirm Energy		
12 Supplemental Capacity		
13 Entitlement Capacity		
14 Total	3,867	(0)
15 Other Power Services		
16 Montana Cap/Energy Exchange		
17 Post-Act Exchanges		
18 Irrigation Pumping Power		
19 Interchange		
20 WNP-1 Exchange (Post OY-90)		
21 Unbundled Products & Services		
22 Total		
23 Grand Total		

Table 5.2.4.16
RATE DESIGN STUDY
 Recalculation of 7(C)(2) Delta For 7(b)(2) Industrial Adjustment
 Test Period October 2001 - September 2006
 (\$Thousands)

RDS_32

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH
HLH														
1 PF Preference Billing Determinants	12,074	12,872	15,067	14,777	13,207	12,780	12,128	13,127	11,218	12,349	12,132	11,497	153,229	255,364
2 PF Preference Rate After 7(c)(2) Adjustment	22.81	30.50	31.37	27.98	25.90	23.56	18.66	18.59	23.05	30.00	43.95	31.77		
3 PF Pref Rate After 7(b)(2) Credit	19.21	26.90	27.77	24.38	22.30	19.96	15.06	14.99	19.45	26.40	40.35	28.17		
4 PF Pref Revenues After 7(b)(2) Credit	231,961	346,248	418,413	360,263	294,580	255,115	182,665	196,755	218,136	326,006	489,547	323,845	3,643,533	5,228,957
5														
6 IP Billing Determinants	2,415	2,322	2,411	2,405	2,187	2,436	2,347	2,405	2,345	2,405	2,424	2,349	28,451	49,917
7 IP Revenue @ PF Rt Sched Chgs	46,405	62,469	66,966	58,640	48,773	48,623	35,342	36,053	45,592	63,495	97,799	66,151	676,308	1,008,495
8 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42		
9 Revenues @ IP Net Margin	1,014	975	1,013	1,010	918	1,023	986	1,010	985	1,010	1,018	986	11,949	20,965
10														
11														
LLH														
12														
13 PF Preference Billing Determinants	7,953	8,597	10,191	9,869	8,933	8,795	8,038	8,811	7,579	7,905	7,948	7,514	102,136	
14 PF Preference Rate After 7(c)(2) Adjustment	16.76	24.74	24.28	19.95	18.60	16.30	12.80	10.69	12.77	20.69	25.03	26.20		
15 PF Pref Rate After 7(b)(2) Credit	13.16	21.14	20.68	16.35	15.00	12.70	9.20	7.09	9.17	17.09	21.43	22.60		
16 PF Pref Revenues After 7(b)(2) Credit	104,625	181,762	210,771	161,388	134,039	111,660	73,940	62,481	69,538	135,081	170,351	169,787	1,585,424	
17														
18 IP Billing Determinants	1,827	1,778	1,825	1,831	1,673	1,801	1,748	1,831	1,755	1,831	1,813	1,751	21,466	
19 IP Revenue @ PF Rt Sched Chgs	24,034	37,583	37,750	29,950	25,108	22,864	16,077	12,986	16,105	31,295	38,858	39,575	332,186	
20 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42		
21 Revenues @ IP Net Margin	767	747	767	769	703	756	734	769	737	769	761	736	9,016	
22														
23														
24														
25														
26														
27														
28														
29 PF Preference Billing Determinants														397,585
30 PF Preference Rate After 7(c)(2) Adjustment														2.01
31 PF Pref Rate After 7(b)(2) Credit														
32 PF Pref Revenues After 7(b)(2) Credit	223,945	623,731	798,106											
33														
34														
35														
36														
37 IP Billing Determinants														68,334
38 IP Revenue @ PF Rt Sched Chgs	0	101,134	137,173											
39 IP Net Margin														
40 Revenues @ IP Net Margin														
41														
42														
43 Industrial Firm Power (allocated cost at this point in RDS):	0	101,134	136,611	1,209,162										
44														

Table 5.2.4.17
RATE DESIGN STUDY
7(b)(2) Industrial Adjustment 7(C)(2) Delta Calculation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_33

Delta = DSI Allocated Revenue Requirement - DSI Revenues

ed Revenue Requirement = Allocated Costs after 7(c)(2) Adjustment + DSI Share of 7(b)(2) Amt

DSI Revenues = Revenues at PF Preference rate + Revenues at Margin + DSI Share of 7(b)(2) Amount

A		
Amount		
<u>(\$ 000)</u>		
1	DSI Allocated Revenue Requirement	
2	after 7(c)(2) Adjustment	1,209,162
3	DSI Share of 7(b)(2) Adjustment	278,357
4		0
5	Revenue Requirement	1,487,519
6		
7	DSI Revenues at PF Preference Rate	1,008,495
8	Revenues at Net Margin	20,965
9	DSI Share of 7(b)(2) Adjustment	278,357
10		0
11	Total DSI Revenues	1,307,817
12		
13	Delta (5 - 11)	179,702

Table 5.2.4.18
RATE DESIGN STUDY
7(b)(2) Industrial Adjustment 7(C)(2) Delta Allocation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_34

	A	B
	Annual Energy <u>AMW</u>	Allocated <u>Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm Power Preference		
4 Priority Firm Power Exchange	2,695	179,633
5 Priority Firm Total		
6 Industrial Firm Power		-
7 Special Industrial Power		-
8 New Resources Firm Power	1	69
9 Surplus Firm Contract-FAC		-
10 Surplus Firm - Contract OTFAC		-
11 Surplus Firm Open Market		-
12 Nonfirm Energy		-
13 Supplemental Capacity		-
14 Entitlement Capacity		-
15 Total	2,696	179,702
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Miscellaneous Revenue		
25 COE & USBR Project Revenues		
26 Operations & Maintenance		
27 Energy Efficiency Revenues		
28 Total		
29 Grand Total	2,696	179,702

Table 5.2.4.19
RATE DESIGN STUDY
7(b)(2) Exchange Cost Adjustment Allocation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_34A

1	Gross Exchange Costs W/O 7(b)(2)		5,268,928
2	Gross Exchange Costs With 7(b)(2)		5,268,928
3	Increase in Gross Exchange Costs		0
4			
5			
6		Allocation	Allocated
7		<u>Factor</u>	<u>Amount</u>
8	CLASSES OF SERVICE		
9	Power Rates		
10	Priority Firm Power Preference		
11	Priority Firm Power Exchange	2,695	0
12	Priority Firm Total		
13	Industrial Firm Power		
14	Special Industrial Power		
15	New Resources Firm Power	1	0
16	Surplus Firm Contract-FAC		
17	Surplus Firm - Contract OTFAC		
18	Surplus Firm Open Market		
19	Nonfirm Energy		
20	Supplemental Capacity		
21	Entitlement Capacity		
22	Total	2,696	0
23	Other Power Services		
24	Montana Cap/Energy Exchange		
25	Post-Act Exchanges		
26	Irrigation Pumping Power		
27	Interchange		
28	WNP-1 Exchange (Post OY-90)		
29	Unbundled Products & Services		
30	Total		
31	Miscellaneous Revenue		
32	COE & USBR Project Revenues		
33	Energy Efficiency Revenues		
34	Other Miscellaneous Revenue		
35	Total		
36	Grand Total	2,696	0

Table 5.2.4.20
RATE DESIGN STUDY
Priority Firm Preference Rate Schedule Charge Calculation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_35

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH																																			
HLH																																																	
PRIORITY FIRM PREFERENCE RATE ENERGY																																																	
1 PF Rate w/o 7(b)(2)	22.81	30.50	31.37	27.98	25.90	23.56	18.66	18.59	23.05	30.00	43.95	31.77																																					
2 Billing Determinants (GWH)	12,074	12,872	15,067	14,777	13,207	12,780	12,128	13,127	11,218	12,349	12,132	11,497	153,229	255,364																																			
3 Revenues at PF Rate w/o 7(b)(2)	\$ 275,427	\$ 392,588	\$ 472,652	\$ 413,461	\$ 342,126	\$ 301,122	\$ 226,326	\$ 244,012	\$ 258,520	\$ 370,464	\$ 533,222	\$ 365,236	\$ 4,195,156	\$ 6,148,268																																			
4 7(b)(2) Credit	\$ (41,183)	\$ (58,701)	\$ (70,673)	\$ (61,822)	\$ (51,156)	\$ (45,025)	\$ (33,841)	\$ (36,486)	\$ (38,655)	\$ (55,393)	\$ (79,729)	\$ (54,611)	\$ (627,275)	\$ (919,312)																																			
5 Conservation and Renewables Credit Cost	\$ 5,720	\$ 8,153	\$ 9,816	\$ 8,586	\$ 7,105	\$ 6,253	\$ 4,700	\$ 5,067	\$ 5,369	\$ 7,693	\$ 11,074	\$ 7,585	\$ 87,122	\$ 127,682																																			
6 Low Density Discount Costs	\$ 3,136	\$ 4,470	\$ 5,381	\$ 4,707	\$ 3,895	\$ 3,428	\$ 2,577	\$ 2,778	\$ 2,943	\$ 4,218	\$ 6,071	\$ 4,158	\$ 47,763	\$ 70,000																																			
7 S & I Rate Mitigation Costs	\$ 896	\$ 1,277	\$ 1,538	\$ 1,345	\$ 1,113	\$ 980	\$ 736	\$ 794	\$ 841	\$ 1,205	\$ 1,735	\$ 1,188	\$ 13,647	\$ 20,000																																			
8 Revenues Required After 7(b)(2) Credit	\$ 243,996	\$ 347,787	\$ 418,714	\$ 366,278	\$ 303,083	\$ 266,759	\$ 200,498	\$ 216,166	\$ 229,018	\$ 328,187	\$ 472,371	\$ 323,556	\$ 3,716,413	\$ 5,446,639																																			
9 Energy Rate incl. NR Deficiency Reallocation	20.21	27.02	27.79	24.79	22.95	20.87	16.53	16.47	20.42	26.57	38.94	28.14																																					
													Totals:																																				
11 PRIORITY FIRM PREFERENCE RATE DEMAND																																																	
12 Monthly Coincidental Peak MW	32,164	34,625	38,675	39,415	37,079	34,360	31,964	32,609	27,729	29,893	29,793	29,277	397,585																																				
13 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.00																																				
14 Demand Revenues (\$ Thousands)	\$ 56,609	\$ 79,985	\$ 89,340	\$ 85,136	\$ 75,271	\$ 62,536	\$ 46,348	\$ 46,631	\$ 49,635	\$ 69,054	\$ 68,822	\$ 67,629	\$ 796,996																																				
LLH																																																	
PRIORITY FIRM PREFERENCE RATE ENERGY																																																	
17 PF Rate w/o 7(b)(2)	16.76	24.74	24.28	19.95	18.60	16.30	12.80	10.69	12.77	20.69	25.03	26.20																																					
19 Billing Determinants (GWH)	7,953	8,597	10,191	9,869	8,933	8,795	8,038	8,811	7,579	7,905	7,948	7,514	102,136																																				
20 Revenues at PF Rate w/o 7(b)(2)	\$ 133,256	\$ 212,713	\$ 247,460	\$ 196,916	\$ 166,199	\$ 143,324	\$ 102,877	\$ 94,200	\$ 96,824	\$ 163,539	\$ 198,965	\$ 196,839	\$ 1,953,112																																				
21 7(b)(2) Credit	\$ (19,925)	\$ (31,806)	\$ (37,001)	\$ (29,444)	\$ (24,851)	\$ (21,430)	\$ (15,383)	\$ (14,085)	\$ (14,477)	\$ (24,453)	\$ (29,750)	\$ (29,432)	\$ (292,036)																																				
22 Conservation and Renewables Credit Cost	\$ 2,767	\$ 4,417	\$ 5,139	\$ 4,089	\$ 3,451	\$ 2,976	\$ 2,136	\$ 1,956	\$ 2,011	\$ 3,396	\$ 4,132	\$ 4,088	\$ 40,561																																				
23 Low Density Discount Costs	\$ 1,517	\$ 2,422	\$ 2,817	\$ 2,242	\$ 1,892	\$ 1,632	\$ 1,171	\$ 1,073	\$ 1,102	\$ 1,862	\$ 2,265	\$ 2,241	\$ 22,237																																				
24 S & I Rate Mitigation Costs	\$ 433	\$ 692	\$ 805	\$ 641	\$ 541	\$ 466	\$ 335	\$ 306	\$ 315	\$ 532	\$ 647	\$ 640	\$ 6,353																																				
25 Revenues Required After 7(b)(2) Credit	\$ 118,049	\$ 188,439	\$ 219,220	\$ 174,444	\$ 147,233	\$ 126,968	\$ 91,137	\$ 83,450	\$ 85,775	\$ 144,876	\$ 176,260	\$ 174,376	\$ 1,730,226																																				
26 Energy Rate incl. NR Deficiency Reallocation	14.84	21.92	21.51	17.68	16.48	14.44	11.34	9.47	11.32	18.33	22.18	23.21																																					
<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"></td> <td style="text-align:center"><u>Network</u></td> <td style="text-align:center"><u>Point to Point</u></td> <td style="text-align:center"><u>Delivery</u></td> <td style="text-align:center"><u>Total Costs</u></td> <td style="text-align:center"><u>Load Regulation Charge Revenue</u></td> <td style="text-align:center"><u>Load Regulation Charge Rate</u></td> </tr> <tr> <td>34 Billing Determinants:</td> <td style="text-align:center">MCP MWs</td> <td style="text-align:center">Ctrct Demand</td> <td style="text-align:center">MCP MWs</td> <td></td> <td></td> <td></td> </tr> <tr> <td>35 Quantity</td> <td style="text-align:center">421,440</td> <td style="text-align:center">0</td> <td style="text-align:center">0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>36 Rate</td> <td style="text-align:center">1.480</td> <td style="text-align:center">1.480</td> <td style="text-align:center">0.750</td> <td></td> <td></td> <td></td> </tr> <tr> <td>37 Transmission Revenues</td> <td style="text-align:center">\$ 623,731</td> <td style="text-align:center">\$ -</td> <td style="text-align:center">\$ -</td> <td style="text-align:center">\$ 623,731</td> <td style="text-align:center">78,381</td> <td style="text-align:center">0.31</td> </tr> </table>																<u>Network</u>	<u>Point to Point</u>	<u>Delivery</u>	<u>Total Costs</u>	<u>Load Regulation Charge Revenue</u>	<u>Load Regulation Charge Rate</u>	34 Billing Determinants:	MCP MWs	Ctrct Demand	MCP MWs				35 Quantity	421,440	0	0				36 Rate	1.480	1.480	0.750				37 Transmission Revenues	\$ 623,731	\$ -	\$ -	\$ 623,731	78,381	0.31
	<u>Network</u>	<u>Point to Point</u>	<u>Delivery</u>	<u>Total Costs</u>	<u>Load Regulation Charge Revenue</u>	<u>Load Regulation Charge Rate</u>																																											
34 Billing Determinants:	MCP MWs	Ctrct Demand	MCP MWs																																														
35 Quantity	421,440	0	0																																														
36 Rate	1.480	1.480	0.750																																														
37 Transmission Revenues	\$ 623,731	\$ -	\$ -	\$ 623,731	78,381	0.31																																											
PRIORITY FIRM PREFERENCE TRANSMISSION																																																	
38																																																	
39																																																	
40 PRIORITY FIRM PREFERENCE UNBUNDLED PRODUCTS & SERVICES - RQMTS																																																	
41 Total Revenues		223,945																																															
42																																																	
43																																																	
44																																																	
45 PRIORITY FIRM PREFERENCE AVERAGE RATE																																																	
46 Energy Costs		Cost Component												Contribution Per KWH																																			
47 Demand Costs		\$ 5,446,639												21.33																																			
48 Transmission Costs		\$ 796,996												3.12																																			
49 Unbundled Reqmts Costs		\$ -												0.00																																			
50 Total Costs		\$ 223,945												0.88																																			
51		\$ 6,467,580												25.33																																			
52 Energy Billing Determnts Total GWH		255,364																																															
53																																																	
54 Average PF Preference Rate		25.33																																															

Table 5.2.4.21
RATE DESIGN STUDY
Priority Firm Exchange Rate Schedule Charge Calculation
Test Period October 2001 - September 2006
(\$Thousands)

RDS_36

PRIORITY FIRM EXCHANGE RATE ENERGY

HLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH
1 Billing Determinants (GWH)	4,961	5,911	7,160	7,633	6,603	6,197	5,413	4,992	4,704	4,874	5,009	4,849	68,304	114,626
2 PF Energy Charges (unbifurcated)	22.81	30.50	31.37	27.98	25.90	23.56	18.66	18.59	23.05	30.00	43.95	31.77		
3 PF Exchange Base Energy Revenues	113,165	180,265	224,604	213,563	171,044	146,006	101,020	92,793	108,403	146,208	220,149	154,028	1,871,249	2,762,764
4 7(b)(2) Adj. Allocated to PF Exchange	26,244	41,805	52,088	49,527	39,667	33,860	23,427	21,520	25,140	33,907	51,055	35,720	433,959	640,710
5 7(b)(2) Indust Adj Alloc. to PF Exchange	7,358	11,721	14,604	13,886	11,121	9,493	6,568	6,033	7,048	9,506	14,314	10,015	121,667	179,633
6 7(b)(2) Exch Cost Adj. Alloc to PF Exch	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Total PF Exchange After 7(b)(2) Adjustments	146,767	233,790	291,296	276,976	221,832	189,359	131,016	120,346	140,591	189,621	285,518	199,763	2,426,876	3,583,107
8 Unbundled Reqmts Not in Energy Charge	4,118	6,559	8,172	7,770	6,223	5,312	3,676	3,376	3,944	5,320	8,010	5,604	68,085	100,523
9 Total PF Exchange Energy Revenue Reqmt	150,885	240,349	299,468	284,746	228,056	194,672	134,692	123,723	144,535	194,941	293,528	205,367	2,494,961	3,683,630
10 PF Exchange Energy Rate	30.42	40.66	41.83	37.31	34.54	31.42	24.88	24.78	30.73	40.00	58.60	42.36		
11 Weighted Average PF Exchange Energy Rate	27.18	37.54	37.98	32.95	30.57	27.42	21.74	20.51	25.27	35.11	48.49	39.39		

Effective Demand Charge

3.743

PRIORITY FIRM EXCHANGE RATE DEMAND

Monthly Coincidental Peak MW	15,424	19,197	22,495	23,982	23,001	19,651	17,451	15,679	15,034	14,878	15,454	15,465	217,710	annual
17 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.01	2.01
18 Demand Revenues (\$ Thousands)	\$ 27,146	\$ 44,346	\$ 51,964	\$ 51,800	\$ 46,691	\$ 35,765	\$ 25,303	\$ 22,421	\$ 26,910	\$ 34,367	\$ 35,699	\$ 35,723	\$ 438,138	

LLH

PRIORITY FIRM EXCHANGE RATE ENERGY

LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH
23 Billing Determinants (GWH)	3,323	4,050	4,906	5,234	4,551	4,351	3,646	3,416	3,118	3,162	3,352	3,213	46,322
24 PF Energy Charges (unbifurcated)	16.76	24.74	24.28	19.95	18.60	16.30	12.80	10.69	12.77	20.69	25.03	26.20	
25 PF Exchange Base Energy Revenues	55,680	100,193	119,130	104,436	84,672	70,895	46,669	36,519	39,831	65,417	83,916	84,157	891,515
26 7(b)(2) Adj. Allocated to PF Exchange	12,913	23,236	27,627	24,220	19,636	16,441	10,823	8,469	9,237	15,171	19,461	19,517	206,750
27 7(b)(2) Indust Adj Alloc. to PF Exchange	3,620	6,515	7,746	6,790	5,505	4,610	3,034	2,374	2,590	4,253	5,456	5,472	57,966
28 7(b)(2) Exch Cost Adj. Alloc to PF Exch	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Total PF Exchange After 7(b)(2) Adjustments	72,213	129,944	154,503	135,446	109,813	91,946	60,527	47,362	51,657	84,842	108,833	109,146	1,156,232
30 Unbundled Reqmts Not in Energy Charge	2,026	3,646	4,335	3,800	3,081	2,580	1,698	1,329	1,449	2,380	3,053	3,062	32,438
31 Total PF Exchange Energy Revenue Reqmt	74,239	133,590	158,838	139,246	112,894	94,525	62,225	48,691	53,107	87,222	111,886	112,208	1,188,669
32 PF Exchange Energy Rate	22.34	32.99	32.37	26.60	24.81	21.73	17.06	14.25	17.03	27.58	33.38	34.93	

PRIORITY FIRM EXCHANGE TRANSMISSION

	Network	Point to Point	Delivery	Load Regulation Charge Revenue	Total Costs
42 Billing Determinants:	MCP MWs	Ctrct Demand	MCP MWs		
43 Quantity	230,773				
44 Rate (From TRDS)	1.480				
45 Transmission Revenues	341,543			35,183	376,726

	Cost Component	Contribution Per KWH
47		
48 PRIORITY FIRM EXCHANGE AVERAGE RATE	3,683,630	32.14
49 Energy Costs	438,138	3.82
50 Demand Costs	376,726	3.29
51 Transmission Costs	0	0.00
52 Unbundled Reqmts Costs	4,498,494	39.24
53 Total Costs		
54 Energy Billing Determinants Total GWH	114,626	
55 Average PF Exchange Rate	39.24	

Table 5.2.4.22
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Test Period October 2001 - September 2006
(\$ Thousands)

	A	B	C	D	E	F	G	H	I	J	K
	COSA Results	WNP-3 Excess Revenue Credit Adjustment		Nonfirm Excess Revenue Credit Adjustment		SP Contractual Revenue Surplus Adjustment		7(c)(2) Delta Adjustment		7(c)(2) Floor Rate Adjustment	
		Amount	Contra	Amount	Contra	Amount	Contra	Amount	Contra	Amount	Contra
1 CLASSES OF SERVICE											
2 Power Rates											
3 Priority Firm - Preference	6,083,105			(1,471,797)		959,868		606,396			
4 Priority Firm - Exchange	2,691,660			(651,243)		424,724		268,319			
5 Priority Firm Total	8,774,765			(2,123,040)		1,384,592		874,715			
6 Industrial Firm	2,098,165			(41,039)		26,764			(874,729)		
7 New Resource Firm	1,846			(35)		23		14			
8 Surplus Firm Contract-FAC											
9 Surplus Firm Contract-OTFAC	3,523,950			(65,184)			(1,411,379)				
10 Surplus Firm Open Market											
11 Nonfirm Energy					2,229,297						
12 Supplemental Capacity	3,059										
13 Entitlement Capacity	0										
14 Total	14,401,785			(2,229,297)	2,229,297	1,411,379	(1,411,379)	874,729	(874,729)		
15 Other Power Services											
16 Montana Cap/Enr Exchange											
17 Post-Act Exchange											
18 Colville Credit	23,000										
19 '4(h)(10)(c)	457,935										
20 FCCF	130,326										
21 Net Transmission Services Costs	109,849										
22 Total	721,110							-	-		
23 Miscellaneous Revenue											
24 COE & USBR Proj. Revenues	40,500										
25 Energy Efficiency Revenues	66,426										
26 Other Misc Revenue	17,080										
27 Total	124,006							-	-		
28											
29 Grand Total	15,246,901			(2,229,297)	2,229,297	1,411,379	(1,411,379)	874,729	(874,729)		

Table 5.2.4.23
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Test Period October 2001 - September 2006
(\$ Thousands)

	L	M	N	O	P	Q	R	S	T	U
	7(b)(2) Adjustment		7(b)(2) Industrial Adjustment		7(b)(2) Exchange Cost Adjustment		Total Allocated and Adjusted Costs		Grand Total	Grand Total
	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Total</u>	<u>w/o 7(b)(2)</u>
1 CLASSES OF SERVICE										
2 Power Rates										
3 Priority Firm - Preference	(919,312)						5,258,261	-	5,258,261	6,177,573
4 Priority Firm - Exchange	640,710		179,633		-		3,553,803	-	3,553,803	2,733,460
5 Priority Firm Total	(278,602)		179,633		-		8,812,064	-	8,812,064	8,911,033
6 Industrial Firm	278,357		(179,702)				2,182,546	(874,729)	1,307,817	1,209,162
7 New Resource Firm	244		69		-		2,161	-	2,161	1,848
8 Surplus Firm Contract-FAC							-	-	-	-
9 Surplus Firm Contract-OTFAC							3,458,766	(1,411,379)	2,047,387	2,047,387
10 Surplus Firm Open Market							-	-	-	-
11 Nonfirm Energy							-	2,229,297	2,229,297	2,229,297
12 Supplemental Capacity							3,059	-	3,059	3,059
13 Entitlement Capacity							-	-	-	-
14 Total	(0)		(0)		-		14,458,596	(56,811)	14,401,785	14,401,785
15 Other Power Services										
16 Montana Cap/Enr Exchange							-	-	-	-
17 Post-Act Exchange							-	-	-	-
18 Colville Credit							23,000	-	23,000	
19 '4(h)(10)(c)							457,935	-	457,935	
20 FCCF							130,326	-	130,326	
21 Net Transmission Services Costs							109,849	-	109,849	
22 Total	-		-		-		721,110	-	721,110	
23 Miscellaneous Revenue										
24 COE & USBR Proj. Revenues							40,500	-	40,500	
25 Energy Efficiency Revenue							66,426	-	66,426	
26 Other Misc Revenue							17,080	-	17,080	
27 Total	-		-		-		124,006	-	124,006	
28										
29 Grand Total	(0)		(0)		-		15,303,712	(56,811)	15,246,901	

Table 5.2.4.24
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Test Period October 2001 - September 2006
(\$ Thousands)

	A	B	C	D	E	F	G	H
	Grand <u>Total</u>	<u>Energy</u>	Rate Design <u>Contra</u>	Total <u>Energy</u>	Generation <u>Demand</u>	Load <u>Variance</u>	Total <u>Generation</u>	Total <u>Transmission</u>
1 CLASSES OF SERVICE								
2 Power Rates								
3 Priority Firm Preference	6,902,934	5,258,261	-	5,258,261	796,996	223,945	6,279,203	623,731
4 Priority Firm Exchange	3,991,941	3,553,803		3,553,803	438,138		3,991,941	-
5 Priority Firm Total	10,894,875	8,812,064		8,812,064	1,235,134	223,945	10,271,143	623,731
6 Industrial Firm	1,545,563	2,182,546	(874,729)	1,307,817	136,611	-	1,444,428	101,134
7 New Resource Firm	2,281	2,161	-	2,161	120		2,281	-
8 Surplus Firm Contract-FAC	-	-	-	-		-	-	-
9 Surplus Firm Contract-OTFAC	2,307,804	3,458,766	(1,411,379)	2,047,387			2,047,387	260,417
10 Surplus Firm Open Market	-	-	-	-			-	-
11 Nonfirm Energy	2,577,987	-	2,229,297	2,229,297			2,229,297	348,690
12 Supplemental Capacity	3,059	3,059	-	3,059			3,059	-
13 Entitlement Capacity	-	-	-	-			-	-
14 Total	17,331,568	14,458,596	(56,811)	14,401,785	1,371,865	223,945	15,997,595	1,333,973
15 Other Power Services	-	-	-	-			-	-
16 Montana Cap/Enr Exchange	-	-	-	-			-	-
17 Post-Act Exchange	-	-	-	-			-	-
18 Colville Credit	23,000	23,000	-	23,000			23,000	-
19 '4(h)(10)(c)	457,935	457,935	-	457,935			457,935	-
20 FCCF	130,326	130,326	-	130,326			130,326	-
21 Net Transmission Services Costs	109,849	109,849	-	109,849			109,849	-
22 Total	721,110	721,110	-	721,110	-	-	721,110	-
23 Miscellaneous Revenue								
24 COE & USBR Proj. Revenues	40,500	40,500	-	40,500			40,500	-
25 Energy Efficiency Revenues	66,426	66,426	-	66,426			66,426	-
26 Other Misc Revenue	17,080	17,080	-	17,080			17,080	-
27 Total	124,006	124,006	-	124,006	-	-	124,006	-
28								
29 Rate Design Total	18,176,684	15,303,712	(56,811)	15,246,901	1,371,865	223,945	16,842,711	1,333,973
30								
31 Less 7(b)(2) Exchange Cost Adj.	-	-		-			-	
32								
33 Rate Design Total After 7(b)(2)	18,176,684	15,303,712	(56,811)	15,246,901	1,371,865	223,945	16,842,711	1,333,973

Table 5.2.4.25
RATE DESIGN STUDY
Priority Firm Rate Schedule Charge Calculation
Test Period October 2001 - September 2006
 (\$ Thousands)

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH	Years
1 PRIORITY FIRM RATE ENERGY															5
2 Marginal Costs of Firm Power	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34	40%	100%	
3 Billing Determinants (GWH)	17,035	18,783	22,226	22,410	19,810	18,976	17,542	18,119	15,921	17,223	17,141	16,346	221,532	369,990	avg. MC rate
4 Revenues at Marginal Cost Rates	\$ 481,234	\$ 709,422	\$ 863,484	\$ 776,508	\$ 635,511	\$ 553,724	\$ 405,387	\$ 417,101	\$ 454,398	\$ 639,848	\$ 932,977	\$ 643,057	\$ 7,512,651	\$ 11,035,444	29.83 with DSI floor
5 Conservation and Renewables Credit Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6 Low Density Discount Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7 S & I Rate Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8 Total Energy Revenue Requirement															8,911,033
9 Ratio of Rev Reqmt to MC Revenues															0.8075
10 Scaled MC Rates to Equal Rev Reqmt	22.81	30.50	31.37	27.96	25.90	23.56	18.66	18.59	23.05	30.00	43.95	31.77			k_addr 0 scale_adj 8,911,033
11 Revenues at Scaled Rates	\$ 388,593	\$ 572,853	\$ 697,257	\$ 627,024	\$ 513,170	\$ 447,128	\$ 327,347	\$ 336,806	\$ 366,923	\$ 516,672	\$ 753,371	\$ 519,264	\$ 6,066,405	\$ 8,911,033	0
12 Transmission Charges Included	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13 Net Energy Recovery															6,066,405
14															
15															
16 PRIORITY FIRM RATE DEMAND															
17 Monthly Coincidental Peak MW	47,588	53,823	61,171	63,397	60,080	54,011	49,414	48,289	42,763	44,771	45,247	44,741			Total 615,295
18 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31			2.01
19 Demand Revenues (\$ Thousands)	\$ 83,755	\$ 124,331	\$ 141,304	\$ 136,937	\$ 121,963	\$ 98,301	\$ 71,651	\$ 69,053	\$ 76,546	\$ 103,421	\$ 104,521	\$ 103,352			\$ 1,235,134
20															
21															
22 LLH															
23 PRIORITY FIRM RATE ENERGY															
24 Marginal Costs of Firm Power	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44			60%
25 Billing Determinants (GWH)	11,276	12,647	15,098	15,103	13,484	13,146	11,684	12,227	10,697	11,067	11,301	10,727			148,458
26 Revenues at Marginal Cost Rates	\$ 233,978	\$ 387,504	\$ 453,986	\$ 373,195	\$ 310,679	\$ 265,289	\$ 185,199	\$ 161,883	\$ 169,233	\$ 283,540	\$ 350,320	\$ 347,986	\$ 3,522,794		
27 Conservation and Renewables Credit Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28 Low Density Discount Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29 S & I Rate Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30 Total Energy Revenue Requirement															
31 Ratio of Rev Reqmt to MC Revenues															
32 Scaled MC Rates to Equal Rev Reqmt	16.76	24.74	24.28	19.95	18.60	16.30	12.80	10.69	12.77	20.69	25.03	26.20			
33 Revenues at Scaled Rates	\$ 188,935	\$ 312,907	\$ 366,590	\$ 301,352	\$ 250,871	\$ 214,219	\$ 149,547	\$ 130,719	\$ 136,655	\$ 228,956	\$ 282,881	\$ 280,996	\$ 2,844,628		
34 Transmission Charges Included	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 Net Energy Recovery															2,844,628
36															
37															
38															
39															
40 PRIORITY FIRM TRANSMISSION															
41 Billing Determinants:															
42 Quantity	MCP MWs	Ctrct Demand	MCP MWs												
43 Average Rate	421,440	-	-	230,773											
44 Transmission Revenues	1,480	1,480		1,480											
45 Load Regulation Charge Revenue	623,731	-	-	341,543											
46	78,381			35,183											
47 PRIORITY FIRM UNBUNDLED															
48 PRODUCTS & SERVICES - RQMTS															
49 Total Revenues		Preference	Exchange	Total											
50		223,945	100,523	324,468											
51															
52 PRIORITY FIRM AVERAGE RATE															
53 Energy Costs		Cost Component	Contribution Per KWH												
54 Demand Costs	\$ 8,911,033		24.08												
55 Transmission Costs	\$ 1,235,134		3.34												
56 Unbundled Reqmts Costs	\$ 1,078,839		2.92												
57 Total Costs	\$ 324,468		0.88												
58	\$ 11,549,473		31.22												
59 Energy Billing Determnts Total GWH	\$ 369,990														
60															
61 Average PF Rate															

Table 5.2.4.26
RATE DESIGN STUDY
Industrial Firm Power Rate Schedule Charge Calculation
 Test Period October 2001 - September 2006
 (\$ Thousands)

HLH													Total	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH
1 INDUSTRIAL FIRM RATE ENERGY														
2 Marginal Costs of Firm Power	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34	28,451	49,917
3 Billing Determinants (GWH)	2,415	2,322	2,411	2,405	2,187	2,436	2,347	2,405	2,345	2,405	2,424	2,349	28,451	49,917
4 Revenues at Marginal Cost Rates	\$ 68,237	\$ 87,716	\$ 93,682	\$ 83,343	\$ 70,149	\$ 71,074	\$ 54,229	\$ 55,372	\$ 66,914	\$ 89,356	\$ 131,920	\$ 92,392	\$ 964,383	\$ 1,471,465
5 Conservation and Renewables Credit Cost	\$ 1,157	\$ 1,488	\$ 1,589	\$ 1,414	\$ 1,190	\$ 1,206	\$ 920	\$ 939	\$ 1,135	\$ 1,516	\$ 2,238	\$ 1,567	\$ 16,358	\$ 24,959
6 Total Energy Revenue Requirement														1,332,776
7 Ratio of Rev Reqmt to MC Revenues														0.9057
8 Scaled MC Rates to Equal Rev Reqmt	25.59	34.21	35.19	31.38	29.06	26.43	20.93	20.85	25.85	33.65	49.30	35.63		1,332,776
9 Revenues at Scaled Rates	\$ 61,805	\$ 79,448	\$ 84,852	\$ 75,488	\$ 63,537	\$ 64,375	\$ 49,118	\$ 50,153	\$ 60,608	\$ 80,934	\$ 119,486	\$ 83,684	\$ 873,487	\$ 1,332,776
10 Transmission Charges Included														
11 Net Energy Recovery														
12														
13														
14 INDUSTRIAL FIRM RATE DEMAND														
15 Monthly Coincidental Peak MW	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695	5,695		68,334
16 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31		2.00
17 Demand Revenues	\$ 10,022	\$ 13,154	\$ 13,154	\$ 12,300	\$ 11,560	\$ 10,364	\$ 8,257	\$ 8,143	\$ 10,193	\$ 13,154	\$ 13,154	\$ 13,154	\$	\$ 136,611
18														
19 LLH														
20 INDUSTRIAL FIRM RATE ENERGY														
21 Marginal Costs of Firm Power	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44		
22 Billing Determinants (GWH)	1,827	1,778	1,825	1,831	1,673	1,801	1,748	1,831	1,755	1,831	1,813	1,751		21,466
23 Revenues at Marginal Cost Rates	\$ 37,909	\$ 54,468	\$ 54,888	\$ 45,255	\$ 38,554	\$ 36,344	\$ 27,702	\$ 24,247	\$ 27,771	\$ 46,921	\$ 56,205	\$ 56,819	\$ 507,083	\$ 507,083
24 Conservation and Renewables Credit Cost	\$ 643	\$ 924	\$ 931	\$ 768	\$ 654	\$ 616	\$ 470	\$ 411	\$ 471	\$ 796	\$ 953	\$ 964	\$ 8,601	\$ 8,601
25 Total Energy Revenue Requirement														
26 Ratio of Rev Reqmt to MC Revenues														
27 Scaled MC Rates to Equal Rev Reqmt	18.79	27.75	27.24	22.38	20.87	18.28	14.36	11.99	14.33	23.21	28.08	29.38		
28 Revenues at Scaled Rates	\$ 34,336	\$ 49,334	\$ 49,715	\$ 40,989	\$ 34,920	\$ 32,919	\$ 25,091	\$ 21,961	\$ 25,154	\$ 42,499	\$ 50,907	\$ 51,463	\$ 459,289	\$ 459,289
29 Transmission Charges Included														
30 Net Energy Recovery														
31														
32														
33														
34														
35														
36 INDUSTRIAL FIRM TRANSMISSION														
37 Billing Determinants:														
38 Quantity	MCP MWs	Ctrct Demand	MCP MWs											
39 Rate (From TRDS)	1.480	1.480												
40 Transmission Revenues		101,134												101,134
41														
42														
43 INDUSTRIAL FIRM UNBUNDLED														
44 PRODUCTS & SERVICES - RQMTS														
45 Total Revenues														
46														
47 INDUSTRIAL FIRM AVERAGE RATE														
48 Energy Costs	\$ 1,332,776													26.70
49 Demand Costs	\$ 136,611													2.74
50 Transmission Costs	\$ -													-
51 Unbundled Reqmts Costs	\$ -													-
52 Total Costs	\$ 1,469,387													29.44
53 Energy Billing Determnts Total GWH	\$ 49,917													
54														
55 Average IP Rate	29.44													
56														
57														

Table 5.2.4.27
RATE DESIGN STUDY
New Resources Firm Power Rate Schedule Charge Calculation
 Test Period October 2001 - September 2006
 (\$ Thousands)

HLH														Total	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH	
1 NEW RESOURCES FIRM RATE ENERGY															
2 Marginal Costs of Firm Power	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34			
3 Billing Determinants (GWH)	2	2	2	2	2	2	2	2	2	2	2	2	25	44	
4 Revenues at Marginal Cost Rates	\$ 60	\$ 78	\$ 82	\$ 73	\$ 61	\$ 62	\$ 47	\$ 49	\$ 59	\$ 79	\$ 115	\$ 81	\$ 846	\$ 1,291	
5 Conservation and Renewables Credit Cost	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 14	\$ 22	
6 Total Energy Revenue Requirement															
7 Ratio of Rev Reqmt to MC Revenues															
8 Scaled MC Rates to Equal Rev Reqmt	47.76	63.86	65.68	58.58	54.24	49.34	39.07	38.92	48.25	62.81	92.03	66.51			
9 Revenues at Scaled Rates	\$ 101	\$ 131	\$ 139	\$ 124	\$ 104	\$ 105	\$ 80	\$ 83	\$ 99	\$ 133	\$ 195	\$ 136	\$ 1,431	\$ 2,183	
10 Transmission Charges Included															
11															
12															
13															
14 NEW RESOURCES FIRM RATE DEMAND															
15 Monthly Coincidental Peak MW	5	5	5	5	5	5	5	5	5	5	5	5		60	
16 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31		2.00	
17 Demand Revenues (\$ Thousands)	\$ 9	\$ 12	\$ 12	\$ 11	\$ 10	\$ 9	\$ 7	\$ 7	\$ 9	\$ 12	\$ 12	\$ 12	\$ 120		
18															
19 LLH															
20 NEW RESOURCES FIRM RATE ENERGY															
21 Marginal Costs of Firm Power	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44			
22 Billing Determinants (GWH)	2	2	2	2	1	2	2	2	2	2	2	2	19		
23 Revenues at Marginal Cost Rates	\$ 33	\$ 47	\$ 48	\$ 40	\$ 33	\$ 32	\$ 25	\$ 21	\$ 24	\$ 41	\$ 50	\$ 50	\$ 445		
24 Conservation and Renewables Credit Cost	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 8		
25 Total Energy Revenue Requirement															
26 Ratio of Rev Reqmt to MC Revenues															
27 Scaled MC Rates to Equal Rev Reqmt	35.08	51.80	50.84	41.78	38.95	34.12	26.80	22.39	26.75	43.32	52.41	54.85			
28 Revenues at Scaled Rates	\$ 56	\$ 80	\$ 81	\$ 67	\$ 56	\$ 55	\$ 41	\$ 36	\$ 41	\$ 69	\$ 84	\$ 85	\$ 752		
29 Transmission Charges Included															
30															

	Cost Component		Contribution Per KWH
31 NEW RESOURCES FIRM AVERAGE RATE			
32 Energy Costs	\$ 2,183		49.84
33 Demand Costs	\$ 120		2.74
34 Transmission Costs			
35 Unbundled Reqmts Costs			
36 Total Costs	\$ 2,303		52.58
37			
38 Energy Billing Determinants Total GWH		44	
39			
40 Average NR Rate		52.58	
41			

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.5.1 (RDS_60A)

Allocated Costs and Unit Costs Priority Firm Power (PF)

Table provides a summary of the various COSA cost allocations and Rate Design Adjustments associated with Priority Firm Power. A percent contribution to the final Priority Firm Power rate for each COSA cost allocation and Rate Design Adjustment is calculated.

Table 5.2.5.2 (RDS_60B)

Allocated Costs and Unit Costs, Priority Firm Preference Power and Priority Firm Exchange Power

Table provides a summary of the various COSA cost allocations and Rate Design Adjustments associated with Priority Firm Preference Power and Priority Firm Exchange Power. A percent contribution to the final Priority Firm Preference Power rate and Priority Firm Exchange Power rate for each COSA cost allocation and Rate Design Adjustment is calculated.

Table 5.2.5.3 (RDS_61)

Allocated Costs and Unit Costs Industrial Firm Power Rate (IP)

Table provides a summary of the various COSA cost allocations and Rate Design Adjustments associated with Industrial Firm Power. A percent contribution to the final Industrial Firm Power rate for each COSA cost allocation and Rate Design Adjustment is calculated.

Table 5.2.5.4 (RDS_62)

Allocated Costs and Unit Costs New Resources Firm Power (NR)

Table provides a summary of the various COSA cost allocations and Rate Design Adjustments associated with New Resource Firm Power. A percent contribution to the final New Resource Firm Power rate for each COSA cost allocation and Rate Design Adjustment is calculated.

Table 5.2.5.5 (RDS_63)

Resource Cost Contribution

Table provides a summary of the percentages of each resource pool, FBS, Residential Exchange, and New Resources, used in ratemaking to serve each of the rate pools, FP, IP, NR, FPS.

Table 5.2.5.1
 RATE DESIGN STUDY
 Allocated Costs and Unit Costs
 Priority Firm Power (PF)
 Test Period October 2001 - September 2006
 (\$ Thousands)

RDS 60A

	A ALLOCATED COSTS (\$ Thousands)	B UNIT COSTS (Mills/KwH)	C PERCENT CONTRIBUTION (Percent)
1 Federal Base System			
2 Hydro	1,936,529	5.234	16.77%
3 Fish & Wildlife	658,423	1.780	5.70%
4 Trojan	54,924	0.148	0.48%
5 WNP #1	668,669	1.807	5.79%
6 WNP #2	1,430,993	3.868	12.39%
7 WNP #3	578,931	1.565	5.01%
8 Balancing Power Purchases	281,126	0.760	2.43%
9 Total Federal Base System	7,897,661	21.346	68.38%
10 New Resources	0	0.000	0.00%
11 Gross Residential Exchange	0	0.000	0.00%
12 Conservation	526,831	1.424	4.56%
13 Energy Services Business	37,709	0.102	0.33%
14 BPA Programs	312,564	0.845	2.71%
15 TOTAL COSA ALLOCATIONS	8,774,765	23.716	75.98%
16			
17 WNP #3 Excess Revenue Credit	-	-	0.00%
18 Nonfirm Excess Revenue Credit	(2,123,040)	-5.738	-18.38%
19 SP Revenue Surplus/Dfct Adj.	1,384,592	3.742	11.99%
20 7(c)(2) Delta Adjustment	874,715	2.364	7.57%
21 7(c)(2) Floor Rate Adjustment	0	0.000	0.00%
22 TOTAL RATE DESIGN ADJUSTMENTS	136,267	0.368	1.18%
23			
24 Total Generation Energy	8,911,033	24.085	77.16%
25			
26 Total Generation Capacity	1,235,134	3.338	10.69%
27			
28 Total Unbundled Products & Svcs	324,468	0.877	2.81%
29			
30 Transmission Costs			
31 Network Use	623,731	1.686	5.40%
32 Point To Point Transmission	-	-	0.00%
33 Delivery Segment Use	-	-	0.00%
34 Exchange Transmission	341,543	0.923	2.96%
35 Other Transmission	113,564	0.307	0.98%
36 TOTAL TRANSMISSION	1,078,839	2.916	9.34%
37			
38 Total Allocated & Adjusted Costs	11,549,473	31.216	100.00%
39			
40 Billing Determinants:			
41 With LDD Discount	369,990		
42 Without LDD Discount	369,990	31	

1/ Exchange Transmission and Unbundled Prods & Svcs Included in Energy Charges.

**Table 5.2.5.2
RATE DESIGN STUDY
Allocated Costs and Unit Costs
Priority Firm Power (PF) Bifurcated
Test Period October 2001 - September 2006
(\$ Thousands)**

RDS 60B

	A ALLOCATED COSTS (\$ Thousands)	B UNIT COSTS (Mills/KwH)	C PERCENT CONTRIBUTION (Percent)
1 PRIORITY FIRM PREFERENCE			
2 Revenue Reqmt @ PF Combined Rate	6,148,268	24.076	95.06%
3 7(b)(2) Credit	(919,312)	-3.600	-14.21%
4 Subtotal	5,228,957	20.476	80.85%
5			
6 Floor Rate Adjustment	-	-	0.00%
7 Total Energy	5,228,957	20.476	80.85%
8			
9 Generation Capacity	796,996	3.121	12.32%
10 Unbundled Products & Services	223,945	0.877	3.46%
11 C&RD, LDD, S&I Mitigation Costs	217,682	0.852	3.37%
12 Rate Design Step TOTAL	6,467,580	25.327	100.00%
13			
14 Subscription Settlement Costs	0	0.000	0.00%
15 Reallocate Net Exchange Costs	0	0.000	0.00%
16 Subscription Step TOTAL	6,467,580	25.327	100.00%
17			
18 Billing Determinants:			
19 Forecasted Sales w/Displacement	255,364	25.327	100.00%
20 Adjusted for LDD	255,364		
21			
22 PRIORITY FIRM EXCHANGE			
23 Revenue Reqmt @ PF Combined Rate	2,762,764	24.102	61.42%
24 7(b)(2) Adjustment	640,710	5.590	14.24%
25 7(b)(2) Industrial Adjustment	179,633	1.567	3.99%
26 7(b)(2) Exchange Cost Adjustment	0	0.000	0.00%
27 Subtotal	3,583,107	31.259	79.65%
28			
29 Floor Rate Adjustment	-	-	0.00%
30 Total Energy	3,583,107	31.259	79.65%
31			
32 Generation Capacity	438,138	3.822	9.74%
33 Unbundled Products & Services	100,523	0.877	2.23%
34 Total Transmission	376,726	3.287	8.37%
35 TOTAL	4,498,494	39.245	100.00%
36 Billing Determinants:			
37 Forecasted Exchange Loads	114,626	39.245	100.00%
38 Adjusted for LDD	114,626		

Table 5.2.5.3
RATE DESIGN STUDY
Industrial Firm Power Rate (IP)
Allocated Costs and Unit Costs
Test Period October 2001 - September 2006
(\$ Thousands/Unit Costs in Mills/KwH, or as Indicated)

	A ALLOCATED COSTS (\$ Thousands)	B UNIT COSTS (Mills/KwH)	C PERCENT CONTRIBUTION (Percent)
1 Federal Base System			
2 Hydro	34,051	0.682	3.47%
3 Fish & Wildlife	11,577	0.232	1.18%
4 Trojan	966	0.019	0.10%
5 WNP #1	11,758	0.236	1.20%
6 WNP #2	25,162	0.504	2.56%
7 WNP #3	10,180	0.204	1.04%
8 Balancing Power Purchases	4,943	0.099	0.50%
9 Total Federal Base System	138,868	2.782	14.13%
10 New Resources	62,608	1.254	6.37%
11 Gross Residential Exchange	1,779,799	35.655	181.12%
12 Conservation	70,210	1.407	7.14%
13 Energy Services Business	5,025	0.101	0.51%
14 BPA Programs	41,655	0.834	4.24%
15 TOTAL COSA ALLOCATIONS	2,098,165	42.033	213.52%
16			
17 WNP #3 Excess Revenue Credit	-	-	0.00%
18 Nonfirm Excess Revenue Credit	(41,039)	-0.822	-4.18%
19 SP Revenue Surplus/Dfct Adj.	26,764	0.536	2.72%
20 7(c)(2) Delta Adjustment	(874,729)	-17.524	-89.02%
21 7(c)(2) Floor Rate Adjustment	-	-	0.00%
22 TOTAL RATE DESIGN ADJUSTMENTS	(889,003)	-17.810	-90.47%
23			
24 Total Generation Energy	1,209,162	24.223	123.05%
25			
26 Total Generation Capacity	136,611	2.737	13.90%
27			
28 Total Unbundled Products & Svcs	-	-	0.00%
29			
30 C&RD costs	24,959	0.500	2.54%
31 Total Allocated & Adjusted Costs	1,370,731	27.460	139.49%
32			
33 7(b)(2) Adjustments		0.000	0.00%
34 7(b)(2) Amount	278,357	5.576	28.33%
35 7(b)(2) Industrial Adj.	(179,702)	-3.600	-18.29%
36 Rate Design Step TOTAL	1,469,387	29.437	149.53%
37			
42 Billing Determinants:			
43 Energy (GwH)	49,917		

Table 5.2.5.4
 RATE DESIGN STUDY
 New Resources Firm Power (NR)
 Allocated Costs and Unit Costs
 Test Period October 2001 - September 2006
 (\$ Thousands/Unit Costs in Mills/KwH, or as Indicated)

RDS 62

	A ALLOCATED COSTS (\$ Thousands)	B UNIT COSTS (Mills/KwH)	C PERCENT CONTRIBUTION (Percent)
1 Federal Base System			
2 Hydro	29	0.656	1.25%
3 Fish & Wildlife	10	0.223	0.42%
4 Trojan	1	0.019	0.04%
5 WNP #1	10	0.226	0.43%
6 WNP #2	21	0.485	0.92%
7 WNP #3	9	0.196	0.37%
8 Balancing Power Purchases	4	0.095	0.18%
9 Total Federal Base System	117	2.674	5.09%
10 New Resources	52	1.182	2.25%
11 Gross Residential Exchange	1,574	35.940	68.36%
12 Conservation	62	1.408	2.68%
13 Energy Services Business	4	0.101	0.19%
14 BPA Programs	37	0.835	1.59%
15 TOTAL COSA ALLOCATIONS	1,846	42.141	80.15%
16		0.000	0.00%
17 WNP #3 Excess Revenue Credit	0	0.000	0.00%
18 Nonfirm Excess Revenue Credit	(35)	-0.789	-1.50%
19 SP Revenue Surplus/Dfct Adj.	23	0.514	0.98%
20 7(c)(2) Delta Adjustment	14	0.325	0.62%
21 7(c)(2) Floor Rate Adjustment	0	0.000	0.00%
22 TOTAL RATE DESIGN ADJSTMTS	2	0.051	0.10%
23			
24 Total Generation Energy	1,848	42.191	80.25%
25			
26 Total Generation Capacity	120	2.739	5.21%
27			
28 Total Unbundled Products & Svcs	-	-	0.00%
29			
30 C&RD costs	22	0.500	0.95%
31 Total Allocated & Adjusted Costs	1,990	45.430	86.41%
32			
33 7(b)(2) Adjustments			
34 7(b)(2) Amount	244	5.582	10.62%
35 7(b)(2) Industrial Adj.	69	1.565	2.98%
36 7(b)(2)Exchange Cost Adjustment	0	0.000	0.00%
37 Total With 7(b)(2) Adjustments	2,303	52.577	100.00%
38			
39 Billing Determinants:			
40 Energy (GwH)	44		

Table 5.2.5.5
RATE DESIGN STUDY
Resource Cost Contribution
Test Period October 2001 - September 2006
(\$ Thousands)

RDS63

	A	B	C	D	E	F	G	H
	ALLOCATED GENERATION COSTS:				PERCENTAGES			
	<u>FBS Resources</u>	<u>Exchange Resources</u>	<u>New Resources</u>	<u>Total</u>	<u>FBS Resources</u>	<u>Exchange Resources</u>	<u>New Resources</u>	<u>Total</u>
1 CLASSES OF SERVICE								
2 Power Rates								
3 Priority Firm - Preference	5,475,053	0	0	5,475,053	100.00%	0.00%	0.00%	100.00%
4 Priority Firm - Exchange	2,422,608	0	0	2,422,608	100.00%	0.00%	0.00%	100.00%
5 Priority Firm Power - Total	7,897,661	0	0	7,897,661	100.00%	0.00%	0.00%	100.00%
6 Industrial Firm Power	138,868	1,779,799	62,608	1,981,275	7.01%	89.83%	3.16%	100.00%
7 New Resources Firm	117	1,574	52	1,743	6.72%	90.31%	2.97%	100.00%
8 Surplus Firm Power	221,232	3,010,305	96,455	3,327,992	6.65%	90.45%	2.90%	100.00%
9 Supplemental Capacity	3,059	0	0	3,059	100.00%	0.00%	0.00%	100.00%
10 Entitlement Capacity								
11 Total	8,260,937	4,791,679	159,114	13,211,730	62.53%	36.27%	1.20%	100.00%
12 Other Power Services								
13 Montana Cap/Energy Exchange	0	0	0	0				0.00%
14 Post-Act Exchanges	0	0	0	0				0.00%
15 Colville Credit	23,000	0	0	23,000	100.00%	0.00%	0.00%	100.00%
16 '4(h)(10)(c)	457,935	0	0	457,935	100.00%	0.00%	0.00%	100.00%
17 FCCF	130,326	0	0	130,326				0.00%
18 Net Transmission Services Costs	109,849	0	0	109,849				0.00%
19 Total	721,110	0	0	721,110	100.00%	0.00%	0.00%	100.00%
20 Miscellaneous Revenue								
21 COE & USBR Project Revenues	40,500	0	0	40,500	100.00%	0.00%	0.00%	100.00%
22 Energy Efficiency Revenues	66,426	0	0	66,426				0.00%
23 Property Trnfrs & Misc.	17,080	0	0	17,080	100.00%	0.00%	0.00%	100.00%
24 Total	124,006	0	0	124,006	100.00%	0.00%	0.00%	100.00%
25 Grand Total	9,106,052	4,791,679	159,114	14,056,845	64.78%	34.09%	1.13%	100.00%
26								
27 Sales (GWh)				612,569				
28								
29 Average Cost (mills/kwh)				22.95				

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.6.1 (SLICE_01 (2 pgs))

Slice Product Costing Table

Table summarizes the slice product revenue requirement and calculates the cost of the slice product on a percent per month basis.

Table 5.2.6.1
SLICE PRODUCT COSTING TABLE
 Test Period October 2001 - September 2006
 (\$ Thousands)

SLICE COST_01
 Page 1 of 2

PBL Costs (\$000)		2002	2003	2004	2005	2006	TOTAL
GENERATION COSTS							
1	Federal Base System						
2	Hydro	\$ 428,781	\$ 436,084	\$ 446,399	\$ 459,287	\$ 459,890	\$ 2,230,441
3	Fish and Wildlife	\$ 156,601	\$ 165,168	\$ 169,527	\$ 173,996	\$ 176,239	\$ 841,531
4	Trojan	\$ 19,547	\$ 14,154	\$ 12,564	\$ 12,589	\$ 12,609	\$ 71,463
5	WNP #1	\$ 178,104	\$ 168,240	\$ 175,007	\$ 168,294	\$ 180,376	\$ 870,021
6	WNP #2	\$ 351,536	\$ 408,804	\$ 404,348	\$ 361,649	\$ 391,800	\$ 1,918,137
7	WNP #3	\$ 153,720	\$ 152,993	\$ 149,232	\$ 149,480	\$ 147,836	\$ 753,261
8	Total	\$ 1,288,288	\$ 1,345,444	\$ 1,357,077	\$ 1,325,295	\$ 1,368,750	\$ 6,684,854
9							
10	New Resources						
11	Idaho Falls	\$ 3,740	\$ 3,737	\$ 3,744	\$ 3,754	\$ 3,754	\$ 18,729
12	Cowlitz	\$ 14,914	\$ 14,987	\$ 15,051	\$ 15,123	\$ 15,196	\$ 75,271
13	Firm Purchased Power	\$ 17,723	\$ 17,953	\$ 18,187	\$ 18,435	\$ 18,681	\$ 90,978
14	Other Acquisitions						
15	Total	\$ 36,377	\$ 36,677	\$ 36,982	\$ 37,312	\$ 37,631	\$ 184,978
16							
17	Legacy Conservation	\$ 131,111	\$ 131,198	\$ 130,346	\$ 144,195	\$ 161,587	\$ 698,436
18	Energy Services Business	\$ 11,624	\$ 11,651	\$ 11,562	\$ 11,456	\$ 11,443	\$ 57,736
19	Other Generation Costs						
20	BPA Programs	\$ 119,693	\$ 100,585	\$ 89,003	\$ 84,578	\$ 80,607	\$ 474,466
21	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	WNP #3 Plant	\$ 3,086	\$ 3,169	\$ 3,169	\$ 3,169	\$ 3,169	\$ 15,762
23	Total	\$ 122,779	\$ 103,754	\$ 92,172	\$ 87,747	\$ 83,776	\$ 490,228
24	Minimum Required Net Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	COSA Table Subtotal	\$ 1,590,178	\$ 1,628,723	\$ 1,628,138	\$ 1,606,005	\$ 1,663,187	\$ 8,116,231
26							
27	Net Residential Exchange Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Subscription Settlement Costs (900 aMW's in \$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29							
30	Slice Initial Implementation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Slice Implementation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33	CEA Transmission Costs	\$ 13,514	\$ 17,105	\$ 26,685	\$ 26,685	\$ 26,685	\$ 110,675
34	Ancillary and Reserve Service Costs	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 44,000
35	PBL PF Trans. Pass-Through Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	PNCA & NTS Transmission Costs	\$ 1,815	\$ 1,815	\$ 1,815	\$ 1,815	\$ 1,815	\$ 9,075
37	General Transfer Agreement Costs	\$ 47,200	\$ 47,200	\$ 47,200	\$ 47,200	\$ 47,200	\$ 236,000
38							
39	REVENUE REQUIREMENT CHECK	\$ 1,662,708	\$ 1,704,843	\$ 1,711,838	\$ 1,689,705	\$ 1,746,887	\$ 8,515,981
40							
41	PF Conservation and Renewables Credit Costs						\$ 127,682
42	IP Conservation and Renewables Credit Costs						\$ 31,536
43	RL Conservation and Renewables Credit Costs						\$ 21,900
44	LDD	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 70,000
45	S & I Rate Mitigation Costs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
46	Non-COSA Table Subtotal						\$ 271,118
47							
48	Total PBL Revenue Requirement						\$ 8,787,099
49							

Table 5.2.6.1
SLICE PRODUCT COSTING TABLE
 Test Period October 2001 - September 2006
 (\$ Thousands)

SLICE COST_01
 Page 2 of 2

50	Revenue Credits (\$000)							
51	Ancillary and Reserve Service Revs.	\$ 80,380	\$ 80,293	\$ 81,127	\$ 81,098	\$ 81,025	\$	403,924
52	PBL PF Trans. Pass-Through Revs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
53	Canadian Entitlement Credit	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$	5,000
54								
55	COE & USBR Project Revenues	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$	40,500
56	4(h)(10)(c)	\$ 88,147	\$ 91,007	\$ 90,731	\$ 92,873	\$ 95,177	\$	457,935
57	Colville Credit	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$	23,000
58	FCCF	\$ 51,406	\$ 33,261	\$ 22,681	\$ 16,079	\$ 6,899	\$	130,326
59	Sup/Ent Cap; Irr. Pump	\$ 938	\$ 707	\$ 471	\$ 471	\$ 471	\$	3,059
60	Energy Efficiency Revenues	\$ 13,046	\$ 13,345	\$ 13,345	\$ 13,345	\$ 13,345	\$	66,426
61	Property Trnfrs & Misc.	\$ 3,416	\$ 3,416	\$ 3,416	\$ 3,416	\$ 3,416	\$	17,080
62								
63	Total Revenue Credits						\$	1,147,249
64								
65	Power Revenues Needed						\$	7,639,850
66								
67	Firm System Augmentation (1282 aMWs on average)	\$ 398,668	\$ 513,052	\$ 706,252	\$ 753,716	\$ 695,287	\$	3,066,976
68	DSI Augmentation (450 aMWs)	\$ 110,770	\$ 110,770	\$ 110,770	\$ 110,770	\$ 110,770	\$	553,851
69	Conservation Augmentation (20,40,60,80,100 aMW)	\$ 5,415	\$ 10,831	\$ 16,246	\$ 21,662	\$ 27,077	\$	81,231
70	Total Cost of Inventory Solution	\$ 514,853	\$ 634,653	\$ 833,269	\$ 886,148	\$ 833,135	\$	3,702,058
71								
72	Revenue 1282 aMWs flat, 450 aMWs to DSIs	\$ (436,044)	\$ (436,044)	\$ (436,044)	\$ (436,044)	\$ (436,044)	\$	(2,180,222)
73	Net Cost of Inventory Solution	\$ 78,809	\$ 198,609	\$ 397,224	\$ 450,104	\$ 397,090	\$	1,521,836
74								
75								
76	Annual Slice Revenue Requirement	\$ 1,832,337						
77	Monthly Slice Revenue Requirement	\$ 152,695						
78	One Percent of Monthly Requirement	\$ 1,526.95						
79								
							Five Year Total	\$ 9,161,686

Description of Tables in the Rates Analysis Model (RAM)

Table 5.2.7.1 (REP_01)

Average System Costs

Forecast average system costs (ASC) for potential participants in the residential exchange program (REP).

Table 5.2.7.2 (REP_02)

Gross Cost

Forecast of the gross cost of REP resources provided by REP participants. REP resource costs are the exchangers' ASCs times their exchangeable load. The gross cost of the exchange is added to the COSA tables at the start of BPA ratemaking.

Table 5.2.7.3 (REP_03)

PF Exchange Revenues

PF exchange revenues are the exchangers' exchangeable load times the PF Exchange rate. The PF exchange revenues recover the costs allocated to the exchangers' exchangeable load.

Table 5.2.7.4 (REP_04)

Net Cost

The net cost of the REP is the gross cost of REP resources minus the PF Exchange rate revenues. The net cost of the exchange is recovered from sales of firm power to non-PF Exchange rate customers.

**Table 5.2.7.1
Average System costs**

REP_01

<u>Average System Cost -IOUs</u>		FY2002	FY2003	FY2004	FY2005	FY2006	Test period average ASC
Pacific OR	No exch.	44.23	35.21	33.88	35.52	36.56	37.08
Portland General	Exchange	53.34	44.08	42.85	45.08	46.27	46.28
Pacific ID	Exchange	82.61	51.13	45.19	47.40	48.05	54.81
Puget Sound	Exchange	52.28	43.02	42.97	44.28	45.60	45.53
IDAHO POWER CO.	No exch.	36.69	37.60	38.54	39.50	40.48	38.56
AVISTA (WWP)	Exchange	41.74	42.78	43.85	44.95	46.08	43.76
NorthWestern Energy	Exchange	53.86	39.98	37.89	39.66	40.66	42.29
Pacific WA	No exch.	44.23	35.21	33.88	35.52	36.56	37.08
<u>Average System Cost - Publics</u>		FY2002	FY2003	FY2004	FY2005	FY2006	
Clark County PUD	No exch.	27.57	28.18	28.80	29.43	30.08	28.81
Snohomish County PUD	No exch.	30.07	30.73	31.41	32.10	32.80	31.42
Idaho Falls, City of	No exch.	29.10	29.74	30.39	31.06	31.74	30.40
BLANK	No exch.	0.00	0.00	0.00	0.00	0.00	0.00

**Table 5.2.7.2
FORECAST EXCHANGE DATA SUMMARY
GROSS COST
(THOUSANDS OF \$s)**

REP_02

	FY2002	FY2003	FY2004	FY2005	FY2006	5-year totals
1 IOUs						
2 Pacific OR	0	0	0	0	0	0
3 Portland General	381,224	318,116	313,637	332,476	345,686	1,691,139
4 Pacific ID	98,969	61,979	55,430	58,961	60,598	335,937
5 Puget Sound	527,122	438,527	441,978	459,562	477,696	2,344,885
6 IDAHO POWER CO.	0	0	0	0	0	0
7 AVISTA (WWP)	136,547	142,702	149,149	155,898	162,963	747,260
8 NorthWestern Energy	37,320	27,984	26,760	28,182	29,068	149,313
9 Pacific WA	0	0	0	0	0	0
10						
11 TOTAL FOR IOUS	1,181,182	989,308	986,953	1,035,080	1,076,011	5,268,534
12						
13 Publics						
14 Clark County PUD	0	0	0	0	0	0
15 Snohomish County PUD	0	0	0	0	0	0
16 Idaho Falls, City of	0	0	0	0	0	0
17 BLANK (Publics)	0	0	0	0	0	0
18						
19 TOTAL FOR PUBLICS	0	0	0	0	0	0
20						
21 TOTAL FOR EXCHANGE	1,181,182	989,308	986,953	1,035,080	1,076,011	5,268,534

**Table 5.2.7.3
FORECAST EXCHANGE DATA SUMMARY
PF REVENUES (Exchange portion)
(THOUSANDS OF \$s)**

REP_03

	FY2002	FY2003	FY2004	FY2005	FY2006	5-year totals
1 IOUs						
2 Pacific OR	0	0	0	0	0	0
3 Portland General	280,510	283,247	287,254	289,460	293,269	1,433,740
4 Pacific ID	48,754	49,329	49,921	50,620	51,329	249,954
5 Puget Sound	395,669	399,983	403,574	407,285	411,031	2,017,541
6 IDAHO POWER CO.	0	0	0	0	0	0
7 AVISTA (WWP)	126,864	129,360	131,905	134,499	137,754	660,382
8 NorthWestern Energy	26,914	27,186	27,437	27,602	27,767	136,906
9 Pacific WA	0	0	0	0	0	0
10						
11 TOTAL FOR IOUS	878,711	889,105	900,092	909,466	921,150	4,498,523
12						
13 Publics						
14 Clark County PUD	0	0	0	0	0	0
15 Snohomish County PUD	0	0	0	0	0	0
16 Idaho Falls, City of	0	0	0	0	0	0
17 BLANK (Publics)	0	0	0	0	0	0
18						
19 TOTAL FOR PUBLICS	0	0	0	0	0	0
20						
21 TOTAL FOR EXCHANGE	878,711	889,105	900,092	909,466	921,150	4,498,523

**Table 5.2.7.4
FORECAST EXCHANGE DATA SUMMARY
Net COST
(THOUSANDS OF \$s)**

REP_04

	FY2002	FY2003	FY2004	FY2005	FY2006	5-year totals
1 IOUs						
2 Pacific OR	0	0	0	0	0	0
3 Portland General	100,714	34,869	26,382	43,017	52,417	257,399
4 Pacific ID	50,215	12,649	5,508	8,341	9,269	85,983
5 Puget Sound	131,453	38,544	38,404	52,278	66,665	327,344
6 IDAHO POWER CO.	0	0	0	0	0	0
7 AVISTA (WWP)	9,683	13,342	17,244	21,399	25,209	86,878
8 NorthWestern Energy	10,406	798	-677	580	1,300	12,407
9 Pacific WA	0	0	0	0	0	0
10						
11 TOTAL FOR IOUS	302,470	100,203	86,862	125,614	154,861	770,011
12						
13 Publics						
14 Clark County PUD	0	0	0	0	0	0
15 Snohomish County PUD	0	0	0	0	0	0
16 Idaho Falls, City of	0	0	0	0	0	0
17 BLANK (Publics)	0	0	0	0	0	0
18						
19 TOTAL FOR PUBLICS	0	0	0	0	0	0
20						
21 TOTAL FOR EXCHANGE	302,470	100,203	86,862	125,614	154,861	770,011
22 ADMIN COSTS	94	85	75	70	70	394
23 TOTALS	302,564	100,288	86,937	125,684	154,931	770,405

FY 2002-06 Look Back Post-Processor Table Descriptions

Introduction

The FY 2002-06 Look Back Post-Processor is a simplified model that determines the level of the PF Exchange rate for each year of the rate period and calculates what the investor owned utilities' (IOUs) Residential Exchange Program (REP) benefits would have been in the absence of the FY 2002-11 IOU REP Settlement.

The model uses the recalculated base PF Preference and PF Exchange rates from the FY 2002-06 Look Back RAM2002 analysis. See 2002-2006 Lookback Documentation, chapter 5, Section 2. These rates are determined using information available in or around the spring of 2001. The model calculates a set of annual Cost Recovery Adjustment Clause (CRACs) that adjust up the PF Preference and PF Exchange rates so that they will recover the proper revenues for the rate period.

To determine the revenues to be recovered from the CRACed rates, the actual revenues recovered from posted rates in the rate period is determined and adjusted to reflect the assumption that the IOU REP Settlement is replaced with a traditional REP. The amounts of revenue to be recovered each year are the "Annual Revenue Targets." For this analysis, it is assumed that all other revenues and credits beyond those provided by firm sales under posted rates would remain the same in a world with or without the IOU REP Settlements. Therefore, only posted rate revenues are used in the model to determine the Annual Revenue Targets.

After the Annual Revenue Targets are calculated, revenues at the new posted rates are calculated and compared to the Annual Revenue Targets for each year. If the Annual Revenue Targets are greater than the revenues at the new posted rates, producing a positive delta, an annual CRAC is calculated that will both increase PF Preference revenue and decrease calculated REP benefits until that delta is brought to zero. The calculated IOU REP FY 2002-06 benefits at the CRACed PF Exchange rates are reported out to be used in the Look Back Amount calculations.

Description of Tables in the Rates Analysis Model (RAM)

FY 2002-06 Look Back Post-Processor

Table 5.3.1 (Post-Processor 1)

Determination of Annual Revenue Targets

The Annual Revenue Targets are calculated each year by adjusting the actual revenues recovered by posted rates: first, the IOU REP monetary benefit amount is subtracted, second, the net cost to BPA of serving the actual power sale made under the IOU REP Settlement is subtracted, and finally, the IOU REP benefits calculated using the recalculated base PF Exchange rate is added.

Description of Tables in the Rates Analysis Model (RAM) FY 2002-06 Look Back Post-Processor

Table 5.3.2 (Post-Processor 2)

Annual Revenues at Un-CRACed Base Rates

The annual revenue from the recalculated PF Preference rate, using actual billing determinants, is added to the actual IP revenue to determine the revenue at un-CRACed rates. For simplicity, the IP revenue is unchanged from the actual revenue because there is no known mechanism by which BPA could recover more revenues from the DSIs for the FY 2002-06 time period. The revenues from recalculated rates are compared to the Annual Revenue Targets and an amount of additional annual revenue and REP savings needed is determined. In this analysis, the total 5-year amount is \$538.9 million.

Table 5.3.3 (Post-Processor 3)

Determination of Annual CRACs Needed

Annual CRAC percentages are used to calculate PF Preference revenues and PF Exchange rate related IOU REP benefits. Using the problem solving intrinsic functions in Excel, annual CRAC level solutions are determined. In this analysis, the total 5-year amount of \$538.9 million is satisfied with \$309.5 additional PF Preference revenues and \$229.4 in reduced IOU REP benefits.

Table 5.3.4 (Post-Processor 4)

Determination of Net Cost of Actual IOU Power Sales

This table determines how much of the actual sale to the IOUs could have been served with pre-purchased augmentation and how much could have been served with market purchases. For this analysis, the IOU sale is put at the margin and is served with any pre-purchased augmentation left over after all other loads are served and then served with market purchases priced at the LB-CRAC market price for each year. The actual revenues from the sales are subtracted from the total cost to BPA to serve the loads to yield the net cost to BPA of serving the load.

Table 5.3.5 (Post-Processor 5)

REP Benefit Calculation Using Un-CRACed PF Exchange Rate

This table calculates the IOU REP benefits using the recalculated PF Exchange rate from the FY 2002-06 RAM2002 analysis and the re-forecasted IOU ASCs.

Table 5.3.6 (Post-Processor 6)

REP Benefit Calculation Using CRACed PF Exchange Rate

This table calculates the IOU REP benefits using the recalculated PF Exchange rate from the FY 2002-06 RAM2002 analysis that has been adjusted annually for the CRACs calculated in this model and the backcasted IOU ASCs. The calculated IOU REP FY 2002-06 benefits at the CRACed PF Exchange rates are reported out to be used in the Look Back Amount calculations.

Table 5.3.1
Determination of Annual Revenue Targets
For 2002-06 CRACed Rates

Post-Processor 1

Actual Revenues from Posted Rates 2002-06		2002	2003	2004	2005	2006	
	PF	\$ 1,528,335	\$ 1,603,009	\$ 1,485,093	\$ 1,484,773	\$ 1,530,026	
	IP	\$ 35,055	\$ 10,182	\$ 86,811	\$ 74,206	\$ 72,694	
	RL	\$ 56,585	\$ 64,991	\$ 64,991	\$ 60,617	\$ 58,856	Total
	Total	\$ 1,619,975	\$ 1,678,181	\$ 1,636,894	\$ 1,619,596	\$ 1,661,576	\$ 8,216,223
Adjustments to Actual Revenues from Posted Rates							
	Total Actual Revenue Requirement from Posted Rates	\$ 1,619,975	\$ 1,678,181	\$ 1,636,894	\$ 1,619,596	\$ 1,661,576	
	Subtract IOU REP Monetary Settlement Dollars	\$ (363,093)	\$ (312,289)	\$ (375,244)	\$ (369,567)	\$ (369,144)	
	Subtract Net Cost of Serving RL and PF Exch-Sub Load	\$ (9,867)	\$ (6,108)	\$ (27,486)	\$ (53,489)	\$ (75,814)	
	Add IOU REP Benefit at Un_CRACed PF Ex.	\$ 219,244	\$ 151,667	\$ 164,492	\$ 223,508	\$ 324,930	Total
	Annual Revenue Targets	\$ 1,466,259	\$ 1,511,451	\$ 1,398,656	\$ 1,420,049	\$ 1,541,548	\$ 7,337,962

Table 5.3.2
Annual Revenues at Un-CRACed Base Rates
and
Determination of Annual Revenue and REP Savings Needed

Post-Processor 2

PF Rate from RAM 25.33

Revenues From New Posted Rate Before CRACs		2002	2003	2004	2005	2006	
	PF	\$ 1,198,540	\$ 1,205,920	\$ 1,225,014	\$ 1,228,411	\$ 1,247,779	
	IP	\$ 35,055	\$ 10,182	\$ 86,811	\$ 74,206	\$ 72,694	
	Total	\$ 1,233,595	\$ 1,216,101	\$ 1,311,824	\$ 1,302,617	\$ 1,320,474	\$ 6,384,611

	2002	2003	2004	2005	2006	Total
Additional Revenue and REP Savings Needed From CRAC	\$ 232,664	\$ 295,349	\$ 86,831	\$ 117,432	\$ 221,074	\$ 953,351

**Table 5.3.3
Determination of Annual CRACs Needed**

Post-Processor 3

	2002	2003	2004	2005	2006	Total
Additional Revenue and REP Savings Needed From CRAC	\$ 232,664	\$ 295,349	\$ 86,831	\$ 117,432	\$ 221,074	\$ 953,351

CRACs Needed to Achieve Additional Revenues and REP Savings

	2002	2003	2004	2005	2006
	11.57%	14.60%	3.84%	5.13%	9.56%

Revenues from CRACed Rates	2002	2003	2004	2005	2006
CRACed PF Preference Rate	28.26	29.03	26.30	26.63	27.75
Total PF Revenues From CRACed PF Assume IP Revenues Did Not Change	\$ 1,337,268	\$ 1,382,039	\$ 1,272,025	\$ 1,291,480	\$ 1,367,062
	\$ 35,055	\$ 10,182	\$ 86,811	\$ 74,206	\$ 72,694
Revenues from New CRACed Rates	\$ 1,372,323	\$ 1,392,221	\$ 1,358,835	\$ 1,365,686	\$ 1,439,756
					\$ 6,928,821

Additional New Rate Revenue Due to CRACs	2002	2003	2004	2005	2006
Revenues from New CRACed Rates	\$ 1,372,323	\$ 1,392,221	\$ 1,358,835	\$ 1,365,686	\$ 1,439,756
Revenues Recovered from New Un_CRACed Rates	\$ 1,233,595	\$ 1,216,101	\$ 1,311,824	\$ 1,302,617	\$ 1,320,474
Additional New Rate Revenue Due to CRACs	\$ 138,728	\$ 176,119	\$ 47,011	\$ 63,069	\$ 119,283
					\$ 544,210

IOU REP Benefit Savings Due to CRACs	2002	2003	2004	2005	2006
Un_CRACed PF Exchange Rate	39.24	39.24	39.24	39.24	39.24
IOU REP Benefits at Un_CRACed PF Exchange Rate	\$ 219,244	\$ 151,667	\$ 164,492	\$ 223,508	\$ 324,930
CRACed PF Exchange Rate	43.40	44.49	40.62	41.09	42.68
IOU REP Benefits at CRACed PF Exchange Rate	\$ 125,308	\$ 32,437	\$ 124,671	\$ 169,145	\$ 223,138
IOU REP Benefit Savings Due to CRACs	\$ 93,936	\$ 119,230	\$ 39,820	\$ 54,363	\$ 101,792
					\$ 409,141

Total Additional Revenues and Savings	2002	2003	2004	2005	2006
Additional New Rate Revenue Due to CRACs	\$ 138,728	\$ 176,119	\$ 47,011	\$ 63,069	\$ 119,283
IOU REP Benefit Savings Due to CRACs	\$ 93,936	\$ 119,230	\$ 39,820	\$ 54,363	\$ 101,792
Total Additional Revenues and Savings	\$ 232,664	\$ 295,349	\$ 86,831	\$ 117,432	\$ 221,074
					\$ 953,351

**Table 5.3.4
Determination of Net Cost of Actual IOU Power Sales**

Post-Processor 4

Determine Amount of IOU Sale Served by Pre-Purchase or Market					
	2002	2003	2004	2005	2006
System Augmentation Needed for L/R Balance (aMW)	1560	1829	2086	2195	2006
System Augmentation Pre-Purchased (aMW)	2336	2155	1565	1664	1491
Additional System Augmentation Needed from Market (aMW)	0	0	521	531	515
Real Power to IOUs (aMW)	232	258	258	258	258

Determine Resources Used by Putting IOU Sale on the Margin					
	2002	2003	2004	2005	2006
IOU Load Served with Pre-Purchase	232	258	0	0	0
IOU Load Served with Market	0	0	258	258	258
Total	232	258	258	258	258

Determine Cost of Pre-Purchase Power Used to Serve IOU Load					
	2002	2003	2004	2005	2006
System Augmentation Pre-Purchased (GWh)	20467	18881	13750	14574	13065
System Augmentation Pre-Purchase Cost	\$ 669,233	\$ 593,973	\$ 494,017	\$ 521,541	\$ 472,120
Average System Augmentation Pre-Purchase Cost (\$/MWH)	\$ 32.70	\$ 31.46	\$ 35.93	\$ 35.79	\$ 36.14
IOU Sale Served with Pre-Purchase (GWhs)	2032	2260	0	0	0
Average System Augmentation Pre-Purchase Cost (\$/MWH)	\$ 32.70	\$ 31.46	\$ 35.93	\$ 35.79	\$ 36.14
IOU Sale Pre-Purchase Cost	\$ 66,452	\$ 71,099	\$ -	\$ -	\$ -

Determine Cost of Market Power Used to Serve IOU Load					
	2002	2003	2004	2005	2006
System Augmentation From Market (GWhs)	8.76	8.76	8.784	8.76	8.76
	0	0	2266	2260	2260
Average Price of Additional Power Purchases from LBCRAC	\$ 76.30	\$ 32.69	\$ 40.81	\$ 50.49	\$ 59.59
IOU Sale Market Purchase Cost	\$ -	\$ -	\$ 92,477	\$ 114,106	\$ 134,669

Determine Net Cost of Power Used to Serve IOU Load					
	2002	2003	2004	2005	2006
IOU Sale Pre-Purchase Cost	\$ 66,452	\$ 71,099	\$ -	\$ -	\$ -
IOU Sale Market Purchase Cost	\$ -	\$ -	\$ 92,477	\$ 114,106	\$ 134,669
Gross Cost of Serving IOU Load	\$ 66,452	\$ 71,099	\$ 92,477	\$ 114,106	\$ 134,669
Actual Revenue from IOU Sales	\$ 56,585	\$ 64,991	\$ 64,991	\$ 60,617	\$ 58,856
Net Cost of Serving IOU Loads	\$ 9,867	\$ 6,108	\$ 27,486	\$ 53,489	\$ 75,814

**Table 5.3.5
REP Benefit Calculation Using Un-CRACed PF Exchange Rate**

Post-Processor 5

	39.24	39.24	39.24	39.24	39.24	39.24	
	2002	2003	2004	2005	2006	Five Year	
AVISTA							
Average System Cost	44.38	44.54	45.77	42.37	44.40		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	3,363,095	3,462,752	3,510,227	3,590,509	3,756,579		
Benefits	17,285	18,369	22,906	11,244	19,383	\$	89,187.55
IDAHO POWER							
Average System Cost	44.66	37.39	34.07	33.07	27.86		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	6,512,942	6,580,516	6,660,452	6,538,585	7,038,389		
Benefits	-	-	-	-	-	\$	-
PACIFICORP							
Oregon							
Average System Cost	38.42	38.11	41.43	42.68	42.07		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	5,522,959	5,727,959	5,730,467	5,864,590	6,080,289		
Benefits	-	-	12,543	20,197	17,231	\$	49,970.49
Washington							
Average System Cost	37.29	35.67	37.62	37.95	39.66		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	1,704,071	1,808,829	1,774,683	1,850,438	1,838,386		
Benefits	-	-	-	-	772	\$	771.60
Idaho							
Average System Cost	33.32	33.16	34.18	36.60	38.61		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	1,243,846	1,321,149	1,321,149	1,245,664	1,332,893		
Benefits	-	-	-	-	-	\$	-
PORTLAND GENERAL							
Average System Cost	52.54	47.16	44.30	46.99	49.72		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	7,501,626	7,537,983	7,716,910	7,766,126	8,049,271		
Benefits	99,747	59,710	39,023	60,157	84,337	\$	342,975.56
PUGET SOUND ENERGY							
Average System Cost	48.05	45.41	46.50	50.21	55.32		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	10,861,957	10,860,375	11,066,787	11,382,320	11,674,554		
Benefits	95,661	67,036	80,327	124,912	187,717	\$	555,653.10
NORTHWESTERN							
Average System Cost	46.99	46.99	50.83	47.50	56.49		
PF Exchange Rate	39.24	39.24	39.24	39.24	39.24		
Residential Load	845,778	845,778	836,111	847,092	898,218		
Benefits	6,551	6,551	9,693	6,997	15,491	\$	45,281.89
<i>Note: Northwester took over Montana load midway in 2002. Incomplete data necessitated using 2003 loads and ASC for 2002 Northwestern</i>							
Total REP Benefits	\$ 219,244	\$ 151,667	\$ 164,492	\$ 223,508	\$ 324,930	\$	1,083,840

Table 5.3.6
REP Benefit Calculation Using CRACed PF Exchange Rate

Post-Processor 6

	39.24	43.40	44.49	40.62	41.09	42.68	
		2002	2003	2004	2005	2006	Five Year
AVISTA							
Average System Cost		44.38	44.54	45.77	42.37	44.40	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		3,363,095	3,462,752	3,510,227	3,590,509	3,756,579	
Benefits		\$ 3,290	\$ 187	\$ 18,062	\$ 4,617	\$ 6,472	\$ 32,627
IDAHO POWER							
Average System Cost		44.66	37.39	34.07	33.07	27.86	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		6,512,942	6,580,516	6,660,452	6,538,585	7,038,389	
Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PACIFICORP							
PAC Oregon							
Average System Cost		38.42	38.11	41.43	42.68	42.07	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		5,522,959	5,727,959	5,730,467	5,864,590	6,080,289	
Benefits		\$ -	\$ -	\$ 4,636	\$ 9,372	\$ -	\$ 14,008
PAC Washington							
Average System Cost		37.29	35.67	37.62	37.95	39.66	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		1,704,071	1,808,829	1,774,683	1,850,438	1,838,386	
Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PAC Idaho							
Average System Cost		33.32	33.16	34.18	36.60	38.61	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		1,243,846	1,321,149	1,321,149	1,245,664	1,332,893	
Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PORTLAND GENERAL							
Average System Cost		52.54	47.16	44.30	46.99	49.72	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		7,501,626	7,537,983	7,716,910	7,766,126	8,049,271	
Benefits		\$ 68,529	\$ 20,130	\$ 28,376	\$ 45,822	\$ 56,672	\$ 219,528
PUGET SOUND ENERGY							
Average System Cost		48.05	45.41	46.50	50.21	55.32	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		10,861,957	10,860,375	11,066,787	11,382,320	11,674,554	
Benefits		\$ 50,458	\$ 10,010	\$ 65,057	\$ 103,902	\$ 147,591	\$ 377,019
NORTHWESTERN							
Average System Cost		46.99	46.99	50.83	47.50	56.49	
PF Exchange Rate		43.40	44.49	40.62	41.09	42.68	
Residential Load		845,778	845,778	836,111	847,092	898,218	
Benefits		\$ 3,031	\$ 2,110	\$ 8,539	\$ 5,433	\$ 12,403	\$ 31,517

Note: Northwester took over Montana load midway in 2002. Incomplete data necessitated using 2003 loads and ASC for 2002 Northwestern

Calculated REP Benefits (\$000)	2002	2003	2004	2005	2006	
AVISTA	\$ 3,290	\$ 187	\$ 18,062	\$ 4,617	\$ 6,472	
IDAHO POWER	\$ -	\$ -	\$ -	\$ -	\$ -	
PAC Oregon	\$ -	\$ -	\$ 4,636	\$ 9,372	\$ -	
PAC Washington	\$ -	\$ -	\$ -	\$ -	\$ -	
PAC Idaho	\$ -	\$ -	\$ -	\$ -	\$ -	
PORTLAND GENERAL	\$ 68,529	\$ 20,130	\$ 28,376	\$ 45,822	\$ 56,672	
PUGET SOUND ENERGY	\$ 50,458	\$ 10,010	\$ 65,057	\$ 103,902	\$ 147,591	
NORTHWESTERN	\$ 3,031	\$ 2,110	\$ 8,539	\$ 5,433	\$ 12,403	
	\$ 125,308	\$ 32,437	\$ 124,671	\$ 169,145	\$ 223,138	5-year average
						\$ 134,940

Section 6. 7(b)(2) Rate Test

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6.1 PROGRAM CASE RATES ANALYSIS MODEL

6.1.1: Sales forecasts

6.1.2: Energy Allocation Factors

6.1.3: COSA Cost allocations

6.1.4: Rate Design Study

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6.1.1: Sales Forecasts

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test Program Case

Table 6.1.1.1 (Sales_01)

PF Preference Sales

Forecast of Priority Firm Power (PF) Preference Gigawatthour (GWh) energy sales and peak kilowatt (kW)/mo. demand amounts for each month of the Rate Test Period Fiscal Year (FY) 2002-2006. This information comes from the BPA sales forecast in the Loads and Resource Study, WP-07-E-BPA-44, Chapter 2. These billing determinants are used to calculate PF Preference rates and revenues for the rate test period.

Table 6.1.1.2 (Sales_02)

PF Exchange Sales

Forecast of PF Exchange GWh energy sales and peak kW/mo. demand amounts for each month of the Rate Test Period FY 2002-2006. This information comes from the Residential Exchange Program (REP) forecast. Heavy load hour and light load hour (LLH) ratios are based on the ratios found in the PF Preference sales forecast. These billing determinants are used to calculate PF Exchange program rates and revenues for the rate test period.

Table 6.1.1.3 (Sales_03)

IP Sales

Forecast of IP (industrial rate) GWh energy sales and peak kW/mo. demand amounts for each month of the Rate Test Period FY 2002-2006. This information comes from the BPA sales forecast in the Loads and Resource Study, WP-07-E-BPA-44, Chapter 2. These billing determinants are used to calculate IP rates and revenues for the rate test period.

Table 6.1.1.1
PF Preference Sales
Test Period October 2001 - September 2010

Sales_01

HLH	PF PREFERENCE	ENERGY (GWh)											Total HLH	Total HLH+LLH	
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug			Sep
1	FY2002	2,326	2,506	2,936	2,885	2,567	2,495	2,373	2,591	2,227	2,427	2,383	2,251	29,967	50,178
2	FY2003	2,408	2,559	2,991	2,934	2,631	2,534	2,405	2,582	2,161	2,439	2,388	2,268	30,300	50,595
3	FY2004	2,421	2,568	3,011	2,952	2,665	2,550	2,420	2,633	2,280	2,475	2,423	2,301	30,700	51,147
4	FY2005	2,453	2,611	3,055	2,991	2,662	2,590	2,458	2,627	2,217	2,484	2,449	2,320	30,918	51,424
5	FY2006	2,466	2,628	3,073	3,015	2,682	2,611	2,472	2,694	2,332	2,524	2,489	2,357	31,344	52,019
6	FY2007	2,841	3,044	3,567	3,484	3,124	3,010	2,836	3,039	2,683	2,922	2,870	2,682	36,103	61,029
7	FY2008	2,867	3,056	3,580	3,499	3,172	3,002	2,868	3,087	2,777	2,979	2,882	2,732	36,499	61,644
8	FY2009	2,898	3,068	3,643	3,531	3,146	3,035	2,898	3,054	2,721	2,985	2,889	2,739	36,607	61,782
9	FY2010	2,902	3,081	3,653	3,526	3,157	3,063	2,908	3,106	2,832	3,014	2,924	2,769	36,935	62,301
10															
11	FY2002 - FY2006 totals	2,326	2,506	2,936	2,885	2,567	2,495	2,373	2,591	2,227	2,427	2,383	2,251	29,967	50,178
12															
13															
LLH		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
14															
15															
16	FY2002	1,585	1,687	2,014	1,940	1,755	1,740	1,586	1,752	1,526	1,563	1,571	1,494	20,211	
17	FY2003	1,580	1,714	2,039	1,967	1,793	1,760	1,600	1,738	1,474	1,564	1,579	1,488	20,296	
18	FY2004	1,581	1,724	2,033	1,968	1,795	1,753	1,603	1,775	1,537	1,580	1,596	1,503	20,447	
19	FY2005	1,604	1,736	2,053	1,994	1,794	1,769	1,620	1,760	1,487	1,591	1,592	1,507	20,506	
20	FY2006	1,603	1,737	2,053	2,000	1,797	1,774	1,630	1,786	1,555	1,608	1,610	1,522	20,675	
21	FY2007	1,961	2,131	2,502	2,450	2,196	2,148	1,971	2,103	1,740	1,951	1,944	1,830	24,927	
22	FY2008	1,947	2,136	2,507	2,457	2,239	2,170	1,959	2,143	1,825	1,950	1,983	1,830	25,145	
23	FY2009	1,965	2,174	2,509	2,481	2,207	2,186	1,976	2,149	1,761	1,951	1,984	1,832	25,174	
24	FY2010	1,970	2,174	2,512	2,506	2,211	2,176	1,979	2,183	1,831	1,976	2,000	1,849	25,366	
25															
26	FY2002 - FY2006 totals	1,585	1,687	2,014	1,940	1,755	1,740	1,586	1,752	1,526	1,563	1,571	1,494	20,211	
27															
28															
		DEMAND (KW/Mo)											Totals		
29															
30															
31	FY2002	6,214	6,707	7,593	7,624	7,184	6,732	6,210	6,379	5,534	5,828	5,810	5,790	77,603	
32	FY2003	6,355	6,854	7,736	7,774	7,377	6,854	6,304	6,365	5,380	5,862	5,906	5,754	78,519	
33	FY2004	6,393	6,979	7,688	7,836	7,475	6,828	6,367	6,603	5,606	5,960	6,001	5,842	79,578	
34	FY2005	6,580	7,017	7,803	8,055	7,492	6,943	6,475	6,594	5,461	6,070	5,987	5,896	80,372	
35	FY2006	6,622	7,069	7,856	8,126	7,551	7,004	6,609	6,669	5,749	6,174	6,089	5,995	81,512	
36	FY2007	8,954	9,642	10,847	11,046	10,450	9,564	8,868	9,054	7,968	8,764	8,570	7,956	111,684	
37	FY2008	8,967	9,679	10,882	11,093	10,494	9,628	8,869	9,194	8,267	8,834	8,666	8,023	112,597	
38	FY2009	9,056	9,788	10,970	11,196	10,494	9,715	8,951	9,173	8,057	8,844	8,679	8,039	112,963	
39	FY2010	9,080	9,818	10,997	11,259	10,526	9,727	8,977	9,308	8,337	8,926	8,758	8,113	113,826	
40															
41	FY2002 - FY2006 totals	6,214	6,707	7,593	7,624	7,184	6,732	6,210	6,379	5,534	5,828	5,810	5,790	77,603	

Table 6.1.1.2
 PF Exchange Sales
 Test Period October 2001 - September 2010

Sales_02

HLH	PF EXCHANGE	ENERGY (GWh)												Total HLH	Total HLH+LLH
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
1	FY2002	967	1,153	1,397	1,488	1,298	1,217	1,059	973	918	950	977	947	13,343	22,393
2	FY2003	978	1,167	1,414	1,505	1,313	1,231	1,071	985	929	961	988	958	13,501	22,658
3	FY2004	990	1,181	1,431	1,524	1,330	1,247	1,085	997	941	973	1,000	970	13,668	22,938
4	FY2005	1,000	1,193	1,446	1,540	1,344	1,260	1,096	1,007	950	983	1,011	980	13,811	23,177
5	FY2006	1,026	1,217	1,471	1,575	1,317	1,241	1,103	1,031	965	1,006	1,033	994	13,980	23,460
6	FY2007	1,025	1,222	1,482	1,579	1,379	1,292	1,123	1,031	974	1,008	1,036	1,004	14,156	23,756
7	FY2008	1,040	1,240	1,504	1,602	1,399	1,312	1,140	1,046	988	1,022	1,051	1,019	14,364	24,106
8	FY2009	1,053	1,256	1,524	1,623	1,418	1,329	1,155	1,060	1,001	1,036	1,065	1,032	14,553	24,422
9	FY2010	1,068	1,275	1,546	1,647	1,440	1,349	1,172	1,075	1,016	1,051	1,080	1,047	14,766	24,780
10															
11	FY2002 - FY2006 totals	967	1,153	1,397	1,488	1,298	1,217	1,059	973	918	950	977	947	13,343	22,393
12															
13															
LLH		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
14															
15															
16	FY2002	648	790	957	1,020	894	854	713	666	609	617	654	627	9,049	
17	FY2003	655	799	969	1,032	905	865	722	674	616	624	661	635	9,157	
18	FY2004	663	809	981	1,045	917	876	731	682	623	631	669	642	9,270	
19	FY2005	670	817	991	1,056	927	885	738	689	630	638	676	649	9,366	
20	FY2006	688	834	1,008	1,080	908	871	743	705	640	653	691	659	9,480	
21	FY2007	686	837	1,016	1,083	950	907	757	706	646	654	693	665	9,600	
22	FY2008	696	850	1,031	1,099	965	921	768	716	655	663	703	675	9,742	
23	FY2009	705	861	1,044	1,113	978	933	778	725	664	672	713	684	9,870	
24	FY2010	716	873	1,060	1,129	992	947	789	736	673	682	723	694	10,014	
25															
26	FY2002 - FY2006 totals	648	790	957	1,020	894	854	713	666	609	617	654	627	9,049	
27															
28															
		DEMAND (KW/Mo)												Totals	
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
29															
30															
31	FY2002	3,006	3,746	4,390	4,675	4,520	3,859	3,413	3,057	2,935	2,901	3,014	3,020	42,536	
32	FY2003	3,041	3,789	4,442	4,730	4,575	3,905	3,454	3,093	2,970	2,935	3,049	3,056	43,039	
33	FY2004	3,078	3,836	4,497	4,789	4,633	3,954	3,496	3,130	3,006	2,971	3,086	3,093	43,570	
34	FY2005	3,109	3,875	4,544	4,839	4,683	3,996	3,533	3,162	3,037	3,002	3,118	3,125	44,022	
35	FY2006	3,191	3,952	4,622	4,948	4,591	3,937	3,554	3,237	3,084	3,070	3,186	3,171	44,543	
36	FY2007	3,185	3,970	4,657	4,960	4,802	4,098	3,621	3,239	3,113	3,076	3,196	3,202	45,118	
37	FY2008	3,232	4,028	4,726	5,034	4,874	4,159	3,675	3,287	3,158	3,121	3,242	3,249	45,783	
38	FY2009	3,274	4,080	4,787	5,100	4,939	4,214	3,723	3,329	3,200	3,161	3,284	3,291	46,383	
39	FY2010	3,321	4,139	4,858	5,174	5,013	4,277	3,778	3,378	3,246	3,207	3,332	3,339	47,063	
40															
41	FY2002 - FY2006 totals	3,006	3,746	4,390	4,675	4,520	3,859	3,413	3,057	2,935	2,901	3,014	3,020	42,536	

Table 6.1.1.3
IP Sales
Test Period October 2001 - September 2010

Sales_03

HLH	IP	ENERGY (GWh)												Total	
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH
1	FY2002	275	255	255	265	244	265	265	265	255	265	275	244	3,126	5,576
2	FY2003	382	354	354	382	339	368	368	382	354	382	368	368	4,399	7,744
3	FY2004	600	556	600	600	533	600	578	578	578	600	578	578	6,978	12,201
4	FY2005	578	578	600	578	533	600	578	578	578	600	578	578	6,956	12,168
5	FY2006	581	581	603	581	536	603	558	603	581	603	581	603	6,991	12,229
6	FY2007	622	599	599	622	553	599	599	622	576	622	599	599	7,212	12,614
7	FY2008	620	574	620	620	551	620	597	597	597	620	597	597	7,215	12,614
8	FY2009	622	599	599	622	553	599	599	622	576	622	599	599	7,212	12,614
9	FY2010	622	599	599	622	553	599	599	622	576	622	599	599	7,212	12,614
10															
11	FY2002 - FY2006 totals	275	255	255	265	244	265	265	265	255	265	275	244	3,126	5,576
12															
13															
LLH		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
14															
15															
16	FY2002	199	204	219	209	183	209	193	209	204	209	199	214	2,449	
17	FY2003	277	283	304	276	255	290	268	276	283	276	290	269	3,345	
18	FY2004	435	444	433	433	433	433	421	456	422	433	456	422	5,223	
19	FY2005	457	422	433	456	400	433	421	456	422	456	433	422	5,212	
20	FY2006	459	424	436	458	402	436	445	436	424	458	436	424	5,238	
21	FY2007	451	438	472	449	415	472	436	449	461	449	472	438	5,403	
22	FY2008	449	460	448	448	448	448	435	471	437	448	471	437	5,400	
23	FY2009	451	438	472	449	415	472	436	449	461	449	472	438	5,403	
24	FY2010	451	438	472	449	415	472	436	449	461	449	472	438	5,403	
25															
26	FY2002 - FY2006 totals	199	204	219	209	183	209	193	209	204	209	199	214	2,449	
27															
28															
		DEMAND (KW/Mo)												Totals	
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
29															
30															
31	FY2002	637	637	637	637	637	637	637	637	637	637	637	637	7,638	
32	FY2003	884	884	884	884	884	884	884	884	884	884	884	884	10,608	
33	FY2004	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	16,668	
34	FY2005	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	16,668	
35	FY2006	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	16,752	
36	FY2007	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,280	
37	FY2008	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	17,233	
38	FY2009	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,280	
39	FY2010	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,280	
40															
41	FY2002 - FY2006 totals	637	637	637	637	637	637	637	637	637	637	637	637	7,638	

6.1.2: Energy Allocation Factors

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Table 6.1.2.1 (EAF_05_01)

Energy Allocation Factors

Energy Allocation Factors, for energy costs during the rate test period. Values are average megawatt (aMW) at generation level (sales plus transmission losses). The resource pool to rate pool allocation determination is done in EAF01_05.XLS.

Table 6.1.2.2 (EAF_05_02)

Energy Allocation Factors w/ Res Exch

Energy Allocation Factors, same as in EAF_05_01 above, but formatted to accommodate the need to have allocation factors for each year separately in the 7(b)(2) Rate Test. The resource pool - rate pool determination is done in EAF01_05.XLS.

**Table 6.1.2.1
Energy Allocation Factors
Average Megawatts
Fiscal Year 2002**

EAF_05_01

With Residential Exchange Loads

	A	B	C	D	E
	Total	Federal	Residential	New	
	usage	Base System	Exchange	Resources	Conservation
1 CLASSES OF SERVICE					
2 Power Rates					
3 Priority Firm - Preference					
4 Priority Firm - Exchange					
5 Priority Firm - Total	8,621	8,621	0	0	8,621
6 Industrial Firm	654	67	584	3	654
7 New Resource Firm	1	0	1	0	1
8 Surplus Firm Contract-FAC					
9 Surplus Firm Other	2,293	233	2,048	12	2,293
10 Nonfirm Energy					
11 Supplemental Capacity					
12 Entitlement Capacity					
13 Total Power Rates	11,569	8,921	2,633	16	11,569
14 Other Power Services					
15 Montana Cap/Enr Exchange					
16 Post-Act Exchange					
17 Irrigation Pumping Power					
18 Interchange					
19 WNP-1 Exchange Post OY90					
20 Total Other Power Services					
21 Miscellaneous Revenue					
22 COE & USBR Proj. Revenues					
23 Operation & Maintenance					
24 Non-Federal Participation					
25 Other Miscellaneous Revenues					
26 Total Miscellaneous Revenues					
27 Grand Total	11,569	8,921	2,633	16	11,569

Table 6.1.2.2
Energy Allocation Factors w/ Res Exch
Test Period October 2001 - September 2010

EAF_05_02

Average Megawatts	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1 Federal Base System									
2 Total Usage									
3 Priority Firm.....	8,621	8,678	8,805	8,856	8,973	10,058	10,186	10,226	10,342
4 Industrial Firm.....	654	909	1,428	1,428	1,435	1,481	1,477	1,481	1,481
5 New Resource Firm.....	1	1	1	1	1	1	1	1	1
6 Surplus Firm Other.....	2,293	2,113	1,877	1,833	1,699	720	562	476	371
7 Total.....	11,569	11,701	12,112	12,118	12,108	12,259	12,226	12,184	12,195
8 Federal Base System									
9 Priority Firm.....	8,621	8,678	8,805	8,856	8,973	9,421	9,346	9,267	9,235
10 Industrial Firm.....	67	95	244	215	152	-	-	-	-
11 New Resource Firm.....	0	0	0	0	0	-	-	-	-
12 Surplus Firm Other.....	233	221	320	276	180	-	-	-	-
13 Total.....	8,921	8,994	9,369	9,348	9,305	9,421	9,346	9,267	9,235
14 Residential Exchange									
15 Priority Firm.....	-	-	-	-	-	637	840	960	1,106
16 Industrial Firm.....	584	801	1,165	1,193	1,262	1,450	1,444	1,446	1,444
17 New Resource Firm.....	1	1	1	1	1	1	1	1	1
18 Surplus Firm Other.....	2,048	1,862	1,531	1,531	1,494	705	550	465	362
19 Total.....	2,633	2,664	2,697	2,725	2,757	2,793	2,834	2,872	2,914
20 New Resource									
21 Priority Firm.....	-	-	-	-	-	-	-	-	-
22 Industrial Firm.....	3	13	20	20	21	31	33	34	36
23 New Resource Firm.....	0	0	0	0	0	0	0	0	0
24 Surplus Firm Other.....	12	30	26	26	25	15	13	11	9
25 Total.....	16	43	45	45	45	45	45	45	45
26 Conservation									
27 Priority Firm.....	8,621	8,678	8,805	8,856	8,973	10,058	10,186	10,226	10,342
28 Industrial Firm.....	654	909	1,428	1,428	1,435	1,481	1,477	1,481	1,481
29 New Resource Firm.....	1	1	1	1	1	1	1	1	1
30 Surplus Firm Other.....	2,293	2,113	1,877	1,833	1,699	720	562	476	371
31 Total.....	11,569	11,701	12,112	12,118	12,108	12,259	12,226	12,184	12,195

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6.1.3: COSA Cost Allocations

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test Program Case

Table 6.1.3.1 through 6.1.3.9 (COSA_06 FY2002 to COSA_06 FY 2010)

Itemized Revenue Requirement

Power Business Line (PBL) revenue requirements for each FY during the rate test period.

Table 6.1.3.10 (COSA_07)

Functionalization and Classification of Residential Exchange Cost

REP costs are functionalized to generation and classified to power to comport with other functionalized and classified costs moving through COSA into the Rate Design Step of the RAM.

Table 6.1.3.11 (COSA_08)

Classified Revenue Requirement

Generation costs are classified between energy, demand, and load variance. Demand charge and load variance charge revenues are applied to the generation revenue requirement. The remaining generation costs are classified to energy and move through COSA into the Rate Design Step of the RAM.

Table 6.1.3.12 (COSA_09)

Functionalized Revenue Credits

Revenue credits are anticipated revenues during the rate test period. In tables that follow, these revenue credits are directly assigned to Federal Base System (FBS) energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 6.1.3.13 (COSA_10)

PBL Transmission Services Costs, Revenues & Credits

Inter-business line transactions between the PBL and the Transmission Business Line produce costs, revenues, and credits from a PBL perspective that must be accounted for in PBL ratemaking. In tables that follow, these costs, revenues, and credits are directly assigned to FBS energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 6.1.3.14 (COSA_11)

Allocated Power Revenue Requirement

Table shows the allocation of the revenue requirement cost that have previously been classified to power in COSA_08. Revenue credit items from COSA_09 and COSA_10 are applied to FBS energy costs. The process in table COSA_11 allocates to each customer class its share, based on its portion of total use, of the cost of the FBS, Exchange resource, or New Resource energy capability, also its share of conservation costs, ESB business costs, other BPA business costs.

Table 6.1.3.1
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2002
 (\$ Thousands)

COSA_06 FY2002

	A	B	C	D	E	F	G
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,804,235	147,649	74,987	281,132	503,768	-	503,768
4 Fish and Wildlife	195,288	6,002	3,048	150,599	159,649	-	159,649
5 Trojan	-	-	-	19,547	19,547	-	19,547
6 WNP #1	-	-	-	178,104	178,104	-	178,104
7 WNP #2	-	-	-	351,536	351,536	-	351,536
8 WNP #3	-	-	-	153,720	153,720	-	153,720
9 System Augmentation	-	-	-	398,668	398,668	-	398,668
10 Balancing Power Purchases	-	-	-	74,125	74,125	-	74,125
11 Total	4,999,523	153,651	78,035	1,607,430	1,839,116	-	1,839,116
12 New Resources							
13 Idaho Falls	-	-	-	3,740	3,740	-	3,740
14 Cowlitz	-	-	-	14,914	14,914	-	14,914
15 Firm Purchased Power	-	-	-	17,723	17,723	-	17,723
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,377	36,377	-	36,377
18 Residential Exchange Costs	-	-	-	421,970	421,970	604,887	1,026,857
19 Legacy Conservation	-	38,235	19,419	92,876	150,530	-	150,530
20 Energy Services Business	-	-	-	11,624	11,624	-	11,624
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	34,960	1,074	546	118,619	120,239	-	120,239
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,086	3,086	-	3,086
26 Total	34,960	1,074	546	121,705	123,325	-	123,325
27 Total Generation	5,034,483	192,960	98,000	2,291,981	2,582,941	604,887	3,187,828

Table 6.1.3.2
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2003
 (\$ Thousands)

COSA_06 FY2003

	A	B	C	D	E	F	G
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,874,413	146,323	73,732	289,761	509,816	-	509,816
4 Fish and Wildlife	206,503	6,199	3,124	158,969	168,292	-	168,292
5 Trojan	-	-	-	14,154	14,154	-	14,154
6 WNP #1	-	-	-	168,240	168,240	-	168,240
7 WNP #2	-	-	-	408,804	408,804	-	408,804
8 WNP #3	-	-	-	152,993	152,993	-	152,993
9 System Augmentation	-	-	-	513,052	513,052	-	513,052
10 Balancing Power Purchases	-	-	-	66,178	66,178	-	66,178
11 Total	5,080,916	152,522	76,856	1,772,152	2,001,530	-	2,001,530
12 New Resources							
13 Idaho Falls	-	-	-	3,737	3,737	-	3,737
14 Cowlitz	-	-	-	14,987	14,987	-	14,987
15 Firm Purchased Power	-	-	-	17,953	17,953	-	17,953
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,677	36,677	-	36,677
18 Residential Exchange Costs	-	-	-	434,324	434,324	604,887	1,039,211
19 Conservation	-	40,984	20,652	90,214	151,850	-	151,850
20 Energy Services Business	-	-	-	11,651	11,651	-	11,651
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	32,509	976	492	99,609	101,077	-	101,077
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	32,509	976	492	102,778	104,246	-	104,246
27 Total Generation	5,113,425	194,482	98,000	2,447,795	2,740,277	604,887	3,345,164

Table 6.1.3.3
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2004
 (\$ Thousands)

COSA_06 FY2004

	A	B	C	D	E	F	G
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,003,857	152,356	74,013	294,043	520,412	-	520,412
4 Fish and Wildlife	215,561	6,563	3,188	162,964	172,715	-	172,715
5 Trojan	-	-	-	12,564	12,564	-	12,564
6 WNP #1	-	-	-	175,007	175,007	-	175,007
7 WNP #2	-	-	-	404,348	404,348	-	404,348
8 WNP #3	-	-	-	149,232	149,232	-	149,232
9 System Augmentation	-	-	-	706,252	706,252	-	706,252
10 Balancing Power Purchases	-	-	-	74,842	74,842	-	74,842
11 Total	5,219,418	158,919	77,201	1,979,253	2,215,373	-	2,215,373
12 New Resources							
13 Idaho Falls	-	-	-	3,744	3,744	-	3,744
14 Cowlitz	-	-	-	15,051	15,051	-	15,051
15 Firm Purchased Power	-	-	-	18,187	18,187	-	18,187
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	-	-	-	36,982	36,982	-	36,982
18 Residential Exchange Costs	-	-	-	447,897	447,897	604,887	1,052,784
19 Legacy Conservation	-	41,882	20,345	88,464	150,691	-	150,691
20 Energy Services Business	-	-	-	11,562	11,562	-	11,562
21 Conservation Augmentation	-	-	-	-	-	-	-
22 Other Generation Costs							
23 BPA Programs	30,720	935	454	88,068	89,457	-	89,457
24 Other	-	-	-	-	-	-	-
25 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26 Total	30,720	935	454	91,237	92,626	-	92,626
27 Total Generation	5,250,138	201,736	98,000	2,655,393	2,955,129	604,887	3,560,017

Table 6.1.3.4
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2005
 (\$ Thousands)

COSA_06 FY2005

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,172,819	160,180	73,074	299,107	532,361	-	532,361
4	Fish and Wildlife	212,346	6,575	3,000	167,421	176,996	-	176,996
5	Trojan	-	-	-	12,589	12,589	-	12,589
6	WNP #1	-	-	-	168,294	168,294	-	168,294
7	WNP #2	-	-	-	361,649	361,649	-	361,649
8	WNP #3	-	-	-	149,480	149,480	-	149,480
9	System Augmentation	-	-	-	753,716	753,716	-	753,716
10	Balancing Power Purchases	-	-	-	76,316	76,316	-	76,316
11	Total	5,385,165	166,755	76,074	1,988,573	2,231,402	-	2,231,402
12	New Resources							
13	Idaho Falls	-	-	-	3,754	3,754	-	3,754
14	Cowlitz	-	-	-	15,123	15,123	-	15,123
15	Firm Purchased Power	-	-	-	18,435	18,435	-	18,435
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	37,312	37,312	-	37,312
18	Residential Exchange Costs	-	-	-	462,878	462,878	604,887	1,067,765
19	Legacy Conservation	-	49,311	22,496	94,884	166,691	-	166,691
20	Energy Services Business	-	-	-	11,456	11,456	-	11,456
21	Legacy Conservation	-	-	-	-	-	-	-
22	Other Generation Costs	-	-	-	-	-	-	-
23	BPA Programs	30,218	936	427	83,642	85,005	-	85,005
24	Other	-	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26	Total	30,218	936	427	86,811	88,174	-	88,174
27	Total Generation	5,415,383	217,002	98,997	2,681,914	2,997,913	604,887	3,602,800

Table 6.1.3.5
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2006
 (\$ Thousands)

COSA_06 FY2006

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,274,142	156,635	69,521	303,255	529,411	-	529,411
4	Fish and Wildlife	212,346	6,306	2,799	169,933	179,038	-	179,038
5	Trojan	-	-	-	12,609	12,609	-	12,609
6	WNP #1	-	-	-	180,376	180,376	-	180,376
7	WNP #2	-	-	-	391,800	391,800	-	391,800
8	WNP #3	-	-	-	147,836	147,836	-	147,836
9	System Augmentation	-	-	-	695,287	695,287	-	695,287
10	Balancing Power Purchases	-	-	-	85,366	85,366	-	85,366
11	Total	5,486,488	162,941	72,320	1,986,462	2,221,723	-	2,221,723
12	New Resources							
13	Idaho Falls	-	-	-	3,754	3,754	-	3,754
14	Cowlitz	-	-	-	15,196	15,196	-	15,196
15	Firm Purchased Power	-	-	-	18,681	18,681	-	18,681
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	37,631	37,631	-	37,631
18	Residential Exchange Costs	-	-	-	477,423	477,423	604,887	1,082,311
19	Legacy Conservation	-	56,962	25,282	104,625	186,869	-	186,869
20	Energy Services Business	-	-	-	11,443	11,443	-	11,443
21	Conservation Augmentation	-	-	-	-	-	-	-
22	Other Generation Costs							
23	BPA Programs	30,218	897	398	79,710	81,005	-	81,005
24	Other	-	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26	Total	30,218	897	398	82,879	84,174	-	84,174
27	Total Generation	5,516,706	220,800	98,000	2,700,463	3,019,263	604,887	3,624,151

Table 6.1.3.6
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2007
(\$ Thousands)

COSA_06 FY2007

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>
			<u>Revenues</u>				
1	GENERATION COSTS						
2	Federal Base System						
3	Hydro	5,382,499	156,256	-	307,525	463,781	463,781
4	Fish and Wildlife	197,363	5,730	-	174,878	180,608	180,608
5	Trojan	-	-	-	12,413	12,413	12,413
6	WNP #1	-	-	-	179,411	179,411	179,411
7	WNP #2	-	-	-	415,479	415,479	415,479
8	WNP #3	-	-	-	144,248	144,248	144,248
9	System Augmentation	-	-	-	989,066	989,066	989,066
10	Balancing Power Purchases	-	-	-	87,500	87,500	87,500
11	Total	5,579,862	161,986	-	2,310,519	2,472,505	2,472,505
12	New Resources						
13	Idaho Falls	-	-	-	3,766	3,766	3,766
14	Cowlitz	-	-	-	15,264	15,264	15,264
15	Firm Purchased Power	-	-	-	19,090	19,090	19,090
16	Other Acquisitions	-	-	-	-	-	-
17	Total	-	-	-	38,120	38,120	38,120
18	Residential Exchange Costs	-	-	-	493,581	493,581	1,098,469
19	Legacy Conservation	-	64,017	-	113,631	177,648	177,648
20	Energy Services Business	-	-	-	11,306	11,306	11,306
21	Conservation Augmentation	-	-	-	-	-	-
22	Other Generation Costs						
23	BPA Programs	30,600	888	-	79,280	80,168	80,168
24	Other	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	3,169
26	Total	30,600	888	-	82,449	83,337	83,337
27	Total Generation	5,610,462	226,891	-	3,049,606	3,276,497	3,881,384

Table 6.1.3.7
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2008
 (\$ Thousands)

COSA_06 FY2008

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,545,144	156,626	-	312,756	469,382	-	469,382
4	Fish and Wildlife	197,363	5,575	-	179,087	184,662	-	184,662
5	Trojan	-	-	-	12,759	12,759	-	12,759
6	WNP #1	-	-	-	177,637	177,637	-	177,637
7	WNP #2	-	-	-	432,576	432,576	-	432,576
8	WNP #3	-	-	-	144,576	144,576	-	144,576
9	System Augmentation	-	-	-	915,608	915,608	-	915,608
10	Balancing Power Purchases	-	-	-	89,687	89,687	-	89,687
11	Total	5,742,507	162,201	-	2,264,686	2,426,887	-	2,426,887
12	New Resources							
13	Idaho Falls	-	-	-	3,751	3,751	-	3,751
14	Cowlitz	-	-	-	15,323	15,323	-	15,323
15	Firm Purchased Power	-	-	-	19,376	19,376	-	19,376
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	38,449	38,449	-	38,449
18	Residential Exchange Costs	-	-	-	512,031	512,031	604,887	1,116,918
19	Legacy Conservation	-	70,608	-	119,053	189,661	-	189,661
20	Energy Services Business	-	-	-	11,234	11,234	-	11,234
21	Conservation Augmentation	-	-	-	-	-	-	-
22	Other Generation Costs							
23	BPA Programs	30,942	874	-	78,296	79,170	-	79,170
24	Other	-	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26	Total	30,942	874	-	81,465	82,339	-	82,339
27	Total Generation	5,773,449	233,683	-	3,026,917	3,260,600	604,887	3,865,488

Table 6.1.3.8
COST OF SERVICE ANALYSIS
 Itemized Revenue Requirement
 Fiscal Year 2009
 (\$ Thousands)

COSA_06 FY2009

	A	B	C	D	E	F	G	
	<u>Investment Base</u>	<u>Net Interest</u>	<u>Planned Net Revenues</u>	<u>Operating Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted Total</u>	
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,617,090	147,371	-	319,749	467,120	-	467,120
4	Fish and Wildlife	182,765	4,795	-	183,109	187,904	-	187,904
5	Trojan	-	-	-	2,401	2,401	-	2,401
6	WNP #1	-	-	-	174,440	174,440	-	174,440
7	WNP #2	-	-	-	434,488	434,488	-	434,488
8	WNP #3	-	-	-	142,018	142,018	-	142,018
9	System Augmentation	-	-	-	962,022	962,022	-	962,022
10	Balancing Power Purchases	-	-	-	91,930	91,930	-	91,930
11	Total	5,799,855	152,166	-	2,310,156	2,462,322	-	2,462,322
12	New Resources							
13	Idaho Falls	-	-	-	3,746	3,746	-	3,746
14	Cowlitz	-	-	-	15,379	15,379	-	15,379
15	Firm Purchased Power	-	-	-	19,670	19,670	-	19,670
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	38,795	38,795	-	38,795
18	Residential Exchange Costs	-	-	-	529,465	529,465	604,887	1,134,352
19	Conservation	-	82,701	-	128,156	210,857	-	210,857
20	Energy Services Business	-	-	-	11,235	11,235	-	11,235
21	Legacy Conservation	-	-	-	-	-	-	-
22	Other Generation Costs							
23	BPA Programs	31,311	821	-	80,510	81,331	-	81,331
24	Other	-	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26	Total	31,311	821	-	83,679	84,500	-	84,500
27	Total Generation	5,831,166	235,688	-	3,101,486	3,337,174	604,887	3,942,061

Table 6.1.3.9
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2010
(\$ Thousands)

COSA_06 FY2010

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,640,695	121,958	-	320,211	442,169	-	442,169
4	Fish and Wildlife	168,921	3,652	-	186,981	190,633	-	190,633
5	Trojan	-	-	-	3,000	3,000	-	3,000
6	WNP #1	-	-	-	182,116	182,116	-	182,116
7	WNP #2	-	-	-	429,937	429,937	-	429,937
8	WNP #3	-	-	-	140,361	140,361	-	140,361
9	System Augmentation	-	-	-	905,574	905,574	-	905,574
10	Balancing Power Purchases	-	-	-	94,228	94,228	-	94,228
11	Total	5,809,616	125,610	-	2,262,408	2,388,018	-	2,388,018
12	New Resources							
13	Idaho Falls	-	-	-	3,511	3,511	-	3,511
14	Cowlitz	-	-	-	15,440	15,440	-	15,440
15	Firm Purchased Power	-	-	-	19,981	19,981	-	19,981
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	38,933	38,933	-	38,933
18	Residential Exchange Costs	-	-	-	548,606	548,606	604,887	1,153,493
19	Conservation	-	106,689	-	134,137	240,826	-	240,826
20	Energy Services Business	-	-	-	11,236	11,236	-	11,236
21	Conservation Augmentation	-	-	-	-	-	-	-
22	Other Generation Costs							
23	BPA Programs	31,577	683	-	81,785	82,468	-	82,468
24	Other	-	-	-	-	-	-	-
25	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
26	Total	31,577	683	-	84,954	85,637	-	85,637
27	Total Generation	5,841,193	232,982	-	3,080,273	3,313,255	604,887	3,918,142

Table 6.1.3.10
Fiscal Year 2002
FUNCTIONALIZATION AND CLASSIFICATION OF RESIDENTIAL EXCHANGE COSTS
(\$ Thousands)

COSA_07

Gross Residential Exchange Cost	1,026,857
Residential Exchange Transmission	73,589
Fuctionalized Residential Exchange	953,268
Residential Exchange Unbundled	19,594
Exchange Costs Classified to Power	933,674

Table 6.1.3.11
COST OF SERVICE ANALYSIS
Classified Revenue Requirement
Fiscal Year 2002
(\$ Thousands)

COSA_08

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	<u>TOTAL</u>	<u>DELIVERED ENERGY:</u>	<u>Total</u>	<u>DEMAND:</u>	<u>Total</u>	<u>LOAD VARIANCE</u>	<u>Total</u>
	<u>Rev. Req</u>	<u>%</u>	<u>Total</u>	<u>%</u>	<u>Total</u>	<u>%</u>	<u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	503,768	85.18%	429,086	11.87%	59,784	2.96%	14,898
4 Fish and Wildlife	159,649	88.13%	140,703	11.87%	18,946	0.00%	0
5 Trojan	19,547	88.13%	17,227	11.87%	2,320	0.00%	0
6 WNP #1	178,104	88.13%	156,968	11.87%	21,136	0.00%	0
7 WNP #2	351,536	85.18%	299,422	11.87%	41,718	2.96%	10,396
8 WNP #3	153,720	88.13%	135,477	11.87%	18,242	0.00%	0
9 System Augmentation	398,668	85.18%	339,567	11.87%	47,311	2.96%	11,790
10 Balancing Power Purchases	74,125	85.18%	63,136	11.87%	8,797	2.96%	2,192
11 Total	1,839,116		1,581,586		218,255		39,275
12 New Resources							
13 Idaho Falls	3,740	85.18%	3,186	11.87%	444	2.96%	111
14 Cowlitz	14,914	85.18%	12,703	11.87%	1,770	2.96%	441
15 Firm Purchased Power	17,723	85.18%	15,095	11.87%	2,103	2.96%	524
16 Other Acquisitions	0	88.13%	0	11.87%	0	0.00%	0
17 Total	36,377		30,984		4,317		1,076
18 Residential Exchange Costs	933,674	100.00%	933,674	0.00%	0	0.00%	0
19 Conservation	150,530	88.13%	132,666	11.87%	17,864	0.00%	0
20 Energy Services Business	11,624	88.13%	10,245	11.87%	1,379	0.00%	0
21 Conservation Augmentation	0	88.13%	0	11.87%	0	0.00%	0
22 Other Generation Costs							
23 BPA Programs	120,239	85.18%	102,414	11.87%	14,269	2.96%	3,556
24 Other	0	88.13%	0	11.87%	0	0.00%	0
25 WNP #3 Plant	3,086	88.13%	2,720	11.87%	366	0.00%	0
26 Total	123,325		105,134		14,635		3,556
27 Total Generation	3,094,641		2,708,289		256,450		43,906

Table 6.1.3.12
COST OF SERVICE ANALYSIS
Revenue Credits
Test Period October 2001 - September 2010
(\$ Thousands)

COSA 09

FUNCTIONALIZED REVENUE CREDITS

	A	B	C	D	E	F	G	H	I	J
	Test Period	FY2002	FY2003	FY2004	FY2005	FY2006	2007	2008	2009	2010
	Total	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen
1	COE & USBR Project Revenues	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
2	4(h)(10)(c)	88,147	88,147	91,007	90,731	92,873	95,177	95,177	95,177	95,177
3	Colville Credit	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
4	FCCF	51,406	51,406	33,261	22,681	16,079	6,899	6,899	6,899	6,899
5	Sup/Ent Cap; Irr. Pump	938	938	707	471	471	471	471	471	471
6	Energy Efficiency Revenues	13,046	13,046	13,345	13,345	13,345	13,345	13,345	13,345	13,345
7	Miscellaneous Revenue	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416
8										
9	Total	169,654	169,654	154,436	143,344	138,884	132,007	132,007	132,007	132,007

Table 6.1.3.13
COST OF SERVICE ANALYSIS
PBL Transmission Services Costs, Revenues & Credits
Test Period October 2001 - September 2010
(\$ Thousands)

COSA_10

	A	B	C	D	E	F	G	H	I	J
	Test Period	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
	Total	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen	FBS Gen
1	Ancillary and Reserve Service Costs	10,000	10,000	10,000	8,000	8,000	8,000	8,000	8,000	8,000
2	PBL PF Trans. Pass-Through Costs	0	0	0	0	0	0	0	0	0
3	PNCA Transmission Costs	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815
4	General Transfer Agreement Costs	47,200	47,200	47,200	47,200	47,200	47,200	47,200	47,200	47,200
5	Non-TBL PTP Costs	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6	Sub-Total	61,015	61,015	61,015	59,015	59,015	59,015	59,015	59,015	59,015
7										
8	Ancillary and Reserve Service Revs.	80,380	80,380	80,293	81,127	81,098	81,025	81,025	81,025	81,025
9	PBL PF Trans. Pass-Through Revs.									
10	Canadian Entitlement Credit	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
11	MPC Mitigation Revenues									
12	Sub-Total	81,380	81,380	81,293	82,127	82,098	82,025	82,025	82,025	82,025
13										
14	Net Transmission Services Costs	-20,365	-20,365	-20,278	-23,112	-23,083	-23,010	-23,010	-23,010	-23,010

Table 6.1.3.14
COST OF SERVICE ANALYSIS
Allocated Power Revenue Requirement
Annual Energy
Fiscal Year 2002
(\$ Thousands)

COSA_11

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
	<u>Total</u>	<u>FBS</u>	<u>Residential</u>	<u>New</u>	<u>Total</u>	<u>Conservation</u>	<u>Short Term</u>	<u>Other BPA</u>	<u>ESB</u>	<u>Transmission</u>
	<u>Energy</u>	<u>Resources</u>	<u>Exchange</u>	<u>Resources</u>	<u>Resources</u>		<u>Purchsd Pwr</u>	<u>Programs</u>	<u>Business</u>	
1 CLASSES OF SERVICE										
2 Power Rates										
3 Priority Firm - Preference	1,062,453	934,072			934,072	68,664		54,414	5,302	121,744
4 Priority Firm - Exchange	467,149	410,701			410,701	30,191		23,925	2,331	
5 Priority Firm Power - Total	1,529,602	1,344,773			1,344,773	98,855		78,340	7,634	121,744
6 Industrial Firm Power	238,524	10,386	207,230	6,877	224,493	7,504		5,947	579	11,304
7 New Resources Firm	375	16	326	11	353	12		9	1	0
8 Surplus Firm Power	835,770	36,392	726,119	24,096	786,607	26,294		20,838	2,030	43,712
9 Sup/Ent Cap; Irr. Pump	938	938			938					
10 Entitlement Capacity										
11 Total	2,605,208	1,392,506	933,674	30,984	2,357,164	132,666		105,134	10,245	176,760
12 Other Power Services										
13 Montana Cap/Energy Exchange	0				0					
14 Post-Act Exchanges	0				0					
15 Colville Credit	4,600	4,600			4,600					
16 '4(h)(10)(c)	88,147	88,147			88,147					
17 FCCF	51,406	51,406			51,406					
18 Net Transmission Services Costs	0	20,365			20,365					
19 Total	144,154	164,518	0	0	164,518	0	0	0	0	0
20 Miscellaneous Revenue										
21 COE & USBR Project Revenues	8,100	8,100			8,100					
22 Energy Efficiency Revenues	13,046	13,046			13,046					
23 Property Trnfrs & Misc.	3,416	3,416			3,416					
24 Total	24,562	24,562	0	0	24,562	0				
25 Grand Total	2,794,289	1,581,586	933,674	30,984	2,546,245	132,666	0	105,134	10,245	176,760
26 Revenue Credits-Total		190,018			190,018					
27 Unbundled Prod&Svc Assigned	43,906									
28 Rev Reqmt Net of Assignments	2,750,382	1,391,568	933,674	30,984	2,356,226	132,666	0	105,134	10,245	176,760

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6.1.4: Rate Design Study

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test Program Case

Table 6.1.4.1 (RDS_01)

Total Allocated Power Revenue Requirement

Table summarizes cost allocations done in the COSA section of the Rates Analysis model. This table also initiates the Rates Design Study (RDS) section of the Rates Analysis model, which adjusts the allocated costs shown in this table to meet BPA's rate design objectives. Example shown is for FY 2002.

Table 6.1.4.2 (RDS_11)

SP Revenue Recovery and Excess Revenue Credit

Table summarizes total excess revenue from secondary power sales and the total surplus firm power revenue recovery.

Table 6.1.4.3 (RDS_12)

Allocated Excess Revenue Credit-Generation

Table allocates excess revenue credit from table RDS_11 to PF, Industrial Firm Power (IP), New Resource Firm Power (NR) and FPS rate pools. The allocation is based on the service provided by the FBS and NR resources to these rate pools. Example shown is for FY 2002.

Table 6.1.4.4 (RDS_17)

Surplus Firm Power Revenue Surplus/(Deficiency)

Table calculates the firm surplus sale revenue surplus/deficiency. Generation revenue requirement costs allocated to FPS sales in table COSA_11 are reduced by the excess revenue credit allocated to FPS sales in table RDS_12. The resulting Total Allocated & Adjusted costs are compared with the revenues recovered from FPS sales from table RDS_11 resulting in a revenue deficit. This revenue deficit is allocated in table RDS_18. Example shown is for FY 2002.

Table 6.1.4.5 (RDS_18)

Allocated Surplus Firm Power Revenue Surplus/(Deficiency)

Table allocates the revenue deficit calculated in RDS_17 to PF, IP and NR rate pools. The allocation is based on the service provided by the FBS and NR resources to these rate pools. Example shown is for FY 2002.

Table 6.1.4.6 (RDS_19)

Pre 7(c)(2) Allocated and Adjusted Energy Costs

Table shows the costs allocated to customer classes at this point in the modeling. COSA allocations are adjusted for the Excess Revenue Credit and the Surplus Revenue Surplus/Deficiency. These allocated and adjusted costs are used in RDS_20.

Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test Program Case

Table 6.1.4.7 (RDS_20)

7(C)(2) Delta Initialization

Table calculates values to be used in the 7(c)(2) delta calculation. The 7(c)(2) delta is the difference between the costs allocated to the IP rate class at this point in the modeling and the expected revenues at rates applicable to the IP rate class. At this point in the model, the IP rate is determined by a link to the PF rate. This table calculates IP class revenues at PF rates and revenues at the direct service industrial customer (DSI) net margin. The 7(c)(2) delta is calculated by the formula shown in RDS_21 using the results of this table. Example shown is for FY 2002.

Table 6.1.4.8 (RDS_21)

7(C)(2) Delta Calculation

Table solves a formula for calculating the 7(c)(2) delta appropriate for this point in the model. Example shown is for FY 2002.

Table 6.1.4.9 (RDS_22)

Allocation of 7(C)(2) Delta

Table allocates the 7(c)(2) delta from RDS_21 to PF and NR rate classes based on allocation factors developed in EAF01_05.XLS. Example shown is for FY 2002.

Table 6.1.4.10 (RDS_23)

Industrial Firm Power Floor Rate Calculation

The IP-83 rates are applied to the current DSI test period billing determinants to determine an average rate. Adjustments are made for Transmission, Exchange Cost, and Deferral to yield the DSI floor rate. Example shown is for FY 2002.

Table 6.1.4.11 (RDS_24)

Industrial Firm Power Floor Rate Test

Table performs the DSI floor rate test and calculates the DSI floor rate adjustment if applicable. IP revenue under proposed rates is compared with revenue under the DSI floor rate. If DSI floor rate revenues are greater, a DSI floor rate adjustment is required. The amount of the DSI floor rate adjustment is then added to the IP allocated costs and subtracted from the other firm power rate pools allocated costs. Example shown is for FY 2002.

Table 6.1.4.12 (RDS_40 (2 pgs))

Summary of COSA and Rate Design Adjustments

Table provides a summary of Rate Design Adjustments and their contras. This table shows where the costs went during the cost adjustment and from where the costs came. Example shown is for FY 2002.

Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test Program Case

Table 6.1.4.14 (RDS_41)

Summary of COSA and Rate Design Adjustments

Table provides a summary of rate design adjustments, totaling information in RDS_40, and provides other adjustments to separate energy from generation demand, load variance, and transmission. Example shown is for FY 2002.

Table 6.1.4.15 (RDS_50)

Priority Firm Rate Schedule Charge Calculation

Table calculates unbifurcated PF rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to PF energy. Example shown is for FY 2002.

Table 6.1.4.16 (RDS_51)

Industrial Firm Power Rate Schedule Charge Calculation

Table calculates IP rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to IP energy. Example shown is for FY 2002.

Table 6.1.4.17 (RDS_52)

New Resources Firm Power Rate Schedule Charge Calculation

Table calculates NR rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to NR energy. Example shown is for FY 2002.

Table 6.1.4.1
RATE DESIGN STUDY
Total Allocated Power Revenue Requirement
Fiscal Year 2002
(\$ Thousands)

RDS_01

	A	B	C	D	E	F
	<u>Grand Total</u>	<u>Transmission Total</u>	<u>Generation Total</u>	<u>Annual Energy</u>	<u>Generation Demand</u>	<u>Load Variance</u>
1 CLASSES OF SERVICE						
2 Power Rates						
3 Priority Firm - Preference	1,383,664	121,744	1,261,920	1,062,453	155,561	43,906
4 Priority Firm - Exchange	6,923,401		0	467,149	85,596	
5 Priority Firm Power Total	1,936,409	121,744	1,814,665	1,529,602	241,157	43,906
6 Industrial Firm Power	265,098	11,304	253,794	238,524	15,270	
7 New Resources Firm Power	399	0	399	375	24	
8 Surplus Firm Power	879,482	43,712	835,770	835,770		
9 Nonfirm Energy						
10 Sup/Ent Cap; Irr. Pump	938	0	938	938		
11 Entitlement Capacity						
12 Total	3,082,326	176,760	2,905,565	2,605,208	256,450	43,906
13 Other Power Services						
14 Montana Cap/Energy Exchange						
15 Post-Act Exchanges						
16 Colville Credit	4,600		4,600	4,600		
17 '4(h)(10)(c)	88,147		88,147	88,147		
18 FCCF	51,406		51,406	51,406		
19 Net Transmission Services Costs	20,365		20,365	20,365		
20 Total	164,518		164,518	164,518		
21 Miscellaneous Revenue						
22 COE & USBR Project Revenues	8,100		8,100	8,100		
23 Energy Efficiency Revenues	13,046		13,046	13,046		
24 Property Trnfrs & Misc.	3,416		3,416	3,416		
25 Total	24,562		24,562	24,562		
26						
27 Grand Total	3,271,406	176,760	3,094,646	2,794,289	256,450	43,906

Table 6.1.4.2
RATE DESIGN STUDY
SP Revenue Recovery and Excess Revenue Credit
Average of 50 Water Years
Test Period October 2001 - September 2010
(\$ Thousands)

RDS_11

	<u>FY</u> <u>2002</u>	<u>FY</u> <u>2003</u>	<u>FY</u> <u>2004</u>	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>
1 Surplus Power Revenue									
2									
3 FPS Contract-OTFAC PNW	110,179	107,282	98,598	98,187	83,327	78,319	78,319	78,319	78,319
4 FPS Contract-OTFAC PSW	258,921	234,856	186,253	174,131	170,377	127,129	93,157	69,145	42,881
5 FPS Sales to IOUs	0	0	0	0	0	0	0	0	0
6 FPS Sales East& West Hubs	153,431	155,547	157,388	159,214	160,114	35,897	35,409	36,005	33,795
7 Total FPS Revenues	<u>522,531</u>	<u>497,685</u>	<u>442,239</u>	<u>431,532</u>	<u>413,818</u>	<u>241,345</u>	<u>206,885</u>	<u>183,469</u>	<u>154,995</u>
8									
9 FPS Pre-Subscription Adjust.	0	0	0	0	0	0	0	0	0
10 FPS Transmission Charges	43,712	47,560	56,479	56,333	56,333	56,333	55,278	51,505	45,505
11 FPS Generation Revenues	<u>478,819</u>	<u>450,125</u>	<u>385,760</u>	<u>375,199</u>	<u>357,485</u>	<u>185,012</u>	<u>151,607</u>	<u>131,964</u>	<u>109,490</u>
12									
13 Nonfirm Energy Revenues:									
14 Revenues PNW Sales	474,349	513,823	510,227	537,464	542,124	542,124	542,124	542,124	542,124
15 Revenues PSW Sales	0	0	0	0	0	0	0	0	0
16 Total NF Revenues	<u>474,349</u>	<u>513,823</u>	<u>510,227</u>	<u>537,464</u>	<u>542,124</u>	<u>542,124</u>	<u>542,124</u>	<u>542,124</u>	<u>542,124</u>
17									
18 NF Transmission Charges									
19 NF PNW Transmission Charges	79,637	73,146	66,574	64,552	64,781	64,900	62,748	59,608	57,798
20 NF PSW Transmission ET	0	0	0	0	0	0	0	0	0
21 Total NF Transmission ISA	0	0	0	0	0	0	0	0	0
22 Other Transmission	0	0	0	0	0	0	0	0	0
23 Total NF Transmission	<u>79,637</u>	<u>73,146</u>	<u>66,574</u>	<u>64,552</u>	<u>64,781</u>	<u>64,900</u>	<u>62,748</u>	<u>59,608</u>	<u>57,798</u>
24									
25 NF Generation Revenues	394,712	440,677	443,653	472,912	477,343	477,224	479,376	482,516	484,326
26									
27 Assured Delivery Mitigation									
28									
29 Total NF Excess Revenues	394,712	440,677	443,653	472,912	477,343	477,224	479,376	482,516	484,326

Table 6.1.4.3
RATE DESIGN STUDY
Allocated Excess Revenue Credit-Generation
Fiscal Year 2002
(\$Thousands)

RDS_12

	A	B
	ANNUAL ENERGY	
	<u>aMW</u>	<u>Allocated Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	5,988	(264,481)
4 Priority Firm - Exchange	2,633	(116,289)
5 Priority Firm Power Total	8,621	(380,770)
6 Industrial Firm Power	70	(3,094)
7 Special Industrial Power		
8 New Resources Firm Power	0	(5)
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC	245	(10,843)
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	8,937	(394,712)
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	8,937	(394,712)

Table 6.1.4.4
RATE DESIGN STUDY
Surplus Firm Power Revenue Surplus/(Deficiency)
Fiscal Year 2002
(\$Thousands)

RDS_17

	A
	Total
	Allocated
	<u>Costs</u>
1 Allocated Costs:	
2 Federal Base System	36,392
3 Exchange Costs	726,119
4 New Resources	24,096
5 Conservation	26,294
6 Other Generation	20,838
7 DSM Business Net Cost	2,030
8 Exchange Transmission	0
9 COSA Total	835,770
10 Adjustments:	
11 Excess Revenue Credit	(10,843)
12 WNP-3 Credit	
13 Transmission Rev Deficiencies	
14 Federal Trans Reallocation	
15 Federal Unbundled Reallocation	
16 Total Allocated & Adj. Costs	824,927
17	
18	
19 Recovered Costs	478,819
20	
21 Revenue Surplus/(Deficiency)	(346,108)

**Table 6.1.4.5
RATE DESIGN STUDY
Allocated Surplus Firm Power Revenue Surplus/(Deficiency)
Fiscal Year 2002
(\$Thousands)**

	A	B
	ANNUAL ENERGY	Allocated
	<u>aMW</u>	<u>Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	5,988	238,464
4 Priority Firm - Exchange	2,633	104,850
5 Priority Firm Power	8,621	343,313
6 Industrial Firm Power	70	2,790
7 Special Industrial Power		
8 New Resources Firm Power	0.1	4
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC		
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	8,691	346,108
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	8,691	346,108

Allocation Factors are for FBS and NR

Table 6.1.4.6
Pre 7(c)(2)
Allocated and Adjusted Energy Costs
Fiscal Year 2002
(\$Thousands)

	COSA <u>Total</u>	WNP-3 Excess Rev Credit <u>Adjustment</u>	Nonfirm Excess Revenue <u>Credit</u>	SP Contractual Rev Surplus <u>Adjustment</u>	Pre 7(c)(2) Total Allocated & Adjusted <u>Costs</u>
1 CLASSES OF SERVICE					
2 Power Rates					
3 Priority Firm Power - Preference	1,062,453	0	(264,481)	238,464	1,036,436
4 Priority Firm Power - Exchange	467,149	0	(116,289)	104,850	455,709
5 Priority Firm Total	1,529,602	0	(380,770)	343,313	1,492,145
6 Industrial Firm Power	238,524	0	(3,094)	2,790	238,220
7 Special Industrial Power			0	0	0
8 New Resources Firm Power	375	0	(5)	4	374
9 Surplus Firm Contract-FAC			0	0	0
10 Surplus Firm - Contract OTFAC	835,770	0	(10,843)	0	824,927
11 Surplus Firm Open Market			0	0	0
12 Nonfirm Energy			0	0	0
13 Supplemental Capacity	938		0	0	938
14 Entitlement Capacity	0		0	0	0
15 Total	2,605,208	0	(394,712)	346,108	2,556,605
16 Other Power Services					
17 Montana Cap/Energy Exchange					0
18 Post-Act Exchanges					0
19 Colville Credit	4,600				4,600
20 '4(h)(10)(c)	88,147				88,147
21 FCCF	51,406				51,406
22 Net Transmission Services Costs	20,365				20,365
23 Total	164,518	0	0	0	164,518
24 Miscellaneous Revenue					
25 COE & USBR Project Revenues	8,100				8,100
26 Energy Efficiency Revenues	13,046				13,046
27 Other Miscellaneous Revenue	3,416				3,416
28 Total	24,562	0	0	0	24,562
29 Grand Total	2,794,289	0	(394,712)	346,108	2,745,685

**Table 6.1.4.7
RATE DESIGN STUDY
7(C)(2) Delta Initialization
Fiscal Year 2002
(\$ Thousands)**

RDS_20

	HLH												Total HLH	Total HLH+LLH
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH
1 BASE REVENUE														
2 PF Billing Determinants	3,292	3,659	4,333	4,372	3,865	3,711	3,431	3,565	3,145	3,377	3,360	3,198	43,311	72,571
3 Marginal Cost of Firm Power (mills/kwh)	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34		
4 PF Revenues @ Marginal Cost Rates	93,009	138,218	168,347	151,501	123,986	108,301	79,296	82,057	89,768	125,472	182,891	125,815	1,468,661	2,162,585
5 PF Allocated Energy Costs														
6 Energy Scaling Factor														
7 Applicable PF Rates	19.49	26.06	26.81	23.91	22.13	20.13	15.95	15.88	19.69	25.63	37.56	27.14		
8 PF Costs @ Scaled Rates	64,174	95,368	116,157	104,533	85,548	74,726	54,713	56,618	61,938	86,573	126,192	86,810	1,013,351	1,492,145
9														
10 IP Billing Determinants	275	255	255	265	244	265	265	265	255	265	275	244	3,126	5,576
11 IP Revenue @ PF Rt Sched Chgs	5,360	6,635	6,825	6,330	5,410	5,331	4,222	4,206	5,014	6,787	10,327	6,634	73,081	113,127
12 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0	0.42	0.42	0.42	0.42		
13 Revenues @ IP Net Margin	115	107	107	111	103	111	111	111	107	111	115	103	1,313	2,342
14 IP Marginal Cost Rate Revenues	7,768	9,616	9,891	9,175	7,841	7,726	6,119	6,095	7,266	9,837	14,967	9,615	105,917	163,957
15														
16														
17 BASE REVENUE														
18 PF Billing Determinants	2,233	2,477	2,971	2,960	2,649	2,594	2,299	2,418	2,135	2,179	2,225	2,121	29,261	
19 Marginal Cost of Firm Power (mills/kwh)	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44		
20 PF Revenues @ Marginal Cost Rates	46,325	75,894	89,346	73,135	61,039	52,343	36,436	32,009	33,778	55,829	68,972	68,817	693,923	
21 PF Allocated Energy Costs														
22 Energy Scaling Factor														
23 Applicable PF Rates	14.32	21.14	20.75	17.05	15.90	13.92	10.94	9.14	10.92	17.68	21.39	22.38		
24 PF Costs @ Scaled Rates	31,963	52,366	61,647	50,462	42,116	36,116	25,140	22,086	23,306	38,521	47,589	47,483	478,795	
25														
26 IP Billing Determinants	199	204	219	209	183	209	193	209	204	209	199	214	2,449	
27 IP Revenue @ PF Rt Sched Chgs	2,852	4,306	4,543	3,559	2,914	2,907	2,109	1,907	2,223	3,691	4,248	4,787	40,046	
28 IP Net Margin	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42		
29 Revenues @ IP Net Margin	84	86	92	88	77	88	81	88	86	88	83	90	1,029	
30 IP Marginal Cost Rate Revenues	4,134	6,241	6,584	5,159	4,224	4,213	3,057	2,764	3,222	5,349	6,156	6,938	58,040	
31														
32														
33														
34														
35														
36 BASE REVENUE														
37 PF Billing Determinants			120,139	72,571										
38 Marginal Cost of Firm Power (mills/kwh)			2.01											
39 PF Revenues @ Marginal Cost Rates	63,500	210,700	241,098	2,162,585										
40 PF Allocated Energy Costs														
41 Energy Scaling Factor														
42 Applicable PF Rates			2											
43 PF Costs @ Scaled Rates	63,500	210,700	241,098	1,492,145										
44														
45 IP Billing Determinants			7,638	5,576										
46 IP Revenue @ PF Rt Sched Chgs		11,304	15,328	113,127										
47 IP Net Margin														
48 Revenues @ IP Net Margin				2,342										
49 IP Marginal Cost Rate Revenues				163,957										
50														
51 DELTA REVENUE FACTOR														
52 PF Allocation Factor (AMW)														
53 Total 7(C)(2) Allocation Factors														
54 Industrial Firm Power (allocated cost at this point in RDS):														
55		11,304	15,328											
56 PF Share of Delta (15/16)														
57 Delta Revenue Factor (10 * 20 / 2)														

Table 6.1.4.8
RATE DESIGN STUDY
7(C)(2) Delta Calculation
Fiscal Year 2002
(\$ Thousands)

A

1 IP Allocated Costs	264,794
2 IP Revenues @ Net Margin	2,342
3 IP Trans, Demand & Unbundled Revenues	26,574
4 IP Marginal Cost Rate Revenues	163,957
5 PF Marginal Cost Rate Revenues	2,162,585
6 PF Allocated Energy Costs	1,492,145
7 Numerator: 1-2-3-((4/5)*6)	122,751
8	0
9 PF Allocation Factor for Delta	8,621
10 NR Allocation Factor for Delta	0
11 Total Allocation Factors for Delta	8,621
12 Denominator: 1.0 + ((9/11)*(4/5))	1
13	
14 DELTA: (7/12)	114,100

$$\text{DELTA} = \frac{(\text{DSI Allocated Cost} - \text{Net Margin Rev.} - \text{Dem} \text{ (DSI Marginal Rate Revenues)}) \times \text{PF Allocated Costs}}{(\text{PF Marginal Rate Revenues})}$$

$$\text{DELTA} = 1 + \frac{\text{PF Allocation Factors}}{\text{PF} + \text{NR Allocation Fctrs}} \times \frac{\text{DSI Marginal Cost Rate Revenues}}{\text{PF Marginal Cost Rate Revenues}}$$

Table 6.1.4.9
RATE DESIGN STUDY
Allocation of 7(C)(2) Delta
Fiscal Year 2002
(\$ Thousands)

	<u>Avg</u> <u>MW</u>	<u>Allocated</u> <u>Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm - Preference	5,988	79,252
4 Priority Firm - Exchange	2,633	34,846
5 Priority Firm Power	8,621	114,099
6 Industrial Firm Power		(114,100)
7 Special Industrial Power		
8 New Resources Firm Power	0	1
9 Surplus Firm Contract-FAC		
10 Surplus Firm - Contract OTFAC		
11 Surplus Firm Open Market		
12 Nonfirm Energy		
13 Supplemental Capacity		
14 Entitlement Capacity		
15 Total	8,621	(0)
16 Other Power Services		
17 Montana Cap/Energy Exchange		
18 Post-Act Exchanges		
19 Irrigation Pumping Power		
20 Interchange		
21 WNP-1 Exchange (Post OY-90)		
22 Unbundled Products & Services		
23 Total		
24 Grand Total	8,621	(0)

Allocation Factors are Federal Base System and NR

Table 6.1.4.10
RATE DESIGN STUDY
Industrial Firm Power Floor Rate Calculation
Fiscal Year 2002
(\$ Thousands)

RDS_23

	A		B		C		D	E	F
	DEMAND		ENERGY		Customer	Total/ Average			
	Winter (Dec-Apr)	Summer (May-Nov)	Winter (Sep-Mar)	Summer (Apr-Aug)					
1 IP Billing Determinants	3,183	4,456	3,239	2,337	7,638	5,576			
2 IP-83 Rates	4.62	2.21	14.70	12.20	7.34	0.00			
3 Revenue	14,703	9,847	47,615	28,506	56,063	156,735			
4									
5 Exchange Adj Clause for OY 1985									
6 New ASC Effective Jul 1, 1984									
7 Actual Total Exchange Cost (AEC)	938,442								
8 Actual Exchange Revenue (AER)	772,029								
9 Forecasted Exchange Cost (FEC)	1,088,690								
10 Forecasted Exchange Revenue (FER)	809,201								
11 Total Under/Over-recovery (TAR)									
12 (TAR=(AEC-AER)-(FEC-FER))	(113,076)								
13 Exchange Cost Percentage for IP (ECP)	1								
14 Rebate or Surcharge for IP (CCEA=TAR*ECP)	(58,913)								
15 OY 1985 IP Billing Determinants	24,368								
16									
17 OY 1985 DSI Transmission Costs	92,960								
18									
19 Adjustment for Transmission Costs	(3.81)								
20 Adjustment for the Exchange (mills/kWh)	(2.42)								
21 Adjustment for the Deferral (mills/kWh)	(0.90)								
22 IP-83 Average Rate (mills/kWh)	28.11								
23 Floor Rate (mills/kWh)	20.98								

1 Demand billing determinants are the test period DSI load expressed in noncoincidental demand MWs.

14 Billing determinants as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 82).

15 Transmission Costs as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 80).

19 Line 17 / Line 15

20 Line 14 / Line 15

21 1985 Final Rate Proposal (WP-85-FS-BPA-08A, p. 15).

22 Line 3, Col F / Line 1, Col F

23 IP-83 Avg Rate adjusted for the effects of the Exchange and Deferral, Lines 19 + 20 + 21 + 22

WP-07-FS-BPA-08A

Table 6.1.4.11
RATE DESIGN STUDY
Industrial Firm Power Floor Rate Test
Fiscal Year 2002
(\$ Thousands)

RDS_24

	A	B	C	D	E	F
	Unbundled Requirements <u>Products</u>	Transmission <u>Total</u>	Generation Demand <u>Total</u>	Energy <u>Total</u>	<u>Total</u>	Average <u>Rate</u>
1 IP Billing Determinants				5,576		
2 Floor Rate (mills/kWh)				20.98		
3 Value of Reserves Credit (mills/kWh)						
4 Revenue at Floor Rate Less VOR Credit				116,993	116,993	20.98
5 IP Revenue Under Proposed Rates	0	0	15,270	142,785	158,055	28.35
6 Difference					0	

6 Line 4 - Line 5. If difference is negative, Floor Rate does not trigger and difference is set to zero.

Table 6.1.4.12
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Fiscal Year 2002
(\$ Thousands)

	A	B	C	D	E	F	G	H	I
	COSA <u>Results</u>	WNP-3 Excess Revenue Credit Adjustment <u>Amount</u>	<u>Contra</u>	Nonfirm Excess Revenue Credit Adjustment <u>Amount</u>	<u>Contra</u>	SP Contractual Revenue Surplus Adjustment <u>Amount</u>	<u>Contra</u>	7(c)(2) Delta Adjustment <u>Amount</u>	<u>Contra</u>
1 CLASSES OF SERVICE									
2 Power Rates									
3 Priority Firm - Preference	1,062,453			(264,481)		238,464		79,252	
4 Priority Firm - Exchange	467,149			(116,289)		104,850		34,846	
5 Priority Firm Total	1,529,602			(380,770)		343,313		114,099	
6 Industrial Firm	238,524			(3,094)		2,790			(114,100)
7 New Resource Firm	375			(5)		4		1	
8 Surplus Firm Contract-FAC									
9 Surplus Firm Contract-OTFAC	835,770			(10,843)			(346,108)		
10 Surplus Firm Open Market									
11 Nonfirm Energy					394,712				
12 Supplemental Capacity	938								
13 Entitlement Capacity	0								
14 Total	2,605,208			(394,712)	394,712	346,108	(346,108)	114,100	(114,100)
15 Other Power Services									
16 Montana Cap/Enr Exchange									
17 Post-Act Exchange									
18 Colville Credit	4,600								
19 '4(h)(10)(c)	88,147								
20 FCCF	51,406								
21 Net Transmission Services Costs	20,365								
22 Total	164,518							0	0
23 Miscellaneous Revenue									
24 COE & USBR Proj. Revenues	8,100								
25 Energy Efficiency Revenues	13,046								
26 Other Misc Revenue	3,416								
27 Total	24,562							0	0
28									
29 Grand Total	2,794,289			(394,712)	394,712	346,108	(346,108)	114,100	(114,100)

Table 6.1.4.13
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Fiscal Year 2002
(\$ Thousands)

	J	K	L	M	N	O	P	Q	R	S	T	U
	7(c)(2) Floor Rate Adjustment		7(b)(2) Adjustment		7(b)(2) Industrial Adjustment		7(b)(2) Exchange Cost Adjustment		Total Allocated and Adjusted Costs		Grand	Grand
	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Amount</u>	<u>Contra</u>	<u>Total</u>	<u>w/o 7(b)(2)</u>
1 CLASSES OF SERVICE												
2 Power Rates												
3 Priority Firm - Preference			(180,642)						935,046	0	935,046	1,115,688
4 Priority Firm - Exchange			144,635		20,065		0		655,256	0	655,256	490,556
5 Priority Firm Total			(36,007)		20,065		0		1,590,302	0	1,590,302	1,606,244
6 Industrial Firm			35,951		(20,073)				254,098	(114,100)	139,997	124,119
7 New Resource Firm			56		8		0		440	0	440	376
8 Surplus Firm Contract-FAC									0	0	0	0
9 Surplus Firm Contract-OTFAC									824,927	(346,108)	478,819	478,819
10 Surplus Firm Open Market									0	0	0	0
11 Nonfirm Energy									0	394,712	394,712	394,712
12 Supplemental Capacity									938	0	938	938
13 Entitlement Capacity									0	0	0	0
14 Total			(0)		(0)		0		2,670,705	(65,497)	2,605,208	2,605,208
15 Other Power Services												
16 Montana Cap/Enr Exchange									0	0	0	
17 Post-Act Exchange									0	0	0	
18 Colville Credit									4,600	0	4,600	
19 '4(h)(10)(c)									88,147	0	88,147	
20 FCCF									51,406	0	51,406	
21 Net Transmission Services Costs									20,365	0	20,365	
22 Total			0		0		0		164,518	0	164,518	
23 Miscellaneous Revenue												
24 COE & USBR Proj. Revenues									8,100	0	8,100	
25 Energy Efficiency Revenue									13,046	0	13,046	
26 Other Misc Revenue									3,416	0	3,416	
27 Total			0		0		0		24,562	0	24,562	
28												
29 Grand Total			(0)		(0)		0		2,859,785	(65,497)	2,794,289	

Table 6.1.4.14
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Fiscal Year 2002
(\$ Thousands)

RDS_41

	A	B	C	D	E	F	G	H
	<u>Grand Total</u>	<u>Energy</u>	<u>Rate Design Contra</u>	<u>Total Energy</u>	<u>Generation Demand</u>	<u>Unbundled Products</u>	<u>Total Generation</u>	<u>Total Transmission</u>
1 CLASSES OF SERVICE								
2 Power Rates								
3 Priority Firm Preference	1,256,258	935,046	-	935,046	155,561	43,906	1,134,514	121,744
4 Priority Firm Exchange	740,852	655,256		655,256	85,596		740,852	-
5 Priority Firm Total	1,997,109	1,590,302		1,590,302	241,157	43,906	1,875,365	121,744
6 Industrial Firm	166,571	254,098	(114,100)	139,997	15,270	-	155,267	11,304
7 New Resource Firm	464	440	-	440	24		464	-
8 Surplus Firm Contract-FAC	-	-	-	-		-	-	-
9 Surplus Firm Contract-OTFAC	522,531	824,927	(346,108)	478,819			478,819	43,712
10 Surplus Firm Open Market	-	-	-	-			-	-
11 Nonfirm Energy	474,349	-	394,712	394,712			394,712	79,637
12 Supplemental Capacity	938	938	-	938			938	-
13 Entitlement Capacity	-	-	-	-			-	-
14 Total	3,161,963	2,670,705	(65,497)	2,605,208	256,450	43,906	2,905,565	256,397
15 Other Power Services								
16 Montana Cap/Enr Exchange	-	-	-	-			-	-
17 Post-Act Exchange	-	-	-	-			-	-
18 Colville Credit	4,600	4,600	-	4,600			4,600	-
19 '4(h)(10)(c)	88,147	88,147	-	88,147			88,147	-
20 FCCF	51,406	51,406	-	51,406			51,406	-
21 Net Transmission Services Costs	20,365	20,365	-	20,365			20,365	-
22 Total	164,518	164,518	-	164,518	-	-	164,518	-
23 Miscellaneous Revenue								
24 COE & USBR Proj. Revenues	8,100	8,100	-	8,100			8,100	-
25 Energy Efficiency Revenues	13,046	13,046	-	13,046			13,046	-
26 Other Misc Revenue	3,416	3,416	-	3,416			3,416	-
27 Total	24,562	24,562	-	24,562	-	-	24,562	-
28								
29 Rate Design Total	3,351,043	2,859,785	(65,497)	2,794,289	256,450	43,906	3,094,646	256,397
30								
31 Less 7(b)(2) Exchange Cost Adj.	-	-		-			-	
32								
33 Rate Design Total After 7(b)(2)	3,351,043	2,859,785	(65,497)	2,794,289	256,450	43,906	3,094,646	256,397

**Table 6.1.4.15
RATE DESIGN STUDY
Priority Firm Rate Schedule Charge Calculation
Fiscal Year 2002
(\$ Thousands)**

HLH													Total	Total	
PRIORITY FIRM RATE ENERGY													HLH	HLH+LLH	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			
1															
2	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34	40%	100%	
3	3,292	3,659	4,333	4,372	3,865	3,711	3,431	3,565	3,145	3,377	3,360	3,198	43,311	72,571	
4	\$ 93,009	\$ 138,218	\$ 168,347	\$ 151,501	\$ 123,986	\$ 108,301	\$ 79,296	\$ 82,057	\$ 89,768	\$ 125,472	\$ 182,891	\$ 125,815	\$ 1,468,661	\$ 2,162,585	
5	\$ 1,079	\$ 1,604	\$ 1,953	\$ 1,758	\$ 1,438	\$ 1,256	\$ 920	\$ 952	\$ 1,041	\$ 1,456	\$ 2,122	\$ 1,460	\$ 17,039	\$ 25,089	
6	\$ 602	\$ 895	\$ 1,090	\$ 981	\$ 803	\$ 701	\$ 513	\$ 531	\$ 581	\$ 812	\$ 1,184	\$ 814	\$ 9,508	\$ 14,000	
7	\$ 172	\$ 256	\$ 311	\$ 280	\$ 229	\$ 200	\$ 147	\$ 152	\$ 166	\$ 232	\$ 338	\$ 233	\$ 2,716	\$ 4,000	
8															
9															
10	21.55	28.81	29.63	26.43	24.47	22.25	17.63	17.56	21.77	28.33	41.51	30.00			
11	\$ 70,935	\$ 105,414	\$ 128,393	\$ 115,545	\$ 94,560	\$ 82,598	\$ 60,477	\$ 62,582	\$ 68,463	\$ 95,693	\$ 139,485	\$ 95,955	\$ 1,120,101		
12	0	0	0	0	0	0	0	0	0	0	0	0	-		
13															
14															
15															
16														Totals:	
17	9,220	10,453	11,983	12,299	11,703	10,591	9,623	9,436	8,469	8,729	8,824	8,810	120,139		
18	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.01		
19	\$ 16,227	\$ 24,146	\$ 27,681	\$ 26,565	\$ 23,758	\$ 19,275	\$ 13,953	\$ 13,493	\$ 15,160	\$ 20,164	\$ 20,383	\$ 20,352	\$ 241,157		
20															
21															
22														LLH	
23	PRIORITY FIRM RATE ENERGY													Total LLH	
24	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44	60%		
25	2,233	2,477	2,971	2,960	2,649	2,594	2,299	2,418	2,135	2,179	2,225	2,121	29,261		
26	\$ 46,325	\$ 75,894	\$ 89,346	\$ 73,135	\$ 61,039	\$ 52,343	\$ 36,436	\$ 32,009	\$ 33,778	\$ 55,829	\$ 68,972	\$ 68,817	\$ 693,923		
27	\$ 537	\$ 880	\$ 1,037	\$ 848	\$ 708	\$ 607	\$ 423	\$ 371	\$ 392	\$ 648	\$ 800	\$ 798	\$ 8,051		
28	\$ 300	\$ 491	\$ 578	\$ 473	\$ 395	\$ 339	\$ 236	\$ 207	\$ 219	\$ 361	\$ 447	\$ 446	\$ 4,492		
29	\$ 86	\$ 140	\$ 165	\$ 135	\$ 113	\$ 97	\$ 67	\$ 59	\$ 62	\$ 103	\$ 128	\$ 127	\$ 1,284		
30															
31															
32	15.83	23.37	22.93	18.85	17.57	15.39	12.09	10.10	12.07	19.54	23.64	24.74			
33	\$ 35,330	\$ 57,882	\$ 68,141	\$ 55,777	\$ 46,553	\$ 39,920	\$ 27,789	\$ 24,412	\$ 25,761	\$ 42,579	\$ 52,603	\$ 52,485			
34	0	0	0	0	0	0	0	0	0	0	0	0			
35															
36															
37															
38															
39														Total	
40														Costs	
41	PRIORITY FIRM TRANSMISSION														
42	Billing Determinants:														
43	MCP MWs	Ctrct Demand	MCP MWs												
44	82,259	0	45,088												
45	1.480	1.480	1.480												
46	121,744	0	66,731										210,700		
47	15,367			6,858											
48	PRIORITY FIRM UNBUNDLED PRODUCTS & SERVICES - RQMTS														
49	Preference													Exchange	Total
50	43,906													19,594	63,500
51	Cost													Contribution	
52	Component													Per KWH	
53	1,649,333													22.73	
54	241,157													3.32	
55	210,700													2.90	
56	63,500													0.88	
57	2,164,690													29.83	
58															
59	72,571														
60															
61	29.83														

Table 6.1.4.16
RATE DESIGN STUDY
Industrial Firm Power Rate Schedule Charge Calculation
Fiscal Year 2002
(\$ Thousands)

RDS_51

HLH														Total	
1	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	HLH+LLH	
2	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34			
3	275	255	255	265	244	265	265	265	255	265	275	244	3,126	5,576	
4	\$ 7,768	\$ 9,616	\$ 9,891	\$ 9,175	\$ 7,841	\$ 7,726	\$ 6,119	\$ 6,095	\$ 7,266	\$ 9,837	\$ 14,967	\$ 9,615	\$ 105,917	\$ 163,957	
5	\$ 132	\$ 164	\$ 168	\$ 156	\$ 133	\$ 131	\$ 104	\$ 104	\$ 124	\$ 167	\$ 254	\$ 163	\$ 1,801	\$ 2,788	
6															
7															
8	24.60	32.89	33.83	30.18	27.94	25.41	20.13	20.05	24.85	32.35	47.40	34.26			
9	\$ 6,765	\$ 8,375	\$ 8,614	\$ 7,990	\$ 6,828	\$ 6,729	\$ 5,329	\$ 5,308	\$ 6,328	\$ 8,567	\$ 13,034	\$ 8,374	\$ 92,240	\$ 142,785	
10															
11															
12															
13															
14														Totals:	
15	637	637	637	637	637	637	637	637	637	637	637	637	637	7,638	
16	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.31	2.00	
17	\$ 1,120	\$ 1,470	\$ 1,470	\$ 1,375	\$ 1,292	\$ 1,158	\$ 923	\$ 910	\$ 1,139	\$ 1,470	\$ 1,470	\$ 1,470	\$ 15,270		
18															
19	LLH														
20	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH		
21	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44			
22	199	204	219	209	183	209	193	209	204	209	199	214	2,449		
23	\$ 4,134	\$ 6,241	\$ 6,584	\$ 5,159	\$ 4,224	\$ 4,213	\$ 3,057	\$ 2,764	\$ 3,222	\$ 5,349	\$ 6,156	\$ 6,938	\$ 58,040		
24	\$ 70	\$ 106	\$ 112	\$ 88	\$ 72	\$ 72	\$ 52	\$ 47	\$ 55	\$ 91	\$ 105	\$ 118	\$ 987		
25															
26															
27	18.07	26.68	26.19	21.52	20.06	17.57	13.80	11.53	13.78	22.31	27.00	28.25			
28	\$ 3,600	\$ 5,435	\$ 5,734	\$ 4,493	\$ 3,678	\$ 3,669	\$ 2,662	\$ 2,407	\$ 2,806	\$ 4,658	\$ 5,361	\$ 6,042	\$ 50,545		
29															
30															
31															
32															
33															
34															
35															
36	INDUSTRIAL FIRM TRANSMISSION														
37	Billing Determinants:	MCP MWs	Ctrct Demand	MCP MWs											
38	Quantity		7,638												
39	Rate (From TRDS)	1,480	1,480												
40	Transmission Revenues		11,304		0	11,304									
41															
42															
43	INDUSTRIAL FIRM UNBUNDLED														
44	PRODUCTS & SERVICES - RQMTS														
45	Total Revenues														
46															
47		Cost	Contribution												
48	INDUSTRIAL FIRM AVERAGE RATE	Component	Per KWH												
49	Energy Costs	142,785	25.61												
50	Demand Costs	15,270	2.74												
51	Transmission Costs	\$ -	0.00												
52	Unbundled Reqmts Costs		0.00												
53	Total Costs	158,055	28.35												
54															
55	Energy Billing Determnts Total GWH	5,576													
56															
57	Average IP Rate	28.35													

**Table 6.1.4.17
RATE DESIGN STUDY
New Resources Firm Power Rate Schedule Charge Calculation
Fiscal Year 2002
(\$ Thousands)**

HLH													Total HLH	Total HLH+LLH
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
1 NEW RESOURCES FIRM RATE ENERGY														
2 Marginal Costs of Firm Power	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34		
3 Billing Determinants (GWH)	0	0	0	0	0	0	0	0	0	0	0	0	5	9
4 Revenues at Marginal Cost Rates	\$ 12	\$ 16	\$ 16	\$ 15	\$ 12	\$ 12	\$ 9	\$ 10	\$ 12	\$ 16	\$ 23	\$ 16	169	258
5 Conservation and Renewables Credit Cost	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3	4
6 Total Energy Revenue Requirement														
7 Ratio of Rev Reqmt to MC Revenues														
8 Scaled MC Rates to Equal Rev Reqmt	48.64	65.02	66.88	59.65	55.23	50.24	39.79	39.63	49.13	63.96	93.71	67.73		
9 Revenues at Scaled Rates	\$ 21	\$ 27	\$ 28	\$ 25	\$ 21	\$ 21	\$ 16	\$ 17	\$ 20	\$ 27	\$ 40	\$ 28	291	445
10 Transmission Charges Included														
11														
12														
13														
14 NEW RESOURCES FIRM RATE DEMAND														
15 Monthly Coincidental Peak MW	1	1	1	1	1	1	1	1	1	1	1	1	Totals: 12	
16 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.00	
17 Demand Revenues (\$ Thousands)	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	24	
18														
19														
20 NEW RESOURCES FIRM RATE ENERGY														
21 Marginal Costs of Firm Power	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44		
22 Billing Determinants (GWH)	0	0	0	0	0	0	0	0	0	0	0	0	4	
23 Revenues at Marginal Cost Rates	\$ 7	\$ 9	\$ 10	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4	\$ 5	\$ 8	\$ 10	\$ 10	89	
24 Conservation and Renewables Credit Cost	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2	
25 Total Energy Revenue Requirement														
26 Ratio of Rev Reqmt to MC Revenues														
27 Scaled MC Rates to Equal Rev Reqmt	35.72	52.75	51.77	42.54	39.67	34.74	27.29	22.79	27.24	44.11	53.37	55.85		
28 Revenues at Scaled Rates	\$ 11	\$ 16	\$ 17	\$ 14	\$ 11	\$ 11	\$ 8	\$ 7	\$ 8	\$ 14	\$ 17	\$ 17	153	
29 Transmission Charges Included														
30														
31														
32 NEW RESOURCES FIRM AVERAGE RATE														
33														
34														
35														
36														
37														
38														
39														
40														
41														

	Cost Component	Contribution Per KWH
33	Energy Costs	
34	Demand Costs	445
35	Transmission Costs	24
36	Unbundled Reqmts Costs	
37	Total Costs	469
38		
39	Energy Billing Determnts Total GWH	9
40		
41	Average NR Rate	53.49

6.2: 7(b)(2) CASE RATES ANALYSIS MODEL

6.2.1 Sales Forecasts

6.2.2 Additional Resources

6.2.3 Energy Allocation Factors

6.2.4 COSA Cost Allocations

6.2.5 Rate Design Study

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6.2.1 Sales Forecasts

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.1 (Sales_01)

PF Sales

Forecast of PF Preference GWh energy sales and peak kW/mo. demand amounts for each month of the 7(b)(2) Rate Test Period FY 2002-2010. This information comes from the BPA sales forecast in the Loads and Resource Study, WP-07-E-BPA-44, Chapter 2. These billing determinants are used to calculate PF Preference rates and revenues for the rate test period. For the 7(b)(2) Case, PF Preference sales assume no programmatic conservation has been achieved and DSI load within or adjacent to 7(b)(2) customer service areas will be served by those customers.

Table 6.2.1
PF Sales

Sales_01

Test Period October 2001 - September 2010

PF PREFERENCE	ENERGY (GWh)												Total HLH	Total HLH+LLH	
	HLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug			Sep
1	FY2002	2,711	2,868	3,301	3,260	2,912	2,870	2,744	2,967	2,588	2,802	2,769	2,603	34,394	58,035
2	FY2003	2,911	3,029	2,165	3,437	3,080	3,022	2,890	3,085	2,632	2,942	2,876	2,753	34,821	59,535
3	FY2004	3,155	3,254	3,745	3,686	3,320	3,285	3,127	3,345	2,988	3,209	3,135	3,008	39,256	66,116
4	FY2005	3,174	3,328	3,798	3,712	3,325	3,333	3,175	3,348	2,934	3,205	3,192	3,037	39,560	66,550
5	FY2006	3,201	3,358	3,831	3,750	3,357	3,368	3,180	3,452	3,063	3,260	3,247	3,087	40,154	67,439
6	FY2007	3,632	3,806	4,335	4,275	3,829	3,778	3,598	3,830	3,422	3,712	3,637	3,444	45,298	77,124
7	FY2008	3,619	3,758	4,332	4,251	3,842	3,754	3,593	3,816	3,503	3,731	3,611	3,457	45,268	76,986
8	FY2009	3,594	3,738	4,316	4,227	3,765	3,708	3,569	3,750	3,369	3,681	3,562	3,410	44,687	75,920
9	FY2010	3,584	3,738	4,312	4,208	3,764	3,721	3,565	3,788	3,466	3,696	3,583	3,426	44,851	76,151
10															
11															
12															
13															
14	LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total LLH	
15															
16	FY2002	1,867	1,971	2,316	2,232	2,013	2,032	1,859	2,044	1,811	1,855	1,853	1,788	23,641	
17	FY2003	1,948	2,086	2,434	2,334	2,130	2,141	1,956	2,105	1,845	1,931	1,960	1,845	24,714	
18	FY2004	2,117	2,266	2,567	2,503	2,319	2,287	2,122	2,331	2,058	2,115	2,153	2,023	26,860	
19	FY2005	2,169	2,262	2,595	2,558	2,291	2,311	2,145	2,324	2,013	2,154	2,134	2,034	26,990	
20	FY2006	2,179	2,274	2,605	2,574	2,305	2,326	2,188	2,338	2,092	2,182	2,162	2,059	27,285	
21	FY2007	2,539	2,691	3,101	3,026	2,726	2,747	2,531	2,679	2,324	2,527	2,544	2,390	31,826	
22	FY2008	2,496	2,692	3,055	3,004	2,777	2,718	2,490	2,714	2,358	2,497	2,553	2,363	31,717	
23	FY2009	2,471	2,665	3,037	2,986	2,671	2,714	2,466	2,654	2,276	2,456	2,512	2,324	31,233	
24	FY2010	2,466	2,656	3,030	3,000	2,667	2,693	2,459	2,678	2,335	2,470	2,517	2,330	31,300	
25															
26															
27															
28		DEMAND (KW/Mo.)													
29		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	
30															
31	FY2002	7,111	7,604	8,490	8,521	8,081	7,629	7,106	7,276	6,430	6,725	6,706	6,687	88,365	
32	FY2003	7,524	8,023	8,905	8,944	8,546	8,023	7,473	7,534	6,549	7,031	7,075	6,923	92,548	
33	FY2004	8,098	8,684	9,393	9,541	9,180	8,533	8,072	8,308	7,311	7,665	7,707	7,547	100,039	
34	FY2005	8,306	8,744	9,530	9,782	9,218	8,670	8,202	8,320	7,188	7,797	7,714	7,622	101,092	
35	FY2006	8,382	8,829	9,616	9,886	9,312	8,764	8,369	8,429	7,509	7,934	7,849	7,755	102,635	
36	FY2007	10,792	11,479	12,685	12,884	12,287	11,402	10,706	10,891	9,805	10,601	10,408	9,793	133,731	
37	FY2008	10,715	11,426	12,629	12,841	12,242	11,376	10,617	10,941	10,014	10,581	10,414	9,771	133,566	
38	FY2009	10,670	11,402	12,583	12,810	12,108	11,329	10,565	10,787	9,671	10,458	10,293	9,653	132,330	
39	FY2010	10,661	11,399	12,578	12,840	12,107	11,308	10,558	10,889	9,918	10,507	10,339	9,694	132,798	

6.2.2: Additional Resources

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.2.1 (7B2 Resource_01)

7(b)(2) Additional Resources

Table starts with the FBS resource from the Program Case. Transmission losses are subtracted. Pre-Subscription contracts are assumed to be contract obligations and are served first, as are Pre-Act FPS sales. The 7(b)(2) Case PF load is then subtracted to yield the amount of surplus FBS available to serve FPS contracts in the 7(b)(2) Case. There is FBS surplus in five of the nine rate test period years. The surplus FBS is then used to serve BPA's Excess Federal Power (EFP) contracts. Service to the EFP contracts exhausts the FBS in all of the five rate test period years that has surplus. The last four year of the nine year rate test period have resources brought on from the stack and a small amount of added revenues due to the lumpiness of the resources brought on.

Table 6.2.2.2 (7B2 Resource_02)

7b2 New Resource Calculator

Table lists the cumulative costs of 7(b)(2) resources listed in order of least cost first. A 7(b)(2) resource cost calculator takes the amount of additional resource needed from table 7B2 Resource_01 and determines how many resources must be added. The cost of the added resources is calculated, as is the remainder leftover after the load is served. No additional resources are used in this rate case.

Table 6.2.2.4 (7B2 Resource_03)

7b2 New Resource Sort

Table lists the 7(b)(2) resources in order of least cost first. Resources include those that are owned by 7(b)(2) customers and are not dedicated to serve their own load. Programmatic conservation is also included.

Table 6.2.2.1
 7(b)(2) Additional Resources
 Test Period October 2001 - September 2010

7B2 Resource_01

Calculation of Load / Resource Balance in 7b2 Case																
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	aMW	Program FBS	losses	Pre-Act FPS Sales	7(b)(2) FBS Available to Serve Load	Un Adjusted 7(b)(2) Case PF	Pre-Sub FPS Sales	Possible EFP sales PSW	Served EFP sales PSW	Percent Served EFP sales PSW	Remaining 7(b)(2) FBS Surplus (Deficit)	Remaining 7(b)(2) FBS Revenues	Resources From 7(b)(2) Stack	Resource Costs From 7(b)(2) Stack	Added Revenue	Net of Revenue and Cost
1	FY2002	8,921	252	155	8,515	6,625	916	914	914	100%	59	\$ 29,778	0	\$ -	\$ -	\$ -
2	FY2003	8,994	254	150	8,591	6,945	930	855	716	84%	0	\$ -	0	\$ -	\$ -	\$ -
3	FY2004	9,369	264	124	8,981	7,527	939	651	514	79%	0	\$ -	0	\$ -	\$ -	\$ -
4	FY2005	9,348	264	148	8,936	7,597	949	604	390	65%	0	\$ -	0	\$ -	\$ -	\$ -
5	FY2006	9,305	262	148	8,895	7,699	894	570	302	53%	0	\$ -	0	\$ -	\$ -	\$ -
6	FY2007	9,421	266	148	9,008	8,804	183	333	20	6%	0	\$ -	0	\$ -	\$ -	\$ -
7	FY2008	9,346	264	148	8,935	8,883	181	208	0	0%	(129)	\$ -	139	\$ 101,441	\$ (7,443)	\$ 93,998
8	FY2009	9,267	261	148	8,858	8,956	184	183	0	0%	(282)	\$ -	313	\$ 198,094	\$ (19,241)	\$ 178,853
9	FY2010	9,235	260	148	8,827	9,048	172	183	0	0%	(393)	\$ -	398	\$ 109,920	\$ (1,383)	\$ 108,538

Table 6.2.2.2
7b2 New Resource Calculator
Fiscal Year 2002
(\$ Thousands)

7b2 Resource_02

	aMW Needed from Stack	Last Resource Taken from Stack	aMW Taken from Stack	Resource Cost	Net Resources	Added Revenue	Net of Revenue and Cost
2002	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2003	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2004	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2005	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2006	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2007	0	Resource 00	0.0	\$ -	0.0	\$ -	\$ -
2008	129	Resource 12	139.1	\$ 101,441	10.2	\$ (7,443)	\$ 93,998
2009	282	Resource 21	312.5	\$ 198,094	30.4	\$ (19,241)	\$ 178,853
2010	393	Resource 23	397.6	\$ 109,920	5.0	\$ (1,383)	\$ 108,538

			AMW output	Cum. AMW output	Annual Costs 80\$s	Cum. Costs 80\$s
1	Resource 01	GRANT WANAPUM ND	0	0.0	0	0
2	Resource 02	EWEB WANAPUM ND	0	0.0	0	0
3	Resource 03	WANAPAM 1963 ND	0	0.0	0	0
4	Resource 04	PRIEST RAPIDS 1959 ND	0	20.2	1,251	1251
5	Resource 05	GRANT PRIEST RPDS ND	0	0.0	0	1251
6	Resource 06	EWEB PRIEST RPDS ND	0	0.0	0	1251
7	Resource 07	WELLS 1967 ND	0	0.0	0	1251
8	Resource 08	ROCKY REACH 1961 ND	0	0.0	0	1251
9	Resource 09	BPA PROG CONS	2001	18.5	10,241	11492
10	Resource 10	BPA PROG CONS	2000	14.7	8,109	19601
11	Resource 11	BPA PROG CONS	2004	31	8,502	28103
12	Resource 12	BPA PROG CONS	1997	54.7	15,605	43709
13	Resource 13	BPA PROG CONS	1999	30.3	12,061	55770
14	Resource 14	BPA PROG CONS	2003	24.7	9,604	65374
15	Resource 15	CHELAN ROCK IS ND	0	0.0	0	65374
16	Resource 16	ROCK ISLAND 1933 ND	0	0.0	0	65374
17	Resource 17	BPA PROG CONS	2002	25.7	9,972	75346
18	Resource 18	BPA PROG CONS	1998	33.4	17,729	93075
19	Resource 19	BONNER'S FRY 1 & 2 ND	0	2	220	93294
20	Resource 20	SCL BOUNDARY ND	0	1	110	93405
21	Resource 21	BPA PROG CONS	1996	56.3	30,139	123543
22	Resource 22	BPA PROG CONS	1995	65.9	31,185	154728
23	Resource 23	IDAHO FALLS	0	19.2	2,755	157483
24	Resource 24	BPA PROG CONS	2009	33	36,741	194224
25	Resource 25	BPA PROG CONS	2005	21.6	22,764	216988
26	Resource 26	BPA PROG CONS	2008	33	37,565	254553
27	Resource 27	BPA PROG CONS	2007	33	38,673	293227
28	Resource 28	BPA PROG CONS	2010	33	35,970	329197
29	Resource 29	BPA PROG CONS	1993	59.6	38,291	367487
30	Resource 30	BPA PROG CONS	2006	26.6	23,737	391225
31	Resource 31	TCL SUMMER FALLS ND	0	19.2	3,452	394676

Table 6.2.2.3
7b2 New Resource Sort

7b2 Resource_03

A	B	C	D	E	F	G	H	I	J	K	L	M	M		
Project	Nameplate (MW)	Interest Rate (%)	Capital Investment (\$000)	Annual O & M (\$000)	Annual Fuel (\$000)	Year Available	Capacity Factor	Life	Annual Capital Cost (\$000)	Total Discounted Capital Cost (\$000)	Total Discounted O & M and Fuel (\$000)	Total Cost Dollars per AMW (\$)	Total Cost Mills per KWH		
BPA & Public resources															
*** The following resources are listed least cost first															
1	GRANT WANAPUM ND	0	0	6.86	0	0	0	1992	80	30	0	0	15,935.33	1.82	
2	EWEB WANAPUM ND	0	0	6.86	0	0	0	1992	80	30	0	0	15,935.33	1.82	
3	WANAPAM 1963 ND	0	0	6.86	0	0	0	1992	80	30	0	0	15,935.33	1.82	
4	PRIEST RAPIDS 1959 ND	0	20	6.86	0	1251	0	1992	100	70	0	25314	17,902.45	2.04	
5	GRANT PRIEST RPDS ND	0	0	6.86	0	0	0	1992	80	30	0	0	18,103.63	2.07	
6	EWEB PRIEST RPDS ND	0	0	6.86	0	0	0	1992	80	30	0	0	18,103.63	2.07	
7	WELLS 1967 ND	0	0	6.86	0	0	0	1992	80	30	0	0	22,361.31	2.55	
8	ROCKY REACH 1961 ND	0	0	6.86	0	0	0	1992	80	30	0	0	25,455.52	2.91	
9	BPA PROG CONS	2001	19	6.86	29	10238	0	1992	100	20	3	35	10238	27,765.71	3.17
10	BPA PROG CONS	2000	15	6.86	183	8092	0	1992	100	20	17	217	8092	28,262.02	3.23
11	BPA PROG CONS	2004	31	6.86	9368	7627	0	1992	100	20	875	11135	7627	30,261.86	3.45
12	BPA PROG CONS	1997	55	6.86	18136	13912	0	1992	100	20	1693	21557	13912	32,421.19	3.70
13	BPA PROG CONS	1999	30	6.86	10576	11074	0	1992	100	20	987	12571	11074	39,017.19	4.45
14	BPA PROG CONS	2003	25	6.86	11323	8547	0	1992	100	20	1057	13458	8547	44,545.20	5.09
15	CHELAN ROCK IS ND	0	0	6.86	0	0	0	1992	80	30	0	0	0	46,394.50	5.30
16	ROCK ISLAND 1933 ND	0	0	6.86	0	0	0	1992	80	30	0	0	0	46,394.50	5.30
17	BPA PROG CONS	2002	26	6.86	14231	8643	0	1992	100	20	1329	16916	8643	49,725.23	5.68
18	BPA PROG CONS	1998	33	6.86	14299	16394	0	1992	100	20	1335	16997	16394	49,986.26	5.71
19	BONNER'S FRY 1 & 2 ND	0	4	6.86	743	161	2	1992	50	35	57	955	2755	53,008.45	6.05
20	SCL BOUNDARY ND	0	2	6.86	372	81	1	1992	50	35	28	478	1386	53,268.30	6.08
21	BPA PROG CONS	1996	56	6.86	29274	27405	0	1992	100	20	2733	34796	27405	55,241.35	6.31
22	BPA PROG CONS	1995	66	6.86	48677	26640	0	1992	100	20	4545	57860	26640	64,112.52	7.32
23	IDAHO FALLS	0	24	9.00	18346	969	0	1992	80	30	1786	28251	15330	75,661.50	8.64
24	BPA PROG CONS	2009	33	6.86	13517	35479	0	1992	100	20	1262	16066	35479	78,099.14	8.92
25	BPA PROG CONS	2005	22	6.86	10523	21781	0	1992	100	20	983	12508	21781	79,373.22	9.06
26	BPA PROG CONS	2008	33	6.86	13788	36278	0	1992	100	20	1287	16389	36278	79,798.60	9.11
27	BPA PROG CONS	2007	33	6.86	14100	37357	0	1992	100	20	1316	16759	37357	81,994.39	9.36
28	BPA PROG CONS	2010	33	6.86	16576	34422	0	1992	100	20	1548	19703	34422	82,007.49	9.36
29	BPA PROG CONS	1993	60	6.86	57610	32912	0	1992	100	20	5379	68478	32912	85,058.22	9.71
30	BPA PROG CONS	2006	27	6.86	19943	21875	0	1992	100	20	1862	23705	21875	85,676.08	9.78
31	TCL SUMMER FALLS ND	0	24	6.86	34319	725	0	1992	80	30	2727	43140	11470	94,808.59	10.82
32	PEND O. BOX CNYN ND	0	25	6.86	38132	806	0	1992	80	30	3030	47933	12751	101,140.41	11.55
33	TCL MAIN CANAL ND	0	6	6.86	9533	202	0	1992	80	30	757	11983	3196	105,409.53	12.03
34	BILLING CREDITS	1996	26	6.86	0	4420	0	1992	100	20	0	0	56270	109,049.53	12.45
35	BPA PROG CONS	1994	51	6.86	70666	30512	0	1992	100	20	6598	83997	30512	111,607.60	12.74
36	BPA PROG CONS	1992	37	6.86	37873	38965	0	1992	100	20	3536	45017	38965	112,275.82	12.82
37	WYOMING WIND	0	7	6.86	6275	979	0	1996	100	25	532	7685	14150	124,773.93	14.24
38	TCL HOOD ST ND	0	1	6.86	1907	40	0	1992	80	30	152	2397	633	126,248.71	14.41
39	TCL PEC 66 ND	0	1	6.86	1907	40	0	1992	80	30	152	2397	633	126,248.71	14.41
40	GRANT PEC HDWRKS ND	0	4	6.86	9084	184	0	1992	80	30	722	11419	2911	149,268.74	17.04
41	BPA PROG CONS	1991	19	6.86	28635	23526	0	1992	100	20	2674	34037	23526	151,480.37	17.29
42	CARES FLOW WIND	0	7	6.86	9534	1488	0	1996	100	25	808	11676	21508	189,621.78	21.65
43	COWLITZ FALLS 1994	0	28	5.85	99579	964	0	1992	80	30	7119	112619	15251	193,742.02	22.12
44	BOARDMAN PUBLIC ND	0	362	6.86	48672	6244	5955	1992	10	35	3702	62576	206211	212,261.72	24.23
45	TCL RD SMITH ND	0	1	6.86	2455	141	0	1992	80	30	195	3086	2231	221,528.44	25.29
46	GRANT QUINCEY ND	0	4	6.86	16112	133	0	1992	80	30	1280	20253	2104	232,889.06	26.59
47	BPA PROG CONS	1989	0	6.86	31057	8708	0	1992	100	20	2900	36916	8708	2,281,195,068,787.93	260,410,395.98
48	BPA PROG CONS	1990	0	6.86	23515	23240	0	1992	100	20	2196	27951	23240	2,559,575,955,795.87	292,189,036.05
49	BPA PROG CONS	1988	0	6.86	40918	4649	0	1992	100	20	3820	48637	4649	2,664,281,162,172.07	304,141,685.18
50	BPA PROG CONS	1987	0	6.86	51606	2830	0	1992	100	20	4818	61341	2830	3,208,557,731,438.85	366,273,713.63

6.2.3: Energy Allocation Factors

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.3.1 (EAF_05_01)

Energy Allocation Factors

Energy Allocation Factors (*from Regional Coordination - PGPL*), for energy costs. Example shown is for FY 2002. Values are aMW at generation level (sales plus transmission losses). The resource pool to rate pool allocation determination was done in EAF01_05.XLS.

Table 6.2.3.2 (EAF_05_02)

Energy Allocation Factors w/o Res Exch

Energy Allocation Factors, same as in EAF_05_01 above, but formatted to accommodate the need to have allocation factors for each year separately in the 7(b)(2) Rate Test. The resource pool - rate pool determination was done in EAF01_05.XLS.

**Table 6.2.3.1
Energy Allocation Factors
Fiscal Year 2002
Average Megawatts**

EAF_05_01

Energy Allocation Factors w/o Res Exch	A Total usage	B Federal Base System	C New Resources
1 CLASSES OF SERVICE			
2 Power Rates			
3 Priority Firm - Total	6,817	6,817	0
4 New Resource Firm	0	-	0
5 Surplus Firm Contract-FAC			
6 Surplus Firm Other	2,043	2,043	0
7 Nonfirm Energy			
8 Supplemental Capacity			
9 Entitlement Capacity			
10 Total Power Rates	8,860	8,860	0
11 Other Power Services			
12 Montana Cap/Enr Exchange			
13 Post-Act Exchange			
14 Irrigation Pumping Power			
15 Interchange			
16 WNP-1 Exchange Post OY90			
17 Total Other Power Services			
18 Miscellaneous Revenue			
19 COE & USBR Proj. Revenues			
20 Operation & Maintenance			
21 Non-Federal Participation			
22 Other Miscellaneous Revenues			
23 Total Miscellaneous Revenues			
24 Grand Total	8,860	8,860	0

Table 6.2.3.2
Energy Allocation Factors w/o Res Exch
Test Period October 2001 - September 2010
Average Megawatts

EAF_05_02

Average Megawatts									
	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1 Federal Base System									
2 Total Usage									
3 Priority Firm	6,817	7,146	7,745	7,817	7,922	9,059	9,140	9,216	9,235
4 Industrial Firm	-	-	-	-	-	-	-	-	-
5 New Resource Firm	0	0	0	0	0	0	0	0	0
6 Surplus Firm Other	2,043	1,848	1,624	1,530	1,383	361	338	341	329
7 Total	8,860	8,994	9,369	9,347	9,305	9,421	9,478	9,557	9,564
8 Federal Base System									
9 Priority Firm	6,817	7,146	7,745	7,817	7,922	9,059	9,140	9,216	9,235
10 Industrial Firm	-	-	-	-	-	-	-	-	-
11 New Resource Firm	-	-	-	-	-	-	-	-	-
12 Surplus Firm Other	2,043	1,848	1,624	1,530	1,383	361	338	341	329
13 Total	8,860	8,994	9,369	9,347	9,305	9,421	9,478	9,557	9,564
14 Residential Exchange									
15 Priority Firm	-	-	-	-	-	-	-	-	-
16 Industrial Firm	-	-	-	-	-	-	-	-	-
17 New Resource Firm	-	-	-	-	-	-	-	-	-
18 Surplus Firm Other	-	-	-	-	-	-	-	-	-
19 Total	-	-	-	-	-	-	-	-	-
20 New Resource									
21 Priority Firm	0	0	0	0	0	0	0	0	0
22 Industrial Firm	-	-	-	-	-	-	-	-	-
23 New Resource Firm	0	0	0	0	0	0	0	0	0
24 Surplus Firm Other	0	0	0	0	0	0	0	0	0
25 Total	0	0	0	0	0	0	0	0	0
26 Conservation									
27 Priority Firm	-	-	-	-	-	-	-	-	-
28 Industrial Firm	-	-	-	-	-	-	-	-	-
29 New Resource Firm	-	-	-	-	-	-	-	-	-
30 Surplus Firm Other	-	-	-	-	-	-	-	-	-
31 Total	-	-	-	-	-	-	-	-	-

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6.2.4: COSA Cost Allocations

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.4.1 through 6.2.4.9 (COSA_06 FY2002 to COSA_06 FY2010)

Itemized Revenue Requirement

Power Business Line (PBL) revenue requirements for each FY during the 7(b)(2) Rate Test Period.

Table 6.2.4.10 (COSA_08)

Classified Revenue Requirement

Generation costs are classified between energy, demand, and load variance. Demand charge and load variance charge revenues are applied to the generation revenue requirement. The remaining generation costs are classified to energy and continue moving through COSA into the Rate Design Step of the RAM. Example shown is for FY 2002.

Table 6.2.4.11 (COSA_09)

Revenue Credits

Revenue credits are anticipated revenues during the rate test period. In tables that follow, these revenue credits are directly assigned to FBS energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 6.2.4.12 (COSA_10)

PBL Transmission Services Costs, Revenues & Credits

Inter-business line transactions between the PBL and the TBL produce costs, revenues, and credits from a PBL perspective that must be accounted for in PBL ratemaking. In tables that follow, these costs, revenues, and credits are directly assigned to FBS energy and have the effect of reducing the cost of FBS resources in the ratemaking process.

Table 6.2.4.13 (COSA_11)

Allocated Power Revenue Requirement

Table shows the allocation of the revenue requirement cost that have previously been classified to power in COSA_08. Revenue credit items from COSA_09 and COSA_10 are applied to FBS energy costs. The process in table COSA_11 allocates to each customer class its share, based on its portion of total use, of the cost of the FBS and other BPA business costs. Example shown is for FY 2002.

Table 6.2.4.1
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2002
(\$ Thousands)

COSA 06FY2002

	A	B	C	D	E	F	G
	<u>Investment</u> <u>Base</u>	<u>Net</u>	<u>Planned</u> <u>Net</u> <u>Interest</u>	<u>Operating</u> <u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,804,235	147,634	119,325	281,132	548,091	-	548,091
4 Fish and Wildlife	195,288	6,001	4,850	150,599	161,450	-	161,450
5 Trojan	-	-	-	19,547	19,547	-	19,547
6 WNP #1	-	-	-	178,104	178,104	-	178,104
7 WNP #2	-	-	-	351,536	351,536	-	351,536
8 WNP #3	-	-	-	153,720	153,720	-	153,720
9 System Augmentation	-	-	-	398,668	398,668	-	398,668
10 Balancing Power Purchases	-	-	-	74,125	74,125	-	74,125
11 Total	<u>4,999,523</u>	<u>153,635</u>	<u>124,175</u>	<u>1,607,430</u>	<u>1,885,240</u>	<u>-</u>	<u>1,885,240</u>
12 New Resources							
13 Idaho Falls	-	-	-	-	-	-	-
14 Cowlitz	-	-	-	-	-	-	-
15 Firm Purchased Power	-	-	-	-	-	-	-
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 Other Generation Costs							
19 BPA Programs	34,960	1,074	868	118,619	120,561	-	120,561
20 Transmission Deficiencies	-	-	-	-	-	-	-
21 WNP #3 Plant	-	-	-	3,086	3,086	-	3,086
22 Total	<u>34,960</u>	<u>1,074</u>	<u>868</u>	<u>121,705</u>	<u>123,647</u>	<u>-</u>	<u>123,647</u>
23 Total Generation	<u>5,034,483</u>	<u>154,709</u>	<u>125,043</u>	<u>1,729,135</u>	<u>2,008,887</u>	<u>-</u>	<u>2,008,887</u>

Table 6.2.4.2
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2003
(\$ Thousands)

COSA 06FY2003

	A	B	C	D	E	F	G
	<u>Investment</u> <u>Base</u>	<u>Net</u>	<u>Planned</u> <u>Net</u> <u>Interest</u>	<u>Operating</u> <u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Total</u>
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	4,874,413	150,384	113,511	289,761	553,656	-	553,656
4 Fish and Wildlife	206,503	6,371	4,809	158,969	170,149	-	170,149
5 Trojan	-	-	-	14,154	14,154	-	14,154
6 WNP #1	-	-	-	168,240	168,240	-	168,240
7 WNP #2	-	-	-	408,804	408,804	-	408,804
8 WNP #3	-	-	-	152,993	152,993	-	152,993
9 System Augmentation	-	-	-	513,052	513,052	-	513,052
10 Balancing Power Purchases	-	-	-	66,178	66,178	-	66,178
11 Total	<u>5,080,916</u>	<u>156,755</u>	<u>118,320</u>	<u>1,772,152</u>	<u>2,047,227</u>	<u>-</u>	<u>2,047,227</u>
12 New Resources							
13 Idaho Falls	-	-	-	-	-	-	-
14 Cowlitz	-	-	-	-	-	-	-
15 Firm Purchased Power	-	-	-	-	-	-	-
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 Other Generation Costs							
19 BPA Programs	32,509	1,003	757	99,609	101,369	-	101,369
20 Transmission Deficiencies	-	-	-	-	-	-	-
21 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22 Total	<u>32,509</u>	<u>1,003</u>	<u>757</u>	<u>102,778</u>	<u>104,538</u>	<u>-</u>	<u>104,538</u>
23 Total Generation	<u>5,113,425</u>	<u>157,758</u>	<u>119,077</u>	<u>1,874,930</u>	<u>2,151,765</u>	<u>-</u>	<u>2,151,765</u>

Table 6.2.4.3
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2004
(\$ Thousands)

COSA 06FY2004

	A	B	C	D	E	F	G
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>
	<u>Base</u>		<u>Net</u>	<u>Expenses</u>			<u>Total</u>
			<u>Interest</u>				
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,003,857	156,757	106,637	294,043	557,437	-	557,437
4 Fish and Wildlife	215,561	6,753	4,594	162,964	174,311	-	174,311
5 Trojan	-	-	-	12,564	12,564	-	12,564
6 WNP #1	-	-	-	175,007	175,007	-	175,007
7 WNP #2	-	-	-	404,348	404,348	-	404,348
8 WNP #3	-	-	-	149,232	149,232	-	149,232
9 System Augmentation	-	-	-	706,252	706,252	-	706,252
10 Balancing Power Purchases	-	-	-	74,842	74,842	-	74,842
11 Total	<u>5,219,418</u>	<u>163,510</u>	<u>111,231</u>	<u>1,979,253</u>	<u>2,253,994</u>	<u>-</u>	<u>2,253,994</u>
12 New Resources							
13 Idaho Falls	-	-	-	-	-	-	-
14 Cowlitz	-	-	-	-	-	-	-
15 Firm Purchased Power	-	-	-	-	-	-	-
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 Other Generation Costs							
19 BPA Programs	30,720	962	655	88,068	89,685	-	89,685
20 Transmission Deficiencies	-	-	-	-	-	-	-
21 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22 Total	<u>30,720</u>	<u>962</u>	<u>655</u>	<u>91,237</u>	<u>92,854</u>	<u>-</u>	<u>92,854</u>
23 Total Generation	<u>5,250,138</u>	<u>164,472</u>	<u>111,886</u>	<u>2,070,489</u>	<u>2,346,847</u>	<u>-</u>	<u>2,346,847</u>

Table 6.2.4.4
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2005
(\$ Thousands)

COSA 06FY2005

	A	B	C	D	E	F	G
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>
			<u>Revenues</u>				
1	GENERATION COSTS						
2	Federal Base System						
3	5,172,819	168,426	110,402	299,107	577,935	-	577,935
4	212,346	6,914	4,532	167,421	178,867	-	178,867
5	-	-	-	12,589	12,589	-	12,589
6	-	-	-	168,294	168,294	-	168,294
7	-	-	-	361,649	361,649	-	361,649
8	-	-	-	149,480	149,480	-	149,480
9	-	-	-	753,716	753,716	-	753,716
10	-	-	-	76,316	76,316	-	76,316
11	<u>5,385,165</u>	<u>175,340</u>	<u>114,934</u>	<u>1,988,573</u>	<u>2,278,847</u>	<u>-</u>	<u>2,278,847</u>
12	New Resources						
13	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-
17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18	Other Generation Costs						
19	30,218	984	645	83,642	85,271	-	85,271
20	-	-	-	-	-	-	-
21	-	-	-	3,169	3,169	-	3,169
22	<u>30,218</u>	<u>984</u>	<u>645</u>	<u>86,811</u>	<u>88,440</u>	<u>-</u>	<u>88,440</u>
23	<u>5,415,383</u>	<u>176,324</u>	<u>115,579</u>	<u>2,075,384</u>	<u>2,367,287</u>	<u>-</u>	<u>2,367,287</u>

Table 6.2.4.5
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2006
(\$ Thousands)

COSA 06FY2006

	A	B	C	D	E	F	G
	Investment	Net	Planned	Operating	Total	Adjustments	Adjusted
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>	<u>Total</u>	<u>Adjustments</u>	<u>Total</u>
			<u>Revenues</u>				
1 GENERATION COSTS							
2 Federal Base System							
3 Hydro	5,274,142	172,294	108,377	303,255	583,926	-	583,926
4 Fish and Wildlife	212,346	6,937	4,363	169,933	181,233	-	181,233
5 Trojan	-	-	-	12,609	12,609	-	12,609
6 WNP #1	-	-	-	180,376	180,376	-	180,376
7 WNP #2	-	-	-	391,800	391,800	-	391,800
8 WNP #3	-	-	-	147,836	147,836	-	147,836
9 System Augmentation	-	-	-	695,287	695,287	-	695,287
10 Balancing Power Purchases	-	-	-	85,366	85,366	-	85,366
11 Total	<u>5,486,488</u>	<u>179,231</u>	<u>112,740</u>	<u>1,986,462</u>	<u>2,278,433</u>	<u>-</u>	<u>2,278,433</u>
12 New Resources							
13 Idaho Falls	-	-	-	-	-	-	-
14 Cowlitz	-	-	-	-	-	-	-
15 Firm Purchased Power	-	-	-	-	-	-	-
16 Other Acquisitions	-	-	-	-	-	-	-
17 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 Other Generation Costs							
19 BPA Programs	30,218	987	621	79,710	81,318	-	81,318
20 Transmission Deficiencies	-	-	-	-	-	-	-
21 WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22 Total	<u>30,218</u>	<u>987</u>	<u>621</u>	<u>82,879</u>	<u>84,487</u>	<u>-</u>	<u>84,487</u>
23 Total Generation	<u>5,516,706</u>	<u>180,218</u>	<u>113,361</u>	<u>2,069,342</u>	<u>2,362,921</u>	<u>-</u>	<u>2,362,921</u>

Table 6.2.4.6
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2007
(\$ Thousands)

COSA 06FY2007

	A	B	C	D	E	F	G	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,382,499	192,595	-	307,525	500,120	-	500,120
4	Fish and Wildlife	197,363	7,062	-	174,878	181,940	-	181,940
5	Trojan	-	-	-	12,413	12,413	-	12,413
6	WNP #1	-	-	-	179,411	179,411	-	179,411
7	WNP #2	-	-	-	415,479	415,479	-	415,479
8	WNP #3	-	-	-	144,248	144,248	-	144,248
9	System Augmentation	-	-	-	989,066	989,066	-	989,066
10	Balancing Power Purchases	-	-	-	87,500	87,500	-	87,500
11	Total	5,579,862	199,657	-	2,310,519	2,510,176	-	2,510,176
12	New Resources							
13	Idaho Falls	-	-	-	-	-	-	-
14	Cowlitz	-	-	-	-	-	-	-
15	Firm Purchased Power	-	-	-	-	-	-	-
16	Other Acquisitions	-	-	-	-	-	-	-
17	Total	-	-	-	-	-	-	-
18	Other Generation Costs							
19	BPA Programs	30,600	1,095	-	79,280	80,375	-	80,375
20	Transmission Deficiencies	-	-	-	-	-	-	-
21	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22	Total	30,600	1,095	-	82,449	83,544	-	83,544
23	Total Generation	5,610,462	200,752	-	2,392,968	2,593,720	-	2,593,720
24								

Table 6.2.4.7
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2008
(\$ Thousands)

COSA 06FY2008

	A	B	C	D	E	F	G	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,545,144	223,473	-	312,756	536,229	-	536,229
4	Fish and Wildlife	197,363	7,954	-	179,087	187,041	-	187,041
5	Trojan	-	-	-	12,759	12,759	-	12,759
6	WNP #1	-	-	-	177,637	177,637	-	177,637
7	WNP #2	-	-	-	432,576	432,576	-	432,576
8	WNP #3	-	-	-	144,576	144,576	-	144,576
9	System Augmentation	-	-	-	915,608	915,608	-	915,608
10	Balancing Power Purchases	-	-	-	89,687	89,687	-	89,687
11	Total	5,742,507	231,427	-	2,264,686	2,496,113	-	2,496,113
12	New Resources							
13	Idaho Falls	-	-	-	-	-	-	-
14	Cowlitz	-	-	-	-	-	-	-
15	Firm Purchased Power	-	-	-	-	-	-	-
16	Other Acquisitions	-	-	-	93,998	93,998	-	93,998
17	Total	-	-	-	93,998	93,998	-	93,998
18	Other Generation Costs							
19	BPA Programs	30,942	1,247	-	78,296	79,543	-	79,543
20	Transmission Deficiencies	-	-	-	-	-	-	-
21	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22	Total	30,942	1,247	-	81,465	82,712	-	82,712
23	Total Generation	5,773,449	232,674	-	2,440,149	2,672,823	-	2,672,823

Table 6.2.4.8
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2009
(\$ Thousands)

COSA 06FY2009

	A	B	C	D	E	F	G	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,617,090	255,205	-	319,749	574,954	-	574,954
4	Fish and Wildlife	182,765	8,304	-	183,109	191,413	-	191,413
5	Trojan	-	-	-	2,401	2,401	-	2,401
6	WNP #1	-	-	-	174,440	174,440	-	174,440
7	WNP #2	-	-	-	434,488	434,488	-	434,488
8	WNP #3	-	-	-	142,018	142,018	-	142,018
9	System Augmentation	-	-	-	962,022	962,022	-	962,022
10	Balancing Power Purchases	-	-	-	91,930	91,930	-	91,930
11	Total	5,799,855	263,509	-	2,310,156	2,573,665	-	2,573,665
12	New Resources							
13	Idaho Falls	-	-	-	-	-	-	-
14	Cowlitz	-	-	-	-	-	-	-
15	Firm Purchased Power	-	-	-	-	-	-	-
16	Other Acquisitions	-	-	-	178,853	178,853	-	178,853
17	Total	-	-	-	178,853	178,853	-	178,853
18	Other Generation Costs							
19	BPA Programs	31,311	1,423	-	80,510	81,933	-	81,933
20	Transmission Deficiencies	-	-	-	-	-	-	-
21	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22	Total	31,311	1,423	-	83,679	85,102	-	85,102
23	Total Generation	5,831,166	264,932	-	2,572,689	2,837,621	-	2,837,621

Table 6.2.4.9
COST OF SERVICE ANALYSIS
Itemized Revenue Requirement
Fiscal Year 2010
(\$ Thousands)

COSA 06FY2010

	A	B	C	D	E	F	G	
	<u>Investment</u>	<u>Net</u>	<u>Planned</u>	<u>Operating</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u>	
	<u>Base</u>	<u>Interest</u>	<u>Net</u>	<u>Expenses</u>			<u>Total</u>	
			<u>Revenues</u>					
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	5,640,695	261,236	-	320,211	581,447	-	581,447
4	Fish and Wildlife	168,921	7,823	-	186,981	194,804	-	194,804
5	Trojan	-	-	-	3,000	3,000	-	3,000
6	WNP #1	-	-	-	182,116	182,116	-	182,116
7	WNP #2	-	-	-	429,937	429,937	-	429,937
8	WNP #3	-	-	-	140,361	140,361	-	140,361
9	System Augmentation	-	-	-	905,574	905,574	-	905,574
10	Balancing Power Purchases	-	-	-	94,228	94,228	-	94,228
11	Total	5,809,616	269,059	-	2,262,408	2,531,467	-	2,531,467
12	New Resources							
13	Idaho Falls	-	-	-	-	-	-	-
14	Cowlitz	-	-	-	-	-	-	-
15	Firm Purchased Power	-	-	-	-	-	-	-
16	Other Acquisitions	-	-	-	108,538	108,538	-	108,538
17	Total	-	-	-	108,538	108,538	-	108,538
18	Other Generation Costs							
19	BPA Programs	31,577	1,462	-	81,785	83,247	-	83,247
20	Transmission Deficiencies	-	-	-	-	-	-	-
21	WNP #3 Plant	-	-	-	3,169	3,169	-	3,169
22	Total	31,577	1,462	-	84,954	86,416	-	86,416
23	Total Generation	5,841,193	270,521	-	2,455,899	2,726,420	-	2,726,420

Table 6.2.4.10
COST OF SERVICE ANALYSIS
Classified Revenue Requirement
Fiscal Year 2002
(\$ Thousands)

COSA_08

	A	B	C	D	E	F	G	
	TOTAL	DELIVERED ENERGY:		DEMAND:		LOAD VARIANCE		
	Rev. Req	%	Total	%	Total	%	Total	
1	GENERATION COSTS							
2	Federal Base System							
3	Hydro	548,091	87.82%	481,353	8.81%	48,312	3.36%	18,426
4	Fish and Wildlife	161,450	91.19%	147,219	8.81%	14,231		0
5	Trojan	19,547	91.19%	17,824	8.81%	1,723		0
6	WNP #1	178,104	91.19%	162,405	8.81%	15,699		0
7	WNP #2	351,536	87.82%	308,731	8.81%	30,987	3.36%	11,818
8	WNP #3	153,720	91.19%	140,170	8.81%	13,550		
9	System Augmentation	398,668	87.82%	350,124	8.81%	35,141	3.36%	13,403
10	Balancing Power Purchases	74,125	87.82%	65,099	8.81%	6,534	3.36%	2,492
11	Total	<u>1,885,240</u>		<u>1,672,924</u>		<u>166,177</u>		<u>46,138</u>
12	New Resources							
13	Idaho Falls	-	91.19%	-	8.81%	-	0.00%	-
14	Cowlitz	-	91.19%	-	8.81%	-	0.00%	-
15	Firm Purchased Power	-	91.19%	-	8.81%	-	0.00%	-
16	Other Acquisitions	-	91.19%	-	8.81%	-	0.00%	-
17	Total	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
18	Other Generation Costs							
19	BPA Programs	120,561	87.82%	105,881	8.81%	10,627	3.36%	4,053
20	Transmission Deficiencies	-	91.19%	0	8.81%	0		0
21	WNP #3 Plant	3,086	91.19%	2,814	8.81%	272		0
22	Total	<u>123,647</u>	0.00%	<u>108,695</u>	0.00%	<u>10,899</u>		<u>4,053</u>
23	Total Generation	<u>2,008,887</u>		<u>1,781,619</u>		<u>177,076</u>		<u>50,192</u>

Table 6.2.4.11
COST OF SERVICE ANALYSIS
Revenue Credits
Test Period October 2001 - September 2010
(\$ Thousands)

COSA_09

FUNCTIONALIZED REVENUE CREDITS

	A	B	C	D	E	F	G	H	I
	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>
1 COE & USBR Project Revenues	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
2 4(h)(10)(C)	88,147	91,007	90,731	92,873	95,177	95,177	95,177	95,177	95,177
3 Colville Credit	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
4 FCCF	51,406	33,261	22,681	16,079	6,899	6,899	6,899	6,899	6,899
5 Sup/Ent Cap; Irr. Pump	938	707	471	471	471	471	471	471	471
6 Property Trnfrs & Misc.	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416
7									
8 Total	156,608	141,091	129,999	125,539	118,662	118,662	118,662	118,662	118,662

Table 6.2.4.12
COST OF SERVICE ANALYSIS
PBL Transmission Services Costs, Revenues & Credits
Test Period October 2001 - September 2010
(\$ Thousands)

COSA_10

	A	B	C	D	E	F	G	H	I
	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>	<u>FBS Gen</u>
1 Ancillary and Reserve Service Costs	10,000	10,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
2 PBL PF Trans. Pass-Through Costs	-	-	-	-	-	-	-	-	-
3 PNCA & NTS Transmission Costs	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815
4 General Transfer Agreement Costs	47,200	47,200	47,200	47,200	47,200	47,200	47,200	47,200	47,200
5 Non-TBL PTP Costs	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6 Sub-Total	61,015	61,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015
7									
8 Ancillary and Reserve Service Revs.	80,380	80,293	81,127	81,098	81,025	81,025	81,025	81,025	81,025
9 PBL PF Trans. Pass-Through Revs.	-	-	-	-	-	-	-	-	-
10 Canadian Entitlement Credit	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
11 MPC Mitigation Revenues	-	-	-	-	-	-	-	-	-
12 Sub-Total	81,380	81,293	82,127	82,098	82,025	82,025	82,025	82,025	82,025
13									
14 Net Transmission Services Costs	(20,365)	(20,278)	(23,112)	(23,083)	(23,010)	(23,010)	(23,010)	(23,010)	(23,010)

Table 6.2.4.13
COST OF SERVICE ANALYSIS
 Allocated Power Revenue Requirement
 Annual Energy
 Fiscal Year 2002
 (\$ Thousands)

COSA_11

	A Total <u>Energy</u>	B FBS <u>Resources</u>	C New <u>Resources</u>	D Total <u>Resources</u>	G Short Term <u>Purchsd Pwr</u>	H Other BPA <u>Programs</u>	J <u>Transmission</u>
1 CLASSES OF SERVICE							
2 Power Rates							
3 Priority Firm Power	1,234,699	1,151,064	0	1,151,064		83,636	138,628
4 New Resources Firm	0	0	0	0		0	0
5 Surplus Firm Power	369,947	344,888	0	344,888		25,059	38,522
6 Sup/Ent Cap; Irr. Pump	938	938		938			
7 Entitlement Capacity	51,406	51,406		51,406			
8 Total	1,656,991	1,548,296	0	1,548,296		108,695	177,149
9 Other Power Services							
10 Montana Cap/Energy Exchange	0			0			
11 Post-Act Exchanges	0			0			
12 Colville Credit	4,600	4,600		4,600			
13 '4(h)(10)(c) and FCCF	88,147	88,147		88,147			
14 WNP-1 Exchange (Post OY-90)	0			0			
15 Net Transmission Services Costs		20,365		20,365			
16 Total	92,747	113,112	0	113,112	0	0	0
17 Miscellaneous Revenue							
18 COE & USBR Project Revenues	8,100	8,100		8,100			
19 Operations & Maintenance	0			0			
20 Property Trnfrs & Misc.	3,416	3,416		3,416			
21 Total	11,516	11,516	0	11,516			
22 Grand Total	1,781,619	1,672,924	0	1,672,924		108,695	177,149
23 Revenue Credits-Total		176,972		176,972			
24 Unbundled Prod&Svc Assigned	50,192						
25 Rev Reqmt Net of Assignments	1,731,428	1,495,952	0	1,495,952	0	108,695	177,149

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6.2.5: Rate Design Study

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Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.5.1 (RDS_01)

Total Allocated Power Revenue Requirement

Table summarizes cost allocations done in the COSA section of the Rates Analysis model. This table also initiates the RDS section of the Rates Analysis model, which adjusts the allocated costs shown in this table to meet BPA's rate design objectives. Example shown is for FY 2002.

Table 6.2.5.2 (RDS_11)

SP Revenue Recovery and Excess Revenue Credit

Table summarizes total excess revenue from secondary power sales and the total surplus firm power revenue recovery.

Table 6.2.5.3 (RDS_12)

Allocated Excess Revenue Credit-Generation

Table allocates excess revenue credit from table RDS_11 to PF and FPS rate pools. The allocation is based on the service provided by the FBS resources to these rate pools. Example shown is for FY 2002.

Table 6.2.5.4 (RDS_17)

Surplus Firm Power Revenue Surplus/(Deficiency)

Table calculates the firm surplus sale revenue surplus/deficiency. Generation revenue requirement costs allocated to FPS sales in table COSA_11 are reduced by the excess revenue credit allocated to FPS sales in table RDS_12. The resulting Total Allocated and Adjusted costs are compared with the revenues recovered from FPS sales from table RDS_11 resulting in a revenue deficit. This revenue deficit is allocated in table RDS_18. Example shown is for FY 2002.

Table 6.2.5.5 (RDS_18)

Allocated Surplus Firm Power Revenue Surplus/(Deficiency)

Table allocates the revenue deficit calculated in RDS_17 to PF, IP, and NR rate pools. The allocation is prorated based on the service provided by the FBS and NR resources to these rate pools. Example shown is for FY 2002.

Table 6.2.5.6 (RDS_41 (2 pgs))

Summary of COSA and Rate Design Adjustments

Table provides a summary of rate design adjustments, totaling information in RDS_40, and provides other adjustments to separate energy from generation demand, load variance, and transmission. Example shown is for FY 2002.

Description of Tables in the Rates Analysis Model (RAM)

7(b)(2) Rate Test 7(b)(2)Case

Table 6.2.5.7 (RDS_50)

Table calculates unbifurcated PF rates. Marginal cost rates are scaled down to produce rates that recover costs allocated to PF energy. Example shown is for FY 2002.

Table 6.2.5.1
RATE DESIGN STUDY
Total Allocated Power Revenue Requirement
Fiscal Year 2002
(\$ Thousands)

RDS_01

	A	B	C	D	E	F
	<u>Grand Total</u>	<u>Transmission Total</u>	<u>Generation Total</u>	<u>Annual Energy</u>	<u>Generation Demand</u>	<u>Load Variance Energy</u>
1 CLASSES OF SERVICE						
2 Power Rates						
3 Priority Firm Power	1,600,595	138,628	1,461,967	1,234,699	177,076	50,192
4 New Resources Firm Power	0	0	0	0		
5 Surplus Firm Power	408,469	38,522	369,947	369,947		
6 Nonfirm Energy	0		0			
7 Supplemental Capacity	938	0	938	938		
8 Entitlement Capacity	51,406	0	51,406	51,406		
9 Total	2,061,408	177,149	1,884,259	1,656,991	177,076	50,192
10 Other Power Services						
11 Montana Cap/Energy Exchange	0	0	0			
12 Post-Act Exchanges	0	0	0			
13 Irrigation Pumping Power	4,600		4,600	4,600		
14 Interchange	88,147		88,147	88,147		
15 WNP-1 Exchange (Post OY-90)	0		0			
16 Net Transmission Services Costs	20,365		20,365	20,365		0
17 Total	113,112	0	113,112	113,112	0	0
18 Miscellaneous Revenue						
19 COE & USBR Project Revenues	8,100		8,100	8,100		
20 Operations & Maintenance	0		0			
21 Other Miscellaneous Revenue	3,416		3,416	3,416		
22 Total	11,516	0	11,516	11,516	0	0
23						
24 Grand Total	2,186,036	177,149	2,008,887	1,781,619	177,076	50,192

Table 6.2.5.2
RATE DESIGN STUDY
SP Revenue Recovery and Excess Revenue Credit
Average of 50 Water Years
Test Period October 2001 - September 2010
(\$ Thousands)

RDS_11

	<u>FY2002</u>	<u>FY2003</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
1 Surplus Power Revenue									
2									
3 FPS Contract-OTFAC PNW	110,179	107,282	98,598	98,187	83,327	78,319	78,319	78,319	78,319
4 FPS Contract-OTFAC PSW	196,876	157,091	106,492	79,233	62,119	4,423	0	0	0
5 FPS Sales to PNW	29,778	-	-	-	-	0	0	0	0
6 FPS Sales East& West Hubs	153,431	155,547	157,388	159,214	160,114	35,897	35,409	36,005	33,795
7 Additional 7b2 FPS revenue or cost	-	-	-	-	-	0	0	0	0
8 Total SP Revenues	490,264	419,920	362,478	336,634	305,560	118,639	113,728	114,324	112,115
9									
10 Percent Grandfathered SP in 7b2	88%	84%	82%	78%	74%	49%	55%	62%	72%
11 SP Transmission Charges	38,522	40,129	46,293	43,945	41,596	27,692	30,387	32,094	32,916
12 SP Generation Revenues	451,742	379,791	316,184	292,689	263,963	90,947	83,341	82,230	79,199
13									
14 Nonfirm Energy Revenues:									
15 Revenues PNW Sales	474,349	513,823	510,227	537,464	542,124	542,124	542,124	542,124	542,124
16 Revenues PSW Sales	-	-	-	-	-	0	0	0	0
17 Total NF Revenues	474,349	513,823	510,227	537,464	542,124	542,124	542,124	542,124	542,124
18									
19 NF Transmission Charges									
20 NF PNW Transmission Charges	79,637	73,146	66,574	64,552	64,781	64,900	62,748	59,608	57,798
21 NF PSW Transmission ET	-	-	-	-	-	0	0	0	0
22 Total NF Transmission ISA	-	-	-	-	-	0	0	0	0
23 Other Transmission	-	-	-	-	-	0	0	0	0
24 Total NF Transmission	79,637	73,146	66,574	64,552	64,781	64,900	62,748	59,608	57,798
25									
26 NF Generation Revenues	394,712	440,677	443,653	472,912	477,343	477,224	479,376	482,516	484,326
27									
28 non 7b2 DSI power sold as NF	-	-	-	-	-	0	0	0	0
29									
30 Total NF Excess Revenues	394,712	440,677	443,653	472,912	477,343	477,224	479,376	482,516	484,326
31									
32 TBL Stability Reverses	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500

Table 6.2.5.3
RATE DESIGN STUDY
Allocated Excess Revenue Credit-Generation
Fiscal Year 2002
(\$Thousands)

RDS_12

	A	B
	ANNUAL ENERGY	Allocated
	<u>aMW</u>	<u>Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm Power	6,817	(303,712)
4 New Resources Firm Power	0	(0)
5 Surplus Firm Contract-FAC		
6 Surplus Firm - Contract OTFAC	2,043	(91,000)
7 Surplus Firm Open Market		
8 Nonfirm Energy		
9 Supplemental Capacity		
10 Entitlement Capacity		
11 Total	8,860	(394,712)
12 Other Power Services		
13 Montana Cap/Energy Exchange		
14 Post-Act Exchanges		
15 Irrigation Pumping Power		
16 Interchange		
17 WNP-1 Exchange (Post OY-90)		
18 Unbundled Products & Services		
19 Total	0	0
20 Grand Total	8,860	(394,712)

Allocation Factors are sum of FBS and New Resources.

Table 6.2.5.4
RATE DESIGN STUDY
Surplus Firm Power Revenue Surplus/(Deficiency)
Fiscal Year 2002
(\$Thousands)

RDS_17

	A
	Total
	Allocated
	<u>Costs</u>
1 Allocated Costs:	
2 Federal Base System	344,888
3 New Resources	0
4 Other Generation	25,059
5 COSA Total	369,947
6 Adjustments:	
7 Excess Revenue Credit	(91,000)
8 WNP-3 Credit	0
9 Transmission Rev Deficiencies	0
10 Federal Trans Reallocation	0
11 Federal Unbundled Reallocation	0
12 Total Allocated & Adj. Costs	278,948
13	
14	
15 Recovered Costs	451,743
16	
17 Revenue Surplus/(Deficiency)	172,795

Table 6.2.5.5
RATE DESIGN STUDY
Allocated Surplus Firm Power Revenue Surplus/(Deficiency)
Fiscal Year 2002
(\$Thousands)

RDS_18

	A	B
	ANNUAL ENERGY	
	<u>aMW</u>	<u>Allocated Amount</u>
1 CLASSES OF SERVICE		
2 Power Rates		
3 Priority Firm Power	6,817	(172,795)
4 New Resources Firm Power	0	(0)
5 Surplus Firm Contract-FAC		0
6 Surplus Firm - Contract OTFAC		0
7 Surplus Firm Open Market		0
8 Nonfirm Energy		0
9 Supplemental Capacity		0
10 Entitlement Capacity		0
11 Total	6,817	(172,795)
12 Other Power Services		
13 Montana Cap/Energy Exchange		
14 Post-Act Exchanges		
15 Irrigation Pumping Power		
16 Interchange		
17 WNP-1 Exchange (Post OY-90)		
18 Unbundled Products & Services		
19 Total		
20 Grand Total	6,817	(172,795)

Allocation Factors are for FBS and NR

Table 6.2.5.6
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Fiscal Year 2002
(\$ Thousands)

RDS_41

	A	B	C	D	E	F	G	H	I	J
	COSA Results	WNP-3 Excess Revenue Credit Adjustment Amount	Contra	Nonfirm Excess Revenue Credit Adjustment Amount	Contra	SP Contractual Revenue Surplus Adjustment Amount	Contra	Total Allocated and Adjusted Costs Amount	Contra	Grand Total
1 CLASSES OF SERVICE										
2 Power Rates										
3 Priority Firm Total	1,234,699			(303,712)		(172,795)		758,192	-	758,192
4 New Resource Firm	0			(0)		(0)		(0)	-	(0)
5 Surplus Firm Contract-FAC								-	-	-
6 Surplus Firm Contract-OTFAC	369,947			(91,000)			172,795	278,948	172,795	451,743
7 Surplus Firm Open Market								-	-	-
8 Nonfirm Energy					394,712			-	394,712	394,712
9 Supplemental Capacity	938							938	-	938
10 Entitlement Capacity	51,406							51,406	-	51,406
11 Total	1,656,991			(394,712)	394,712	(172,795)	172,795	1,089,484	567,507	1,656,991
12 Other Power Services								-	-	-
13 Montana Cap/Enr Exchange								-	-	-
14 Post-Act Exchange								-	-	-
15 Irrigation Pumping Power	4,600							4,600	-	4,600
16 Interchange	88,147							88,147	-	88,147
17 Net Transmission Services Costs	20,365							20,365	-	20,365
18 WNP-3 Exchange								-	-	-
19 Total	113,112							113,112	-	113,112
20 Miscellaneous Revenue								-	-	-
21 COE & USBR Proj. Revenues	8,100							8,100	-	8,100
22 Operation and Maintenance								-	-	-
23 Other Misc Revenue	3,416							3,416	-	3,416
24 Total	11,516							11,516	-	11,516
25								-	-	-
26 Grand Total	1,781,619			(394,712)	394,712	(172,795)	172,795	1,214,112	567,507	1,781,619

Table 6.2.5.6
RATE DESIGN STUDY
Summary of COSA and Rate Design Adjustments
Fiscal Year 2002
(\$ Thousands)

RDS_41

	A	B	C	D	E	F	G	H
	<u>Grand Total</u>	<u>Energy</u>	<u>Rate Design Contra</u>	<u>Total Energy</u>	<u>Generation Demand</u>	<u>Unbundled Products</u>	<u>Total Generation</u>	<u>Total Transmission</u>
1 CLASSES OF SERVICE								
2 Power Rates								
3 Priority Firm	1,124,088	758,192		758,192	177,076	50,192	985,460	138,628
4 New Resource Firm	(0)	(0)		(0)	0		(0)	
5 Surplus Firm Contract-FAC								
6 Surplus Firm Contract-OTFAC	490,264	278,948	172,795	451,743			451,743	38,522
7 Surplus Firm Open Market								
8 Nonfirm Energy	474,349		394,712	394,712			394,712	79,637
9 Supplemental Capacity	938	938		938			938	
10 Entitlement Capacity	51,406	51,406		51,406			51,406	
11 Total	2,141,045	1,089,484	567,507	1,656,991	177,076	50,192	1,884,259	256,786
12 Other Power Services								
13 Montana Cap/Enr Exchange								
14 Post-Act Exchange								
15 Irrigation Pumping Power	4,600	4,600		4,600			4,600	
16 Interchange	88,147	88,147		88,147			88,147	
17 Unbundled Products & Services	20,365	20,365		20,365			20,365	
18 WNP-3 Exchange								
19 Total	113,112	113,112		113,112			113,112	
20 Miscellaneous Revenue								
21 COE & USBR Proj. Revenues	8,100	8,100		8,100			8,100	
22 Operation and Maintenance								
23 Other Misc Revenue	3,416	3,416		3,416			3,416	
24 Total	11,516	11,516		11,516			11,516	
25								
26 Rate Design Total	2,265,673	1,214,112	567,507	1,781,619	177,076	50,192	2,008,887	256,786

Table 6.2.5.7
RATE DESIGN STUDY
Priority Firm Rate Schedule Charge Calculation
Fiscal Year 2002
(\$ Thousands)

RDS_50

HLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH	Total HLH+LLH
1 PRIORITY FIRM RATE ENERGY														
2 Marginal Costs of Firm Power	28.25	37.77	38.85	34.65	32.08	29.18	23.11	23.02	28.54	37.15	54.43	39.34		
3 Billing Determinants (GWH)	2,711	2,868	3,301	3,260	2,912	2,870	2,744	2,967	2,588	2,802	2,769	2,603	34,394	58,035
4 Revenues at Marginal Cost Rates	\$ 76,587	\$ 108,314	\$ 128,248	\$ 112,951	\$ 93,401	\$ 83,745	\$ 63,417	\$ 68,289	\$ 73,873	\$ 104,107	\$ 150,698	\$ 102,385	\$ 1,166,016	\$ 1,725,484
5 Conservation and Renewables Credit Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Low Density Discount Costs	\$ 654	\$ 692	\$ 796	\$ 786	\$ 702	\$ 692	\$ 662	\$ 716	\$ 624	\$ 676	\$ 668	\$ 628	\$ 8,297	\$ 14,000
7 S & I Rate Mitigation	\$ 187	\$ 198	\$ 228	\$ 225	\$ 201	\$ 198	\$ 189	\$ 204	\$ 178	\$ 193	\$ 191	\$ 179	\$ 2,371	\$ 4,000
8 Total Energy Revenue Requirement														778,692
9 Ratio of Rev Reqmt to MC Revenues														0.4513
10 Scaled MC Rates to Equal Rev Reqmt	12.75	17.05	17.53	15.64	14.48	13.17	10.43	10.39	12.88	16.77	24.56	17.75		
11 Revenues at Scaled Rates	\$ 34,563	\$ 48,881	\$ 57,877	\$ 50,973	\$ 42,151	\$ 37,793	\$ 28,619	\$ 30,818	\$ 33,338	\$ 46,982	\$ 68,008	\$ 46,205	\$ 526,210	\$ 526,210
12 Transmission Charges Included	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Net Energy Recovery														0

PRIORITY FIRM RATE DEMAND	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
1 PRIORITY FIRM RATE DEMAND													
2 Monthly Coincidental Peak MW	7,111	7,604	8,490	8,521	8,081	7,629	7,106	7,276	6,430	6,725	6,706	6,687	88,365
3 Adjusted Marginal Cost \$/KW/Mo	1.76	2.31	2.31	2.16	2.03	1.82	1.45	1.43	1.79	2.31	2.31	2.31	2.00
4 Demand Revenues (\$ Thousands)	\$ 12,515	\$ 17,565	\$ 19,611	\$ 18,404	\$ 16,404	\$ 13,885	\$ 10,304	\$ 10,404	\$ 11,510	\$ 15,534	\$ 15,492	\$ 15,447	\$ 177,076

LLH	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total HLH
1 PRIORITY FIRM RATE ENERGY													
2 Marginal Costs of Firm Power	20.75	30.64	30.07	24.71	23.04	20.18	15.85	13.24	15.82	25.62	31.00	32.44	
3 Billing Determinants (GWH)	1,867	1,971	2,316	2,232	2,013	2,032	1,859	2,044	1,811	1,855	1,853	1,788	23,641
4 Revenues at Marginal Cost Rates	\$ 38,751	\$ 60,396	\$ 69,644	\$ 55,142	\$ 46,391	\$ 40,997	\$ 29,467	\$ 27,059	\$ 28,645	\$ 47,516	\$ 57,443	\$ 58,018	\$ 559,469
5 Conservation and Renewables Credit Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Low Density Discount Costs	\$ 451	\$ 476	\$ 559	\$ 538	\$ 486	\$ 490	\$ 448	\$ 493	\$ 437	\$ 447	\$ 447	\$ 431	\$ 5,703
7 S & I Rate Mitigation	\$ 129	\$ 136	\$ 160	\$ 154	\$ 139	\$ 140	\$ 128	\$ 141	\$ 125	\$ 128	\$ 128	\$ 123	\$ 1,629
8 Total Energy Revenue Requirement													
9 Ratio of Rev Reqmt to MC Revenues													
10 Scaled MC Rates to Equal Rev Reqmt	9.36	13.83	13.57	11.15	10.40	9.11	7.15	5.98	7.14	11.56	13.99	14.64	
11 Revenues at Scaled Rates	\$ 17,488	\$ 27,256	\$ 31,430	\$ 24,885	\$ 20,936	\$ 18,502	\$ 13,298	\$ 12,211	\$ 12,927	\$ 21,444	\$ 25,923	\$ 26,183	
12 Transmission Charges Included	0	0	0	0	0	0	0	0	0	0	0	0	
13 Net Energy Recovery													

	Network	Point to Point	Delivery	Load Load Reg. Charge Revenue	Total Costs
1 PRIORITY FIRM TRANSMISSION					
2 Billing Determinants:	MCP MWs	Ctrct Demand	MCP MWs		
3 Quantity	93,667	0	0		
4 Average Rate	1.480	1.480	0.000		
5 Transmission Revenues	138,628	0	0	24,375	163,002
6					
8 PRIORITY FIRM UNBUNDLED					
9 PRODUCTS & SERVICES - RQMTS		Preference		Total	
10 Total Revenues		50,192		50,192	

	Cost Component	Contribution Per KWH
11 PRIORITY FIRM AVERAGE RATE		
12 Energy Costs	778,692	13.42
13 Demand Costs	177,076	3.05
14 Transmission Costs	163,002	2.81
15 Unbundled Rqmts Costs	50,192	0.86
16 Total Costs	1,168,962	20.14
17		
18 Energy Billing Determnts Total GWH	58,035	
19		
20 Average PF Rate	20.14	

6.3: 7(b)(2) Rate Test Results

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**7(b)(2) Rate Test
Nominal mills/kWh**

	Program Case		Adjusted Program Case	
	<u>PF Rate</u>	<u>7(g) Costs</u>	<u>PF Rate</u>	<u>7(b)(2) Rate</u>
FY2002	29.829	2.011	27.818	20.142
FY2003	30.850	2.001	28.849	22.374
FY2004	32.531	1.937	30.594	24.791
FY2005	32.697	2.090	30.608	24.945
FY2006	32.851	2.292	30.559	25.056
FY2007	34.036	2.188	31.848	27.833
FY2008	33.873	2.311	31.562	28.711
FY2009	34.672	2.521	32.151	30.978
FY2010	34.346	2.813	31.533	29.656

Discounted 2002 mills/kWh

	Program Case		Adjusted Program Case	
	<u>PF Rate</u>	<u>7(g) Costs</u>	<u>PF Rate</u>	<u>7(b)(2) Rate</u>
FY2002	27.856	1.878	25.979	18.811
FY2003	26.953	1.748	25.205	19.548
FY2004	26.588	1.583	25.004	20.262
FY2005	25.003	1.598	23.405	19.075
FY2006	23.510	1.640	21.870	17.932
FY2007	22.805	1.466	21.339	18.649
FY2008	21.257	1.450	19.806	18.017
FY2009	20.388	1.482	18.906	18.216
FY2010	18.933	1.550	17.383	16.348

Average Discounted Program Rate	22.1
Average Discounted 7(b)(2) Rate	18.5
Rate Test Result (Triggers if Positive)	3.6

