

**New Large Single Load Analysis**  
**2002 -2008 Lookback ASC**  
**Cost of Resources Used to Serve NLSL under Fn. F(3)**

	Avista			Idaho Power			PGE			PacifiCorp			Puget		
Year	ASC	NLSL	Adj. ASC	ASC	NLSL	Adj. ASC	ASC	NLSL	Adj. ASC	ASC	NLSL	Adj. ASC	ASC	NLSL	Adj. ASC
2002	\$44.38	\$34.91	No	\$44.66	\$35.27	No	\$52.54	\$45.48	No	\$37.65	\$32.92	No	\$48.05	\$26.53	No
2003	44.54	41.64	No	37.52	40.08	Yes	47.16	41.09	No	\$36.80	34.82	No	45.41	28.07	No
2004	45.77	39.55	No	34.21	36.44	Yes	44.30	39.20	No	\$39.49	36.41	No	46.50	24.32	No
2005	42.39	44.36	Yes	33.27	38.01	Yes	46.99	39.45	No	\$40.74	34.46	No	50.21	24.08	No
2006	44.47	55.31	Yes	28.36	46.51	Yes	49.72	43.80	No	\$40.91	35.58	No	55.32	25.74	No
2007	48.28	56.21	Yes	32.44	47.18	Yes	49.04	44.57	No	\$40.11	36.07	No	53.66	26.52	No
2008	49.80	57.17	Yes	32.98	48.42	Yes	47.49	45.23	No	\$41.08	36.60	No	52.69	26.42	No

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$354,058,179	\$376,101,987	\$402,527,009	\$380,226,386	\$410,317,978	\$453,487,758	\$476,684,656
<b>NLSL Resource Costs</b>	\$0	\$11,946,382	\$25,139,452	\$24,621,214	\$30,493,704	\$30,990,911	\$31,522,306
<b>Revised Contract System Cost</b>	\$354,058,179	\$364,155,605	\$377,387,557	\$355,605,172	\$379,824,274	\$422,496,847	\$445,162,350
<b>Contract System Load (MWH)</b>	7,977,930	8,443,224	8,795,447	8,969,808	9,226,352	9,392,012	9,572,110
<b>NLSL Load (MWH)</b>		268,216.93	549,256.11	555,000.79	551,335.43	551,335.43	551,335.43
<b>Revised Contract System Load (MWH)</b>	7,977,930	8,175,007	8,246,191	8,414,807	8,675,017	8,840,677	9,020,774
<b>Lookback ASC (\$/MWH)</b>	<b>\$44.38</b>	<b>\$44.54</b>	<b>\$45.77</b>	<b>\$42.39</b>	<b>\$44.47</b>	<b>\$48.28</b>	<b>\$49.80</b>
<b>NLSL Resource Cost</b>	<b>\$34.91</b>	<b>\$41.64</b>	<b>\$39.55</b>	<b>\$44.36</b>	<b>\$55.31</b>	<b>\$56.21</b>	<b>\$57.17</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.38</b>	<b>\$44.54</b>	<b>\$45.77</b>	<b>\$42.26</b>	<b>\$43.78</b>	<b>\$47.79</b>	<b>\$49.35</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$604,574,009	\$511,429,104	\$475,517,232	\$464,194,920	\$415,048,096	\$486,974,685	\$506,209,066
<b>NLSL Resource Costs</b>	\$13,692,756	\$13,340,932	\$13,406,017	\$13,986,263	\$17,926,327	\$18,186,242	\$18,664,686
<b>Revised Contract System Cost</b>	\$590,881,253	\$498,088,172	\$462,111,215	\$450,208,657	\$397,121,769	\$468,788,443	\$487,544,380
<b>Contract System Load (MWH)</b>	13,538,771	13,629,033	13,901,568	13,953,253	14,636,280	15,010,497	15,347,626
<b>NLSL Load (MWH)</b>	306,600	332,880	367,920	367,920	385,440	385,440	385,440
<b>Revised Contract System Load (MWH)</b>	13,232,171	13,296,153	13,533,648	13,585,333	14,250,840	14,625,057	14,962,186
<b>Lookback ASC (\$/MWH)</b>	<b>\$44.66</b>	<b>\$37.52</b>	<b>\$34.21</b>	<b>\$33.27</b>	<b>\$28.36</b>	<b>\$32.44</b>	<b>\$32.98</b>
<b>NLSL Resource Cost</b>	<b>\$35.27</b>	<b>\$40.08</b>	<b>\$36.44</b>	<b>\$38.01</b>	<b>\$46.51</b>	<b>\$47.18</b>	<b>\$48.42</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.65</b>	<b>\$37.46</b>	<b>\$34.15</b>	<b>\$33.14</b>	<b>\$27.87</b>	<b>\$32.05</b>	<b>\$32.59</b>

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A utility's ASC will not increase as a result of an NLSL adjustment**

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$796,204,261	\$798,087,403	\$848,308,582	\$884,318,047	\$919,579,968	\$911,099,468	\$941,713,099
<b>NLSL Resource Costs</b>	\$0	\$0	\$0	\$5,090,137	\$13,994,002	\$13,720,347	\$14,052,153
<b>Revised Contract System Cost</b>	\$796,204,261	\$798,087,403	\$848,308,582	\$879,227,910	\$905,585,966	\$897,379,120	\$927,660,945
<b>Contract System Load (MWH)</b>	21,148,443	21,684,793	21,479,607	21,706,069	22,480,119	22,714,092	22,922,918
<b>NLSL Load (MWH)</b>				124,942	342,068	342,068	342,068
<b>Revised Contract System Load (MWH)</b>	21,148,443	21,684,793	21,479,607	21,581,127	22,138,051	22,372,024	22,580,850
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.65</b>	<b>\$36.80</b>	<b>\$39.49</b>	<b>\$40.74</b>	<b>\$40.91</b>	<b>\$40.11</b>	<b>\$41.08</b>
<b>NLSL Resource Cost</b>	<b>\$32.92</b>	<b>\$34.82</b>	<b>\$36.41</b>	<b>\$34.46</b>	<b>\$35.58</b>	<b>\$36.07</b>	<b>\$36.60</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$37.65</b>	<b>\$36.80</b>	<b>\$39.49</b>	<b>\$40.74</b>	<b>\$40.91</b>	<b>\$40.11</b>	<b>\$41.08</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$1,035,524,198	\$912,436,347	\$826,240,685	\$865,345,662	\$962,242,554	\$1,000,554,227	\$979,534,632
<b>NLSL Resource Costs</b>	\$1,626,691	\$354,973	\$0	\$0	\$75,525	\$74,492	\$72,137
<b>Revised Contract System Cost</b>	\$1,033,897,507	\$912,081,374	\$826,240,685	\$865,345,662	\$962,167,029	\$1,000,479,736	\$979,462,494
<b>Contract System Load (MWH)</b>	19,710,478	19,347,147	18,652,345	18,417,049	19,354,153	20,403,772	20,628,239
<b>NLSL Load (MWH)</b>	30,961	7,527	0	0	1,519	1,519	1,519
<b>Revised Contract System Load (MWH)</b>	19,679,517	19,339,620	18,652,345	18,417,049	19,352,634	20,402,253	20,626,720
<b>Lookback ASC (\$/MWH)</b>	<b>\$52.54</b>	<b>\$47.16</b>	<b>\$44.30</b>	<b>\$46.99</b>	<b>\$49.72</b>	<b>\$49.04</b>	<b>\$47.49</b>
<b>NLSL Resource Cost</b>	<b>\$45.48</b>	<b>\$41.09</b>	<b>\$39.20</b>	<b>\$39.45</b>	<b>\$43.80</b>	<b>\$44.57</b>	<b>\$45.23</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$52.54</b>	<b>\$47.16</b>	<b>\$44.30</b>	<b>\$46.99</b>	<b>\$49.72</b>	<b>\$49.04</b>	<b>\$47.49</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$971,341,747	\$934,192,578	\$970,450,882	\$1,079,045,976	\$1,225,104,307	\$1,195,685,498	\$1,188,827,754
<b>NLSL Resource Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Contract System Cost</b>	\$971,341,747	\$934,192,578	\$970,450,882	\$1,079,045,976	\$1,225,104,307	\$1,195,685,498	\$1,188,827,754
<b>Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,130	22,283,230	22,563,050
<b>NLSL Load (MWH)</b>							
<b>Revised Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,130	22,283,230	22,563,050
<b>Lookback ASC (\$/MWH)</b>	<b>\$48.05</b>	<b>\$45.41</b>	<b>\$46.50</b>	<b>\$50.21</b>	<b>\$55.32</b>	<b>\$53.66</b>	<b>\$52.69</b>
<b>NLSL Resource Cost</b>	<b>\$26.53</b>	<b>\$28.07</b>	<b>\$24.32</b>	<b>\$24.08</b>	<b>\$25.74</b>	<b>\$26.52</b>	<b>\$26.42</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$48.05</b>	<b>\$45.41</b>	<b>\$46.50</b>	<b>\$50.21</b>	<b>\$55.32</b>	<b>\$53.66</b>	<b>\$52.69</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2002**

	<b>2002</b>		Kettle Falls	46,000
			Colstrip	233,400
Contract System Cost	\$354,058,179		Coyote Springs 2	
Contract System Load (MWH)	7,977,930		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.38</u></b>		Hydro	879,300
			Total Capacity	1,418,470
Production A&G Expense	\$17,321,619	Allocate on Total Capacity	Steam Capacity	279,400
WA. Production State Taxes	\$10,619,471	15% to Kettle Falls		
Montana Production State Tax	\$4,827,124	50% to Colstrip		
Production Oregon State Taxes		Direct to Coyote Springs 2		
Accum. Depreciation - Steam	\$188,943,461	Allocate on Steam Capacity		
Accum. Depreciation - Othr Prod.	\$11,251,128	None to Coyote - In service year		
Annual Depreciation - Steam	\$11,318,227	Allocate on Steam Capacity		
Annual Depreciation - Othr. Prod.	\$1,564,686	2003-2002		
Fuel Stock (Account 151)	\$3,261,065	Allocate on Steam Capacity		
Plant Materials & Supplies	\$3,607,873	Allocate on Total Capacity		
General Plant	\$4,688,571	Allocate on Total Capacity		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power	Total
Year in Service Fuel	1983 Gas/Wood	1984/1986 Coal	2003 Natural Gas	Form 1- LF	
Capacity (kW)	46,000	233,400			279,400
Energy (kWh)	261,425,000	1,397,105,000		438,474,000	2,097,004,000
Gross Plant in Service	\$90,498,355	\$276,487,424			\$366,985,779
Accumulated Depreciation	(\$31,107,370)	(\$157,836,091)			(\$188,943,461)
Net Plant In Service	\$59,390,985	\$118,651,333			\$178,042,318
Fuel Stock	\$536,897	\$2,724,168			\$3,261,065
Plant Materials & Supplies	\$117,001	\$593,652			\$710,653
General Plant	\$152,047	\$771,474			\$923,521
Total "Rate Base"	\$60,196,930	\$122,740,627			\$182,937,557
Weighted cost of Debt @ 8.43%	\$3,665,993	\$7,474,904			\$11,140,897
Annual Depreciation	\$257,608	\$9,454,811			\$9,712,419
O&M Including Fuel	\$9,399,701	\$15,943,019			\$25,342,720
Allocated A&G	\$561,728	\$2,850,160			\$3,411,888
State Taxes	\$1,592,921	\$2,413,562			\$4,006,483
Fully Allocated Cost (\$)	<b>\$15,477,950</b>	<b>\$38,136,456</b>		<b>\$10,801,743</b>	<b>\$64,416,149</b>
Fully Allocated Cost (\$/MWh)	<b>\$59.21</b>	<b>\$27.30</b>		<b>\$24.63</b>	<b>\$30.72</b>

Average Cost of Post-1979 Base Load Resources \$30.72  
ASC Transmission \$4.20  
**2002 cost of serving NLSLs under Footnote (f) \$34.91**

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

	<b>2003</b>		Kettle Falls	50,700
			Colstrip	233,400
Contract System Cost	\$376,101,987		Coyote Springs	143,500
Contract System Load (MWH)	8,443,224		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.54</u></b>		Hydro	879,300
			Total Capacity	1,566,670
Production A&G Expense	\$18,609,502	Allocate on Total Capacity	Steam Capacity	284,100
WA. Production State Taxes	\$3,900,303	15% to Kettle Falls		
Montana Production State Tax	\$6,054,222	50% to Colstrip		
Production Oregon State Taxes	\$1,137,649	Direct to Coyote Springs 2		
Accum. Depreciation - Steam	\$199,658,428	Allocate on Steam Capacity		
Accum. Depreciation - Othr Prod.	\$11,318,227	None to Coyote - In service year		
Annual Depreciation - Steam	\$11,435,683	Allocate on Steam Capacity		
Annual Depreciation - Othr. Prod.	\$4,462,767	2003-2002		
Fuel Stock (Account 151)	\$2,395,349	Allocate on Steam Capacity		
Plant Materials & Supplies	\$4,315,041	Allocate on Total Capacity		
General Plant	\$5,344,928	Allocate on Total Capacity		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power Form 1- LF	Total
Year in Service Fuel	1983 Gas/Wood	1984/1986 Coal	2003 Natural Gas		
Capacity (kW)	50,700	233,400	140,000		424,100
Energy (kWh)	366,204,000	1,593,135,000	396,591,000	405,306,000	2,355,930,000
Gross Plant in Service	\$92,544,988	\$278,889,295	\$104,528,334		\$475,962,617
Accumulated Depreciation	(\$35,630,702)	(\$164,027,726)	\$0		(\$199,658,428)
Net Plant In Service	\$56,914,286	\$114,861,569	\$52,264,167		\$224,040,022
Fuel Stock	\$427,470	\$1,967,879			\$2,395,349
Plant Materials & Supplies	\$139,642	\$642,848	\$385,599		\$1,168,088
General Plant	\$172,971	\$796,279	\$477,631		\$1,446,880
Total "Rate Base"	\$57,654,369	\$118,268,574	\$53,127,396		\$229,050,340
Weighted cost of Debt @ 7.38%	\$4,254,892	\$8,728,221	\$3,920,802		\$16,903,915
Annual Depreciation	\$796,418	\$3,666,349	\$3,408,742		\$7,871,509
O&M Including Fuel	\$10,124,266	\$17,738,894	\$17,004,820		\$44,867,980
Allocated A&G	\$602,234	\$2,772,414	\$1,662,973		\$5,037,621
State Taxes	\$585,045	\$3,027,111	\$1,137,649		\$4,749,805
Fully Allocated Cost (\$)	<b>\$16,362,856</b>	<b>\$35,932,989</b>	<b>\$27,134,986</b>	<b>\$10,750,657</b>	<b>\$90,181,487</b>
Fully Allocated Cost (\$/MWh)	<b>\$44.68</b>	<b>\$22.55</b>	<b>\$68.42</b>	<b>\$26.52</b>	<b>\$38.28</b>

Average Cost of Post-1979 Base Load Resources	\$38.28
ASC Transmission	\$3.36

**2003 cost of serving NLSLs under Footnote (f) \$41.64**



**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

	<b>2004</b>		Kettle Falls	50,700
			Colstrip	233,400
			Coyote Springs	143,500
			Other Thermal	259,770
			Hydro	879,300
			Total Capacity	1,566,670
			Steam Capacity	284,100
Contract System Cost	\$402,527,009			
Contract System Load (MWH)	8,795,447			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$45.77</u></b>			
Production A&G Expense	\$19,699,628	Allocate on Total Capacity		
WA. Production State Taxes	\$3,918,455	15% to Kettle Falls		
Montana Production State Tax	\$6,947,411	50% to Colstrip		
Production Oregon State Taxes	\$555,448	Direct to Coyote Springs 2		
Accum. Depreciation - Steam	\$202,093,155	Allocate on Steam Capacity		
Accum. Depreciation - Othr Prod.	\$21,901,274	2004 - 2003-\$100,000		
Annual Depreciation - Steam	\$11,437,770	Allocate on Steam Capacity		
Annual Depreciation - Othr. Prod.	\$6,466,711	2004-2002		
Fuel Stock (Account 151)	\$4,049,604	Allocate on Steam Capacity		
Plant Materials & Supplies	\$4,344,030	Allocate on Total Capacity		
General Plant	\$5,821,734	Allocate on Total Capacity		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term	Total
Year in Service	1983	1984/1986	2003	Purchased Power	
Fuel	Gas/Wood	Coal	Natural Gas	Form 1- LF	
Capacity (kW)	50,700	259,770	143,500		453,970
Energy (kWh)	365,753,000	1,604,774,000	407,113,000	438,391,000	2,816,031,000
Gross Plant in Service	\$92,297,193	\$279,143,249	\$104,354,815		\$475,795,257
Accumulated Depreciation	(\$36,065,199)	(\$184,786,128)	(\$10,483,047)		(\$231,334,373)
Net Plant In Service	\$56,231,994	\$94,357,121	\$93,871,768		\$244,460,884
Fuel Stock	\$722,685	\$3,702,801			\$4,425,486
Plant Materials & Supplies	\$140,580	\$720,285	\$397,894		\$1,258,759
General Plant	\$188,401	\$965,303	\$533,245		\$1,686,949
Total "Rate Base"	\$57,283,660	\$99,745,510	\$94,802,907		\$251,832,077
Weighted cost of Debt @ 6.99%	\$4,004,128	\$6,972,211	\$6,626,723		\$17,603,062
Annual Depreciation	\$1,154,038	\$5,912,909	\$3,747,987		\$10,814,934
O&M Including Fuel	\$11,672,802	\$18,833,793	\$20,100,593		\$50,607,188
Allocated A&G	\$637,512	\$3,266,401	\$1,804,398		\$5,708,311
State Taxes	\$587,768	\$3,473,706	\$555,448		\$4,616,922
Fully Allocated Cost (\$)	<b>\$18,056,248</b>	<b>\$38,459,020</b>	<b>\$32,835,149</b>	<b>\$12,749,802</b>	<b>\$102,100,220</b>
Fully Allocated Cost (\$/MWh)	<b>\$49.37</b>	<b>\$23.97</b>	<b>\$80.65</b>	<b>\$29.08</b>	<b>\$36.26</b>

Average Cost of Post-1979 Base Load Resources	\$36.26
ASC Transmission	\$3.30

**2004 cost of serving NLSLs under Footnote (f) \$39.55**

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

	2005				
			Kettle Falls		50,700
			Colstrip		233,400
			Coyote Springs		287,000
			Other Thermal		259,770
			Hydro		879,300
			Total Capacity		1,710,170
			Steam Capacity		284,100
Contract System Cost	\$380,226,386				
Contract System Load (MWH)	8,969,808				
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$42.39</u></b>				
Production A&G Expense	\$19,744,261	Allocate on Total Capacity			
WA. Production State Taxes	\$4,341,599	15% to Kettle Falls			
Montana Production State Tax	\$7,079,035	50% to Colstrip			
Production Oregon State Taxes	\$645,529	Direct to Coyote Springs 2			
Accum. Depreciation - Steam	\$212,368,234	Allocate on Steam Capacity			
Accum. Depreciation - Othr Prod.	\$26,449,457	2005 - 2004-\$100,000			
Annual Depreciation - Steam	\$11,543,625	Allocate on Steam Capacity			
Annual Depreciation - Othr. Prod.	\$9,417,668	2005-2002			
Fuel Stock (Account 151)	\$3,773,050	Allocate on Steam Capacity			
Plant Materials & Supplies	\$5,523,627	Allocate on Total Capacity			
General Plant	\$6,622,026	Allocate on Total Capacity			
			<b>Kettle Falls</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs 2</b>
			<b>1983</b>	<b>1984/1986</b>	<b>2003</b>
			<b>Gas/Wood</b>	<b>Coal</b>	<b>Natural Gas</b>
					<b>Long-Term</b>
					<b>Purchased Power</b>
					<b>Form 1- LF</b>
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	338,170,000	1,770,709,000	1,527,857,000	457,836,000	4,094,572,000
Gross Plant in Service	\$92,258,363	\$281,040,889	\$165,175,349		\$538,474,601
Accumulated Depreciation	(\$37,898,872)	(\$174,469,362)	(\$14,931,230)		(\$227,299,464)
Net Plant In Service	\$54,359,491	\$106,571,527	\$150,244,119		\$311,175,137
Fuel Stock	\$673,332	\$3,099,718			\$3,773,050
Plant Materials & Supplies	\$163,754	\$753,852	\$926,973		\$1,844,579
General Plant	\$196,318	\$903,759	\$1,111,306		\$2,211,382
Total "Rate Base"	\$55,392,895	\$111,328,855	\$152,282,397		\$319,004,148
Weighted cost of Debt @ 6.56%	\$3,633,774	\$7,303,173	\$9,989,725		\$20,926,672
Annual Depreciation	\$1,680,661	\$7,737,007	\$6,172,321		\$15,589,989
O&M Including Fuel	\$13,532,754	\$19,404,405	\$72,179,501		\$105,116,660
Allocated A&G	\$585,342	\$2,694,651	\$3,313,473		\$6,593,466
State Taxes	\$651,240	\$3,539,518	\$645,529		\$4,836,286
Fully Allocated Cost (\$)	\$20,083,771	\$40,678,753	\$92,300,550	\$11,877,298	\$164,940,371
Fully Allocated Cost (\$/MWh)	\$59.39	\$22.97	\$60.41	\$25.94	\$40.28
Average Cost of Post-1979 Base Load Resources					\$40.28
ASC Transmission					\$4.08
<b>2005 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$44.36</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

	<b>2006</b>		Kettle Falls	50,700
			Colstrip	233,400
			Coyote Springs	287,000
			Other Thermal	259,770
			Hydro	879,300
			Total Capacity	1,710,170
			Steam Capacity	284,100
Contract System Cost	\$410,317,978			
Contract System Load (MWH)	9,226,352			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.47</u></b>			
Production A&G Expense	\$19,709,124	Allocate on Total Capacity		
WA. Production State Taxes	\$4,101,358	15% to Kettle Falls		
Montana Production State Tax	\$6,625,765	50% to Colstrip		
Production Oregon State Taxes	\$746,036	Direct to Coyote Springs 2		
Accum. Depreciation - Steam	\$223,867,652	Allocate on Steam Capacity		
Accum. Depreciation - Othr Prod.	\$36,139,145	2006 - 2005-\$100,000		
Annual Depreciation - Steam	\$11,388,514	Allocate on Steam Capacity		
Annual Depreciation - Othr. Prod.	\$10,625,177	2006-2002		
Fuel Stock (Account 151)	\$2,121,931	Allocate on Steam Capacity		
Plant Materials & Supplies	\$6,297,937	Allocate on Total Capacity		
General Plant	\$16,517,699	Allocate on Total Capacity		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term	Total
Year in Service	1983	1984/1986	2003	Purchased Power	
Fuel	Gas/Wood	Coal	Natural Gas	Form 1- LF	
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$39,951,038)	(\$183,916,614)	(\$24,520,918)		(\$248,388,570)
Net Plant In Service	\$52,515,968	\$102,106,890	\$134,936,398		\$289,559,256
Fuel Stock	\$378,676	\$1,743,255			\$2,121,931
Plant Materials & Supplies	\$186,710	\$859,528	\$6,362,224		\$7,408,462
General Plant	\$489,687	\$2,254,297	\$16,686,306		\$19,430,290
Total "Rate Base"	\$53,571,040	\$106,963,970	\$157,984,929		\$318,519,939
Weighted cost of Debt @ 7.62%	\$4,082,113	\$8,150,654	\$12,038,452		\$24,271,219
Annual Depreciation	\$1,896,151	\$8,729,026	\$7,164,340		\$17,789,517
O&M	\$3,695,751	\$8,946,241	\$3,837,143		\$16,479,135
Fuel	\$10,489,971	\$14,953,795	\$82,419,671		\$107,863,437
Allocated A&G	\$584,300	\$2,689,855	\$3,307,577		\$6,581,732
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	<b>\$21,363,490</b>	<b>\$46,782,454</b>	<b>\$109,513,218</b>	<b>\$12,903,902</b>	<b>\$190,563,065</b>
Fully Allocated Cost (\$/MWh)	<b>\$60.38</b>	<b>\$29.63</b>	<b>\$75.06</b>	<b>\$35.64</b>	<b>\$50.77</b>

Average Cost of Post-1979 Base Load Resources	\$50.77
ASC Transmission	\$4.54
<b>2006 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$55.31</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007				
			Kettle Falls		50,700
			Colstrip		233,400
Contract System Cost	\$453,487,758		Coyote Springs		287,000
Contract System Load (MWH)	9,392,012		Other Thermal		259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$48.28</u></b>		Hydro		781,366
			Total Capacity		1,612,236
Production A&G Expense	\$20,280,689	Inflation	Steam Capacity		284,100
WA. Production State Taxes	\$4,101,358	No Change			
Montana Production State Tax	\$6,625,765	No Change			
Production Oregon State Taxes	\$746,036	No Change			
Accum. Depreciation - Steam	\$223,867,652	2006 Accum Dep + 2006 An Depr.			
Accum. Depreciation - Othr Prod.	\$36,139,145	2007 Accum Dep + 2006 An Depr.			
Annual Depreciation - Steam	\$11,388,514	No Change			
Annual Depreciation - Othr. Prod.	\$10,625,177	No Change			
Fuel Stock (Account 151)	\$2,183,467	Inflation			
Plant Materials & Supplies	\$6,480,577	Inflation			
General Plant	\$16,996,712	Inflation			
	<b>Kettle Falls</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs 2</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1983</b>	<b>1984/1986</b>	<b>2003</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Gas/Wood</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Form 1- LF</b>	
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$41,847,189)	(\$192,645,640)	(\$31,685,258)		(\$266,178,087)
Net Plant In Service	\$50,619,817	\$93,377,864	\$127,772,058		\$271,769,739
Fuel Stock	\$389,658	\$1,793,809			\$2,183,467
Plant Materials & Supplies	\$203,795	\$938,179	\$6,546,729		\$7,688,703
General Plant	\$534,496	\$2,460,578	\$17,170,209		\$20,165,283
Total "Rate Base"	\$51,747,765	\$98,570,431	\$151,488,996		\$301,807,192
Weighted cost of Debt @ 7.62%	\$3,943,180	\$7,511,067	\$11,543,461		\$22,997,708
Annual Depreciation	\$1,896,151	\$8,729,026	\$7,164,340		\$17,789,517
O&M	\$3,802,928	\$9,205,682	\$3,948,420		
Fuel	\$10,794,180	\$15,387,455	\$84,892,261		\$111,073,896
Allocated A&G	\$637,767	\$2,935,992	\$3,610,239		\$7,183,999
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	<b>\$21,689,409</b>	<b>\$47,082,105</b>	<b>\$111,904,758</b>	<b>\$13,278,115</b>	<b>\$193,954,387</b>
Fully Allocated Cost (\$/MWh)	<b>\$61.30</b>	<b>\$29.82</b>	<b>\$76.70</b>	<b>\$36.67</b>	<b>\$51.67</b>
Average Cost of Post-1979 Base Load Resources					\$51.67
ASC Transmission					\$4.54
<b>2007 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$56.21</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	<b>2008</b>		Kettle Falls	50,700
			Colstrip	233,400
Contract System Cost	\$476,684,656		Coyote Springs	287,000
Contract System Load (MWH)	9,572,110		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$49.80</u></b>		Hydro	781,366
			Total Capacity	1,612,236
Production A&G Expense	\$20,868,829	Inflation	Steam Capacity	284,100
WA. Production State Taxes	\$4,101,358	No Change		
Montana Production State Tax	\$6,625,765	No Change		
Production Oregon State Taxes	\$746,036	No Change		
Accum. Depreciation - Steam	\$223,867,652	2007 Accum Dep + 2007 An Depr.		
Accum. Depreciation - Othr Prod.	\$36,139,145	2008 Accum Dep + 2007 An Depr.		
Annual Depreciation - Steam	\$11,388,514	No Change		
Annual Depreciation - Othr. Prod.	\$10,625,177	No Change		
Fuel Stock (Account 151)	\$2,246,788	Inflation		
Plant Materials & Supplies	\$6,668,514	Inflation		
General Plant	\$17,489,617	Inflation		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term	Total
Year in Service	1983	1984/1986	2003	Purchased Power	
Fuel	Gas/Wood	Coal	Natural Gas	Form 1- LF	
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$43,743,340)	(\$201,374,666)	(\$38,849,598)		(\$283,967,604)
Net Plant In Service	\$48,723,666	\$84,648,838	\$120,607,718		\$253,980,222
Fuel Stock	\$400,958	\$1,845,830			\$2,246,788
Plant Materials & Supplies	\$209,705	\$965,387	\$6,736,584		\$7,911,675
General Plant	\$549,996	\$2,531,935	\$17,668,145		\$20,750,076
Total "Rate Base"	\$49,884,325	\$89,991,989	\$145,012,447		\$284,888,761
Weighted cost of Debt @ 7.62%	\$3,801,186	\$6,857,390	\$11,049,948		\$21,708,524
Annual Depreciation	\$1,951,139	\$8,982,168	\$7,372,106		\$18,305,413
O&M	\$3,913,213	\$9,472,647	\$4,062,924		\$17,448,784
Fuel	\$11,107,211	\$15,833,691	\$87,439,029		\$114,379,932
Allocated A&G	\$656,262	\$3,021,136	\$3,714,936		\$7,392,335
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	<b>\$22,044,215</b>	<b>\$47,479,914</b>	<b>\$114,384,980</b>	<b>\$13,663,180</b>	<b>\$197,572,289</b>
Fully Allocated Cost (\$/MWh)	<b>\$62.30</b>	<b>\$30.07</b>	<b>\$78.40</b>	<b>\$37.74</b>	<b>\$52.63</b>

Average Cost of Post-1979 Base Load Resources \$52.63

ASC Transmission \$4.54

**2008 cost of serving NLSLs under Footnote (f) **\$57.17****

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2002**

	2002			
Contract System Cost	\$604,574,009			
Contract System Load (MWH)	13,538,771			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.66</u></b>			
Production A&G Expense	\$25,714,948	Allocate on Total Capacity		
Production Oregon State Taxes	\$1,969,091	Boardman		
Nevada State Tax	\$956,030	Valmy		
Accumulated Depreciation	\$434,025,860	Values from 10-K		
Annual Depreciation	\$23,350,222	Values from 10-K		
Fuel Stock (Account 151)	\$6,942,920	Allocate on Steam Capacity		
Plant Materials & Supplies	\$9,621,318	Allocate on Total Capacity		
General Plant	\$73,175,605	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	352,608,000	1,945,195,000	0	2,297,803,000
Original Cost	\$64,134,474	\$298,277,622		\$362,412,096
Accum Depreciation (est.)	(\$40,274,000)	(\$164,995,000)		(\$205,269,000)
Est. Net Plant In Service	\$23,860,474	\$133,282,622		\$157,143,096
Fuel Stock	\$350,570	\$1,773,179		\$2,123,750
Plant Materials & Supplies	\$175,761	\$888,996		\$1,064,757
General Plant	\$1,336,762	\$6,761,320		\$8,098,082
Total "Rate Base"	\$25,723,567	\$142,706,117		\$168,429,684
Weighted cost of Debt @ 5.36%	\$1,378,783	\$7,649,048		\$9,027,831
Annual Depreciation	\$2,274,000	\$7,995,000		\$10,269,000
O&M Including Fuel	\$8,054,127	\$41,767,638		\$49,821,765
Allocated A&G	\$469,757	\$2,376,024		\$2,845,781
State Taxes	\$986,710	\$956,030		\$1,942,740
Fully Allocated Cost (\$)	\$13,163,377	\$60,743,740	\$0	\$73,907,117
Fully Allocated Cost (\$/MWh)	\$37.33	\$31.23		\$32.16
Average Cost of Post-1979 Base Load Resources				\$32.16
ASC Transmission				\$3.11
<b>2002 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$35.27</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2003**

	2003			
Contract System Cost	\$511,429,104			
Contract System Load (MWH)	13,629,033			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$37.52</u></b>			
Production A&G Expense	\$26,031,032	Allocate on Total Capacity		
Production Oregon State Taxes	\$1,958,255	Boardman		
Nevada State Tax	\$950,788	Valmy		
Accumulated Depreciation	\$363,647,084	Values from 10-K		
Annual Depreciation	\$23,438,016	Values from 10-K		
Fuel Stock (Account 151)	\$6,228,205	Allocate on Steam Capacity		
Plant Materials & Supplies	\$9,320,875	Allocate on Total Capacity		
General Plant	\$77,874,151	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	423,535,000	1,627,984,000	0	2,051,519,000
Original Cost	\$64,380,002	\$302,967,878		\$367,347,880
Accum Depreciation (est.)	(\$42,450,000)	(\$174,194,000)		(\$216,644,000)
Est. Net Plant In Service	\$21,930,002	\$128,773,878		\$150,703,880
Fuel Stock	\$314,482	\$1,590,646		\$1,905,128
Plant Materials & Supplies	\$170,272	\$861,235		\$1,031,508
General Plant	\$1,422,594	\$7,195,459		\$8,618,053
Total "Rate Base"	\$23,837,351	\$138,421,217		\$162,258,568
Weighted cost of Debt @ 5.86%	\$1,396,869	\$8,111,483		\$9,508,352
Annual Depreciation	\$2,176,000	\$9,199,000		\$11,375,000
O&M Including Fuel	\$8,375,174	\$40,701,323		\$49,076,497
Allocated A&G	\$475,531	\$2,405,230		\$2,880,761
State Taxes	\$960,416	\$950,788		\$1,911,204
Fully Allocated Cost (\$)	\$13,383,990	\$61,367,824	\$0	\$74,751,814
Fully Allocated Cost (\$/MWh)	\$31.60	\$37.70		\$36.44
Average Cost of Post-1979 Base Load Resources				\$36.44
ASC Transmission				\$3.64
<b>2003 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$40.08</u></b>



**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2002**

	2004			
Contract System Cost	\$475,517,232			
Contract System Load (MWH)	13,901,568			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$34.21</u></b>			
Production A&G Expense	\$26,307,787	Allocate on Total Capacity		
Production Oregon State Taxes	\$992,506	Boardman		
Nevada State Tax	\$902,337	Valmy		
Accumulated Depreciation	\$385,155,364	Values from 10-K		
Annual Depreciation	\$22,416,607	Values from 10-K		
Fuel Stock (Account 151)	\$6,450,733	Allocate on Steam Capacity		
Plant Materials & Supplies	\$12,396,581	Allocate on Total Capacity		
General Plant	\$72,401,297	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	353,543,000	2,003,174,000	79,872,000	2,436,589,000
Original Cost	\$65,497,547	\$305,413,376		\$370,910,923
Accum Depreciation (est.)	(\$44,305,000)	(\$184,057,000)		(\$228,362,000)
Est. Net Plant In Service	\$21,192,547	\$121,356,376		\$142,548,923
Fuel Stock	\$325,718	\$1,647,478		\$1,973,196
Plant Materials & Supplies	\$226,459	\$1,145,426		\$1,371,885
General Plant	\$1,322,617	\$6,689,775		\$8,012,392
Total "Rate Base"	\$23,067,341	\$130,839,055		\$153,906,396
Weighted cost of Debt @ 5.10%	\$1,176,434	\$6,672,792		\$7,849,226
Annual Depreciation	\$1,825,000	\$9,831,000		\$11,656,000
O&M Including Fuel	\$8,505,121	\$42,890,609		\$51,395,730
Allocated A&G	\$480,587	\$2,430,801		\$2,911,388
State Taxes	\$986,710	\$902,337		\$1,889,047
Fully Allocated Cost (\$)	\$12,973,852	\$62,727,539	\$3,554,304	\$79,255,696
Fully Allocated Cost (\$/MWh)	\$36.70	\$31.31	\$44.50	\$32.53
Average Cost of Post-1979 Base Load Resources				\$32.53
ASC Transmission				\$3.91
<b>2002 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$36.44</u></b>



**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2005**

	2005			
Contract System Cost	\$464,194,920			
Contract System Load (MWH)	13,953,253			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$33.27</u></b>			
Production A&G Expense	\$35,511,407	Allocate on Total Capacity		
Production Oregon State Taxes	\$960,798	Boardman		
Nevada State Tax	\$1,064,253	Valmy		
Accumulated Depreciation	\$404,798,819	Values from 10-K		
Annual Depreciation	\$23,062,474	Values from 10-K		
Fuel Stock (Account 151)	\$11,494,190	Allocate on Steam Capacity		
Plant Materials & Supplies	\$14,063,820	Allocate on Total Capacity		
General Plant	\$78,295,357	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	357,180,000	1,953,610,000	157,636,000	2,468,426,000
Original Cost	\$68,620,995	\$306,449,181		\$375,070,176
Accum Depreciation (est.)	(\$46,160,000)	(\$193,920,000)		(\$240,080,000)
Est. Net Plant In Service	\$22,460,995	\$112,529,181		\$134,990,176
Fuel Stock	\$580,379	\$2,935,546		\$3,515,925
Plant Materials & Supplies	\$256,916	\$1,299,477		\$1,556,392
General Plant	\$1,430,289	\$7,234,377		\$8,664,666
Total "Rate Base"	\$24,728,578	\$123,998,581		\$148,727,159
Weighted cost of Debt @ 5.40%	\$1,335,343	\$6,695,923		\$8,031,267
Annual Depreciation	\$1,885,000	\$9,895,000		\$11,780,000
O&M Including Fuel	\$8,054,127	\$41,767,638		\$49,821,765
Allocated A&G	\$648,717	\$3,281,202		\$3,929,920
State Taxes	\$986,710	\$1,064,253		\$2,050,963
Fully Allocated Cost (\$)	\$12,909,898	\$62,704,017	\$7,582,933	\$83,196,848
Fully Allocated Cost (\$/MWh)	\$36.14	\$32.10		\$33.70
Average Cost of Post-1979 Base Load Resources				\$33.70
ASC Transmission				\$4.31
<b>2005 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$38.01</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2006**

	2006			
Contract System Cost	\$415,048,096			
Contract System Load (MWH)	14,636,280			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$28.36</u></b>			
Production A&G Expense	\$38,424,236	Allocate on Total Capacity		
Production Oregon State Taxes	\$962,844	Boardman		
Nevada State Tax	\$857,398	Valmy		
Accumulated Depreciation	\$420,177,111	Values from 10-K		
Annual Depreciation	\$23,623,910	Values from 10-K		
Fuel Stock (Account 151)	\$15,173,831	Allocate on Steam Capacity		
Plant Materials & Supplies	\$17,759,241	Allocate on Total Capacity		
General Plant	\$74,534,385	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
Year in Service Fuel	1980 Coal	1984/1986 Coal	Purchased Power Form 1- LF	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(\$47,284,000)	(\$203,188,000)		(\$250,472,000)
Est. Net Plant In Service	\$21,192,517	\$107,624,481		\$128,816,998
Fuel Stock	\$766,176	\$3,875,304		\$1,679,233
Plant Materials & Supplies	\$324,423	\$1,640,928		\$1,965,351
General Plant	\$1,361,584	\$6,886,869		\$8,248,453
Total "Rate Base"	\$23,644,700	\$120,027,582		\$143,672,282
Weighted cost of Debt @ 5.44%	\$1,286,272	\$6,529,500		\$8,922,049
Annual Depreciation	\$1,124,000	\$9,268,000		\$10,392,000
O&M	\$3,563,314	\$16,879,165		\$20,442,479
Fuel	\$3,429,448	\$34,453,372		\$37,882,820
Allocated A&G	\$701,929	\$3,550,344		\$4,252,272
State Taxes	\$986,710	\$857,398		\$1,844,108
Fully Allocated Cost (\$)	\$11,091,672	\$71,537,779	\$4,609,488	\$87,238,939
Fully Allocated Cost (\$/MWh)	\$45.92	\$41.00	\$44.50	\$41.74
Average Cost of Post-1979 Base Load Resources				\$41.74
ASC Transmission				\$4.77
<b>2006 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$46.51</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007			
Contract System Cost	\$486,974,685			
Contract System Load (MWH)	15,010,497			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$32.44</u></b>			
Production A&G Expense	\$39,538,539	Inflation		
Production Oregon State Taxes	\$962,844	No Change		
Nevada State Tax	\$857,398	No Change		
Accumulated Depreciation	\$420,177,111	2006 Accum Dep + 2006 An Depr.		
Annual Depreciation	\$23,623,910	No Change		
Fuel Stock (Account 151)	\$15,613,872	Inflation		
Plant Materials & Supplies	\$18,274,259	Inflation		
General Plant	\$76,695,882	Inflation		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(\$48,408,000)	(\$212,456,000)		(\$260,864,000)
Est. Net Plant In Service	\$20,068,517	\$98,356,481		\$118,424,998
Fuel Stock	\$788,395	\$3,987,688		\$1,727,931
Plant Materials & Supplies	\$333,832	\$1,688,515		\$2,022,347
General Plant	\$1,401,070	\$7,086,588		\$8,487,658
Total "Rate Base"	\$22,591,813	\$111,119,272		\$133,711,085
Weighted cost of Debt @ 5.44%	\$1,228,995	\$6,044,888		\$8,303,458
Annual Depreciation	\$1,124,000	\$9,268,000		\$10,392,000
O&M	\$3,666,650	\$17,368,661		\$21,035,311
Fuel	\$3,528,902	\$35,452,520		\$38,981,422
Allocated A&G	\$722,285	\$3,653,304		\$4,375,588
State Taxes	\$986,710	\$857,398		\$1,844,108
Fully Allocated Cost (\$)	\$11,257,541	\$72,644,771	\$4,743,163	\$88,645,475
Fully Allocated Cost (\$/MWh)	\$46.60	\$41.63	\$45.79	\$42.41
Average Cost of Post-1979 Base Load Resources				\$42.41
ASC Transmission				\$4.77
<b>2007 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$47.18</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	2008			
Contract System Cost	\$506,209,066			
Contract System Load (MWH)	\$15,347,626			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$32.98</u></b>			
Production A&G Expense	\$40,685,156	Inflation		
Production Oregon State Taxes	\$962,844	No Change		
Nevada State Tax	\$857,398	No Change		
Accumulated Depreciation	\$420,177,111	2007 Accum Dep + 2007 An Depr.		
Annual Depreciation	\$23,623,910	No Change		
Fuel Stock (Account 151)	\$16,066,674	Inflation		
Plant Materials & Supplies	\$18,804,212	Inflation		
General Plant	\$78,920,063	Inflation		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(\$47,284,000)	(\$203,188,000)		(\$250,472,000)
Est. Net Plant In Service	\$21,192,517	\$107,624,481		\$128,816,998
Fuel Stock	\$811,258	\$4,103,331		\$1,778,041
Plant Materials & Supplies	\$343,513	\$1,737,482		\$2,080,995
General Plant	\$1,441,701	\$7,292,099		\$8,733,800
Total "Rate Base"	\$23,788,989	\$120,757,393		\$144,546,382
Weighted cost of Debt @ 5.44%	\$1,294,121	\$6,569,202		\$8,976,330
Annual Depreciation	\$1,124,000	\$9,268,000		\$10,392,000
O&M	\$3,772,983	\$17,872,352		
Fuel	\$3,631,240	\$36,480,643		\$40,111,883
Allocated A&G	\$743,231	\$3,759,249		\$4,502,480
State Taxes	\$986,710	\$857,398		\$1,844,108
Fully Allocated Cost (\$)	\$11,552,285	\$74,806,844	\$4,880,715	\$91,239,844
Fully Allocated Cost (\$/MWh)	\$47.82	\$42.87	\$47.12	\$43.65
Average Cost of Post-1979 Base Load Resources				\$43.65
ASC Transmission				\$4.77
<b>2008 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$48.42</u></b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2002**

	2002								
Contract System Cost	\$796,204,261								
Contract System Load (MWH)	21,148,443								
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.65</b>								
Production A&G Expense	\$58,268,213								
Arizona Production State Taxes	\$1,029,098								
Colorado Production State Taxes	\$1,050,639								
Montana Production State Tax	\$987,598								
Oregon Production State Taxes	\$7,628,856								
Wyoming Production State Taxes	\$1,133,565								
Accum. Depreciation - Steam	\$939,736,981								
Accum. Depreciation - Othr Prod.	\$16,929,908								
Annual Depreciation - Steam	\$52,751,483								
Annual Depreciation - Othr. Prod.	\$2,178,408								
Fuel Stock (Account 151)	\$29,614,879								
Plant Materials & Supplies	\$16,643,810								
General Plant	\$238,269,384								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
Year in Service	1981	1996	1984	1979	1980	1983	1984	Purchased Power	
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Form 1- LF	
Capacity (kW)	414,000	237,000	155,610	172,130	472,500	495,500	26,000		1,972,740
Energy (kWh)	2,533,121,000	1,477,254,000	984,315,000	1,366,706,000	1,670,598,000	3,418,272,000	184,449,000	1,773,182,000	13,407,897,000
Gross Plant in Service	\$359,118,176	\$157,959,051	\$203,965,911	\$151,553,711	\$205,217,773	\$472,493,308	\$70,249,947		\$1,620,557,877
Accumulated Depreciation	(\$133,724,353)	(\$28,300,000)	(\$104,400,000)	(\$75,800,000)	(\$91,700,000)	(\$158,347,529)	(\$22,235,046.70)		(\$614,506,929)
Percent Depreciated	-37.24%	-17.92%	-51.19%	-50.02%	-44.68%	-33.51%	-31.65%		
Net Plant In Service	\$225,393,823	\$129,659,051	\$99,565,911	\$75,753,711	\$113,517,773	\$314,145,779	\$48,014,900		\$1,006,050,948
Fuel Stock	\$2,211,401		\$831,198	\$919,441	\$2,523,882	\$2,646,737			\$9,132,659
Plant Materials & Supplies	\$731,459	\$418,734	\$274,933	\$304,121	\$834,818	\$875,454	\$45,937		\$3,485,457
General Plant	\$10,471,423	\$5,994,510	\$3,935,889	\$4,353,734	\$11,951,080	\$12,532,826	\$657,626		\$49,897,088
Total "Rate Base"	\$238,808,106	\$136,072,295	\$104,607,932	\$81,331,007	\$128,827,553	\$330,200,797	\$48,718,463		\$1,068,566,152
Weighted cost of Debt @ 5.86%	\$13,994,155	\$7,973,836	\$6,130,025	\$4,765,997	\$7,549,295	\$19,349,767	\$2,854,902		\$62,617,977
Annual Depreciation	8,023,461	11,763,800	5,361,213	3,224,792	4,366,667	11,729,447	1,846,509		\$46,315,888
O&M Including Fuel	\$48,399,233	\$43,512,754	\$10,828,878	\$19,656,595	\$22,731,674	\$39,186,909	\$5,513,359		\$189,829,402
Allocated A&G	\$2,560,762	\$1,465,943	\$962,512	\$1,064,695	\$2,922,608	\$3,064,873	\$160,821		\$12,202,215
State Taxes	\$1,029,098	\$3,196,674	\$987,598	\$1,050,639					\$6,264,009
Fully Allocated Cost (\$)	\$74,006,709	\$67,913,008	\$24,270,226	\$29,762,718	\$37,570,244	\$73,330,995	\$10,375,591	\$54,174,383	\$371,403,873
Fully Allocated Cost (\$/MWh)	\$29.22	\$45.97	\$24.66	\$21.78	\$22.49	\$21.45	\$56.25	\$30.55	\$27.70
Average Cost of Post-1979 Base Load Resources									\$27.70
ASC Transmission									\$5.22
<b>2002 cost of serving NLSLs under Footnote (f)</b>									<b>\$32.92</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

	2003								
Contract System Cost	\$798,087,403								
Contract System Load (MWH)	21,684,793								
<b>Lookback ASC (\$/MWH)</b>	<b>\$36.80</b>								
Production A&G Expense	\$50,460,481								
Arizona Production State Taxes	\$960,273								
Colorado Production State Taxes	\$1,044,931								
Montana Production State Tax	\$1,013,580								
Oregon Production State Taxes	\$7,723,009								
Wyoming Production State Taxes	\$1,172,762								
Accum. Depreciation - Steam	\$927,031,462								
Accum. Depreciation - Othr Prod.	\$19,481,891								
Annual Depreciation - Steam	\$56,512,861								
Annual Depreciation - Othr. Prod.	\$4,010,581								
Fuel Stock (Account 151)	\$22,796,772								
Plant Materials & Supplies	\$17,188,593								
General Plant	\$247,734,623								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1979</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	237,000	155,610	172,130	285,000	495,600	26,000	1,924,914,000	1,785,340
Energy (kWh)	2,873,317,000	1,762,710,000	1,066,118,000	1,244,763,000	1,887,215,000	3,475,795,000	198,465,000		14,433,297,000
Gross Plant in Service	\$363,408,956	\$160,081,455	\$206,080,409	\$165,724,177	\$202,524,188	\$477,464,371	\$70,988,904		\$1,646,272,460
Accumulated Depreciation	(\$143,977,993)	(\$32,100,000)	(\$107,200,000)	(\$80,000,000)	(\$91,700,000)	(\$171,149,551)	(\$24,107,055.66)		(\$650,234,600)
Percent Depreciated	-39.62%	-20.05%	-52.02%	-48.27%	-45.28%	-35.85%	-33.96%		
Net Plant In Service	\$219,430,963	\$127,981,455	\$98,880,409	\$85,724,177	\$110,824,188	\$306,314,820	\$46,881,848		\$996,037,860
Fuel Stock	\$1,702,280		\$639,835	\$707,762	\$1,171,859	\$2,037,801			\$6,259,537
Plant Materials & Supplies	\$755,401	\$432,440	\$283,932	\$314,075	\$520,023	\$904,292	\$47,441		\$3,257,605
General Plant	\$10,887,399	\$6,232,642	\$4,092,242	\$4,526,686	\$7,494,949	\$13,033,322	\$683,750		\$46,950,990
Total "Rate Base"	\$232,776,044	\$134,646,537	\$103,896,419	\$91,272,700	\$120,011,019	\$322,290,235	\$47,613,039		\$1,052,505,992
Weighted cost of Debt @ 5.77%	\$13,431,178	\$7,769,105	\$5,994,823	\$5,266,435	\$6,924,636	\$18,596,147	\$2,747,272		\$60,729,596
Annual Depreciation	7,835,537	10,354,650	5,183,900	3,410,795	4,168,182	11,378,364	1,785,708		\$44,117,135
O&M Including Fuel	\$54,946,614	\$51,204,425	\$12,426,587	\$21,997,048	\$25,984,793	\$46,645,121	\$6,093,437		\$219,298,025
Allocated A&G	\$2,217,629	\$1,269,512	\$833,539	\$922,030	\$1,526,628	\$2,654,727	\$139,271		\$9,563,336
State Taxes	\$960,273	\$3,236,126	\$1,013,580	\$1,044,931					\$6,254,910
Fully Allocated Cost (\$)	\$79,391,230	\$73,833,819	\$25,452,430	\$32,641,239	\$38,604,239	\$79,274,358	\$10,765,689	\$88,705,600	\$428,668,603
Fully Allocated Cost (\$/MWh)	\$27.63	\$41.89	\$23.87	\$26.22	\$20.46	\$22.81	\$54.24	\$46.08	\$29.70
Average Cost of Post-1979 Base Load Resources									\$29.70
ASC Transmission									\$5.12
<b>2003 cost of serving NLSLs under Footnote (f)</b>									<b>\$34.82</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

	2004								
Contract System Cost	\$848,308,582								
Contract System Load (MWH)	21,479,607								
<b>Lookback ASC (\$/MWH)</b>	<b>\$39.49</b>								
Production A&G Expense	\$46,050,973								
Arizona Production State Taxes	\$807,438								
Colorado Production State Taxes	\$999,735								
Montana Production State Tax	\$1,022,400								
Oregon Production State Taxes	\$7,225,904								
Wyoming Production State Taxes	\$1,264,156								
Accum. Depreciation - Steam	\$948,606,429								
Accum. Depreciation - Othr Prod.	\$23,413,983								
Annual Depreciation - Steam	\$57,662,007								
Annual Depreciation - Othr. Prod.	\$4,172,262								
Fuel Stock (Account 151)	\$20,781,716								
Plant Materials & Supplies	\$19,538,617								
General Plant	\$255,252,910								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1979</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	237,000	155,610	1,721,300	285,000	1,223,600	26,100		4,062,610
Energy (kWh)	2,329,937,000	1,867,144,000	1,073,325,000	1,296,865,000	2,010,041,000	3,575,290,000	194,876,000	1,813,842,000	14,161,320,000
Gross Plant in Service	\$371,385,007	\$159,899,784	\$207,200,604	\$161,227,793	\$203,215,303	\$476,686,215	\$71,751,524		\$1,651,366,230
Accumulated Depreciation	(\$161,326,490)	(\$37,100,000)	(\$112,000,000)	(\$67,000,000)	(\$96,300,000)	(\$188,244,036)	(\$26,918,035.85)		(\$688,888,561)
Percent Depreciated	-43.44%	-23.20%	-54.05%	-41.56%	-47.39%	-39.49%	-37.52%		
Net Plant In Service	\$210,058,517	\$122,799,784	\$95,200,604	\$94,227,793	\$106,915,303	\$288,442,179	\$44,833,488		\$962,477,669
Fuel Stock	\$1,551,811		\$583,279	\$6,452,012	\$1,068,276	\$4,586,465			\$14,241,843
Plant Materials & Supplies	\$858,680	\$491,563	\$322,752	\$3,570,159	\$591,120	\$2,537,876	\$54,134		\$8,426,283
General Plant	\$11,217,812	\$6,421,791	\$4,216,434	\$46,640,627	\$7,722,407	\$33,154,866	\$707,210		\$110,081,147
Total "Rate Base"	\$223,686,820	\$129,713,138	\$100,323,068	\$150,890,591	\$116,297,106	\$328,721,386	\$45,594,832		\$1,095,226,942
Weighted cost of Debt @ 5.84%	\$13,063,310	\$7,575,247	\$5,858,867	\$8,812,010	\$6,791,751	\$19,197,329	\$2,662,738		\$63,961,253
Annual Depreciation	7,999,661	9,471,696	5,167,819	3,321,865	4,186,957	11,294,642	1,789,565		\$43,232,204
O&M Including Fuel	\$61,644,197	\$54,355,354	\$12,556,722	\$22,719,790	\$25,489,313	\$46,384,315	\$6,157,934		\$229,307,625
Allocated A&G	\$2,023,840	\$1,158,575	\$760,700	\$8,414,581	\$1,393,223	\$5,981,573	\$127,590		\$19,860,083
State Taxes	\$807,438	\$3,027,828	\$1,022,400	\$999,735					\$5,857,401
Fully Allocated Cost (\$)	\$85,538,446	\$75,588,700	\$25,366,508	\$44,267,981	\$37,861,244	\$82,857,859	\$10,737,827	\$80,727,702	\$442,946,268
Fully Allocated Cost (\$/MWh)	\$36.71	\$40.48	\$23.63	\$34.13	\$18.84	\$23.18	\$55.10	\$44.51	\$31.28
Average Cost of Post-1979 Base Load Resources									\$31.28
ASC Transmission									\$5.13
<b>2004 cost of serving NLSLs under Footnote (f)</b>									<b>\$36.41</b>



**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

	2005								
Contract System Cost	\$884,318,047								
Contract System Load (MWH)	21,706,069								
<b>Lookback ASC (\$/MWH)</b>	<b>\$40.74</b>								
Production A&G Expense	\$44,970,570								
Arizona Production State Taxes	\$826,670								
Colorado Production State Taxes	\$956,453								
Montana Production State Tax	\$999,464								
Oregon Production State Taxes	\$6,942,996								
Wyoming Production State Taxes	\$1,365,664								
Accum. Depreciation - Steam	\$989,801,269								
Accum. Depreciation - Othr Prod.	\$27,368,359								
Annual Depreciation - Steam	\$58,743,696								
Annual Depreciation - Othr. Prod.	\$5,386,375								
Fuel Stock (Account 151)	\$24,290,359								
Plant Materials & Supplies	\$21,937,292								
General Plant	\$246,710,411								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1980</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100		1,828,000
Energy (kWh)	2,969,570,000	1,857,143,000	1,180,949,000	1,378,673,000	1,970,448,000	3,382,957,000	184,820,000	2,062,783,000	14,987,343,000
Gross Plant in Service	\$373,752,811	\$163,549,252	\$207,889,337	\$162,779,106	\$206,489,076	\$479,688,542	\$71,589,922		\$1,665,738,046
Accumulated Depreciation	(\$172,421,082)	(\$38,900,000)	(\$116,200,000)	(\$78,358,834)	(\$99,400,000)	(\$202,048,998)	(\$28,718,380.59)		(\$736,047,294)
Percent Depreciated	-46.13%	-23.78%	-55.90%	-48.14%	-48.14%	-42.12%	-40.12%		
Net Plant In Service	\$201,331,729	\$124,649,252	\$91,689,337	\$84,420,272	\$107,089,076	\$277,639,544	\$42,871,541		\$929,690,752
Fuel Stock	\$1,813,809		\$681,712	\$754,001	\$1,248,636	\$2,171,313			\$6,669,471
Plant Materials & Supplies	\$964,096	\$651,114	\$362,351	\$400,775	\$663,690	\$1,154,121	\$60,780		\$4,256,928
General Plant	\$10,842,388	\$7,322,540	\$4,075,062	\$4,507,186	\$7,463,962	\$12,979,438	\$683,542		\$47,874,117
Total "Rate Base"	\$214,952,022	\$132,622,906	\$96,808,461	\$90,082,235	\$116,465,364	\$293,944,416	\$43,615,863		\$988,491,268
Weighted cost of Debt @ 5.86%	\$12,596,188	\$7,771,702	\$5,672,976	\$5,278,819	\$6,824,870	\$17,225,143	\$2,555,890		\$57,925,588
Annual Depreciation	7,822,507	8,747,730	5,003,703	3,264,951	4,141,667	10,995,864	1,723,103		\$41,699,524
O&M Including Fuel	\$66,807,027	\$54,482,058	\$13,422,719	\$21,620,238	\$28,918,713	\$48,190,282	\$6,255,572		\$239,696,609
Allocated A&G	\$1,976,359	\$1,334,758	\$742,805	\$821,573	\$1,360,537	\$2,365,902	\$124,597		\$8,726,532
State Taxes	\$826,670	\$3,432,217	\$999,464	\$956,453					\$6,214,804
Fully Allocated Cost (\$)	\$90,028,751	\$75,768,465	\$25,841,667	\$31,942,035	\$41,245,787	\$78,777,191	\$10,659,161	\$89,714,041	\$443,977,098
Fully Allocated Cost (\$/MWh)	\$30.32	\$40.80	\$21.88	\$23.17	\$20.93	\$23.29	\$57.67	\$43.49	\$29.62
Average Cost of Post-1979 Base Load Resources									\$29.62
ASC Transmission									\$4.84
<b>2005 cost of serving NLSLs under Footnote (f)</b>									<b>\$34.46</b>



**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

	2006								
Contract System Cost	\$919,579,968								
Contract System Load (MWH)	22,480,119								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$40.91</u></b>								
Production A&G Expense	\$44,990,327	Inflation							
Arizona Production State Taxes	\$848,701	No Change							
Colorado Production State Taxes	\$848,243	No Change							
Montana Production State Tax	\$1,047,142	No Change							
Oregon Production State Taxes	\$8,248,981	No Change							
Wyoming Production State Taxes	\$1,498,024	No Change							
Accum. Depreciation - Steam	\$1,033,040,474	2006 Accum Dep + 2006 An Depr.							
Accum. Depreciation - Othr Prod.	\$33,568,495	2007 Accum Dep + 2006 An Depr.							
Annual Depreciation - Steam	\$60,175,414	No Change							
Annual Depreciation - Othr. Prod.	\$9,049,067	No Change							
Fuel Stock (Account 151)	\$34,543,366	Inflation							
Plant Materials & Supplies	\$24,630,908	Inflation							
General Plant	\$250,500,287	Inflation							
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1980</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100		1,828,000
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000	2,062,783,000	14,196,018,000
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112		\$1,683,803,129
Accumulated Depreciation	(\$180,243,588)	(\$47,647,730)	(\$121,203,703)	(\$81,623,785)	(\$103,541,667)	(\$213,044,862)	(\$30,441,483.43)		(\$777,746,818)
Percent Depreciated	-47.91%	-28.93%	-57.46%	-47.91%	-47.91%	-43.92%	-41.92%		
Net Plant In Service	\$194,744,022	\$117,051,609	\$89,730,138	\$82,521,312	\$112,574,798	\$267,620,803	\$41,813,629		\$906,056,311
Fuel Stock	\$2,579,421		\$969,463	\$1,072,266	\$1,775,688	\$3,087,828			\$9,484,667
Plant Materials & Supplies	\$1,082,475	\$731,063	\$406,843	\$449,985	\$745,182	\$1,295,832	\$68,243		\$4,779,624
General Plant	\$11,008,944	\$7,435,026	\$4,137,661	\$4,576,424	\$7,578,621	\$13,178,823	\$694,042		\$48,609,542
Total "Rate Base"	\$209,414,862	\$125,217,698	\$95,244,106	\$88,619,987	\$122,674,290	\$285,183,287	\$42,575,914		\$968,930,144
Weighted cost of Debt @ 5.86%	\$12,271,711	\$7,337,757	\$5,581,305	\$5,193,131	\$7,188,713	\$16,711,741	\$2,494,949		\$56,779,306
Annual Depreciation	\$7,485,710	\$7,890,766	\$4,812,317	\$3,145,685	\$4,141,667	\$10,467,614	\$1,648,453		\$39,592,212
O&M	\$16,565,663	\$5,779,767	\$6,002,214	\$7,155,941	\$11,704,531	\$14,252,570	\$5,056,591		
Fuel	\$45,467,404	\$44,495,571	\$10,318,786	\$16,800,182	\$18,608,228	\$34,932,246	\$0		\$170,622,417
Allocated A&G	\$1,977,227	\$1,335,345	\$743,132	\$821,934	\$1,361,135	\$2,366,942	\$124,651		\$8,730,366
State Taxes	\$848,701	\$4,077,820	\$1,047,142	\$848,243					\$6,821,906
Fully Allocated Cost (\$)	\$84,616,416	\$70,917,026	\$28,504,896	\$33,965,116	\$43,004,274	\$78,731,113	\$9,324,644	\$89,714,041	\$438,777,525
Fully Allocated Cost (\$/MWh)	\$30.71	\$45.66	\$26.53	\$26.18	\$23.52	\$22.93	\$48.92	\$43.49	\$30.91
Average Cost of Post-1979 Base Load Resources									\$30.91
ASC Transmission									\$4.67
<b>2006 cost of serving NLSLs under Footnote (f)</b>									<b><u>\$35.58</u></b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007								
Contract System Cost	\$911,099,468								
Contract System Load (MWH)	22,714,092								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$40.11</u></b>								
Production A&G Expense	\$46,295,046	Inflation							
Arizona Production State Taxes	\$848,701	No Change							
Colorado Production State Taxes	\$848,243	No Change							
Montana Production State Tax	\$1,047,142	No Change							
Oregon Production State Taxes	\$8,248,981	No Change							
Wyoming Production State Taxes	\$1,498,024	No Change							
Accum. Depreciation - Steam		2006 Accum Dep + 2006 An Depr.							
Accum. Depreciation - Othr Prod.		2006 Accum Dep + 2006 An Depr.							
Annual Depreciation - Steam	\$60,175,414	No Change							
Annual Depreciation - Othr. Prod.	\$9,049,067	No Change							
Fuel Stock (Account 151)	\$35,545,124	Inflation							
Plant Materials & Supplies	\$25,345,204	Inflation							
General Plant	\$257,764,795	Inflation							
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1980</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100		1,828,000
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000	2,062,783,000	14,196,018,000
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112		\$1,683,803,129
Accumulated Depreciation	(\$187,729,298)	(\$55,538,496)	(\$126,016,020)	(\$84,769,470)	(\$107,683,333)	(\$223,512,476)	(\$32,089,936.47)		(\$817,339,030)
Percent Depreciated	-49.83%	-33.72%	-59.74%	-49.83%	-49.83%	-45.67%	-43.60%		
Net Plant In Service	\$187,258,312	\$109,160,843	\$84,917,821	\$79,375,627	\$108,433,132	\$257,153,189	\$40,165,176		\$866,464,099
Fuel Stock	\$2,654,224		\$997,578	\$1,103,362	\$1,827,183	\$3,177,375			\$9,759,723
Plant Materials & Supplies	\$1,113,867	\$752,264	\$418,642	\$463,035	\$766,792	\$1,333,412	\$70,222		\$4,918,233
General Plant	\$11,328,204	\$7,650,642	\$4,257,653	\$4,709,140	\$7,798,401	\$13,561,009	\$714,169		\$50,019,219
Total "Rate Base"	\$202,354,607	\$117,563,749	\$90,591,694	\$85,651,164	\$118,825,508	\$275,224,985	\$40,949,567		\$931,161,274
Weighted cost of Debt @ 5.86%	\$11,857,980	\$6,889,236	\$5,308,673	\$5,019,158	\$6,963,175	\$16,128,184	\$2,399,645		\$54,566,051
Annual Depreciation	\$7,473,732	\$7,460,360	\$4,777,319	\$3,145,685	\$4,141,667	\$10,413,001	\$1,636,464		\$39,048,228
O&M	\$17,046,067	\$5,947,380	\$6,176,278	\$7,363,463	\$12,043,962	\$14,665,895	\$5,203,232		
Fuel	\$46,785,959	\$45,830,438	\$10,618,031	\$17,287,387	\$19,147,867	\$35,945,281			\$175,614,963
Allocated A&G	\$2,034,567	\$1,374,070	\$764,683	\$845,770	\$1,400,608	\$2,435,583	\$128,266		\$8,983,547
State Taxes	\$848,701	\$4,077,820	\$1,047,142	\$848,243					\$6,821,906
Fully Allocated Cost (\$)	\$86,047,006	\$71,579,304	\$28,692,126	\$34,509,707	\$43,697,278	\$79,587,944	\$9,367,607	\$92,315,748	\$445,796,720
Fully Allocated Cost (\$/MWh)	\$31.22	\$46.08	\$26.71	\$26.60	\$23.90	\$23.18	\$49.15	\$44.75	\$31.40
Average Cost of Post-1979 Base Load Resources									\$31.40
ASC Transmission									\$4.67
<b>2007 cost of serving NLSLs under Footnote (f)</b>									<b><u>\$36.07</u></b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	2008									
Contract System Cost	\$941,713,099									
Contract System Load (MWH)	22,922,918									
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$41.08</u></b>									
Production A&G Expense	\$47,637,603	Inflation								
Arizona Production State Taxes	\$848,701	No Change								
Colorado Production State Taxes	\$848,243	No Change								
Montana Production State Tax	\$1,047,142	No Change								
Oregon Production State Taxes	\$8,248,981	No Change								
Wyoming Production State Taxes	\$1,498,024	No Change								
Accum. Depreciation - Steam		2007 Accum Dep + 2006 An Depr.								
Accum. Depreciation - Othr Prod.		2007 Accum Dep + 2006 An Depr.								
Annual Depreciation - Steam	\$60,175,414	No Change								
Annual Depreciation - Othr. Prod.	\$9,049,067	No Change								
Fuel Stock (Account 151)	\$36,575,932	Inflation								
Plant Materials & Supplies	\$26,080,215	Inflation								
General Plant	\$265,239,974	Inflation								
		<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1981</b>	<b>1984</b>	<b>1980</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100			1,828,000
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000	2,062,783,000		14,196,018,000
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112			\$1,683,803,129
Accumulated Depreciation	(\$195,203,030)	(\$62,998,856)	(\$130,793,339)	(\$87,915,155)	(\$111,825,000)	(\$233,925,477)	(\$33,726,400.76)			(\$856,387,258)
Percent Depreciated	-51.74%	-38.25%	-62.01%	-51.74%	-51.74%	-47.43%	-45.28%			
Net Plant In Service	\$179,784,580	\$101,700,483	\$80,140,502	\$76,229,942	\$104,291,465	\$246,740,188	\$38,528,711			\$827,415,871
Fuel Stock	\$2,731,196		\$1,026,508	\$1,135,360	\$1,880,171	\$3,269,519				\$10,042,754
Plant Materials & Supplies	\$1,146,169	\$774,079	\$430,782	\$476,463	\$789,029	\$1,372,080	\$72,258			\$5,060,862
General Plant	\$11,656,722	\$7,872,511	\$4,381,125	\$4,845,705	\$8,024,555	\$13,954,278	\$734,880			\$51,469,776
Total "Rate Base"	\$195,318,667	\$110,347,073	\$85,978,917	\$82,687,470	\$114,985,221	\$265,336,066	\$39,335,850			\$893,989,264
Weighted cost of Debt @ 5.86%	\$11,445,674	\$6,466,338	\$5,038,365	\$4,845,486	\$6,738,134	\$15,548,693	\$2,305,081			\$52,387,771
Annual Depreciation	\$7,462,677	\$7,101,689	\$4,745,363	\$3,145,685	\$4,141,667	\$10,362,938	\$1,625,518			\$38,585,537
O&M	\$17,540,403	\$6,119,854	\$6,355,390	\$7,577,004	\$12,393,237	\$15,091,205	\$5,354,126			
Fuel	\$48,142,752	\$47,205,351	\$10,925,954	\$17,788,722	\$19,703,155	\$36,987,694	\$0			\$180,753,627
Allocated A&G	\$2,093,569	\$1,413,918	\$786,858	\$870,298	\$1,441,225	\$2,506,215	\$131,986			\$9,244,069
State Taxes	\$848,701	\$4,077,820	\$1,047,142	\$848,243						\$6,821,906
Fully Allocated Cost (\$)	\$87,533,776	\$72,384,971	\$28,899,072	\$35,075,437	\$44,417,418	\$80,496,746	\$9,416,711	\$94,992,905		\$453,217,035
Fully Allocated Cost (\$/MWh)	\$31.76	\$46.60	\$26.90	\$27.04	\$24.30	\$23.44	\$49.40	\$46.05		\$31.93
Average Cost of Post-1979 Base Load Resources										\$31.93
ASC Transmission										\$4.67
<b>2008 cost of serving NLSLs under Footnote (f)</b>										<b><u>\$36.60</u></b>

**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Portland General Electric 2002**

	2002	Boardman	Beaver	Coyote Springs	Colstrip	Total Steam Capacity	Hydro	Total Capacity	Total Oregon Capacity
Contract System Cost	\$1,035,524,198								
Contract System Load (MWH)	19,710,478								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$52.54</u></b>								
Production A&G Expense	\$32,529,926								
Production Oregon State Taxes	\$10,619,471	Allocate on Oregon Capacity							
Montana Production State Tax	\$4,827,124	Direct to Colstrip							
Accumulated Depreciation		Values from Depreciation Sheet							
Annual Depreciation		Values from PGE UE 180 Filing, Exhibit 203							
Fuel Stock (Account 151)	\$19,103,484	Allocate on Coal Capacity							
Plant Materials & Supplies	\$9,480,433	Allocate on Total Capacity							
General Plant	\$70,729,216	Allocate on Total Capacity							
	<b>Boardman</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs</b>	<b>Long-Term</b>	<b>Total</b>				
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>1995</b>	<b>Purchased Power</b>					
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Natural Gas/Oil</b>	<b>Form 1- LF</b>					
Capacity (kW)	390,620	311,200	266,400		968,220				
Energy (kWh)	2,327,658,000	1,904,450,000	1,276,425,000	1,939,603,000	7,448,136,000				
Original Cost	\$378,919,138	\$396,577,409	\$157,515,282		\$933,011,829				
Accum Depreciation (est.)	<del>(\$208,268,325)</del>	<del>(\$253,467,665)</del>	<del>(\$36,218,698)</del>		<del>(\$497,954,688)</del>				
Est. Net Plant In Service	\$170,650,813	\$143,109,744	\$121,296,584		\$435,057,141				
Fuel Stock	\$10,132,645	\$7,970,839			\$18,103,484				
Plant Materials & Supplies	\$1,756,992	\$1,399,764	\$1,198,256		\$4,355,012				
General Plant	\$13,108,120	\$10,443,006	\$8,939,642		\$32,490,768				
Total "Rate Base"	\$195,648,570	\$162,923,352	\$131,434,482		\$490,006,405				
Weighted cost of Debt @ 6.09%	\$11,914,998	\$9,922,032	\$8,004,360		\$30,429,398				
Annual Depreciation	\$11,270,000	\$13,704,000	\$7,402,000		\$32,376,000				
O&M Including Fuel	\$52,030,980	\$21,655,438	\$58,300,857		\$131,987,275				
Allocated A&G	\$6,028,713	\$4,802,969	\$4,111,539		\$14,943,221				
State Taxes	\$2,309,007	\$4,827,124	\$1,574,726		\$8,710,857				
Fully Allocated Cost (\$)	<b>\$83,553,699</b>	<b>\$54,911,563</b>	<b>\$79,393,482</b>	<b>\$86,998,908</b>	<b>\$304,857,651</b>				
Fully Allocated Cost (\$/MWh)	<b>\$35.90</b>	<b>\$28.83</b>	<b>\$62.20</b>	<b>\$44.85</b>	<b>\$40.93</b>				
Average Cost of Post-1979 Base Load Resources					\$40.93				
ASC Transmission					\$4.55				
<b>2002 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$45.48</u></b>				







**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Portland General Electric 2006**

	2006	Boardman	Beaver	Coyote Springs	Colstrip	Total Steam Capacity	Hydro	Total Capacity	Total Oregon Capacity
Contract System Cost	\$962,242,554	417,430	610,700	266,400	311,200	1,605,730	528,800	2,134,530	1,823,330
Contract System Load (MWH)	19,354,153								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$49.72</u></b>								
Production A&G Expense	\$30,482,864								
Production Oregon State Taxes	\$11,229,500								
Montana Production State Tax	\$4,060,209								
Accumulated Depreciation									
Annual Depreciation									
Fuel Stock (Account 151)	\$32,581,087								
Plant Materials & Supplies	\$10,526,160								
General Plant	\$62,609,824								
		Allocate on Oregon Capacity	Direct to Colstrip	2006 Values from PGE 2006 ASC Filing	Values from Depreciation Sheet	Allocate on Coal Capacity	Allocate on Total Capacity	Allocate on Total Capacity	
	Boardman	Colstrip 3 & 4	Coyote Springs	Long-Term	Total				
Year in Service	1980	1984/1986	1995	Purchased Power					
Fuel	Coal	Coal	Natural Gas	Form 1- LF					
Capacity (kW)	417,430	311,200	266,400		995,030				
Energy (kWh)	1,564,573,000	2,070,261,000	1,216,613,000	3,117,635,000	7,969,082,000				
Original Cost	\$401,863,417	\$417,427,565	\$153,542,942		\$972,833,924				
Accum Depreciation	(\$250,911,158)	(\$299,752,332)	(\$64,602,031)		(\$615,265,521)				
Est. Net Plant In Service	\$150,952,259	\$117,675,233	\$88,940,911		\$357,568,403				
Fuel Stock	\$18,165,610	\$13,415,477			\$31,581,087				
Plant Materials & Supplies	\$2,058,502	\$1,534,643	\$1,313,717		\$4,906,862				
General Plant	\$12,244,016	\$9,128,088	\$7,814,019		\$29,186,122				
Total "Rate Base"	\$183,420,387	\$141,753,441	\$98,068,647		\$423,242,475				
Weighted cost of Debt @ 6.21%	\$11,390,406	\$8,802,889	\$6,090,063		\$26,283,358				
Annual Depreciation	\$7,250,833	\$7,768,667	\$6,734,333		\$21,753,833				
O&M	\$16,904,904	\$12,032,790	\$5,191,975		\$34,129,669				
Fuel	\$22,218,265	\$20,614,338	\$38,539,731		\$81,372,334				
Allocated A&G	\$5,961,248	\$4,444,195	\$3,804,414		\$14,209,856				
State Taxes	\$2,570,862	\$4,060,209	\$1,640,701		\$8,271,772				
Fully Allocated Cost (\$)	\$66,296,518	\$57,723,087	\$62,001,217	\$122,712,106	\$308,732,928				
Fully Allocated Cost (\$/MWh)	\$42.37	\$27.88	\$50.96	\$39.36	\$38.74				
Average Cost of Post-1979 Base Load Resources					\$38.74				
ASC Transmission					\$5.06				
<b>2006 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$43.80</u></b>				



**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007		Boardman	417,430	
Contract System Cost	\$1,000,554,227		Beaver	610,700	
Contract System Load (MWH)	20,403,772		Coyote Springs	266,400	
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$49.04</u></b>		Colstrip	311,200	
Production A&G Expense	\$31,366,867		Total Steam Capacity	1,605,730	
Production Oregon State Taxes	\$11,229,500	No Change	Hydro	528,800	
Montana Production State Tax	\$4,060,209	No Change	Total Capacity	2,134,530	
Accumulated Depreciation		2006 Accum Dep + 2006 An Depr.	Total Oregon Capacity	1,823,330	
Annual Depreciation		No Change			
Fuel Stock (Account 151)	\$33,525,939	Inflation			
Plant Materials & Supplies	\$10,831,419	Inflation			
General Plant	\$64,425,509	Inflation			
	Boardman	Colstrip 3 & 4	Coyote Springs	Long-Term	Total
Year in Service	1980	1984/1986	1995	Purchased Power	
Fuel	Coal	Coal	Natural Gas	Form 1- LF	
Capacity (kW)	417,430	311,200	266,400		995,030
Energy (kWh)	1,564,573,000	2,070,261,000	1,216,613,000	3,117,635,000	7,969,082,000
Original Cost	\$401,863,417	\$417,427,565	\$153,542,942		\$972,833,924
Accum Depreciation	(\$258,161,991)	(\$307,520,999)	(\$71,336,364)		(\$637,019,354)
Est. Net Plant In Service	\$143,701,426	\$109,906,566	\$82,206,578		\$335,814,570
Fuel Stock	\$18,706,912	\$13,819,026			\$32,525,939
Plant Materials & Supplies	\$2,118,199	\$1,579,147	\$1,351,815		\$5,049,161
General Plant	\$12,599,092	\$9,392,802	\$8,040,625		\$30,032,520
Total "Rate Base"	\$177,125,629	\$134,697,542	\$91,599,018		\$403,422,189
Weighted cost of Debt @ 6.21%	\$10,999,502	\$8,364,717	\$5,688,299		\$25,052,518
Annual Depreciation	\$7,250,833	\$7,768,667	\$6,734,333		\$21,753,833
O&M	\$17,395,146	\$12,381,741	\$5,342,542		\$35,119,429
Fuel	\$22,862,595	\$21,212,154	\$39,695,923		\$83,770,671
Allocated A&G	\$6,134,124	\$4,573,077	\$3,914,742		\$14,621,942
State Taxes	\$2,570,862	\$4,060,209	\$1,640,701		\$8,271,772
Fully Allocated Cost (\$)	\$67,213,062	\$58,360,564	\$63,016,540	\$126,270,757	\$314,860,923
Fully Allocated Cost (\$/MWh)	\$42.96	\$28.19	\$51.80	\$40.50	\$39.51
Average Cost of Post-1979 Base Load Resources					\$39.51
ASC Transmission					\$5.06
<b>2007 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$44.57</u></b>

**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	2008	Boardman	Beaver	Coyote Springs	Colstrip	Total Steam Capacity	Hydro	Total Capacity	Total Oregon Capacity
Contract System Cost	\$979,534,632								
Contract System Load (MWH)	20,628,239								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$47.49</u></b>								
Production A&G Expense	\$30,482,864								
Production Oregon State Taxes	\$11,229,500	No Change							
Montana Production State Tax	\$4,060,209	No Change							
Accumulated Depreciation		2007 Accum Dep + 2007 An Depr.							
Annual Depreciation		No Change							
Fuel Stock (Account 151)	\$32,581,087	Inflation							
Plant Materials & Supplies	\$10,526,160	Inflation							
General Plant	\$62,609,824	Inflation							
	<b>Boardman</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs</b>	<b>Long-Term</b>	<b>Total</b>				
Year in Service	1980	1984/1986	1995	Purchased Power					
Fuel	Coal	Coal	Natural Gas	Form 1- LF					
Capacity (kW)	417,430	311,200	266,400		995,030				
Energy (kWh)	1,564,573,000	2,070,261,000	1,216,613,000	3,117,635,000	7,969,082,000				
Original Cost	\$401,863,417	\$417,427,565	\$153,542,942		\$972,833,924				
Accum Depreciation	(\$265,412,825)	(\$315,289,665)	(\$78,070,698)		(\$658,773,188)				
Est. Net Plant In Service	\$136,450,592	\$102,137,900	\$75,472,244		\$314,060,736				
Fuel Stock	\$18,165,610	\$13,415,477			\$31,581,087				
Plant Materials & Supplies	\$2,058,502	\$1,534,643	\$1,313,717		\$4,906,862				
General Plant	\$12,244,016	\$9,128,088	\$7,814,019		\$29,186,122				
Total "Rate Base"	\$168,918,720	\$126,216,108	\$84,599,980		\$379,734,808				
Weighted cost of Debt @ 6.21%	\$10,489,853	\$7,838,020	\$5,253,659		\$23,581,532				
Annual Depreciation	\$7,250,833	\$7,768,667	\$6,734,333		\$21,753,833				
O&M	\$17,899,605	\$12,740,811	\$5,497,476		\$36,137,893				
Fuel	\$23,525,610	\$21,827,306	\$40,886,801		\$86,239,717				
Allocated A&G	\$5,961,248	\$4,444,195	\$3,804,414		\$14,209,856				
State Taxes	\$2,570,862	\$4,060,209	\$1,640,701		\$8,271,772				
Fully Allocated Cost (\$)	\$67,698,011	\$58,679,208	\$63,817,383	\$129,932,609	\$320,127,212				
Fully Allocated Cost (\$/MWh)	\$43.27	\$28.34	\$52.45	\$41.68	\$40.17				
Average Cost of Post-1979 Base Load Resources					\$40.17				
ASC Transmission					\$5.06				
<b>2008 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$45.23</u></b>				

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2002**

	2002		
Contract System Cost	\$971,341,747		
Contract System Load (MWH)	20,216,515		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$48.05</u></b>		
Avista Colstrip Cost	\$27.30		
PacifiCorp Colstrip Cost	\$24.66		
PGE Colstrip Cost	\$28.83		
Puget Colstrip Cost	<u>\$26.93</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
<b>Capacity (kW)</b>	389,000		
<b>Energy (kWh)</b>	2,380,562,500		10,943,112,500
<b>Fully Allocated Cost (\$)</b>	\$64,106,194	\$197,440,989	\$261,547,183
<b>Fully Allocated Cost (\$/MWh)</b>	\$26.93	\$23.06	\$23.90
Average Cost of Post-1979 Base Load Resources			\$23.90
ASC Transmission			\$2.63
<b>2002 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$26.53</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

	<b>2003</b>		
Contract System Cost	\$934,192,578		
Contract System Load (MWH)	20,571,219		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$45.41</u></b>		
Avista Colstrip Cost	\$22.55		
PacifiCorp Cosltrip Cost	\$23.87		
PGE Colstrip Cost	\$27.32		
Puget Colstrip Cost	<u>\$24.58</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
<b>Capacity (kW)</b>	<b>389,000</b>		
<b>Energy (kWh)</b>	<b>2,650,550,000</b>	<b>7,359,563,000</b>	<b>10,010,113,000</b>
<b>Fully Allocated Cost (\$)</b>	<b>\$65,162,493</b>	<b>\$184,023,681</b>	<b>\$249,186,174</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$24.58</b>	<b>\$25.00</b>	<b>\$24.89</b>
Average Cost of Post-1979 Base Load Resources			\$24.89
ASC Transmission			\$3.17
<b>2003 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$28.07</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

	<b>2004</b>		
Contract System Cost	\$970,450,882		
Contract System Load (MWH)	20,870,630		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$46.50</u></b>		
Avista Colstrip Cost	\$23.97		
PacifiCorp Cosltrip Cost	\$23.63		
PGE Colstrip Cost	\$25.96		
Puget Colstrip Cost	<u>\$24.52</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
<b>Capacity (kW)</b>	<b>389,000</b>		
<b>Energy (kWh)</b>	<b>2,680,425,000</b>	<b>6,491,558,000</b>	<b>9,171,983,000</b>
<b>Fully Allocated Cost (\$)</b>	<b>\$65,724,158</b>	<b>\$129,617,338</b>	<b>\$195,341,496</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$24.52</b>	<b>\$19.97</b>	<b>\$21.30</b>
Average Cost of Post-1979 Base Load Resources			\$21.30
ASC Transmission			\$3.02
<b>2004 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.32</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

	<b>2005</b>		
Contract System Cost	\$1,079,045,976		
Contract System Load (MWH)	21,488,835		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$50.21</u></b>		
Avista Colstrip Cost	\$22.97		
PacifiCorp Cosltrip Cost	\$21.88		
PGE Colstrip Cost	\$23.47		
Puget Colstrip Cost	<u>\$22.78</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
Year in Service Fuel	1984/1986 Coal		
Capacity (kW)	389,000		
Energy (kWh)	2,928,368,750	6,761,467,000	9,689,835,750
Fully Allocated Cost (\$)	\$66,694,752	\$131,823,961	\$198,518,713
Fully Allocated Cost (\$/MWh)	\$22.78	\$19.50	\$20.49
Average Cost of Post-1979 Base Load Resources			\$20.49
ASC Transmission			\$3.60
<b>2005 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.08</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

	<b>2006</b>		
Contract System Cost	\$1,225,104,307		
Contract System Load (MWH)	22,146,130		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$55.32</u></b>		
Avista Colstrip Cost	\$29.63		
PacifiCorp Cosltrip Cost	\$26.09		
PGE Colstrip Cost	\$27.88		
Puget Colstrip Cost	<u>\$27.87</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
Year in Service Fuel	1984/1986 Coal		
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Fully Allocated Cost (\$)	\$72,118,403	\$139,481,412	\$211,599,815
Fully Allocated Cost (\$/MWh)	\$27.87	\$20.11	\$22.22
NLSL Resource Cost			\$22.22
ASC Transmission			\$3.53
<b>Total NLSL Cost</b>			<b>\$25.74</b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007		
Contract System Cost	\$1,195,685,498		
Contract System Load (MWH)	22,283,230		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$53.66</u></b>		
Avista Colstrip Cost	\$29.82		
PacifiCorp Cosltrip Cost	\$26.71		
PGE Colstrip Cost	\$28.19		
Puget Colstrip Cost	<u>\$28.24</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
<b>Capacity (kW)</b>	<b>389,000</b>		
<b>Energy (kWh)</b>	<b>2,587,826,250</b>	<b>6,761,467,000</b>	<b>9,349,293,250</b>
<b>Fully Allocated Cost (\$)</b>	<b>\$73,080,130</b>	<b>\$142,143,702</b>	<b>\$215,223,832</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$28.24</b>	<b>\$21.02</b>	<b>\$23.02</b>
NLSL Resource Cost			\$23.02
ASC Transmission			\$3.50
<b>Total NLSL Cost</b>			<b>\$26.52</b>



**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	<b>2008</b>		
Contract System Cost	\$1,188,827,754		
Contract System Load (MWH)	22,563,050		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$52.69</u></b>		
Avista Colstrip Cost	\$30.07		
PacifiCorp Cosltrip Cost	\$26.90		
PGE Colstrip Cost	\$28.34		
Puget Colstrip Cost	<u>\$28.44</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
Year in Service Fuel	1984/1986 Coal		
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Fully Allocated Cost (\$)	\$73,596,422	\$145,069,710	\$218,666,132
Fully Allocated Cost (\$/MWh)	\$28.44	\$20.92	\$22.96
NLSL Resource Cost			\$22.96
ASC Transmission			\$3.46
<b>Total NLSL Cost</b>			<b>\$26.42</b>

<b>Escalation Rates</b>		
<b>Year</b>	<b>2007</b>	<b>2008</b>
<b>Inflation</b>	<b>2.90%</b>	<b>3.30%</b>
<b>Natural Gas</b>	<b>3.00%</b>	<b>11.30%</b>