

**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	\$445,389,616	\$489,630,820
<b>NLSL Resource Costs</b>	0	1,308,185	816,232	1,747,441	3,398,696	3,514,424	3,640,277
<b>Revised Contract System Cost</b>	354,058,179	374,793,803	401,710,777	378,478,945	406,919,282	441,875,191	485,990,543
<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>		29,368	17,835	37,455	61,449	61,449	61,449
<b>Revised Contract System Load (MWH)</b>	7,977,930	8,413,856	8,777,612	8,932,353	9,164,903	9,330,563	9,510,660
<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>\$47.42</b>	<b>\$51.15</b>
<b>NLSL Resource Cost</b>	<b>\$36.70</b>	<b>\$44.29</b>	<b>\$42.96</b>	<b>\$46.65</b>	<b>\$55.31</b>	<b>\$57.19</b>	<b>\$59.24</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.38</b>	<b>\$44.54</b>	<b>\$45.77</b>	<b>\$42.37</b>	<b>\$44.40</b>	<b>\$47.36</b>	<b>\$51.10</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>	\$604,574,008	\$511,428,346	\$475,516,241	\$464,184,105	\$415,047,311	\$483,960,842	\$527,772,214
<b>NLSL Resource Costs</b>	13,691,227	14,350,370	14,388,384	14,967,131	17,948,434	18,208,989	18,688,093
<b>Revised Contract System Cost</b>	590,882,782	497,077,976	461,127,857	449,216,975	397,098,877	465,751,853	509,084,120
<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>\$32.24</b>	<b>\$34.39</b>
<b>NLSL Resource Cost</b>	<b>\$38.01</b>	<b>\$43.11</b>	<b>\$39.11</b>	<b>\$40.68</b>	<b>\$46.57</b>	<b>\$47.24</b>	<b>\$48.49</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.66</b>	<b>\$37.39</b>	<b>\$34.07</b>	<b>\$33.07</b>	<b>\$27.86</b>	<b>\$31.85</b>	<b>\$34.02</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**

**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>	\$790,596,871	\$798,711,507	\$848,802,064	\$884,806,392	\$923,135,779	\$909,036,951	\$958,039,879
<b>NLSL Resource Costs</b>	0	0	0	5,093,022	14,046,866	13,866,342	14,435,880
<b>Revised Contract System Cost</b>	790,596,871	798,711,507	848,802,064	879,713,370	909,088,914	895,170,610	943,603,998
<b>Contract System Load (MWH)</b>	21,148,443	21,684,793	21,479,607	21,706,069	22,480,119	22,424,981	22,701,406
<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	22,082,913	22,359,338
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>	<b>\$36.83</b>	<b>\$39.52</b>	<b>\$40.76</b>	<b>\$41.06</b>	<b>\$40.54</b>	<b>\$42.20</b>
<b>NLSL Resource Cost</b>	<b>\$34.27</b>	<b>\$37.50</b>	<b>\$38.04</b>	<b>\$37.11</b>	<b>\$39.54</b>	<b>\$38.94</b>	<b>\$39.68</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>	<b>\$36.83</b>	<b>\$39.52</b>	<b>\$40.76</b>	<b>\$41.06</b>	<b>\$40.54</b>	<b>\$42.20</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>	\$1,035,524,114	\$912,436,247	\$826,240,595	\$865,345,580	\$962,242,481	\$953,881,670	\$1,078,682,877
<b>NLSL Resource Costs</b>	6,531,637	10,507,392	11,432,359	14,122,193	16,356,700	15,380,462	17,203,506
<b>Revised Contract System Cost</b>	1,028,992,478	901,928,854	814,808,236	851,223,386	945,885,781	938,501,208	1,061,479,371
<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>	124,325	222,797	258,085	300,561	328,992	328,992	328,992
<b>Revised Contract System Load (MWH)</b>	19,586,153	19,124,350	18,394,260	18,116,488	19,025,161	20,074,780	20,299,247
<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>\$46.75</b>	<b>\$52.29</b>
<b>NLSL Resource Cost</b>	<b>\$47.12</b>	<b>\$42.26</b>	<b>\$40.29</b>	<b>\$40.57</b>	<b>\$44.98</b>	<b>\$46.00</b>	<b>\$46.92</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>\$46.75</b>	<b>\$52.29</b>

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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>	\$971,340,638	\$934,191,933	\$970,450,301	\$1,079,045,455	\$1,225,103,922	\$1,148,946,127	\$1,270,929,794
<b>NLSL Resource Costs</b>	0	0	0	0	0	0	0
<b>Revised Contract System Cost</b>	971,340,638	934,191,933	970,450,301	1,079,045,455	1,225,103,922	1,148,946,127	1,270,929,794
<b>Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,110	22,283,230	22,563,050
<b>NLSL Load (MWH)</b>	0	0	0	0	0	0	0
<b>Revised Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,110	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>\$51.56</b>	<b>\$56.33</b>
<b>NLSL Resource Cost</b>	<b>\$26.85</b>	<b>\$28.48</b>	<b>\$24.92</b>	<b>\$24.47</b>	<b>\$26.12</b>	<b>\$27.33</b>	<b>\$27.22</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>\$51.56</b>	<b>\$56.33</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  
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**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 Form 1- LF	Total
Year in Service Fuel	1983 Gas/Wood	1984/1986 Coal	2003 Natural Gas		
Capacity (kW)	46,000	233,400			279,400
Energy (kWh)	261,425,000	1,397,105,000		438,474,000	2,097,004,000
Eastern Intertie Losses @ 3%		41,913,150			41,913,150
BPA Network Losses @ 1.9%		25,748,645			25,748,645
Avista Losses @ 3%	7,842,750	39,883,296			47,726,046
Total Losses	7,842,750	107,545,091			115,387,841
Energy Delivered	253,582,250	1,289,559,909			1,981,616,159
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>\$32.51</b>

Average Cost of Post-1979 Base Load Resources	\$32.51
ASC Transmission	\$4.20
<b>2002 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$36.70</u></b>

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

	2003		Kettle Falls	Colstrip	Coyote Springs	Hydro	Total Capacity	Steam Capacity
Contract System Cost	\$376,101,987							
Contract System Load (MWH)	8,443,224							
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.54</u></b>							
Production A&G Expense	\$18,609,502	Allocate on Total Capacity						
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						
			<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			140,000		424,100	
Energy (kWh)	366,204,000	1,593,135,000			396,591,000	405,306,000	2,355,930,000	
Eastern Intertie Losses @ 3%		47,794,050					47,794,050	
BPA Network Losses @ 1.9%		29,361,478			7,535,229		36,896,707	
Avista Losses @ 3%	10,986,120	45,479,384			11,671,673		68,137,177	
Total Losses	10,986,120	122,634,912			19,206,902		152,827,934	
Energy Delivered	355,217,880	1,470,500,088					2,203,102,066	
Gross Plant in Service	\$92,544,988	\$278,889,295			\$104,528,334		\$475,962,617	
Accumulated Depreciation	<b>(\$35,630,702)</b>	<b>(\$164,027,726)</b>			\$0		<b>(\$199,658,428)</b>	
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>\$40.93</b>	
Average Cost of Post-1979 Base Load Resources								\$40.93
ASC Transmission								\$3.36
<b>2003 cost of serving NLSLs under Footnote (f)</b>								<b><u>\$44.29</u></b>

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

	2004				
			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			
	<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	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
Eastern Intertie Losses @ 3%		48,143,220			48,143,220
BPA Network Losses @ 1.9%		29,575,985	7,735,147		37,311,132
Avista Losses @ 3%	10,972,590	45,811,644	11,981,336		68,765,569
Total Losses	10,972,590	123,530,849	19,716,483		154,219,921
Energy Delivered	354,780,410	1,481,243,151			2,661,811,079
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	\$6,947,411	\$555,448		\$8,090,627
Fully Allocated Cost (\$)	<b>\$18,056,248</b>	<b>\$41,932,725</b>	<b>\$32,835,149</b>	<b>\$12,749,802</b>	<b>\$105,573,925</b>
Fully Allocated Cost (\$/MWh)	<b>\$49.37</b>	<b>\$26.13</b>	<b>\$80.65</b>	<b>\$29.08</b>	<b>\$39.66</b>
Average Cost of Post-1979 Base Load Resources					\$39.66
ASC Transmission					\$3.30
<b>2004 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$42.96</u></b>



**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
Contract System Cost	\$380,226,386		Coyote Springs		287,000
Contract System Load (MWH)	8,969,808		Other Thermal		259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$42.39</u></b>		Hydro		879,300
			Total Capacity		1,710,170
Production A&G Expense	\$19,744,261	Allocate on Total Capacity	Steam Capacity		284,100
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>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)	338,170,000	1,770,709,000	1,527,857,000	457,836,000	4,094,572,000
Eastern Intertie Losses @ 3%		53,121,270			53,121,270
BPA Network Losses @ 1.9%		32,634,167	29,029,283		61,663,450
Avista Losses @ 3%	10,145,100	50,548,607	44,964,832		105,658,538
Total Losses	10,145,100	136,304,044	73,994,115		220,443,258
Energy Delivered	328,024,900	1,634,404,956			3,874,128,742
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	\$42.57
Average Cost of Post-1979 Base Load Resources					\$42.57
ASC Transmission					\$4.08
<b>2005 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$46.65</u></b>

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

	2006		Kettle Falls	50,700
Contract System Cost	\$410,317,978		Colstrip	233,400
Contract System Load (MWH)	9,226,352		Coyote Springs	287,000
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.47</u></b>		Other Thermal	259,770
Production A&G Expense	\$19,709,124	Allocate on Total Capacity	Hydro	879,300
WA. Production State Taxes	\$4,101,358	15% to Kettle Falls	Total Capacity	1,710,170
Montana Production State Tax	\$6,625,765	50% to Colstrip	Steam Capacity	284,100
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
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
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 (\$)	\$21,363,490	\$46,782,454	\$109,513,218	\$12,903,902	\$190,563,065
Fully Allocated Cost (\$/MWh)	\$60.38	\$29.63	\$75.06	\$35.64	\$50.77

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**

	<b>2007</b>		Kettle Falls	50,700
			Colstrip	233,400
Contract System Cost	\$445,389,616		Coyote Springs	287,000
Contract System Load (MWH)	9,392,012		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$47.42</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		

	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	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
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	\$88,576,420		\$114,758,056
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>\$115,588,917</b>	<b>\$13,278,115</b>	<b>\$197,638,547</b>
Fully Allocated Cost (\$/MWh)	<b>\$61.30</b>	<b>\$29.82</b>	<b>\$79.23</b>	<b>\$36.67</b>	<b>\$52.65</b>

Average Cost of Post-1979 Base Load Resources	\$52.65
ASC Transmission	\$4.54
<b>2007 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$57.19</u></b>

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

	2008		
		Kettle Falls	50,700
		Colstrip	233,400
Contract System Cost	\$489,630,820	Coyote Springs	287,000
Contract System Load (MWH)	9,572,110	Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$51.15</u></b>	Hydro	781,366
		Total Capacity	1,612,236
Production A&G Expense	\$20,868,829	Steam Capacity	284,100
WA. Production State Taxes	\$4,101,358	Inflation	
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 Purchased Power Form 1- LF	Total
Year in Service	1983	1984/1986	2003		
Fuel	Gas/Wood	Coal	Natural Gas		
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
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	<b>(\$43,743,340)</b>	<b>(\$201,374,666)</b>	<b>(\$38,849,598)</b>		<b>(\$283,967,604)</b>
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	\$95,193,079		\$122,133,982
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>\$122,139,030</b>	<b>\$13,663,180</b>	<b>\$205,326,339</b>
Fully Allocated Cost (\$/MWh)	<b>\$62.30</b>	<b>\$30.07</b>	<b>\$83.72</b>	<b>\$37.74</b>	<b>\$54.70</b>

Average Cost of Post-1979 Base Load Resources	\$54.70
ASC Transmission	\$4.54
<b>2008 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$59.24</u></b>

**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	\$604,574,008			
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
Valmy Losses @ 3%		58,355,850		58,355,850
BPA Network Losses @ 1.9%	6,699,552	35,849,944		42,549,496
Idaho System Losses @ 3.6%	12,452,704	66,635,611		79,088,316
Total Losses	19,152,256	160,841,405		179,993,661
Energy Delivered	333,455,744	1,784,353,595		2,117,809,339
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 (\$)	<b>\$13,163,377</b>	<b>\$60,743,740</b>	<b>\$0</b>	<b>\$73,907,117</b>
Fully Allocated Cost (\$/MWh)	<b>\$37.33</b>	<b>\$31.23</b>		<b>\$34.90</b>
Average Cost of Post-1979 Base Load Resources				\$34.90
ASC Transmission				\$3.11
<b>2002 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 2003**

	2003			
Contract System Cost	\$511,428,346			
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
Valmy Losses @ 3%		48,839,520		48,839,520
BPA Network Losses @ 1.9%	8,047,165	30,003,745		38,050,910
Idaho System Losses @ 3.6%	14,957,562	55,769,066		70,726,629
Total Losses	23,004,727	134,612,332		157,617,059
Energy Delivered	400,530,273	1,493,371,668		1,893,901,941
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 (\$)	<b>\$13,383,990</b>	<b>\$61,367,824</b>	<b>\$0</b>	<b>\$74,751,814</b>
Fully Allocated Cost (\$/MWh)	<b>\$31.60</b>	<b>\$37.70</b>		<b>\$39.47</b>
Average Cost of Post-1979 Base Load Resources				\$39.47
ASC Transmission				\$3.64
<b>2003 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$43.11</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	\$475,516,241			
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
Valmy Losses @ 3%		60,095,220		60,095,220
BPA Network Losses @ 1.9%	6,717,317	36,918,497		43,635,814
Idaho System Losses @ 3.6%	12,485,725	68,621,770		81,107,495
Total Losses	19,203,042	165,635,487		184,838,529
Energy Delivered	334,339,958	1,837,538,513		2,251,750,471
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 (\$)	<b>\$12,973,852</b>	<b>\$62,727,539</b>	<b>\$3,554,304</b>	<b>\$79,255,696</b>
Fully Allocated Cost (\$/MWh)	<b>\$36.70</b>	<b>\$31.31</b>	<b>\$44.50</b>	<b>\$35.20</b>
Average Cost of Post-1979 Base Load Resources				\$35.20
ASC Transmission				\$3.91
<b>2004 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$39.11</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	\$464,184,105			
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
Valmy Losses @ 3%		58,608,300		58,608,300
BPA Network Losses @ 1.9%	6,786,420	36,005,032		42,791,452
Idaho System Losses @ 3.6%	12,614,169	66,923,880		79,538,049
Total Losses	19,400,589	161,537,212		180,937,801
Energy Delivered	337,779,411	1,792,072,788		2,287,488,199
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 (\$)	<b>\$12,909,898</b>	<b>\$62,704,017</b>	<b>\$7,582,933</b>	<b>\$83,196,848</b>
Fully Allocated Cost (\$/MWh)	<b>\$36.14</b>	<b>\$32.10</b>	<b>\$48.10</b>	<b>\$36.37</b>
Average Cost of Post-1979 Base Load Resources				\$36.37
ASC Transmission				\$4.31
<b>2005 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$40.68</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	\$415,047,311			
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>
<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)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
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	871,442	3,846,990		1,719,638
Plant Materials & Supplies	371,712	1,640,928		2,012,640
General Plant	1,560,052	6,886,869		8,446,921
Total "Rate Base"	23,995,723	119,999,268		143,994,991
Weighted cost of Debt @ 5.44%	1,305,367	6,527,960		8,942,089
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	804,244	3,550,344		4,354,587
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,213,083</b>	<b>\$71,536,239</b>	<b>\$4,609,488</b>	<b>\$87,358,810</b>
Fully Allocated Cost (\$/MWh)	<b>\$46.42</b>	<b>\$41.00</b>	<b>\$44.50</b>	<b>\$41.80</b>
Average Cost of Post-1979 Base Load Resources				\$41.80
ASC Transmission				\$4.77
<b>2006 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$46.57</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	\$483,960,842			
Contract System Load (MWH)	15,010,497			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$32.24</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)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
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	896,713	3,958,553		1,769,507
Plant Materials & Supplies	382,492	1,688,515		2,071,007
General Plant	1,605,293	7,086,588		8,691,882
Total "Rate Base"	22,953,016	111,090,137		134,043,153
Weighted cost of Debt @ 5.44%	1,248,644	6,043,303		8,324,080
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	827,567	3,653,304		4,480,870
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,382,473</b>	<b>\$72,643,186</b>	<b>\$4,743,163</b>	<b>\$88,768,822</b>
Fully Allocated Cost (\$/MWh)	<b>\$47.12</b>	<b>\$41.63</b>	<b>\$45.79</b>	<b>\$42.47</b>
Average Cost of Post-1979 Base Load Resources				\$42.47
ASC Transmission				\$4.77
<b>2007 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$47.24</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	\$527,772,214			
Contract System Load (MWH)	15,347,626			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$34.39</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>
Year in Service	1980	1984/1986	Purchased Power	
Fuel	Coal	Coal	Form 1- LF	
Capacity (kW)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
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	922,718	4,073,351		1,820,823
Plant Materials & Supplies	393,584	1,737,482		2,131,066
General Plant	1,651,847	7,292,099		8,943,946
Total "Rate Base"	24,160,666	120,727,413		144,888,079
Weighted cost of Debt @ 5.44%	1,314,340	6,567,571		8,997,550
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	851,566	3,759,249		4,610,816
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,680,839</b>	<b>\$74,805,213</b>	<b>\$4,880,715</b>	<b>\$91,366,768</b>
Fully Allocated Cost (\$/MWh)	<b>\$48.36</b>	<b>\$42.87</b>	<b>\$47.12</b>	<b>\$43.72</b>
Average Cost of Post-1979 Base Load Resources				\$43.72
ASC Transmission				\$4.77
<b>2008 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$48.49</u></b>

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

<b>PNW Total</b>										
	<b>2002</b>									
Contract System Cost	\$790,596,871									
Contract System Load (MWH)	21,148,443									
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>									
<b>Total Company</b>										
Production A&G Expense	\$36,341,582									
Arizona Production State Taxes	707,208									
Colorado Production State Taxes	2,467,816									
Montana Production State Tax	2,256,209									
Oregon Production State Taxes	7,198,387									
Wyoming Production State Taxes	2,658,631									
Accum. Depreciation - Steam	584,910,182									
Accum. Depreciation - Other Prod.	10,537,497									
Annual Depreciation - Steam	34,839,342									
Annual Depreciation - Other. Prod.	1,438,714									
Fuel Stock (Account 151)	18,823,598									
Plant Materials & Supplies	11,025,568									
General Plant	156,161,018									
		<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>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	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
Path 3 Losses			29,529,450							29,529,450
Path 2 Losses	48,129,299	28,067,826	18,140,925	25,967,414						120,305,464
Path 1 Losses	86,477,711	64,923,541	46,232,945	46,657,703	58,136,810	118,955,866	6,418,825			427,803,401
Total Transmission Losses	134,607,010	92,991,367	93,903,320	72,625,117	58,136,810	118,955,866	6,418,825			577,638,315
Energy Delivered	2,398,513,990	1,384,262,633	890,411,680	1,294,080,883	1,612,461,190	3,299,316,134	178,030,175			12,830,258,685
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)	(22,235,047)			(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	1,405,595		528,320	584,408	1,604,212	1,682,300				5,804,835
Plant Materials & Supplies	484,550	277,387	182,128	201,463	553,019	579,938	30,431			2,308,915
General Plant	6,862,938	3,928,783	2,579,570	2,853,424	7,832,701	8,213,975	431,006			32,702,397
Total "Rate Base"	234,146,906	133,865,222	102,855,928	79,393,006	123,507,704	324,621,993	48,476,337			1,046,867,096
Weighted cost of Debt @ 6.48%	15,172,719	8,674,466	6,665,064	5,144,667	8,003,299	21,035,505	3,141,267			67,836,988
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	1,597,134	914,301	600,314	664,045	1,822,816	1,911,545	100,303			7,610,458
State Taxes	707,208	3,016,297	2,256,209	2,467,816						8,447,530
Fully Allocated Cost (\$)	\$73,899,756	\$67,881,619	\$25,711,678	\$31,157,914	\$36,924,456	\$73,863,406	\$10,601,438	\$54,174,383		\$374,214,649
Fully Allocated Cost (\$/MWh)	\$29.17	\$45.95	\$26.12	\$22.80	\$22.10	\$21.61	\$57.48	\$30.55		\$29.17
Average Cost of Post-1979 Base Load Resources										\$29.17
ASC Transmission										\$5.10
<b>2002 cost of serving NLSLs under Footnote (f)</b>										<b>\$34.27</b>

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

<b>PNW Total</b>									
	<b>2003</b>								
Contract System Cost	\$798,711,507								
Contract System Load (MWH)	21,684,793								
<b>Lookback ASC (\$/MWH)</b>	<b>\$36.83</b>								
<b>Total Company</b>									
Production A&G Expense	\$114,488,148								
Arizona Production State Taxes	2,193,784								
Colorado Production State Taxes	2,454,409								
Montana Production State Tax	1,250,383								
Oregon Production State Taxes	7,330,583								
Wyoming Production State Taxes	2,729,477								
Accum. Depreciation - Steam	2,117,841,268								
Accum. Depreciation - Other Prod.	44,507,176								
Annual Depreciation - Steam	129,105,941								
Annual Depreciation - Other. Prod.	9,162,337								
Fuel Stock (Account 151)	53,546,693								
Plant Materials & Supplies	40,510,552								
General Plant	550,892,409								
	<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		1,785,340
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	1,924,914,000	14,433,297,000
Path 3 Losses			31,983,540						31,983,540
Path 2 Losses	54,593,023	33,491,490	19,648,555	23,650,497					131,383,565
Path 1 Losses	98,091,594	77,468,989	50,075,204	42,494,715	65,675,082	120,957,666	6,906,582		461,669,833
<b>Total Transmission Losses</b>	<b>152,684,617</b>	<b>110,960,479</b>	<b>101,707,299</b>	<b>66,145,212</b>	<b>65,675,082</b>	<b>120,957,666</b>	<b>6,906,582</b>		<b>625,036,938</b>
Energy Delivered	2,720,632,383	1,651,749,521	964,410,701	1,178,617,788	1,821,539,918	3,354,837,334	191,558,418		13,808,260,062
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)	(24,107,056)		(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	3,998,436		1,502,891	1,662,442	2,752,547	4,786,534			14,702,849
Plant Materials & Supplies	1,780,351	1,019,186	669,180	740,222	1,225,604	2,131,261	111,809		7,677,613
General Plant	24,210,527	13,859,649	9,100,000	10,066,082	16,666,667	28,982,457	1,520,468		104,405,850
<b>Total "Rate Base"</b>	<b>249,420,277</b>	<b>142,860,291</b>	<b>110,152,479</b>	<b>98,192,923</b>	<b>131,469,006</b>	<b>342,215,071</b>	<b>48,514,126</b>		<b>1,122,824,172</b>
Weighted Cost of Debt @ 5.77%	14,391,550	8,243,039	6,355,798	5,665,732	7,585,762	19,745,810	2,799,265		64,786,955
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	5,031,506	2,880,355	1,891,190	2,091,964	3,463,718	6,023,223	315,988		21,697,944
State Taxes	2,193,784	3,071,690	1,250,383	2,454,409					8,970,266
<b>Fully Allocated Cost (\$)</b>	<b>\$84,398,991</b>	<b>\$75,754,159</b>	<b>\$27,107,858</b>	<b>\$35,619,948</b>	<b>\$41,202,454</b>	<b>\$83,792,517</b>	<b>\$10,994,398</b>	<b>\$88,705,600</b>	<b>\$447,575,925</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$31.02</b>	<b>\$45.86</b>	<b>\$28.11</b>	<b>\$30.22</b>	<b>\$22.62</b>	<b>\$24.98</b>	<b>\$57.39</b>	<b>\$46.08</b>	<b>\$32.41</b>
Average Cost of Post-1979 Base Load Resources									\$32.41
ASC Transmission									\$5.09
<b>2003 cost of serving NLSLs under Footnote (f)</b>									<b>\$37.50</b>

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

<b>PNW Total</b>		<b>2004</b>							
Contract System Cost	\$848,802,064								
Contract System Load (MWH)	21,479,607								
<b>Lookback ASC (\$/MWH)</b>	<b>\$39.52</b>								
<b>Total Company</b>									
Production A&G Expense	\$103,950,140								
Arizona Production State Taxes	1,867,798								
Colorado Production State Taxes	2,330,804								
Montana Production State Tax	2,365,056								
Oregon Production State Taxes	6,743,663								
Wyoming Production State Taxes	2,793,502								
Accum. Depreciation - Steam	2,194,354,359								
Accum. Depreciation - Other Prod.	54,162,163								
Annual Depreciation - Steam	133,386,063								
Annual Depreciation - Other. Prod.	9,651,444								
Fuel Stock (Account 151)	48,450,942								
Plant Materials & Supplies	45,805,377								
General Plant	567,849,753								
	<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	26,100		1,785,440
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
Path 3 Losses			32,199,750						32,199,750
Path 2 Losses	44,268,803	35,475,736	19,781,380	24,640,435					124,166,354
Path 1 Losses	79,541,253	82,058,738	50,413,715	44,273,415	69,949,427	124,420,092	6,781,685		457,438,325
<b>Total Transmission Losses</b>	<b>123,810,056</b>	<b>117,534,474</b>	<b>102,394,844</b>	<b>68,913,850</b>	<b>69,949,427</b>	<b>124,420,092</b>	<b>6,781,685</b>		<b>613,804,428</b>
Energy Delivered	2,206,126,944	1,749,609,526	970,930,156	1,227,951,150	1,940,091,573	3,450,869,908	188,094,315		13,547,515,572
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)	(26,918,036)		(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	3,617,927		1,359,869	1,504,236	2,490,602	4,331,025			13,303,658
Plant Materials & Supplies	2,013,047	1,152,396	756,643	836,970	1,385,793	2,409,821	126,909		8,681,581
General Plant	24,955,765	14,286,271	9,380,113	10,375,932	17,179,694	29,874,583	1,573,298		107,625,656
<b>Total "Rate Base"</b>	<b>240,645,256</b>	<b>138,238,452</b>	<b>106,697,228</b>	<b>106,944,932</b>	<b>127,971,391</b>	<b>325,057,609</b>	<b>46,533,696</b>		<b>1,092,088,564</b>
Weighted Cost of Debt @ 5.84%	14,053,683	8,073,126	6,231,118	6,245,584	7,473,529	18,983,364	2,717,568		63,777,972
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	4,568,383	2,615,234	1,717,116	1,899,410	3,144,902	5,468,818	288,007		19,701,870
State Taxes	1,867,798	2,825,757	2,365,056	2,330,804					9,389,415
<b>Fully Allocated Cost (\$)</b>	<b>\$90,133,722</b>	<b>\$77,341,167</b>	<b>\$28,037,831</b>	<b>\$36,517,453</b>	<b>\$40,294,700</b>	<b>\$82,131,140</b>	<b>\$10,953,073</b>	<b>\$80,727,702</b>	<b>\$446,136,788</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$40.86</b>	<b>\$44.20</b>	<b>\$28.88</b>	<b>\$29.74</b>	<b>\$20.77</b>	<b>\$23.80</b>	<b>\$58.23</b>	<b>\$44.51</b>	<b>\$32.93</b>
Average Cost of Post-1979 Base Load Resources									\$32.93
ASC Transmission									\$5.11
<b>2004 cost of serving NLSLs under Footnote (f)</b>									<b>\$38.04</b>

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

<b>PNW Total</b>										
<b>2005</b>										
Contract System Cost	\$884,806,392									
Contract System Load (MWH)	21,706,069									
<b>Lookback ASC (\$/MWH)</b>	<b>\$40.76</b>									
<b>Total Company</b>										
Production A&G Expense	\$101,743,393									
Arizona Production State Taxes	1,912,286									
Colorado Production State Taxes	2,229,894									
Montana Production State Tax	2,311,999									
Oregon Production State Taxes	6,605,336									
Wyoming Production State Taxes	3,032,598									
Accum. Depreciation - Steam	2,289,647,911									
Accum. Depreciation - Other Prod.	63,309,583									
Annual Depreciation - Steam	135,888,269									
Annual Depreciation - Other. Prod.	12,459,978									
Fuel Stock (Account 151)	56,631,067									
Plant Materials & Supplies	51,730,407									
General Plant	555,089,375									
		<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>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>Purchased Power</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
Path 3 Losses			35,428,470							35,428,470
Path 2 Losses	56,421,830	35,285,717	21,764,890	26,194,787						139,667,224
Path 1 Losses	101,377,556	81,619,206	55,468,778	47,066,242	68,571,590	117,726,904	6,431,736			478,262,012
<b>Total Transmission Losses</b>	<b>157,799,386</b>	<b>116,904,923</b>	<b>112,662,138</b>	<b>73,261,029</b>	<b>68,571,590</b>	<b>117,726,904</b>	<b>6,431,736</b>			<b>653,357,706</b>
Energy Delivered	2,811,770,614	1,740,238,077	1,068,286,862	1,305,411,971	1,901,876,410	3,265,230,096	178,388,264			14,333,985,294
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)	(28,718,381)			(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	4,228,753		1,589,357	1,757,895	2,911,098	5,062,246				15,549,348
Plant Materials & Supplies	2,273,439	1,535,395	854,462	945,070	1,565,049	2,721,537	143,326			10,038,277
General Plant	24,394,974	16,475,446	9,168,739	10,141,003	16,793,642	29,203,259	1,537,944			107,715,008
<b>Total "Rate Base"</b>	<b>232,228,895</b>	<b>142,660,094</b>	<b>103,301,895</b>	<b>97,264,239</b>	<b>128,358,864</b>	<b>314,626,586</b>	<b>44,552,811</b>			<b>1,062,993,385</b>
Weighted Cost of Debt @ 5.86%	13,608,613	8,359,881	6,053,491	5,699,684	7,521,829	18,437,118	2,610,795			62,291,412
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	4,471,401	3,019,816	1,680,556	1,858,764	3,078,139	5,352,721	281,893			19,743,290
State Taxes	1,912,286	3,265,297	2,311,999	2,229,894						9,719,476
<b>Fully Allocated Cost (\$)</b>	<b>\$94,621,834</b>	<b>\$77,874,782</b>	<b>\$28,472,468</b>	<b>\$34,673,532</b>	<b>\$43,660,348</b>	<b>\$82,975,985</b>	<b>\$10,871,362</b>	<b>\$89,714,041</b>		<b>\$462,864,352</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$33.65</b>	<b>\$44.75</b>	<b>\$26.65</b>	<b>\$26.56</b>	<b>\$22.96</b>	<b>\$25.41</b>	<b>\$60.94</b>	<b>\$43.49</b>		<b>\$32.29</b>
Average Cost of Post-1979 Base Load Resources										\$32.29
ASC Transmission										\$4.82
<b>2005 cost of serving NLSLs under Footnote (f)</b>										<b>\$37.11</b>

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

PNW Total	2006										
Contract System Cost	\$923,135,779										
Contract System Load (MWH)	22,480,119										
<b>Lookback ASC (\$/MWH)</b>	<b>\$41.06</b>										
<b>Total Company</b>											
Production A&G Expense	\$103,061,250	Inflation									
Arizona Production State Taxes	1,897,626	No Change									
Colorado Production State Taxes	1,964,605	No Change									
Montana Production State Tax	2,425,273	No Change									
Oregon Production State Taxes	7,286,574	No Change									
Wyoming Production State Taxes	3,389,037	No Change									
Accum. Depreciation - Steam	2,392,612,597	2006 Accum Dep + 2006 An Depr.									
Accum. Depreciation - Other Prod.	77,747,587	2007 Accum Dep + 2006 An Depr.									
Annual Depreciation - Steam	139,371,552	No Change									
Annual Depreciation - Other. Prod.	20,958,435	No Change									
Fuel Stock (Account 151)	82,230,862	Inflation									
Plant Materials & Supplies	59,051,377	Inflation									
General Plant	567,408,888	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>
Year in Service	1981	1996	1984	1980	1980	1983	1984				
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Purchased Power		Form 1- LF	
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
Path 3 Losses			32,228,130								32,228,130
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042							126,319,294
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158				446,840,467
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158				605,387,890
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842				13,590,630,110
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)				(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	6,140,339		2,307,818	2,552,542	4,227,045	7,350,609					22,578,354
Plant Materials & Supplies	2,595,180	1,752,687	975,386	1,078,818	1,786,537	3,106,694	163,609				11,458,911
General Plant	24,936,390	16,841,098	9,372,228	10,366,069	17,166,356	29,851,389	1,572,077				110,105,607
Total "Rate Base"	228,415,931	135,645,394	102,385,571	96,518,741	135,754,736	307,929,495	43,549,315				1,050,199,183
Weighted Cost of Debt @ 6.00%	13,704,956	8,138,724	6,143,134	5,791,124	8,145,284	18,475,770	2,612,959				63,011,951
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	4,529,318	3,058,931	1,702,324	1,882,840	3,118,009	5,422,054	285,544				19,999,020
State Taxes	1,897,626	3,602,062	2,425,273	1,964,605							9,889,566
Fully Allocated Cost (\$)	\$89,650,676.89	\$72,965,820.12	\$31,404,048.18	\$36,740,377.13	\$45,717,718.91	\$83,550,253.77	\$9,603,546.90	\$89,714,041.00			\$459,346,482.90
Fully Allocated Cost (\$/MWh)	\$34.36	\$50.13	\$32.32	\$29.91	\$25.91	\$25.21	\$52.20	\$43.49			\$33.80
Average Cost of Post-1979 Base Load Resources											\$33.80
ASC Transmission											\$5.74
<b>2006 cost of serving NLSLs under Footnote (f)</b>											<b>\$39.54</b>



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

PNW Total		2007								
Contract System Cost	\$909,036,951									
Contract System Load (MWH)	22,424,981									
<b>Lookback ASC (\$/MWH)</b>	<b>\$40.54</b>									
<b>Total Company</b>										
Production A&G Expense	\$106,050,026	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	2,531,984,149	2006 Accum Dep + 2006 An Depr.								
Accum. Depreciation - Other Prod.	98,706,022	2006 Accum Dep + 2006 An Depr.								
Annual Depreciation - Steam	139,371,552	No Change								
Annual Depreciation - Other. Prod.	20,958,435	No Change								
Fuel Stock (Account 151)	84,615,557	Inflation								
Plant Materials & Supplies	60,763,867	Inflation								
General Plant	583,863,746	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>
Year in Service	1981	1996	1984	1980	1980	1983	1984			
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Purchased Power	Form 1- LF	
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
Path 3 Losses			32,228,130							32,228,130
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042						126,319,294
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158			446,840,467
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158			605,387,890
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842			13,590,630,110
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)			(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	6,318,409		2,374,745	2,626,566	4,349,630	7,563,777				23,233,127
Plant Materials & Supplies	2,670,440	1,803,515	1,003,673	1,110,103	1,838,346	3,196,788	168,354			11,791,219
General Plant	25,659,546	17,329,490	9,644,022	10,666,685	17,664,180	30,717,079	1,617,667			113,298,670
Total "Rate Base"	221,906,707	128,293,848	97,940,261	93,778,982	132,285,288	298,630,832	41,951,196			1,014,787,115
Weighted Cost of Debt @ 6.00%	13,314,402	7,697,631	5,876,416	5,626,739	7,937,117	17,917,850	2,517,072			60,887,227
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	47,819,390	10,618,031	17,287,387	19,147,867	35,945,281				177,603,915
Allocated A&G	4,660,669	3,147,640	1,751,691	1,937,442	3,208,431	5,579,293	293,825			20,578,991
State Taxes	848,701	4,077,820	1,047,142	848,243						682,190,169
Fully Allocated Cost (\$)	\$90,129,530	\$76,150,222	\$30,246,876	\$36,208,959	\$46,479,044	\$84,521,320	\$9,650,593	\$92,315,748		\$465,702,293
Fully Allocated Cost (\$/MWh)	\$34.54	\$52.32	\$31.13	\$29.48	\$26.34	\$25.50	\$52.46	\$44.75		\$34.27
Average Cost of Post-1979 Base Load Resources										\$34.27
ASC Transmission										\$4.67
<b>2007 cost of serving NLSLs under Footnote (f)</b>										<b>\$38.94</b>

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

PNW Total		2008								
Contract System Cost	\$958,039,879									
Contract System Load (MWH)	22,701,406									
<b>Lookback ASC (\$/MWH)</b>	<b>\$42.20</b>									
<b>Total Company</b>										
Production A&G Expense	\$109,125,477	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	2,630,690,171	2007 Accum Dep + 2006 An Depr.								
Accum. Depreciation - Other Prod.	119,664,457	2007 Accum Dep + 2006 An Depr.								
Annual Depreciation - Steam	139,371,552	No Change								
Annual Depreciation - Other. Prod.	20,958,435	No Change								
Fuel Stock (Account 151)	87,069,408	Inflation								
Plant Materials & Supplies	62,526,019	Inflation								
General Plant	600,795,794	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>	
Year in Service	1981	1996	1984	1980	1980	1983	1984	Purchased Power		
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Form 1- LF		
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	
Path 3 Losses			32,228,130						32,228,130	
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042					126,319,294	
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158		446,840,467	
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158		605,387,890	
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842		13,590,630,110	
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)	(33,726,401)		(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	6,501,643		2,443,613	2,702,736	4,475,769	7,783,126			23,906,887	
Plant Materials & Supplies	2,747,883	1,855,817	1,032,779	1,142,296	1,891,659	3,289,495	173,236		12,133,164	
General Plant	26,403,672	17,832,045	9,923,699	10,976,019	18,176,441	31,607,874	1,664,579		116,584,331	
Total "Rate Base"	215,437,778	121,388,345	93,540,593	91,050,994	128,835,334	289,420,683	40,366,527		980,040,254	
Weighted Cost of Debt @ 6.00%	12,926,267	7,283,301	5,612,436	5,463,060	7,730,120	17,365,241	2,421,992		58,802,415	
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		70,431,220	
Fuel	48,142,752	51,391,499	10,925,954	17,788,722	19,703,155	36,987,694	0		184,939,774	
Allocated A&G	4,795,828	3,238,922	1,802,490	1,993,628	3,301,476	5,741,093	302,346		21,175,782	
State Taxes	848,701	4,077,820	1,047,142	848,243					6,821,906	
Fully Allocated Cost (\$)	\$91,716,627	\$79,213,085	\$30,488,775	\$36,816,341	\$47,269,655	\$85,548,172	\$9,703,981	\$94,992,905	\$475,749,540	
Fully Allocated Cost (\$/MWh)	\$35.15	\$54.42	\$31.37	\$29.97	\$26.79	\$25.81	\$52.75	\$46.05	\$35.01	
Average Cost of Post-1979 Base Load Resources									\$35.01	
ASC Transmission									\$4.67	
<b>2008 cost of serving NLSLs under Footnote (f)</b>									<b>\$39.68</b>	













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

	2007	Boardman	Beaver	Coyote Springs	Colstrip	Total Steam Capacity	Hydro	Total Capacity	Total Oregon Capacity
Contract System Cost	\$953,881,670								
Contract System Load (MWH)	20,403,772								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$46.75</u></b>								
Production A&G Expense	\$31,366,867								
Production Oregon State Taxes	\$11,229,500	No Change							
Montana Production State Tax	\$4,060,209	No Change							
Accumulated Depreciation		2006 Accum Dep + 2006 An Depr.							
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 Purchased Power Form 1- LF	Total
Year in Service	1980	1984/1986	1995		
Fuel	Coal	Coal	Natural Gas		
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
Colstrip Losses @ 3%		62,107,830			62,107,830
BPA Network Losses @ 1.9%	29,726,887	40,515,008	23,115,647		93,357,542
PGE Network Losses @ 1.6%	25,508,798	34,766,141	19,835,658		80,110,598
Total Transmission Losses	55,235,685	137,388,979	42,951,305		235,575,970
Energy Delivered	1,509,337,315	1,932,872,021	1,173,661,695		7,733,506,030
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	\$41,418,649		\$85,493,397
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	\$64,739,266	\$126,270,757	\$316,583,649
Fully Allocated Cost (\$/MWh)	\$42.96	\$28.19	\$53.21	\$40.50	\$40.94

  

Average Cost of Post-1979 Base Load Resources	\$40.94
ASC Transmission	\$5.06
<b>2007 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$46.00</u></b>



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

	2008		Boardman	417,430	
Contract System Cost	\$1,078,682,877		Beaver	610,700	
Contract System Load (MWH)	20,628,239		Coyote Springs	266,400	
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$52.29</u></b>		Colstrip	311,200	
Production A&G Expense	\$30,482,864		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		2007 Accum Dep + 2007 An Depr.	Total Oregon Capacity	1,823,330	
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			
	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
Colstrip Losses @ 3%		62,107,830			62,107,830
BPA Network Losses @ 1.9%	29,726,887	40,515,008	23,115,647		93,357,542
PGE Network Losses @ 1.6%	25,508,798	34,766,141	19,835,658		80,110,598
Total Transmission Losses	55,235,685	137,388,979	42,951,305		235,575,970
Energy Delivered	1,509,337,315	1,932,872,021	1,173,661,695		7,733,506,030
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	\$44,512,622		\$89,865,538
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	\$67,443,204	\$129,932,609	\$323,753,033
Fully Allocated Cost (\$/MWh)	\$43.27	\$28.34	\$55.44	\$41.68	\$41.86
Average Cost of Post-1979 Base Load Resources					\$41.86
ASC Transmission					\$5.06
<b>2008 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$46.92</u></b>

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

	<b>2002</b>		
Contract System Cost	\$971,340,638		
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>	
Capacity (kW)	389,000		
Energy (kWh)	2,380,562,500	8,562,550,000	10,943,112,500
Colstrip Losses @ 2.7%	64,275,188		64,275,188
BPA Network Losses @ 1.9%	46,451,916		46,451,916
PSE Network Losses @ 1.38%	34,628,925		34,628,925
Total Transmission Losses	145,356,029		145,356,029
Energy Delivered	2,235,206,471		10,797,756,471
Fully Allocated Cost (\$)	\$64,106,194	\$197,440,989	\$261,547,183
Fully Allocated Cost (\$/MWh)	\$26.93	\$23.06	\$24.22
Average Cost of Post-1979 Base Load Resources			\$24.22
ASC Transmission			\$2.63
<b>2002 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$26.85</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	\$934,191,933		
Contract System Load (MWH)	20,571,219		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$45.41</u></b>		
Avista Colstrip Cost	\$22.55		
PacifiCorp Colstrip 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>	
Capacity (kW)	389,000		
Energy (kWh)	2,650,550,000	7,359,563,000	10,010,113,000
Colstrip Losses @ 2.7%	71,564,850		71,564,850
BPA Network Losses @ 1.9%	51,720,182		51,720,182
PSE Network Losses @ 1.38%	38,556,307		38,556,307
Total Transmission Losses	161,841,339		161,841,339
Energy Delivered	2,488,708,661		9,848,271,661
Fully Allocated Cost (\$)	\$65,162,493	\$184,023,681	\$249,186,174
Fully Allocated Cost (\$/MWh)	\$24.58	\$25.00	\$25.30
Average Cost of Post-1979 Base Load Resources			\$25.30
ASC Transmission			\$3.17
<b>2003 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$28.48</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	\$970,450,301		
Contract System Load (MWH)	20,870,630		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$46.50</u></b>		
Avista Colstrip Cost	\$26.13		
PacifiCorp Colstrip Cost	\$23.63		
PGE Colstrip Cost	\$25.96		
Puget Colstrip Cost	<u>\$25.24</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
<b>Year in Service Fuel</b>	<b>1984/1986 Coal</b>		
Capacity (kW)	389,000		
Energy (kWh)	2,680,425,000	6,491,558,000	9,171,983,000
Colstrip Losses @ 2.7%	72,371,475		72,371,475
BPA Network Losses @ 1.9%	52,303,133		52,303,133
PSE Network Losses @ 1.38%	38,990,885		38,990,885
Total Transmission Losses	163,665,493		163,665,493
Energy Delivered	2,516,759,507		9,008,317,507
Fully Allocated Cost (\$)	\$67,658,180	\$129,617,338	\$197,275,518
Fully Allocated Cost (\$/MWh)	\$25.24	\$19.97	\$21.90
Average Cost of Post-1979 Base Load Resources			\$21.90
ASC Transmission			\$3.02
<b>2004 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.92</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	\$1,079,045,455		
Contract System Load (MWH)	21,488,835		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$50.21</u></b>		
Avista Colstrip Cost	\$22.97		
PacifiCorp Colstrip Cost	\$21.88		
PGE Colstrip Cost	\$23.47		
Puget Colstrip Cost	<u>\$22.78</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>	
Capacity (kW)	389,000		
Energy (kWh)	2,928,368,750	6,761,467,000	9,689,835,750
Colstrip Losses @ 2.7%	79,065,956		79,065,956
BPA Network Losses @ 1.9%	57,141,259		57,141,259
PSE Network Losses @ 1.38%	42,597,606		42,597,606
Total Transmission Losses	178,804,822		178,804,822
Energy Delivered	2,749,563,928		9,511,030,928
Fully Allocated Cost (\$)	\$66,694,752	\$131,823,961	\$198,518,713
Fully Allocated Cost (\$/MWh)	\$22.78	\$19.50	\$20.87
Average Cost of Post-1979 Base Load Resources			\$20.87
ASC Transmission			\$3.60
<b>2005 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.47</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	\$1,225,103,922		
Contract System Load (MWH)	22,146,110		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$55.32</u></b>		
Avista Colstrip Cost	\$29.63		
PacifiCorp Colstrip 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>
<b>Year in Service Fuel</b>	<b>1984/1986 Coal</b>		
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,365,711,794
Fully Allocated Cost (\$)	\$72,118,403	\$139,481,412	\$211,599,815
Fully Allocated Cost (\$/MWh)	\$27.87	\$20.11	\$22.59
NLSL Resource Cost			\$22.59
ASC Transmission			\$3.53
<b>2006 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$26.12</u></b>

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

	<b>2007</b>		
Contract System Cost	\$1,148,946,127		
Contract System Load (MWH)	22,283,230		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$51.56</u></b>		
Avista Colstrip Cost	\$29.82		
PacifiCorp Colstrip Cost	\$31.13		
PGE Colstrip Cost	\$28.19		
Puget Colstrip Cost	<u>\$29.71</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
<b>Year in Service Fuel</b>	<b>1984/1986 Coal</b>		
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,761,467,000	9,349,293,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,191,281,794
Fully Allocated Cost (\$)	\$76,889,911	\$142,143,702	\$219,033,613
Fully Allocated Cost (\$/MWh)	\$29.71	\$21.02	\$23.83
NLSL Resource Cost			\$23.83
ASC Transmission			\$3.50
<b>2007 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$27.33</u></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	\$1,270,929,794		
Contract System Load (MWH)	22,563,050		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$56.33</u></b>		
Avista Colstrip Cost	\$30.07		
PacifiCorp Colstrip Cost	\$31.37		
PGE Colstrip Cost	\$28.34		
Puget Colstrip Cost	<u>\$29.93</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
<b>Year in Service Fuel</b>	<b>1984/1986 Coal</b>		
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,365,711,794
Fully Allocated Cost (\$)	\$77,454,752	\$145,069,710	\$222,524,462
Fully Allocated Cost (\$/MWh)	\$29.93	\$20.92	\$23.76
NLSL Resource Cost			\$23.76
ASC Transmission			\$3.46
<b>2008 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$27.22</u></b>



# Transmission Loss Factors for Resources

## 2002-2008 ASC Lookback Study

<b>BPA Network Transmission Loss Factor</b>	<b>1.90%</b>
<b>Avista Network Loss Factor</b>	<b>3.00%</b>
<b>Colstrip Loss Factor</b>	<b>3.00%</b>
<b>Idaho Loss Factor</b>	<b>3.60%</b>
<b>Valmy Loss Factor</b>	<b>3.00%</b>
<b>PGE Loss Factor</b>	<b>1.60%</b>
<b>Puget Loss Factor</b>	<b>1.39%</b>
<b>Colstrip Loss Factor - Puget</b>	<b>2.70%</b>

<u>PacifiCorp Loss Factors</u>	<u>Path</u>	<u>Loss Factor</u>	<u>Path Designation</u>
Cholla	APS to DES	2.50%	Path 2
Cholla	DES	3.48%	Path 1
Hermiston	BPA to PAC	1.90%	Path 2
Hermiston	PAC	4.48%	Path 1
Colstrip	NW to BPA	3.00%	Path 3
Colstrip	BPA to PAC	1.90%	Path 2
Colstrip	PAC	4.48%	Path 1
Craig	PSC to DES	3.00%	Path 2
Craig	DES	3.48%	Path 1
Hunter	DES	3.48%	Path 1
Blundell	DES	3.48%	Path 1

<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>7.47%</b>	<b>25.26%</b>