



Oregon

Theodore R. Kulongoski, Governor

Public Utility Commission

550 Capitol St NE, Suite 215

Mailing Address: PO Box 2148

Salem, OR 97308-2148

Consumer Services

1-800-522-2404

Local: (503) 378-6600

Administrative Services

(503) 373-7394

July 29 2008

JUDGE SARAH WALLACE
OREGON PUBLIC UTILITY COMMISSION
ATTENTION: FILING CENTER
PO BOX 2148
SALEM OR 97308-2148

RE: Replacement Filing in Docket Numbers DR 10, UE 88, UM 989

Enclosed for electronic filing in the above caption is the spread sheet "used to produce the results shown in Staff/102, Busch-Johnson/2-3," as you had requested.

Please note that certain rows (e.g., rows 1, 2, 6, 12) only values are shown, rather than formulas, because the figures were taken from PGE's Exhibit 6202.

/s/ Kay Barnes

Regulatory Operations Division
Filed on Behalf of Public Utility Commission Staff
(503) 378-5763

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	92.18	(1.19)	0.36	91.36
May			(1.19)	0.72	90.89
June			(1.19)	0.72	90.42
July			(1.19)	0.71	89.94
August			(1.19)	0.71	89.47
September			(1.19)	0.70	88.98
October			(1.19)	0.70	88.49
November			(1.19)	0.70	88.00
December			(1.19)	0.69	87.50
January	1996		(1.19)	0.70	87.02
February			(1.19)	0.69	86.52
March			(1.19)	0.69	86.02
April			(1.19)	0.68	85.51
May			(1.19)	0.68	85.01
June			(1.19)	0.68	84.50
July			(1.19)	0.67	83.98
August			(1.19)	0.67	83.46
September			(1.19)	0.66	82.94
October			(1.19)	0.66	82.41
November			(1.19)	0.65	81.87
December			(1.19)	0.65	81.33
January	1997		(1.19)	0.65	80.80
February			(1.19)	0.64	80.25
March			(1.19)	0.64	79.70
April			(1.19)	0.63	79.14
May			(1.19)	0.63	78.59
June			(1.19)	0.62	78.02
July			(1.19)	0.62	77.45
August			(1.19)	0.61	76.87
September			(1.19)	0.61	76.29
October			(1.19)	0.61	75.72
November			(1.19)	0.60	75.13
December			(1.19)	0.60	74.54
January	1998		(1.19)	0.59	73.94
February			(1.19)	0.59	73.35
March			(1.19)	0.58	72.74
April			(1.19)	0.58	72.13
May			(1.19)	0.57	71.51
June			(1.19)	0.57	70.90
July			(1.19)	0.56	70.27
August			(1.19)	0.56	69.64
September			(1.19)	0.55	69.00
October			(1.19)	0.55	68.37
November			(1.19)	0.54	67.72
December			(1.19)	0.54	67.07
January	1999		(1.19)	0.53	66.41
February			(1.19)	0.53	65.76
March			(1.19)	0.52	65.09
April			(1.19)	0.52	64.42
May			(1.19)	0.51	63.74

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
June			(1.19)	0.51	63.06
July			(1.19)	0.50	62.38
August			(1.19)	0.49	61.68
September			(1.19)	0.49	60.98
October			(1.19)	0.48	60.27
November			(1.19)	0.48	59.57
December			(1.19)	0.47	58.85
January	2000		(1.19)	0.47	58.13
February			(1.19)	0.46	57.40
March			(1.19)	0.45	56.67
April			(1.19)	0.45	55.93
May			(1.19)	0.44	55.18
June			(1.19)	0.44	54.43
July			(1.19)	0.43	53.68
August			(1.19)	0.42	52.91
September			(1.19)	0.42	52.14
October			(1.19)	0.41	51.36
November			(1.19)	0.41	50.59
December			(1.19)	0.40	49.80
January	2001		(1.19)	0.39	49.00
February			(1.19)	0.39	48.20
March			(1.19)	0.38	47.40
April			(1.19)	0.37	46.58
May			(1.19)	0.37	45.76
June			(1.19)	0.36	44.93
July			(1.19)	0.35	44.09
August			(1.19)	0.35	43.26
September			(1.19)	0.34	42.41
October			(1.19)	0.33	41.55
November			(1.19)	0.33	40.69
December			(1.19)	0.32	39.83
January	2002		(1.19)	0.31	38.95
February			(1.19)	0.31	38.07
March			(1.19)	0.30	37.18
April			(1.19)	0.29	36.29
May			(1.19)	0.29	35.39
June			(1.19)	0.28	34.48
July			(1.19)	0.27	33.56
August			(1.19)	0.26	32.64
September			(1.19)	0.26	31.71
October			(1.19)	0.25	30.77
November			(1.19)	0.24	29.82
December			(1.19)	0.23	28.87
January	2003		(1.19)	0.23	27.91
February			(1.19)	0.22	26.94
March			(1.19)	0.21	25.96
April			(1.19)	0.20	24.97
May			(1.19)	0.19	23.98
June			(1.19)	0.19	22.98
July			(1.19)	0.18	21.97
August			(1.19)	0.17	20.95
September			(1.19)	0.16	19.93

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
October		(1.19)	0.15	18.89
November		(1.19)	0.15	17.85
December		(1.19)	0.14	16.80
January	2004	(1.19)	0.13	15.75
February		(1.19)	0.12	14.68
March		(1.19)	0.11	13.60
April		(1.19)	0.10	12.51
May		(1.19)	0.10	11.43
June		(1.19)	0.09	10.33
July		(1.19)	0.08	9.22
August		(1.19)	0.07	8.10
September		(1.19)	0.06	6.98
October		(1.19)	0.05	5.84
November		(1.19)	0.04	4.69
December		(1.19)	0.03	3.53
January	2005	(1.19)	0.02	2.36
February		(1.19)	0.01	1.19
March		(1.19)	-	(0.00)
Totals	<u>92.18</u>	<u>(142.51)</u>	<u>50.33</u>	<u>(0.00)</u>
1995 Amounts	92.18	(10.69)	6.01	87.50
1996 Amounts	-	(14.25)	8.08	(6.17)
1997 Amounts	-	(14.25)	7.46	(6.79)
1998 Amounts	-	(14.25)	6.78	(7.47)
1999 Amounts	-	(14.25)	6.03	(8.22)
2000 Amounts	-	(14.25)	5.20	(9.05)
2001 Amounts	-	(14.25)	4.28	(9.97)
2002 Amounts	-	(14.25)	3.29	(10.96)
2003 Amounts	-	(14.25)	2.19	(12.06)
2004 Amounts	-	(14.25)	0.98	(13.27)
2005 Amounts	-	(3.56)	0.03	(3.53)
Totals	<u>92.18</u>	<u>(142.51)</u>	<u>50.33</u>	<u>(0.00)</u>
				(0.00)

Total
Payments

(78.382)

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	11.48	(1.70)	0.04	9.82
May		11.48	(1.70)	0.12	19.72
June		11.48	(1.70)	0.20	29.70
July		11.48	(1.70)	0.27	39.76
August		11.48	(1.70)	0.35	49.89
September		11.48	(1.70)	0.43	60.10
October		11.48	(1.70)	0.51	70.39
November		11.48	(1.70)	0.60	80.77
December		11.48	(1.70)	0.68	91.23
January	1996	11.48	(1.70)	0.77	101.78
February		11.48	(1.70)	0.85	112.41
March		11.48	(1.70)	0.94	123.14
April			(1.70)	0.98	122.42
May			(1.70)	0.97	121.69
June			(1.70)	0.97	120.96
July			(1.70)	0.96	120.22
August			(1.70)	0.95	119.46
September			(1.70)	0.95	118.71
October			(1.70)	0.94	117.95
November			(1.70)	0.94	117.19
December			(1.70)	0.93	116.42
January	1997		(1.70)	0.92	115.64
February			(1.70)	0.92	114.86
March			(1.70)	0.91	114.07
April			(1.70)	0.91	113.28
May			(1.70)	0.90	112.48
June			(1.70)	0.89	111.67
July			(1.70)	0.89	110.86
August			(1.70)	0.88	110.04
September			(1.70)	0.87	109.21
October			(1.70)	0.87	108.38
November			(1.70)	0.86	107.54
December			(1.70)	0.85	106.69
January	1998		(1.70)	0.85	105.84
February			(1.70)	0.84	104.98
March			(1.70)	0.83	104.11
April			(1.70)	0.83	103.24
May			(1.70)	0.82	102.36
June			(1.70)	0.81	101.47
July			(1.70)	0.80	100.57
August			(1.70)	0.80	99.67
September			(1.70)	0.79	98.76
October			(1.70)	0.78	97.84
November			(1.70)	0.78	96.92
December			(1.70)	0.77	95.99
January	1999		(1.70)	0.76	95.05
February			(1.70)	0.75	94.10
March			(1.70)	0.75	93.15
April			(1.70)	0.74	92.19
May			(1.70)	0.73	91.22

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
June		(1.70)	0.72	90.24
July		(1.70)	0.71	89.25
August		(1.70)	0.71	88.26
September		(1.70)	0.70	87.26
October		(1.70)	0.69	86.25
November		(1.70)	0.68	85.23
December		(1.70)	0.67	84.20
January	2000	(1.70)	0.67	83.16
February		(1.70)	0.66	82.12
March		(1.70)	0.65	81.07
April		(1.70)	0.64	80.01
May		(1.70)	0.63	78.94
June		(1.70)	0.62	77.86
July		(1.70)	0.62	76.78
August		(1.70)	0.61	75.69
September		(1.70)	0.60	74.59
October		(1.70)	0.59	73.48
November		(1.70)	0.58	72.36
December		(1.70)	0.57	71.23
January	2001	(1.70)	0.56	70.09
February		(1.70)	0.55	68.94
March		(1.70)	0.54	67.78
April		(1.70)	0.54	66.62
May		(1.70)	0.53	65.45
June		(1.70)	0.52	64.27
July		(1.70)	0.51	63.08
August		(1.70)	0.50	61.88
September		(1.70)	0.49	60.67
October		(1.70)	0.48	59.45
November		(1.70)	0.47	58.22
December		(1.70)	0.46	56.98
January	2002	(1.70)	0.45	55.73
February		(1.70)	0.44	54.47
March		(1.70)	0.43	53.20
April		(1.70)	0.42	51.92
May		(1.70)	0.41	50.63
June		(1.70)	0.40	49.33
July		(1.70)	0.39	48.02
August		(1.70)	0.38	46.70
September		(1.70)	0.37	45.37
October		(1.70)	0.36	44.03
November		(1.70)	0.35	42.68
December		(1.70)	0.33	41.31
January	2003	(1.70)	0.32	39.93
February		(1.70)	0.31	38.54
March		(1.70)	0.30	37.14
April		(1.70)	0.29	35.73
May		(1.70)	0.28	34.31
June		(1.70)	0.27	32.88
July		(1.70)	0.26	31.43
August		(1.70)	0.24	29.97
September		(1.70)	0.23	28.50

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
October		(1.70)	0.22	27.02
November		(1.70)	0.21	25.53
December		(1.70)	0.20	24.03
January	2004	(1.70)	0.19	22.52
February		(1.70)	0.17	20.99
March		(1.70)	0.16	19.45
April		(1.70)	0.15	17.90
May		(1.70)	0.14	16.34
June		(1.70)	0.12	14.76
July		(1.70)	0.11	13.17
August		(1.70)	0.10	11.57
September		(1.70)	0.09	9.96
October		(1.70)	0.07	8.33
November		(1.70)	0.06	6.69
December		(1.70)	0.05	5.04
January	2005	(1.70)	0.03	3.37
February		(1.70)	0.02	1.69
March		(1.70)	0.01	(0.00)
Totals	<u>137.78</u>	<u>(204.03)</u>	<u>66.25</u>	<u>(0.00)</u>
1995 Amounts	103.33	(15.30)	3.20	91.23
1996 Amounts	34.44	(20.40)	11.15	25.19
1997 Amounts	-	(20.40)	10.67	(9.73)
1998 Amounts	-	(20.40)	9.70	(10.70)
1999 Amounts	-	(20.40)	8.61	(11.79)
2000 Amounts	-	(20.40)	7.44	(12.96)
2001 Amounts	-	(20.40)	6.15	(14.25)
2002 Amounts	-	(20.40)	4.73	(15.67)
2003 Amounts	-	(20.40)	3.13	(17.27)
2004 Amounts	-	(20.40)	1.41	(18.99)
2005 Amounts	-	(5.10)	0.06	(5.04)
Totals	<u>137.78</u>	<u>(204.03)</u>	<u>66.25</u>	<u>-</u> 0.00

Total
Payments

(112.216)

Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	(187.10)	-	(0.74)	(187.84)
May		(187.10)	-	(2.23)	(377.18)
June		(187.10)	-	(3.73)	(568.01)
July		(187.10)	-	(5.24)	(760.35)
August		(187.10)	-	(6.77)	(954.22)
September		(187.10)	-	(8.30)	(1,149.63)
October		(187.10)	-	(9.85)	(1,346.58)
November		(38.26)	-	(10.82)	(1,395.66)
December		1,301.34	-	(5.90)	(100.22)
January	1996	1,301.34	-	4.40	1,205.52
February		1,301.34	-	14.85	2,521.70
March		1,301.34	-	25.37	3,848.41
April		(543.80)	-	28.60	3,333.21
May		(543.80)	-	24.48	2,813.89
June		(543.80)	-	20.33	2,290.42
July		(543.80)	-	16.14	1,762.76
August		(543.80)	-	11.92	1,230.88
September		(543.80)	-	7.67	694.75
October		(543.80)	-	3.38	154.33
November		(543.80)	-	(0.94)	(390.41)
December		(176.11)	-	(3.83)	(570.36)
January	1997	(176.11)	-	(5.27)	(751.74)
February		(176.11)	-	(6.72)	(934.57)
March		(176.11)	-	(8.18)	(1,118.86)
April		(176.11)	-	(9.65)	(1,304.62)
May		(176.11)	-	(11.14)	(1,491.88)
June		(176.11)	-	(12.64)	(1,680.63)
July		(176.11)	-	(14.15)	(1,870.89)
August		(176.11)	-	(15.67)	(2,062.67)
September		(176.11)	-	(17.20)	(2,255.99)
October		(176.11)	-	(18.75)	(2,450.85)
November		(176.11)	-	(20.31)	(2,647.27)
December		(176.11)	-	(21.88)	(2,845.26)
January	1998	(176.11)	-	(23.46)	(3,044.84)
February		(176.11)	-	(25.06)	(3,246.01)
March		(176.11)	-	(26.67)	(3,448.79)
April		(176.11)	-	(28.29)	(3,653.19)
May		(176.11)	-	(29.92)	(3,859.22)
June		(176.11)	-	(31.57)	(4,066.91)
July		(176.11)	-	(33.23)	(4,276.25)
August		(176.11)	-	(34.91)	(4,487.27)
September		(176.11)	-	(36.59)	(4,699.97)
October		(176.11)	-	(38.29)	(4,914.38)
November		(176.11)	-	(40.01)	(5,130.50)
December		(176.11)	-	(41.74)	(5,348.35)
January	1999	(176.11)	-	(43.48)	(5,567.94)
February		(176.11)	-	(45.24)	(5,789.30)
March		(176.11)	-	(47.01)	(6,012.42)
April		(176.11)	-	(48.79)	(6,237.32)
May		(176.11)	-	(50.59)	(6,464.02)

**Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s**

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
June	(176.11)	-	(52.40)	(6,692.53)
July	(176.11)	-	(54.23)	(6,922.88)
August	(176.11)	-	(56.07)	(7,155.06)
September	(176.11)	-	(57.93)	(7,389.10)
October	(176.11)	-	(59.80)	(7,625.01)
November	(176.11)	-	(61.69)	(7,862.82)
December	(176.11)	-	(63.59)	(8,102.52)
January 2000	(176.11)	-	(65.51)	(8,344.14)
February	(176.11)	-	(67.44)	(8,587.69)
March	(176.11)	-	(69.39)	(8,833.19)
April	(176.11)	-	(71.35)	(9,080.66)
May	(176.11)	-	(73.33)	(9,330.10)
June	(176.11)	-	(75.33)	(9,581.54)
July	(176.11)	-	(77.34)	(9,834.99)
August	(176.11)	-	(79.36)	(10,090.47)
September	(176.11)	-	(81.41)	(10,347.99)
Totals	<u>(8,594.20)</u>	<u>-</u>	<u>(1,753.79)</u>	<u>(10,347.99)</u>
1995 Amounts	(46.64)	-	(53.58)	(100.22)
1996 Amounts	(622.50)	-	152.37	(470.13)
1997 Amounts	(2,113.35)	-	(161.56)	(2,274.91)
1998 Amounts	(2,113.35)	-	(389.74)	(2,503.09)
1999 Amounts	(2,113.35)	-	(640.82)	(2,754.17)
2000 Amounts	(1,585.01)	-	(660.46)	(2,245.47)
Totals	<u>(8,594.20)</u>	<u>-</u>	<u>(1,753.79)</u>	<u>(10,347.99)</u>

	A	B	C	D	E (E = A)	F (F = A + B)	G (G=A+B+C+D)
Start of Period	04/01/95	11/28/95	04/01/96	12/01/96	"8-month"	"One-Year"	"5.5 Year"
End of Period	11/27/95	03/31/96	11/30/96	09/30/00	Impact	Impact	Impact
Number of Months	7.90	4.10	8	46	7.90	12	66
Docket	UE 88	UE 93	UE 93	UE 100			
Annual Revenue Requirement (\$000)	943,333	995,498	995,498	958,669			
Period Revenue Requirement (\$000)	621,028	340,128	663,665	3,674,898			

PGE Approach II with Staff Proposed Changes: No ROE Increase, Revised Net Benefit Test

Scenario Revenue Requirement:

1 Plant in Service - Return On	5,221	2,396	4,452	20,587	5,221	7,618	32,657
2 Plant in Service - Recovery Of	8,100	2,635	4,018	22,894	8,100	10,735	37,647
3 25 Basis Pts. ROE Increase							
4 Collection of Trojan and 17.66, Net of Class. In-Service and Board., Over One Year	109,593	56,877	-	-	109,593	166,470	166,470
5 First Year Power Costs	112,918	58,603	-	-	112,918	171,521	171,521
6 Reg. Assets Collection Over 10 Years	9,382	4,869	9,501	54,630	9,382	14,251	78,382
7 Deferred First-Year Power Cost Collection Over 10 Years	13,432	6,971	13,602	78,211	13,432	20,403	112,216
8 Total Scenario Revenue Requirement Changes	258,646	132,351	31,572	176,323	258,646	390,997	598,893
9							
10 Revenue Requirement per Rate Cases:							
11 First Year Power Costs	203,623	105,678	-	-	203,623	309,300	309,300
12 Trojan Revenue Requirement	56,502	21,338	35,923	184,424	56,502	77,840	298,187
13 Trojan and Power Cost Revenue Requirement	260,124	127,016	35,923	184,424	260,124	387,140	607,487
14							
15 Revenue Requirement Difference	(1,478)	5,335	(4,350)	(8,101)	(1,478)	3,857	(8,594)
16							
17							

Derivation of Balance Owed PGE @ 9/30/2000:

19	80,200	Trojan Plant in Service Balance @ 04/01/95
20	(37,647)	Recovery of Plant in Service Balance Over Period 04/01/95 - 09/30/00
21	(8,594)	Revenue Requirement Differential (Scenario Revenue Requirement Less Rev. Req. per Rate Cases)
22	(1,754)	Interest on Revenue Requirement Differential
23	126,734	Remaining Balance for Reg Assets and Deferred Power Costs @ 09/30/00
24	158,939	Balance Owed PGE @ 9/30/2000

D:\docs\[SASQUE 88 Staff Exhibit 102 pg 2.xls]PageTwoSummary

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**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	263,880.44
04/01/95 After-Tax Balance of Boardman Gain	<u>(68,378.66)</u>
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	133,286.68

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

	Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
Mar-95	133,286.68		
1 Apr-95	132,623.57	1,382.81	1,373.12
2 May-95	131,960.45	1,375.92	1,356.69
3 Jun-95	131,297.33	1,369.02	1,340.42
4 Jul-95	130,634.21	1,362.12	1,324.32
5 Aug-95	129,971.10	1,355.23	1,308.38
6 Sep-95	129,307.98	1,348.33	1,292.59
7 Oct-95	128,644.86	1,341.43	1,276.96
8 Nov-95	127,981.74	1,334.54	1,261.49
9 Dec-95	127,318.62	1,327.64	1,246.17
10 Jan-96	126,655.51	1,332.07	1,241.56
11 Feb-96	125,992.39	1,325.11	1,226.42
12 Mar-96	125,329.27	1,318.16	1,211.43
13 Apr-96	124,666.15	1,311.20	1,196.59
14 May-96	124,003.04	1,304.25	1,181.90
15 Jun-96	123,339.92	1,297.29	1,167.35
16 Jul-96	122,676.80	1,290.33	1,152.95
17 Aug-96	122,013.68	1,283.38	1,138.69
18 Sep-96	121,350.56	1,276.42	1,124.58
19 Oct-96	120,687.45	1,269.47	1,110.61
20 Nov-96	120,024.33	1,262.51	1,096.78
21 Dec-96	119,361.21	1,255.55	1,083.09
22 Jan-97	118,698.09	1,248.60	1,069.54
23 Feb-97	118,034.97	1,241.64	1,056.12
24 Mar-97	117,371.86	1,234.69	1,042.84
25 Apr-97	116,708.74	1,227.73	1,029.70
26 May-97	116,045.62	1,220.77	1,016.68
27 Jun-97	115,382.50	1,213.82	1,003.80
28 Jul-97	114,719.39	1,206.86	991.05
29 Aug-97	114,056.27	1,199.91	978.43
30 Sep-97	113,393.15	1,192.95	965.94
31 Oct-97	112,730.03	1,185.99	953.57
32 Nov-97	112,066.91	1,179.04	941.33
33 Dec-97	111,403.80	1,172.08	929.22
34 Jan-98	110,740.68	1,165.13	917.23
35 Feb-98	110,077.56	1,158.17	905.36
36 Mar-98	109,414.44	1,151.21	893.61
37 Apr-98	108,751.32	1,144.26	881.99
38 May-98	108,088.21	1,137.30	870.48
39 Jun-98	107,425.09	1,130.35	859.09
40 Jul-98	106,761.97	1,123.39	847.81

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	<u>263,880.44</u>
04/01/95 After-Tax Balance of Boardman Gain	(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	<u>133,286.68</u>

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
41	Aug-98	106,098.85	1,116.43	836.66
42	Sep-98	105,435.74	1,109.48	825.62
43	Oct-98	104,772.62	1,102.52	814.69
44	Nov-98	104,109.50	1,095.57	803.87
45	Dec-98	103,446.38	1,088.61	793.17
46	Jan-99	102,783.26	1,081.65	782.57
47	Feb-99	102,120.15	1,074.70	772.09
48	Mar-99	101,457.03	1,067.74	761.71
49	Apr-99	100,793.91	1,060.79	751.44
50	May-99	100,130.79	1,053.83	741.28
51	Jun-99	99,467.68	1,046.87	731.23
52	Jul-99	98,804.56	1,039.92	721.28
53	Aug-99	98,141.44	1,032.96	711.43
54	Sep-99	97,478.32	1,026.01	701.68
55	Oct-99	96,815.20	1,019.05	692.04
56	Nov-99	96,152.09	1,012.09	682.50
57	Dec-99	95,488.97	1,005.14	673.05
58	Jan-00	94,825.85	998.18	663.71
59	Feb-00	94,162.73	991.23	654.46
60	Mar-00	93,499.61	984.27	645.31
61	Apr-00	92,836.50	977.31	636.26
62	May-00	92,173.38	970.36	627.30
63	Jun-00	91,510.26	963.40	618.44
64	Jul-00	90,847.14	956.45	609.67
65	Aug-00	90,184.03	949.49	600.99
66	Sep-00	89,520.91	942.53	592.41
67	Oct-00	88,857.79	935.58	583.91
68	Nov-00	88,194.67	928.62	575.51
69	Dec-00	87,531.55	921.67	567.19
70	Jan-01	86,868.44	914.71	558.96
71	Feb-01	86,205.32	907.75	550.82
72	Mar-01	85,542.20	900.80	542.77
73	Apr-01	84,879.08	893.84	534.80
74	May-01	84,215.97	886.89	526.92
75	Jun-01	83,552.85	879.93	519.12
76	Jul-01	82,889.73	872.97	511.41
77	Aug-01	82,226.61	866.02	503.77
78	Sep-01	81,563.49	859.06	496.22
79	Oct-01	80,900.38	852.11	488.75
80	Nov-01	80,237.26	845.15	481.37
81	Dec-01	79,574.14	838.19	474.06
82	Jan-02	78,911.02	831.24	466.83

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	263,880.44
04/01/95 After-Tax Balance of Boardman Gain	(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	133,286.68

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
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October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
83	Feb-02	78,247.90	824.28	459.67
84	Mar-02	77,584.79	817.33	452.60
85	Apr-02	76,921.67	810.37	445.60
86	May-02	76,258.55	803.41	438.68
87	Jun-02	75,595.43	796.46	431.83
88	Jul-02	74,932.32	789.50	425.06
89	Aug-02	74,269.20	782.55	418.36
90	Sep-02	73,606.08	775.59	411.73
91	Oct-02	72,942.96	768.64	405.18
92	Nov-02	72,279.84	761.68	398.70
93	Dec-02	71,616.73	754.72	392.29
94	Jan-03	70,953.61	747.77	385.95
95	Feb-03	70,290.49	740.81	379.68
96	Mar-03	69,627.37	733.86	373.47
97	Apr-03	68,964.25	726.90	367.34
98	May-03	68,301.14	719.94	361.27
99	Jun-03	67,638.02	712.99	355.27
100	Jul-03	66,974.90	706.03	349.34
101	Aug-03	66,311.78	699.08	343.47
102	Sep-03	65,648.67	692.12	337.67
103	Oct-03	64,985.55	685.16	331.94
104	Nov-03	64,322.43	678.21	326.26
105	Dec-03	63,659.31	671.25	320.65
106	Jan-04	62,996.19	664.30	315.10
107	Feb-04	62,333.08	657.34	309.62
108	Mar-04	61,669.96	650.38	304.19
109	Apr-04	61,006.84	643.43	298.83
110	May-04	60,343.72	636.47	293.53
111	Jun-04	59,680.61	629.52	288.28
112	Jul-04	59,017.49	622.56	283.10
113	Aug-04	58,354.37	615.60	277.97
114	Sep-04	57,691.25	608.65	272.91
115	Oct-04	57,028.13	601.69	267.89
116	Nov-04	56,365.02	594.74	262.94
117	Dec-04	55,701.90	587.78	258.04
118	Jan-05	55,038.78	580.82	253.20
119	Feb-05	54,375.66	573.87	248.42
120	Mar-05	53,712.54	566.91	243.68
121	Apr-05	53,049.43	559.96	239.01
122	May-05	52,386.31	553.00	234.38
123	Jun-05	51,723.19	546.04	229.81
124	Jul-05	51,060.07	539.09	225.29

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

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April 1995 -- December 1995:	13.22%
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After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
125	Aug-05	50,396.96	532.13	220.83
126	Sep-05	49,733.84	525.18	216.41
127	Oct-05	49,070.72	518.22	212.05
128	Nov-05	48,407.60	511.26	207.74
129	Dec-05	47,744.48	504.31	203.47
130	Jan-06	47,081.37	497.35	199.26
131	Feb-06	46,418.25	490.40	195.09
132	Mar-06	45,755.13	483.44	190.98
133	Apr-06	45,092.01	476.48	186.91
134	May-06	44,428.89	469.53	182.89
135	Jun-06	43,765.78	462.57	178.92
136	Jul-06	43,102.66	455.62	174.99
137	Aug-06	42,439.54	448.66	171.11
138	Sep-06	41,776.42	441.70	167.28
139	Oct-06	41,113.31	434.75	163.49
140	Nov-06	40,450.19	427.79	159.75
141	Dec-06	39,787.07	420.84	156.05
142	Jan-07	39,123.95	413.88	152.39
143	Feb-07	38,460.83	406.92	148.78
144	Mar-07	37,797.72	399.97	145.21
145	Apr-07	37,134.60	393.01	141.69
146	May-07	36,471.48	386.06	138.20
147	Jun-07	35,808.36	379.10	134.76
148	Jul-07	35,145.25	372.14	131.36
149	Aug-07	34,482.13	365.19	128.00
150	Sep-07	33,819.01	358.23	124.68
151	Oct-07	33,155.89	351.28	121.40
152	Nov-07	32,492.77	344.32	118.17
153	Dec-07	31,829.66	337.36	114.97
154	Jan-08	31,166.54	330.41	111.81
155	Feb-08	30,503.42	323.45	108.69
156	Mar-08	29,840.30	316.50	105.60
157	Apr-08	29,177.18	309.54	102.56
158	May-08	28,514.07	302.58	99.55
159	Jun-08	27,850.95	295.63	96.58
160	Jul-08	27,187.83	288.67	93.65
161	Aug-08	26,524.71	281.72	90.75
162	Sep-08	25,861.60	274.76	87.89
163	Oct-08	25,198.48	267.80	85.06
164	Nov-08	24,535.36	260.85	82.27
165	Dec-08	23,872.24	253.89	79.52
166	Jan-09	23,209.12	246.94	76.80

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44	
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Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
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October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
167	Feb-09	22,546.01	239.98	74.11
168	Mar-09	21,882.89	233.03	71.46
169	Apr-09	21,219.77	226.07	68.84
170	May-09	20,556.65	219.11	66.25
171	Jun-09	19,893.54	212.16	63.70
172	Jul-09	19,230.42	205.20	61.18
173	Aug-09	18,567.30	198.25	58.69
174	Sep-09	17,904.18	191.29	56.23
175	Oct-09	17,241.06	184.33	53.81
176	Nov-09	16,577.95	177.38	51.41
177	Dec-09	15,914.83	170.42	49.05
178	Jan-10	15,251.71	163.47	46.72
179	Feb-10	14,588.59	156.51	44.42
180	Mar-10	13,925.47	149.55	42.15
181	Apr-10	13,262.36	142.60	39.90
182	May-10	12,599.24	135.64	37.69
183	Jun-10	11,936.12	128.69	35.51
184	Jul-10	11,273.00	121.73	33.35
185	Aug-10	10,609.89	114.77	31.23
186	Sep-10	9,946.77	107.82	29.13
187	Oct-10	9,283.65	100.86	27.06
188	Nov-10	8,620.53	93.91	25.02
189	Dec-10	7,957.41	86.95	23.00
190	Jan-11	7,294.30	79.99	21.01
191	Feb-11	6,631.18	73.04	19.05
192	Mar-11	5,968.06	66.08	17.12
193	Apr-11	5,304.94	59.13	15.21
194	May-11	4,641.82	52.17	13.32
195	Jun-11	3,978.71	45.21	11.47
196	Jul-11	3,315.59	38.26	9.63
197	Aug-11	2,652.47	31.30	7.83
198	Sep-11	1,989.35	24.35	6.04
199	Oct-11	1,326.24	17.39	4.29
200	Nov-11	663.12	10.43	2.55
201	Dec-11	0.00	3.48	0.85
	Sum:	<u>140,409.54</u>	<u>91,937.20</u>	

<u>Base STS Amount:</u>	(\$Million)	
Pre-Tax Equivalent Based on PGE Writeoff	(26.828)	
Lost PV - Net Trojan over 1 Year with no "Return on"	91.937	
Recover Steam Generator in closure scenario	<u>183.100</u>	
Adjusted Net Benefit Result	248.209	This is a r
 20 Percent to Be Shared:	 49.642	

35016
DR-10/UE-88/UM-989

revised version of the Scenario 3 summary figure on PGE Work Paper 39.

AMAX,SAVE,Trojan Replacement Power Cost Collection
3-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	92.18	(2.93)	0.35	89.60
May			(2.93)	0.70	87.37
June			(2.93)	0.68	85.12
July			(2.93)	0.66	82.85
August			(2.93)	0.64	80.55
September			(2.93)	0.63	78.25
October			(2.93)	0.61	75.93
November			(2.93)	0.59	73.59
December			(2.93)	0.57	71.23
January	1996		(2.93)	0.56	68.86
February			(2.93)	0.54	66.46
March			(2.93)	0.52	64.05
April			(2.93)	0.50	61.62
May			(2.93)	0.48	59.17
June			(2.93)	0.46	56.70
July			(2.93)	0.44	54.20
August			(2.93)	0.42	51.69
September			(2.93)	0.40	49.16
October			(2.93)	0.38	46.61
November			(2.93)	0.36	44.04
December			(2.93)	0.34	41.45
January	1997		(2.93)	0.32	38.83
February			(2.93)	0.30	36.20
March			(2.93)	0.28	33.55
April			(2.93)	0.26	30.88
May			(2.93)	0.24	28.19
June			(2.93)	0.21	25.47
July			(2.93)	0.19	22.72
August			(2.93)	0.17	19.96
September			(2.93)	0.15	17.18
October			(2.93)	0.13	14.38
November			(2.93)	0.10	11.55
December			(2.93)	0.08	8.69
January	1998		(2.93)	0.06	5.82
February			(2.93)	0.03	2.92
March			(2.93)	0.01	(0.00) (105.54)
Totals		<u>92.18</u>	<u>(105.54)</u>	<u>13.36</u>	<u>(0.00)</u>
1995 Amounts		92.18	(26.39)	5.43	71.23
1996 Amounts		-	(35.18)	5.40	(29.78)
1997 Amounts		-	(35.18)	2.43	(32.75)
1998 Amounts		-	(8.80)	0.10	(8.70)
Totals		<u>92.18</u>	<u>(105.54)</u>	<u>13.36</u>	<u>(0.00)</u> (0.00)

Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	(1,413.29)	-	(5.60)	(1,418.89)
May		(1,413.29)	-	(16.84)	(2,849.02)
June		(1,413.29)	-	(28.17)	(4,290.48)
July		(1,413.29)	-	(39.59)	(5,743.36)
August		(1,413.29)	-	(51.11)	(7,207.76)
September		(1,413.29)	-	(62.71)	(8,683.77)
October		(1,413.29)	-	(74.40)	(10,171.46)
November		(1,264.45)	-	(85.60)	(11,521.50)
December		75.15	-	(90.99)	(11,537.34)
January	1996	75.15	-	(91.97)	(11,554.16)
February		75.15	-	(92.11)	(11,571.12)
March		75.15	-	(92.25)	(11,588.21)
April		620.91	-	(90.20)	(11,057.50)
May		620.91	-	(85.95)	(10,522.53)
June		620.91	-	(81.68)	(9,983.30)
July		620.91	-	(77.36)	(9,439.75)
August		620.91	-	(73.02)	(8,891.85)
September		620.91	-	(68.63)	(8,339.57)
October		620.91	-	(64.22)	(7,782.87)
November		620.91	-	(59.76)	(7,221.72)
December		(923.42)	-	(61.45)	(8,206.59)
January	1997	(923.42)	-	(69.33)	(9,199.34)
February		(923.42)	-	(77.27)	(10,200.03)
March		(923.42)	-	(85.27)	(11,208.72)
April		(923.42)	-	(93.34)	(12,225.47)
May		(923.42)	-	(101.47)	(13,250.36)
June		(923.42)	-	(109.67)	(14,283.45)
July		(923.42)	-	(117.93)	(15,324.80)
August		(923.42)	-	(126.26)	(16,374.48)
September		(923.42)	-	(134.66)	(17,432.56)
October		(923.42)	-	(143.12)	(18,499.10)
November		(923.42)	-	(151.65)	(19,574.17)
December		(923.42)	-	(160.25)	(20,657.84)
January	1998	(923.42)	-	(168.91)	(21,750.17)
February		(923.42)	-	(177.65)	(22,851.24)
March		(923.42)	-	(186.46)	(23,961.12)
April		(923.42)	-	(195.33)	(25,079.87)
May		(923.42)	-	(204.28)	(26,207.57)
June		(923.42)	-	(213.30)	(27,344.29)
July		(923.42)	-	(222.39)	(28,490.10)
August		(923.42)	-	(231.56)	(29,645.08)
September		(923.42)	-	(240.79)	(30,809.29)
October		(923.42)	-	(250.10)	(31,982.81)
November		(923.42)	-	(259.49)	(33,165.72)
December		(923.42)	-	(268.95)	(34,358.09)
January	1999	(923.42)	-	(278.49)	(35,560.00)
February		(923.42)	-	(288.10)	(36,771.52)
March		(923.42)	-	(297.79)	(37,992.73)
April		(923.42)	-	(307.56)	(39,223.70)
May		(923.42)	-	(317.40)	(40,464.52)

Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
June	(923.42)	-	(327.33)	(41,715.27)
July	(923.42)	-	(337.33)	(42,976.02)
August	(923.42)	-	(347.41)	(44,246.85)
September	(923.42)	-	(357.58)	(45,527.85)
October	(923.42)	-	(367.82)	(46,819.09)
November	(923.42)	-	(378.15)	(48,120.66)
December	(923.42)	-	(388.56)	(49,432.64)
January 2000	(923.42)	-	(399.05)	(50,755.11)
February	(923.42)	-	(409.63)	(52,088.16)
March	(923.42)	-	(420.29)	(53,431.87)
April	(923.42)	-	(431.04)	(54,786.33)
May	(923.42)	-	(441.87)	(56,151.62)
June	(923.42)	-	(452.79)	(57,527.83)
July	(923.42)	-	(463.80)	(58,915.05)
August	(923.42)	-	(474.89)	(60,313.36)
September	(923.42)	-	(486.08)	(61,722.86)
Totals	<u>(48,366.86)</u>	<u>-</u>	<u>(13,356.00)</u>	<u>(61,722.86)</u>
1995 Amounts	(11,082.33)	-	(455.01)	(11,537.34)
1996 Amounts	4,269.35	-	(938.60)	3,330.75
1997 Amounts	(11,081.03)	-	(1,370.22)	(12,451.25)
1998 Amounts	(11,081.03)	-	(2,619.21)	(13,700.24)
1999 Amounts	(11,081.03)	-	(3,993.52)	(15,074.55)
2000 Amounts	(8,310.78)	-	(3,979.44)	(12,290.22)
Totals	<u>(48,366.86)</u>	<u>-</u>	<u>(13,356.00)</u>	<u>(61,722.86)</u>
				(61,722.86)

	A	B	C	D	E (E = A)	F (F = A + B)	G (G=A+B+C+D)
Start of Period	04/01/95	11/28/95	04/01/96	12/01/96	"8-month"	"One-Year"	"5.5 Year"
End of Period	11/27/95	03/31/96	11/30/96	09/30/00	Impact	Impact	Impact
Number of Months	7.90	4.10	8	46	7.90	12	66
Docket	UE 88	UE 93	UE 93	UE 100			
Annual Revenue Requirement (\$000)	943,333	995,498	995,498	958,669			
Period Revenue Requirement (\$000)	621,028	340,128	663,665	3,674,898			

17 Year Collection of Trojan with Other Changes: No ROE Increase

Scenario Revenue Requirement:

1 Plant in Service - Return On	5,221	2,396	4,452	20,587	5,221	7,618	32,657
2 Plant in Service - Recovery Of	8,100	2,635	4,018	22,894	8,100	10,735	37,647
3 150 Basis Pts. ROE Increase							
4 20% STS (Based on SG, Return Foregone Net of Bdmm, Net of 26.8)	1,951	1,013	1,976	11,361	1,951	2,964	16,300
5 Collection of Trojan and 26.8, Net of Class. In-Service and Board., Over 17 Years	6,903	3,583	6,991	40,196	6,903	10,486	57,673
6 Reg. Assets (AMAX, SAVE, Troj Repl NVPC Over 3 Years)	23,161	12,020	23,454	46,908	23,161	35,181	105,544
7 Total Scenario Revenue Requirement Changes	45,337	21,646	40,890	141,947	45,337	66,983	249,820

8 Revenue Requirement per Rate Cases:

9 Trojan Revenue Requirement	56,502	21,338	35,923	184,424	56,502	77,840	298,187
10 Revenue Requirement Difference	(11,165)	308	4,967	(42,477)	(11,165)	(10,857)	(48,367)

11

12 Derivation of Balance Owed PGE @ 9/30/2000:

13 80,200	Trojan Plant in Service Balance @ 4/1/1995
14 (37,647)	Recovery of Plant in Service Balance Over Period 04/01/95 - 09/30/00
15 (48,367)	Revenue Requirement Differential (Scenario Revenue Requirement Less Trojan Revenue Requirement)
16 (13,356)	Interest on Revenue Requirement Differential
17 175,639	04/01/95 Balance, Net of Boardman Gain and Plant in Service, with Restoration
18 (57,673)	Payments on Net Trojan Balance Over Period 04/01/95 - 09/30/00
19 33,342	Remaining STS Balance 09/30/00
20 132,138	Balance Owed PGE @ 9/30/2000

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	92.18	(1.19)	0.36	91.36
May			(1.19)	0.72	90.89
June			(1.19)	0.72	90.42
July			(1.19)	0.71	89.94
August			(1.19)	0.71	89.47
September			(1.19)	0.70	88.98
October			(1.19)	0.70	88.49
November			(1.19)	0.70	88.00
December			(1.19)	0.69	87.50
January	1996		(1.19)	0.70	87.02
February			(1.19)	0.69	86.52
March			(1.19)	0.69	86.02
April			(1.19)	0.68	85.51
May			(1.19)	0.68	85.01
June			(1.19)	0.68	84.50
July			(1.19)	0.67	83.98
August			(1.19)	0.67	83.46
September			(1.19)	0.66	82.94
October			(1.19)	0.66	82.41
November			(1.19)	0.65	81.87
December			(1.19)	0.65	81.33
January	1997		(1.19)	0.65	80.80
February			(1.19)	0.64	80.25
March			(1.19)	0.64	79.70
April			(1.19)	0.63	79.14
May			(1.19)	0.63	78.59
June			(1.19)	0.62	78.02
July			(1.19)	0.62	77.45
August			(1.19)	0.61	76.87
September			(1.19)	0.61	76.29
October			(1.19)	0.61	75.72
November			(1.19)	0.60	75.13
December			(1.19)	0.60	74.54
January	1998		(1.19)	0.59	73.94
February			(1.19)	0.59	73.35
March			(1.19)	0.58	72.74
April			(1.19)	0.58	72.13
May			(1.19)	0.57	71.51
June			(1.19)	0.57	70.90
July			(1.19)	0.56	70.27
August			(1.19)	0.56	69.64
September			(1.19)	0.55	69.00
October			(1.19)	0.55	68.37
November			(1.19)	0.54	67.72
December			(1.19)	0.54	67.07
January	1999		(1.19)	0.53	66.41
February			(1.19)	0.53	65.76
March			(1.19)	0.52	65.09
April			(1.19)	0.52	64.42
May			(1.19)	0.51	63.74

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
June		(1.19)	0.51	63.06
July		(1.19)	0.50	62.38
August		(1.19)	0.49	61.68
September		(1.19)	0.49	60.98
October		(1.19)	0.48	60.27
November		(1.19)	0.48	59.57
December		(1.19)	0.47	58.85
January	2000	(1.19)	0.47	58.13
February		(1.19)	0.46	57.40
March		(1.19)	0.45	56.67
April		(1.19)	0.45	55.93
May		(1.19)	0.44	55.18
June		(1.19)	0.44	54.43
July		(1.19)	0.43	53.68
August		(1.19)	0.42	52.91
September		(1.19)	0.42	52.14
October		(1.19)	0.41	51.36
November		(1.19)	0.41	50.59
December		(1.19)	0.40	49.80
January	2001	(1.19)	0.39	49.00
February		(1.19)	0.39	48.20
March		(1.19)	0.38	47.40
April		(1.19)	0.37	46.58
May		(1.19)	0.37	45.76
June		(1.19)	0.36	44.93
July		(1.19)	0.35	44.09
August		(1.19)	0.35	43.26
September		(1.19)	0.34	42.41
October		(1.19)	0.33	41.55
November		(1.19)	0.33	40.69
December		(1.19)	0.32	39.83
January	2002	(1.19)	0.31	38.95
February		(1.19)	0.31	38.07
March		(1.19)	0.30	37.18
April		(1.19)	0.29	36.29
May		(1.19)	0.29	35.39
June		(1.19)	0.28	34.48
July		(1.19)	0.27	33.56
August		(1.19)	0.26	32.64
September		(1.19)	0.26	31.71
October		(1.19)	0.25	30.77
November		(1.19)	0.24	29.82
December		(1.19)	0.23	28.87
January	2003	(1.19)	0.23	27.91
February		(1.19)	0.22	26.94
March		(1.19)	0.21	25.96
April		(1.19)	0.20	24.97
May		(1.19)	0.19	23.98
June		(1.19)	0.19	22.98
July		(1.19)	0.18	21.97
August		(1.19)	0.17	20.95
September		(1.19)	0.16	19.93

AMAX,SAVE,Trojan Replacement Power Cost Collection
10-Year Amortization Period
Dollars in Millions

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
October		(1.19)	0.15	18.89
November		(1.19)	0.15	17.85
December		(1.19)	0.14	16.80
January	2004	(1.19)	0.13	15.75
February		(1.19)	0.12	14.68
March		(1.19)	0.11	13.60
April		(1.19)	0.10	12.51
May		(1.19)	0.10	11.43
June		(1.19)	0.09	10.33
July		(1.19)	0.08	9.22
August		(1.19)	0.07	8.10
September		(1.19)	0.06	6.98
October		(1.19)	0.05	5.84
November		(1.19)	0.04	4.69
December		(1.19)	0.03	3.53
January	2005	(1.19)	0.02	2.36
February		(1.19)	0.01	1.19
March		(1.19)	-	(0.00)
Totals	<u>92.18</u>	<u>(142.51)</u>	<u>50.33</u>	<u>(0.00)</u>
1995 Amounts	92.18	(10.69)	6.01	87.50
1996 Amounts	-	(14.25)	8.08	(6.17)
1997 Amounts	-	(14.25)	7.46	(6.79)
1998 Amounts	-	(14.25)	6.78	(7.47)
1999 Amounts	-	(14.25)	6.03	(8.22)
2000 Amounts	-	(14.25)	5.20	(9.05)
2001 Amounts	-	(14.25)	4.28	(9.97)
2002 Amounts	-	(14.25)	3.29	(10.96)
2003 Amounts	-	(14.25)	2.19	(12.06)
2004 Amounts	-	(14.25)	0.98	(13.27)
2005 Amounts	-	(3.56)	0.03	(3.53)
Totals	<u>92.18</u>	<u>(142.51)</u>	<u>50.33</u>	<u>(0.00)</u>
				(0.00)

Total
Payments

(78.382)

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	11.48	(1.70)	0.04	9.82
May		11.48	(1.70)	0.12	19.72
June		11.48	(1.70)	0.20	29.70
July		11.48	(1.70)	0.27	39.76
August		11.48	(1.70)	0.35	49.89
September		11.48	(1.70)	0.43	60.10
October		11.48	(1.70)	0.51	70.39
November		11.48	(1.70)	0.60	80.77
December		11.48	(1.70)	0.68	91.23
January	1996	11.48	(1.70)	0.77	101.78
February		11.48	(1.70)	0.85	112.41
March		11.48	(1.70)	0.94	123.14
April			(1.70)	0.98	122.42
May			(1.70)	0.97	121.69
June			(1.70)	0.97	120.96
July			(1.70)	0.96	120.22
August			(1.70)	0.95	119.46
September			(1.70)	0.95	118.71
October			(1.70)	0.94	117.95
November			(1.70)	0.94	117.19
December			(1.70)	0.93	116.42
January	1997		(1.70)	0.92	115.64
February			(1.70)	0.92	114.86
March			(1.70)	0.91	114.07
April			(1.70)	0.91	113.28
May			(1.70)	0.90	112.48
June			(1.70)	0.89	111.67
July			(1.70)	0.89	110.86
August			(1.70)	0.88	110.04
September			(1.70)	0.87	109.21
October			(1.70)	0.87	108.38
November			(1.70)	0.86	107.54
December			(1.70)	0.85	106.69
January	1998		(1.70)	0.85	105.84
February			(1.70)	0.84	104.98
March			(1.70)	0.83	104.11
April			(1.70)	0.83	103.24
May			(1.70)	0.82	102.36
June			(1.70)	0.81	101.47
July			(1.70)	0.80	100.57
August			(1.70)	0.80	99.67
September			(1.70)	0.79	98.76
October			(1.70)	0.78	97.84
November			(1.70)	0.78	96.92
December			(1.70)	0.77	95.99
January	1999		(1.70)	0.76	95.05
February			(1.70)	0.75	94.10
March			(1.70)	0.75	93.15
April			(1.70)	0.74	92.19
May			(1.70)	0.73	91.22

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

<u>Month</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
June		(1.70)	0.72	90.24
July		(1.70)	0.71	89.25
August		(1.70)	0.71	88.26
September		(1.70)	0.70	87.26
October		(1.70)	0.69	86.25
November		(1.70)	0.68	85.23
December		(1.70)	0.67	84.20
January	2000	(1.70)	0.67	83.16
February		(1.70)	0.66	82.12
March		(1.70)	0.65	81.07
April		(1.70)	0.64	80.01
May		(1.70)	0.63	78.94
June		(1.70)	0.62	77.86
July		(1.70)	0.62	76.78
August		(1.70)	0.61	75.69
September		(1.70)	0.60	74.59
October		(1.70)	0.59	73.48
November		(1.70)	0.58	72.36
December		(1.70)	0.57	71.23
January	2001	(1.70)	0.56	70.09
February		(1.70)	0.55	68.94
March		(1.70)	0.54	67.78
April		(1.70)	0.54	66.62
May		(1.70)	0.53	65.45
June		(1.70)	0.52	64.27
July		(1.70)	0.51	63.08
August		(1.70)	0.50	61.88
September		(1.70)	0.49	60.67
October		(1.70)	0.48	59.45
November		(1.70)	0.47	58.22
December		(1.70)	0.46	56.98
January	2002	(1.70)	0.45	55.73
February		(1.70)	0.44	54.47
March		(1.70)	0.43	53.20
April		(1.70)	0.42	51.92
May		(1.70)	0.41	50.63
June		(1.70)	0.40	49.33
July		(1.70)	0.39	48.02
August		(1.70)	0.38	46.70
September		(1.70)	0.37	45.37
October		(1.70)	0.36	44.03
November		(1.70)	0.35	42.68
December		(1.70)	0.33	41.31
January	2003	(1.70)	0.32	39.93
February		(1.70)	0.31	38.54
March		(1.70)	0.30	37.14
April		(1.70)	0.29	35.73
May		(1.70)	0.28	34.31
June		(1.70)	0.27	32.88
July		(1.70)	0.26	31.43
August		(1.70)	0.24	29.97
September		(1.70)	0.23	28.50

Deferred Power Cost Collection
10-Year Amortization Period
Dollars in Millions

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
October		(1.70)	0.22	27.02
November		(1.70)	0.21	25.53
December		(1.70)	0.20	24.03
January	2004	(1.70)	0.19	22.52
February		(1.70)	0.17	20.99
March		(1.70)	0.16	19.45
April		(1.70)	0.15	17.90
May		(1.70)	0.14	16.34
June		(1.70)	0.12	14.76
July		(1.70)	0.11	13.17
August		(1.70)	0.10	11.57
September		(1.70)	0.09	9.96
October		(1.70)	0.07	8.33
November		(1.70)	0.06	6.69
December		(1.70)	0.05	5.04
January	2005	(1.70)	0.03	3.37
February		(1.70)	0.02	1.69
March		(1.70)	0.01	(0.00)
Totals	<u>137.78</u>	<u>(204.03)</u>	<u>66.25</u>	<u>(0.00)</u>
1995 Amounts	103.33	(15.30)	3.20	91.23
1996 Amounts	34.44	(20.40)	11.15	25.19
1997 Amounts	-	(20.40)	10.67	(9.73)
1998 Amounts	-	(20.40)	9.70	(10.70)
1999 Amounts	-	(20.40)	8.61	(11.79)
2000 Amounts	-	(20.40)	7.44	(12.96)
2001 Amounts	-	(20.40)	6.15	(14.25)
2002 Amounts	-	(20.40)	4.73	(15.67)
2003 Amounts	-	(20.40)	3.13	(17.27)
2004 Amounts	-	(20.40)	1.41	(18.99)
2005 Amounts	-	(5.10)	0.06	(5.04)
Totals	<u>137.78</u>	<u>(204.03)</u>	<u>66.25</u>	<u>-</u> 0.00

Total
Payments

(112.216)

Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	9,594.24	-	38.01	9,632.25
May		9,594.24	-	114.33	19,340.82
June		9,594.24	-	191.25	29,126.31
July		9,594.24	-	268.79	38,989.34
August		9,594.24	-	346.93	48,930.51
September		9,594.24	-	425.70	58,950.44
October		9,594.24	-	505.09	69,049.77
November		9,743.08	-	585.70	79,378.56
December		11,082.68	-	672.85	91,134.09
January	1996	11,082.68	-	773.21	102,989.98
February		11,082.68	-	868.03	114,940.69
March		11,082.68	-	963.61	126,986.99
April		(2,244.04)	-	1,006.67	125,749.62
May		(2,244.04)	-	996.77	124,502.34
June		(2,244.04)	-	986.79	123,245.09
July		(2,244.04)	-	976.74	121,977.79
August		(2,244.04)	-	966.60	120,700.35
September		(2,244.04)	-	956.39	119,412.70
October		(2,244.04)	-	946.09	118,114.75
November		(2,244.04)	-	935.71	116,806.42
December		(1,876.35)	-	926.71	115,856.78
January	1997	(1,876.35)	-	919.12	114,899.54
February		(1,876.35)	-	911.46	113,934.65
March		(1,876.35)	-	903.74	112,962.04
April		(1,876.35)	-	895.97	111,981.66
May		(1,876.35)	-	888.12	110,993.42
June		(1,876.35)	-	880.22	109,997.29
July		(1,876.35)	-	872.25	108,993.19
August		(1,876.35)	-	864.22	107,981.05
September		(1,876.35)	-	856.13	106,960.83
October		(1,876.35)	-	847.97	105,932.45
November		(1,876.35)	-	839.74	104,895.84
December		(1,876.35)	-	831.45	103,850.93
January	1998	(1,876.35)	-	823.09	102,797.67
February		(1,876.35)	-	814.67	101,735.99
March		(1,876.35)	-	806.18	100,665.82
April		(1,876.35)	-	797.62	99,587.08
May		(1,876.35)	-	788.99	98,499.72
June		(1,876.35)	-	780.30	97,403.67
July		(1,876.35)	-	771.53	96,298.85
August		(1,876.35)	-	762.69	95,185.18
September		(1,876.35)	-	753.79	94,062.62
October		(1,876.35)	-	744.81	92,931.08
November		(1,876.35)	-	735.76	91,790.48
December		(1,876.35)	-	726.64	90,640.77
January	1999	(1,876.35)	-	717.44	89,481.86
February		(1,876.35)	-	708.17	88,313.68
March		(1,876.35)	-	698.83	87,136.15
April		(1,876.35)	-	689.41	85,949.21
May		(1,876.35)	-	679.92	84,752.78

**Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s**

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
June	(1,876.35)	-	670.35	83,546.78
July	(1,876.35)	-	660.70	82,331.12
August	(1,876.35)	-	650.98	81,105.75
September	(1,876.35)	-	641.18	79,870.58
October	(1,876.35)	-	631.30	78,625.53
November	(1,876.35)	-	621.34	77,370.51
December	(1,876.35)	-	611.30	76,105.46
January 2000	(1,876.35)	-	601.19	74,830.30
February	(1,876.35)	-	590.99	73,544.93
March	(1,876.35)	-	580.71	72,249.29
April	(1,876.35)	-	570.35	70,943.29
May	(1,876.35)	-	559.90	69,626.84
June	(1,876.35)	-	549.37	68,299.85
July	(1,876.35)	-	538.76	66,962.26
August	(1,876.35)	-	528.06	65,613.97
September	(1,876.35)	-	517.28	64,254.90
Totals	<u>16,968.94</u>	<u>-</u>	<u>47,285.96</u>	<u>64,254.90</u>
1995 Amounts	87,985.44	-	3,148.65	91,134.09
1996 Amounts	13,419.37	-	11,303.32	24,722.69
1997 Amounts	(22,516.23)	-	10,510.39	(12,005.84)
1998 Amounts	(22,516.23)	-	9,306.07	(13,210.16)
1999 Amounts	(22,516.23)	-	7,980.92	(14,535.31)
2000 Amounts	(16,887.17)	-	5,036.61	(11,850.56)
Totals	<u>16,968.94</u>	<u>-</u>	<u>47,285.96</u>	<u>64,254.90</u>
				64,254.90

	A	B	C	D	E (E = A)	F (F = A + B)	G (G=A+B+C+D)
Start of Period	04/01/95	11/28/95	04/01/96	12/01/96	"8-month"	"One-Year"	"5.5 Year"
End of Period	11/27/95	03/31/96	11/30/96	09/30/00	Impact	Impact	Impact
Number of Months	7.90	4.10	8	46	7.90	12	66
Docket	UE 88	UE 93	UE 93	UE 100			
Annual Revenue Requirement (\$000)	943,333	995,498	995,498	958,669			
Period Revenue Requirement (\$000)	621,028	340,128	663,665	3,674,898			

Staff's Alternate Scenario: No ROE Increase, Revised Net Benefit Test, No Power Cost Deferral

Scenario Revenue Requirement:

1	Plant in Service - Return On	5,221	2,396	4,452	20,587	5,221	7,618	32,657
2	Plant in Service - Recovery Of	8,100	2,635	4,018	22,894	8,100	10,735	37,647
3								
4	Collection of Trojan and 17.66, Net of Class. In-Service and Board., Over One Year	109,593	56,877			109,593	166,470	166,470
5								
6	Reg. Assets Collection Over 10 Years	9,382	4,869	9,501	54,630	9,382	14,251	78,382
7								
8	Total Scenario Revenue Requirement Changes	132,296	66,777	17,970	98,112	132,296	199,074	315,156

9

10 Revenue Requirement per Rate Cases:

11								
12	Trojan Revenue Requirement	56,502	21,338	35,923	184,424	56,502	77,840	298,187
13	Trojan and Power Cost Revenue Requirement	56,502	21,338	35,923	184,424	56,502	77,840	298,187
14								
15	Revenue Requirement Difference	75,794	45,439	(17,952)	(86,312)	75,794	121,233	16,969

16

17

18 Derivation of Balance Owed PGE @ 9/30/2000:

19	80,200	Trojan Plant in Service Balance @ 04/01/95
20	(37,647)	Recovery of Plant in Service Balance Over Period 04/01/95 - 09/30/00
21	16,969	Revenue Requirement Differential (Scenario Revenue Requirement Less Rev. Req. per Rate Cases)
22	47,286	Interest on Revenue Requirement Differential
23	52,141	Remaining Balance for Reg Assets @ 09/30/00
24	158,949	Balance Owed PGE @ 9/30/2000

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	263,880.44
04/01/95 After-Tax Balance of Boardman Gain	(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	133,286.68

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

	Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
Mar-95	133,286.68		
1 Apr-95	132,623.57	1,382.81	1,373.12
2 May-95	131,960.45	1,375.92	1,356.69
3 Jun-95	131,297.33	1,369.02	1,340.42
4 Jul-95	130,634.21	1,362.12	1,324.32
5 Aug-95	129,971.10	1,355.23	1,308.38
6 Sep-95	129,307.98	1,348.33	1,292.59
7 Oct-95	128,644.86	1,341.43	1,276.96
8 Nov-95	127,981.74	1,334.54	1,261.49
9 Dec-95	127,318.62	1,327.64	1,246.17
10 Jan-96	126,655.51	1,332.07	1,241.56
11 Feb-96	125,992.39	1,325.11	1,226.42
12 Mar-96	125,329.27	1,318.16	1,211.43
13 Apr-96	124,666.15	1,311.20	1,196.59
14 May-96	124,003.04	1,304.25	1,181.90
15 Jun-96	123,339.92	1,297.29	1,167.35
16 Jul-96	122,676.80	1,290.33	1,152.95
17 Aug-96	122,013.68	1,283.38	1,138.69
18 Sep-96	121,350.56	1,276.42	1,124.58
19 Oct-96	120,687.45	1,269.47	1,110.61
20 Nov-96	120,024.33	1,262.51	1,096.78
21 Dec-96	119,361.21	1,255.55	1,083.09
22 Jan-97	118,698.09	1,248.60	1,069.54
23 Feb-97	118,034.97	1,241.64	1,056.12
24 Mar-97	117,371.86	1,234.69	1,042.84
25 Apr-97	116,708.74	1,227.73	1,029.70
26 May-97	116,045.62	1,220.77	1,016.68
27 Jun-97	115,382.50	1,213.82	1,003.80
28 Jul-97	114,719.39	1,206.86	991.05
29 Aug-97	114,056.27	1,199.91	978.43
30 Sep-97	113,393.15	1,192.95	965.94
31 Oct-97	112,730.03	1,185.99	953.57
32 Nov-97	112,066.91	1,179.04	941.33
33 Dec-97	111,403.80	1,172.08	929.22
34 Jan-98	110,740.68	1,165.13	917.23
35 Feb-98	110,077.56	1,158.17	905.36
36 Mar-98	109,414.44	1,151.21	893.61
37 Apr-98	108,751.32	1,144.26	881.99
38 May-98	108,088.21	1,137.30	870.48
39 Jun-98	107,425.09	1,130.35	859.09
40 Jul-98	106,761.97	1,123.39	847.81

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	<u>263,880.44</u>
04/01/95 After-Tax Balance of Boardman Gain	(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	<u>133,286.68</u>

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
41	Aug-98	106,098.85	1,116.43	836.66
42	Sep-98	105,435.74	1,109.48	825.62
43	Oct-98	104,772.62	1,102.52	814.69
44	Nov-98	104,109.50	1,095.57	803.87
45	Dec-98	103,446.38	1,088.61	793.17
46	Jan-99	102,783.26	1,081.65	782.57
47	Feb-99	102,120.15	1,074.70	772.09
48	Mar-99	101,457.03	1,067.74	761.71
49	Apr-99	100,793.91	1,060.79	751.44
50	May-99	100,130.79	1,053.83	741.28
51	Jun-99	99,467.68	1,046.87	731.23
52	Jul-99	98,804.56	1,039.92	721.28
53	Aug-99	98,141.44	1,032.96	711.43
54	Sep-99	97,478.32	1,026.01	701.68
55	Oct-99	96,815.20	1,019.05	692.04
56	Nov-99	96,152.09	1,012.09	682.50
57	Dec-99	95,488.97	1,005.14	673.05
58	Jan-00	94,825.85	998.18	663.71
59	Feb-00	94,162.73	991.23	654.46
60	Mar-00	93,499.61	984.27	645.31
61	Apr-00	92,836.50	977.31	636.26
62	May-00	92,173.38	970.36	627.30
63	Jun-00	91,510.26	963.40	618.44
64	Jul-00	90,847.14	956.45	609.67
65	Aug-00	90,184.03	949.49	600.99
66	Sep-00	89,520.91	942.53	592.41
67	Oct-00	88,857.79	935.58	583.91
68	Nov-00	88,194.67	928.62	575.51
69	Dec-00	87,531.55	921.67	567.19
70	Jan-01	86,868.44	914.71	558.96
71	Feb-01	86,205.32	907.75	550.82
72	Mar-01	85,542.20	900.80	542.77
73	Apr-01	84,879.08	893.84	534.80
74	May-01	84,215.97	886.89	526.92
75	Jun-01	83,552.85	879.93	519.12
76	Jul-01	82,889.73	872.97	511.41
77	Aug-01	82,226.61	866.02	503.77
78	Sep-01	81,563.49	859.06	496.22
79	Oct-01	80,900.38	852.11	488.75
80	Nov-01	80,237.26	845.15	481.37
81	Dec-01	79,574.14	838.19	474.06
82	Jan-02	78,911.02	831.24	466.83

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
04/01/95 Deferred ITC Balance:	<u>(9,756.00)</u>
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):	263,880.44
04/01/95 After-Tax Balance of Boardman Gain	(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount	<u>(62,215.09)</u>
Net Trojan After-Tax Balance	133,286.68

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
83	Feb-02	78,247.90	824.28	459.67
84	Mar-02	77,584.79	817.33	452.60
85	Apr-02	76,921.67	810.37	445.60
86	May-02	76,258.55	803.41	438.68
87	Jun-02	75,595.43	796.46	431.83
88	Jul-02	74,932.32	789.50	425.06
89	Aug-02	74,269.20	782.55	418.36
90	Sep-02	73,606.08	775.59	411.73
91	Oct-02	72,942.96	768.64	405.18
92	Nov-02	72,279.84	761.68	398.70
93	Dec-02	71,616.73	754.72	392.29
94	Jan-03	70,953.61	747.77	385.95
95	Feb-03	70,290.49	740.81	379.68
96	Mar-03	69,627.37	733.86	373.47
97	Apr-03	68,964.25	726.90	367.34
98	May-03	68,301.14	719.94	361.27
99	Jun-03	67,638.02	712.99	355.27
100	Jul-03	66,974.90	706.03	349.34
101	Aug-03	66,311.78	699.08	343.47
102	Sep-03	65,648.67	692.12	337.67
103	Oct-03	64,985.55	685.16	331.94
104	Nov-03	64,322.43	678.21	326.26
105	Dec-03	63,659.31	671.25	320.65
106	Jan-04	62,996.19	664.30	315.10
107	Feb-04	62,333.08	657.34	309.62
108	Mar-04	61,669.96	650.38	304.19
109	Apr-04	61,006.84	643.43	298.83
110	May-04	60,343.72	636.47	293.53
111	Jun-04	59,680.61	629.52	288.28
112	Jul-04	59,017.49	622.56	283.10
113	Aug-04	58,354.37	615.60	277.97
114	Sep-04	57,691.25	608.65	272.91
115	Oct-04	57,028.13	601.69	267.89
116	Nov-04	56,365.02	594.74	262.94
117	Dec-04	55,701.90	587.78	258.04
118	Jan-05	55,038.78	580.82	253.20
119	Feb-05	54,375.66	573.87	248.42
120	Mar-05	53,712.54	566.91	243.68
121	Apr-05	53,049.43	559.96	239.01
122	May-05	52,386.31	553.00	234.38
123	Jun-05	51,723.19	546.04	229.81
124	Jul-05	51,060.07	539.09	225.29

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)
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Net Trojan After-Tax Balance	<u>133,286.68</u>

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
125	Aug-05	50,396.96	532.13	220.83
126	Sep-05	49,733.84	525.18	216.41
127	Oct-05	49,070.72	518.22	212.05
128	Nov-05	48,407.60	511.26	207.74
129	Dec-05	47,744.48	504.31	203.47
130	Jan-06	47,081.37	497.35	199.26
131	Feb-06	46,418.25	490.40	195.09
132	Mar-06	45,755.13	483.44	190.98
133	Apr-06	45,092.01	476.48	186.91
134	May-06	44,428.89	469.53	182.89
135	Jun-06	43,765.78	462.57	178.92
136	Jul-06	43,102.66	455.62	174.99
137	Aug-06	42,439.54	448.66	171.11
138	Sep-06	41,776.42	441.70	167.28
139	Oct-06	41,113.31	434.75	163.49
140	Nov-06	40,450.19	427.79	159.75
141	Dec-06	39,787.07	420.84	156.05
142	Jan-07	39,123.95	413.88	152.39
143	Feb-07	38,460.83	406.92	148.78
144	Mar-07	37,797.72	399.97	145.21
145	Apr-07	37,134.60	393.01	141.69
146	May-07	36,471.48	386.06	138.20
147	Jun-07	35,808.36	379.10	134.76
148	Jul-07	35,145.25	372.14	131.36
149	Aug-07	34,482.13	365.19	128.00
150	Sep-07	33,819.01	358.23	124.68
151	Oct-07	33,155.89	351.28	121.40
152	Nov-07	32,492.77	344.32	118.17
153	Dec-07	31,829.66	337.36	114.97
154	Jan-08	31,166.54	330.41	111.81
155	Feb-08	30,503.42	323.45	108.69
156	Mar-08	29,840.30	316.50	105.60
157	Apr-08	29,177.18	309.54	102.56
158	May-08	28,514.07	302.58	99.55
159	Jun-08	27,850.95	295.63	96.58
160	Jul-08	27,187.83	288.67	93.65
161	Aug-08	26,524.71	281.72	90.75
162	Sep-08	25,861.60	274.76	87.89
163	Oct-08	25,198.48	267.80	85.06
164	Nov-08	24,535.36	260.85	82.27
165	Dec-08	23,872.24	253.89	79.52
166	Jan-09	23,209.12	246.94	76.80

**Return Foregone if Collected Without Return on Over 17 Years
Trojan Net of Plant Classified as In-Service, Boardman Offset
Uses UE-88 Authorized COC**

Starting Balance 04/01/95:

04/01/95 Plant Balance (After Net-Benefit Test Disallowance; \$000):	340,162.44	
04/01/95 Deferred Tax Balance (After Net-Benefit Test Disallowance):	(66,526.00)	
04/01/95 Deferred ITC Balance:	(9,756.00)	
04/01/95 After-Tax Balance (After Net-Benefit Test Disallowance):		<u>263,880.44</u>
04/01/95 After-Tax Balance of Boardman Gain		(68,378.66)
04/01/95 After-Tax Trojan Classified as In-Service Amount		<u>(62,215.09)</u>
Net Trojan After-Tax Balance		<u>133,286.68</u>

Pre-Tax Overall Rates of Return:

April 1995 -- December 1995:	13.22%
January 1996 -- September 2001:	13.34%
October 2001 -- December 2011:	13.34%

After-Tax Rate of Return from 1992 IRP: 8.81%

		Ending Balance	Return on Average Balance	Net Present Value of Return on Average Balance (At 1992 IRP After-Tax Discount Rate)
167	Feb-09	22,546.01	239.98	74.11
168	Mar-09	21,882.89	233.03	71.46
169	Apr-09	21,219.77	226.07	68.84
170	May-09	20,556.65	219.11	66.25
171	Jun-09	19,893.54	212.16	63.70
172	Jul-09	19,230.42	205.20	61.18
173	Aug-09	18,567.30	198.25	58.69
174	Sep-09	17,904.18	191.29	56.23
175	Oct-09	17,241.06	184.33	53.81
176	Nov-09	16,577.95	177.38	51.41
177	Dec-09	15,914.83	170.42	49.05
178	Jan-10	15,251.71	163.47	46.72
179	Feb-10	14,588.59	156.51	44.42
180	Mar-10	13,925.47	149.55	42.15
181	Apr-10	13,262.36	142.60	39.90
182	May-10	12,599.24	135.64	37.69
183	Jun-10	11,936.12	128.69	35.51
184	Jul-10	11,273.00	121.73	33.35
185	Aug-10	10,609.89	114.77	31.23
186	Sep-10	9,946.77	107.82	29.13
187	Oct-10	9,283.65	100.86	27.06
188	Nov-10	8,620.53	93.91	25.02
189	Dec-10	7,957.41	86.95	23.00
190	Jan-11	7,294.30	79.99	21.01
191	Feb-11	6,631.18	73.04	19.05
192	Mar-11	5,968.06	66.08	17.12
193	Apr-11	5,304.94	59.13	15.21
194	May-11	4,641.82	52.17	13.32
195	Jun-11	3,978.71	45.21	11.47
196	Jul-11	3,315.59	38.26	9.63
197	Aug-11	2,652.47	31.30	7.83
198	Sep-11	1,989.35	24.35	6.04
199	Oct-11	1,326.24	17.39	4.29
200	Nov-11	663.12	10.43	2.55
201	Dec-11	0.00	3.48	0.85
Sum:		<u>140,409.54</u>	<u>91,937.20</u>	

<u>Base STS Amount:</u>	(\$Million)	
Pre-Tax Equivalent Based on PGE Writeoff	(26.828)	
Lost PV - Net Trojan over 1 Year with no "Return on"	91.937	
Recover Steam Generator in closure scenario	<u>183.100</u>	
Adjusted Net Benefit Result	248.209	This is a r
 20 Percent to Be Shared:	 49.642	

35016
DR-10/UE-88/UM-989

revised version of the Scenario 3 summary figure on PGE Work Paper 39.

**AMAX,SAVE,Trojan Replacement Power Cost Collection
3-Year Amortization Period
Dollars in Millions**

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	92.18	(2.93)	0.35	89.60
May			(2.93)	0.70	87.37
June			(2.93)	0.68	85.12
July			(2.93)	0.66	82.85
August			(2.93)	0.64	80.55
September			(2.93)	0.63	78.25
October			(2.93)	0.61	75.93
November			(2.93)	0.59	73.59
December			(2.93)	0.57	71.23
January	1996		(2.93)	0.56	68.86
February			(2.93)	0.54	66.46
March			(2.93)	0.52	64.05
April			(2.93)	0.50	61.62
May			(2.93)	0.48	59.17
June			(2.93)	0.46	56.70
July			(2.93)	0.44	54.20
August			(2.93)	0.42	51.69
September			(2.93)	0.40	49.16
October			(2.93)	0.38	46.61
November			(2.93)	0.36	44.04
December			(2.93)	0.34	41.45
January	1997		(2.93)	0.32	38.83
February			(2.93)	0.30	36.20
March			(2.93)	0.28	33.55
April			(2.93)	0.26	30.88
May			(2.93)	0.24	28.19
June			(2.93)	0.21	25.47
July			(2.93)	0.19	22.72
August			(2.93)	0.17	19.96
September			(2.93)	0.15	17.18
October			(2.93)	0.13	14.38
November			(2.93)	0.10	11.55
December			(2.93)	0.08	8.69
January	1998		(2.93)	0.06	5.82
February			(2.93)	0.03	2.92
March			(2.93)	0.01	(0.00) (105.54)
Totals		<u>92.18</u>	<u>(105.54)</u>	<u>13.36</u>	<u>(0.00)</u>
1995 Amounts		92.18	(26.39)	5.43	71.23
1996 Amounts		-	(35.18)	5.40	(29.78)
1997 Amounts		-	(35.18)	2.43	(32.75)
1998 Amounts		-	(8.80)	0.10	(8.70)
Totals		<u>92.18</u>	<u>(105.54)</u>	<u>13.36</u>	<u>(0.00)</u> (0.00)

Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s

<u>Month</u>		<u>Accrual</u>	<u>Amortization</u>	<u>Interest on Avg. Balance</u>	<u>Balance</u>
April	1995	(1,413.29)	-	(5.60)	(1,418.89)
May		(1,413.29)	-	(16.84)	(2,849.02)
June		(1,413.29)	-	(28.17)	(4,290.48)
July		(1,413.29)	-	(39.59)	(5,743.36)
August		(1,413.29)	-	(51.11)	(7,207.76)
September		(1,413.29)	-	(62.71)	(8,683.77)
October		(1,413.29)	-	(74.40)	(10,171.46)
November		(1,264.45)	-	(85.60)	(11,521.50)
December		75.15	-	(90.99)	(11,537.34)
January	1996	75.15	-	(91.97)	(11,554.16)
February		75.15	-	(92.11)	(11,571.12)
March		75.15	-	(92.25)	(11,588.21)
April		620.91	-	(90.20)	(11,057.50)
May		620.91	-	(85.95)	(10,522.53)
June		620.91	-	(81.68)	(9,983.30)
July		620.91	-	(77.36)	(9,439.75)
August		620.91	-	(73.02)	(8,891.85)
September		620.91	-	(68.63)	(8,339.57)
October		620.91	-	(64.22)	(7,782.87)
November		620.91	-	(59.76)	(7,221.72)
December		(923.42)	-	(61.45)	(8,206.59)
January	1997	(923.42)	-	(69.33)	(9,199.34)
February		(923.42)	-	(77.27)	(10,200.03)
March		(923.42)	-	(85.27)	(11,208.72)
April		(923.42)	-	(93.34)	(12,225.47)
May		(923.42)	-	(101.47)	(13,250.36)
June		(923.42)	-	(109.67)	(14,283.45)
July		(923.42)	-	(117.93)	(15,324.80)
August		(923.42)	-	(126.26)	(16,374.48)
September		(923.42)	-	(134.66)	(17,432.56)
October		(923.42)	-	(143.12)	(18,499.10)
November		(923.42)	-	(151.65)	(19,574.17)
December		(923.42)	-	(160.25)	(20,657.84)
January	1998	(923.42)	-	(168.91)	(21,750.17)
February		(923.42)	-	(177.65)	(22,851.24)
March		(923.42)	-	(186.46)	(23,961.12)
April		(923.42)	-	(195.33)	(25,079.87)
May		(923.42)	-	(204.28)	(26,207.57)
June		(923.42)	-	(213.30)	(27,344.29)
July		(923.42)	-	(222.39)	(28,490.10)
August		(923.42)	-	(231.56)	(29,645.08)
September		(923.42)	-	(240.79)	(30,809.29)
October		(923.42)	-	(250.10)	(31,982.81)
November		(923.42)	-	(259.49)	(33,165.72)
December		(923.42)	-	(268.95)	(34,358.09)
January	1999	(923.42)	-	(278.49)	(35,560.00)
February		(923.42)	-	(288.10)	(36,771.52)
March		(923.42)	-	(297.79)	(37,992.73)
April		(923.42)	-	(307.56)	(39,223.70)
May		(923.42)	-	(317.40)	(40,464.52)

**Calculation of Interest on Revenue Requirement Differential
1 Year Trojan Collection (with other changes) versus Authorized Revenue Requirements
Dollars in \$000s**

Month	Accrual	Amortization	Interest on Avg. Balance	Balance
June	(923.42)	-	(327.33)	(41,715.27)
July	(923.42)	-	(337.33)	(42,976.02)
August	(923.42)	-	(347.41)	(44,246.85)
September	(923.42)	-	(357.58)	(45,527.85)
October	(923.42)	-	(367.82)	(46,819.09)
November	(923.42)	-	(378.15)	(48,120.66)
December	(923.42)	-	(388.56)	(49,432.64)
January 2000	(923.42)	-	(399.05)	(50,755.11)
February	(923.42)	-	(409.63)	(52,088.16)
March	(923.42)	-	(420.29)	(53,431.87)
April	(923.42)	-	(431.04)	(54,786.33)
May	(923.42)	-	(441.87)	(56,151.62)
June	(923.42)	-	(452.79)	(57,527.83)
July	(923.42)	-	(463.80)	(58,915.05)
August	(923.42)	-	(474.89)	(60,313.36)
September	(923.42)	-	(486.08)	(61,722.86)
Totals	<u>(48,366.86)</u>	<u>-</u>	<u>(13,356.00)</u>	<u>(61,722.86)</u>
1995 Amounts	(11,082.33)	-	(455.01)	(11,537.34)
1996 Amounts	4,269.35	-	(938.60)	3,330.75
1997 Amounts	(11,081.03)	-	(1,370.22)	(12,451.25)
1998 Amounts	(11,081.03)	-	(2,619.21)	(13,700.24)
1999 Amounts	(11,081.03)	-	(3,993.52)	(15,074.55)
2000 Amounts	(8,310.78)	-	(3,979.44)	(12,290.22)
Totals	<u>(48,366.86)</u>	<u>-</u>	<u>(13,356.00)</u>	<u>(61,722.86)</u>
				(61,722.86)

	A	B	C	D	E (E = A)	F (F = A + B)	G (G=A+B+C+D)
Start of Period	04/01/95	11/28/95	04/01/96	12/01/96	"8-month"	"One-Year"	"5.5 Year"
End of Period	11/27/95	03/31/96	11/30/96	09/30/00	Impact	Impact	Impact
Number of Months	7.90	4.10	8	46	7.90	12	66
Docket	UE 88	UE 93	UE 93	UE 100			
Annual Revenue Requirement (\$000)	943,333	995,498	995,498	958,669			
Period Revenue Requirement (\$000)	621,028	340,128	663,665	3,674,898			

17 Year Collection of Trojan with Other Changes: No ROE Increase

Scenario Revenue Requirement:

1	Plant in Service - Return On	5,221	2,396	4,452	20,587	5,221	7,618	32,657
2	Plant in Service - Recovery Of	8,100	2,635	4,018	22,894	8,100	10,735	37,647
3	150 Basis Pts. ROE Increase							
4	20% STS (Based on SG, Return Foregone Net of Bdmm, Net of 26.8)	1,951	1,013	1,976	11,361	1,951	2,964	16,300
5	Collection of Trojan and 26.8, Net of Class. In-Service and Board., Over 17 Years	6,903	3,583	6,991	40,196	6,903	10,486	57,673
6	Reg. Assets (AMAX, SAVE, Troj Repl NVPC Over 3 Years)	23,161	12,020	23,454	46,908	23,161	35,181	105,544
7	Total Scenario Revenue Requirement Changes	45,337	21,646	40,890	141,947	45,337	66,983	249,820

8 Revenue Requirement per Rate Cases:

9	Trojan Revenue Requirement	56,502	21,338	35,923	184,424	56,502	77,840	298,187
10	Revenue Requirement Difference	(11,165)	308	4,967	(42,477)	(11,165)	(10,857)	(48,367)

11

12 Derivation of Balance Owed PGE @ 9/30/2000:

13	80,200	Trojan Plant in Service Balance @ 4/1/1995
14	(37,647)	Recovery of Plant in Service Balance Over Period 04/01/95 - 09/30/00
15	(48,367)	Revenue Requirement Differential (Scenario Revenue Requirement Less Trojan Revenue Requirement)
16	(13,356)	Interest on Revenue Requirement Differential
17	175,639	04/01/95 Balance, Net of Boardman Gain and Plant in Service, with Restoration
18	(57,673)	Payments on Net Trojan Balance Over Period 04/01/95 - 09/30/00
19	33,342	Remaining STS Balance 09/30/00
20	132,138	Balance Owed PGE @ 9/30/2000

CERTIFICATE OF SERVICE
DR10, UE88 and UM 989

I certify that I have this day served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-13-0070, to the following parties or attorneys of parties.

Dated at Salem, Oregon, this 29th day of July, 2008.



Kay Barnes
Public Utility Commission
Regulatory Operations
550 Capitol St NE Ste 215
Salem, Oregon 97301-2551
Telephone: (503) 378-5763

**DR 10
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