

UE-100749/PacifiCorp
August 30, 2010
Public Counsel Data Request 52

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**Re: PacifiCorp's Response to Public Counsel Data Request No. 19,
Attachment PC-19-2.**

- a) Please provide the total Company and Washington only allocated amounts for all costs included in Attachment PC-19.2.
- b) Please explain why the following employee gifts, examples from the invoices provided in Attachment PC 19-2, are included in Washington test year expenses.

MP3 Video Player
Road Trip Party Grill
Pendleton Robe Blanket
Black Leatherette Briefcase
Freshwater Pearl Bracelet
Sony IPOD Docking Station
Bike USA Ladies Bike
Espresso/Cappuccino Maker
SS Heart Pendant
Montreux Crystal Bowl
Lenox Wine Glasses/4

Response to Public Counsel Data Request 52

- a) Attachment PC 19-2 is a copy of the MidWest Trophy Manufacturing Co Inc (aka MTM and Jostens) invoices in 2009. The total Company amount for most of the costs included in Attachment PC 19 -2 are detailed in Attachment PC 19 -1 1st Revised, tab "Labor - Service & Retiree Awards." As specified in this response, service award costs are a part of Labor and employee benefits, which are combined with all other labor and benefit expenses before being allocated to accounts and jurisdictions. As a result, these costs are not directly available on a Washington allocated basis. However, these costs can be calculated using the Washington allocation of utility labor in the test year of approximately 6.725%. Please refer to Attachment PC 52a for the remainder invoice not included in PC 19- 1 1st Revised.
- b) The listed items are gifts offered in the MTM Service Anniversary Award catalog. Employee service anniversary awards are part of the Company's incentive program and recognize the value to the Company and customers of retaining long-term employees.

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SPONSOR: To Be Determined