UE-100749/PacifiCorp November 19, 2010 ICNU Data Request 24.4 Exh. No. ____ Witness: R. Bryce Dalley Page 1 of 1

ICNU Data Request 24.4

Please refer to the rebuttal testimony of Bryce Dalley at 19. Please identify all other cost and revenue categories that should have their cost allocation assignment changed. Has PacifiCorp proposed any cost or revenue categories that should have their cost allocation assignment changed?

Response to ICNU Data Request 24.4

The Company has not proposed any cost or revenue categories that should have their cost allocation assignment changed. Mr. Dalley's testimony simply indicates the Company's willingness to work with parties to discuss potential refinements to current allocation of costs and revenues accounts.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley