

Exhibit No. \_\_\_\_ (CJW-2)  
Docket No. UE-050684  
Witness: Christian J. Ward

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PACIFICORP, d/b/a Pacific Power &  
Light Company,**

**Respondent.**

**DOCKET NO. UE-050684**

**EXHIBIT TO  
TESTIMONY OF**

**CHRISTIAN J. WARD**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**RE: PACIFICORP GENERAL RATE CASE**

*Adjustment 4.18, Miscellaneous Administrative &  
General Expense - Washington*

**November 3, 2005**

**PACIFICORP - Results of Operations**  
**Miscellaneous Administrative and General Expense**  
**Adjustment 4.18 - Washington**

Exhibit No. (CJW-2)  
 Docket No. UE-050684  
 Page 1 of 2

Line	Adjustment to Expense:	Account	Total Amount	Total Amount	Disallowance	Factor	Factor %	Allocated
1	Miscellaneous General Expense	910	0	-	-	SO	8.3282%	-
2	Miscellaneous General Expense	912	0	-	-	SO	8.3282%	-
3	Miscellaneous General Expense	913	0	-	-	SO	8.3282%	-
4	Miscellaneous General Expense	920	N/A	(27,556)	(27,556)	SO	8.3282%	(2,295)
5	Miscellaneous General Expense	921	16,568,398	(1,202,440)	(1,202,440)	SO	8.3282%	(100,142)
6	Miscellaneous General Expense	923	N/A	(1,593,709)	(1,593,709)	SO	8.3282%	(132,727)
7	Miscellaneous General Expense	930	N/A	(2,315,100)	(2,315,100)	SO	8.3282%	(192,806)
8	Miscellaneous General Expense	935	0	-	-	SO	8.3282%	-
9	One-time uncollectible accrual DR 234	904	N/A	(75,000)	(75,000)	CN	7.6341%	(5,726)
10	WA Non-operating direct access cost DR 236	901	N/A	(168,000)	(168,000)	CN	7.6341%	(12,825)
11	<b>Total Expenses Disallowed:</b>							<b>(446,521)</b>

Rate Base Item: DR 228

Rate Base  
(57,761)

Account 920 Detailed

Disallowed  
 (27,556) To Line 4

Account 921 Non-reg Activities Detailed

Disallowed  
 (136,698)

Month	Total	Disallowed %
Oct & Nov 2003	1,909,335	n/a
Dec 2003 - Sept 2004	14,614,735	7.16%
Oct 2003 - Sept 2004	44,328	43.60%
<b>Total</b>	<b>16,568,398</b>	

Account 923 Non-reg Activities Detailed

Disallowed  
 (1,915,897)

Miscellaneous  
 WA Rate Case Expenses  
 Employee Retirement Video  
 Total Disallowed:

336,554  
 (14,366)  
(1,593,709) To Line 6

Account 930 Non-reg Activities Detailed

(61,000)

Nature Conservancy  
 Memberships, Civic & Political Activities  
 EEI Activities  
 Total Disallowed:

(1,884,664)  
 (369,436)  
(2,315,100) To Line 7

Edison Electric Institute - EEI Dues  
 For the Year Ended December 31, 2003

Line	Category	% of Dues
1	Legislative Advocacy	23.04%
2	Legislative Policy Research	5.42%
3	Advertising	1.88%
4	Marketing	5.95%
5	Public Relations	7.23%
6	Total Disallowed	43.52%

For the Year Ended December 31, 2004

Line	Category	% of Dues
11	Legislative Advocacy	23.40%
12	Legislative Policy Research	5.79%
13	Advertising	1.88%
14	Marketing	4.77%
15	Public Relations	7.83%
16	Total Disallowed	43.67%

Line	Fiscal Year	Posting Period	Reference Doc. No.	Company Code	FERC Acct. Location	FERC 2nd Account	GL Account	GL Description	Amount	Posting Date
21	2004	7	1900835467	1000	4264000	122107	546100	Expenditures for Civic, Political & Related	\$ 15,000.00	10/27/2003
22	2004	7	1900824819	1000	9302000	1268	545550	Club/Organization Membership	\$ 38,141.50	10/9/2003
23	2004	10	1900866007	1000	9302000	1268	545550	Club/Organization Membership	\$ 38,653.25	1/15/2004
24	2004	12	1900948641	1000	1652100	1	132650	2004 Membership Dues	\$ 755,633.00	3/29/2004
25	2003 and 2004 Total Disallowed Average: 43.60%									
26	Total Company Disallowed: \$ 369,436 To line 35, Exhibit No. (C-JW-2) page 1 of 2									
27	Washington's Share at 8.3282%: \$ 30,767									

Footnotes of Non-reg. Activities:

- 920 Entertainment, Consultant lunch, Non identified items
  - 921 Chamber of Commerce Activities, Galas, Community Dinners, Political Activities, OR, WY, ID & UT Activities
  - 923 OR, WY, ID & UT Case Activities, Retiree Ambassador Program, Gifts for Scottish Power Board Members, Gala Tickets, Sponsorships, Assoc. Memberships, Retiree Services, WA case expenses situs assigned.
  - 930 DR 140a Expenses above the line: Membership Dues, Civic Activities, Charitable Contributions, Rotary Clubs, Chamber of Commerce Activities, Associations
- Note Receivable Recorded as Miscellaneous Rate Base (Data Request 228)  
 EEI Dues: The %'s are from the published: Edison Electric Institute, Schedule of Expenses by NARUC Category for Core Dues Activities.  
 EEI Dues: The yearly published report from NARUC details the percent of dues that each activities expenses incurs.  
 EEI Dues: Detailed EEI Expenses see DR#216 for line detail