

Exhibit No. ____ (TES-6)
Docket No. UE-050684
Witness: Thomas E. Schooley

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

THOMAS E. SCHOOLEY

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Adjustment 4.13, Scottish Power Cross Charge

November 3, 2005

PacifiCorp

Adjustment 4.13, Scottish Power Cross Charge

04/05 Forecast Costs by Department	1*	Corporate Costs £	Allocated to the Regulated Utility PPW £	in \$ at \$1.80 per Pound \$	Percent of total Expense
1 CEO non remuneration (formerly all Exec Directors)		£422,836	£175,054	\$315,097	2.01%
2 CEO remuneration		£1,728,734	£715,696	\$1,288,253	8.23%
3 Group Security		£482,476	£199,745	\$359,541	2.30%
5 Co Secretary		£546,976	£226,448	\$407,607	2.60%
6 Corporate Secretarial		£4,250,542	£1,759,724	\$3,167,504	20.23%
7 <i>Director of Group Strategy</i>		£1,030,516	£426,634	\$767,941	4.90%
8 <i>Strategic Planning Dept</i>		£680,180	£281,595	\$506,870	3.24%
9 Environment		£472,786	£195,733	\$352,320	2.25%
10 Finance Director		£1,062,528	£439,887	\$791,796	5.06%
11 Group Finance		£2,253,301	£932,867	\$1,679,160	10.72%
12 Group Treasury			£0	\$0	0.00%
13 Insurance Dept		£185,811	£76,926	\$138,467	0.88%
14 London Office (Group site)		£388,738	£160,938	\$289,688	1.85%
15 Finance Projects for Group		£901,724	£373,314	\$671,965	4.29%
16 Strategy Projects for Group (trf to below the line)				\$0	0.00%
17 HR Management Development		£1,154,178	£594,690	\$1,070,442	6.84%
18 HR Compensation & Planning		£650,331	£335,083	\$603,149	3.85%
19 Atlantic Quay		£2,468,111	£680,432	\$1,224,777	7.82%
20 Avondale		£195,199	£27,769	\$49,984	0.32%
21 ITBS - Corporate IT support costs		£1,708,453	£363,117	\$653,610	4.17%
22 <i>Corporate SMG bonus uplift</i>		£845,267	£179,654	\$323,377	2.07%
23 Heather Self (Group Tax Manager)		£272,000	£112,608	\$202,694	1.29%
24 One Magazine cost		£100,000	£44,340	\$79,812	0.51%
25 Dominic Fry, Director Corp Comms		£457,417	£189,371	\$340,867	2.18%
26 J Stanley, Director Legal		£515,269	£213,321	\$383,978	2.45%
27 Rounding			-\$6,339	(\$11,410)	-0.07%
29 Corporate Cost for recharge/Account 930		£22,773,373	£8,698,605	\$15,657,490	100.0%
30					
33 Actual Fiscal Year 2005 Scottish Power Charges				\$13,012,476	2*
34 Staff Removes Prorata Portion of Following	at % above				
35 Director of Group Strategy	4.90%			(\$638,213)	
36 Strategic Planning Dept	3.24%			(\$421,245)	
37 Corporate SMG bonus uplift	2.07%			(\$268,749)	
39 Staff Proposed Scottish Power Cross Charge (system)				\$11,684,270	
40 Per Books (system - six months)				\$7,416,964	3*
41 Staff proposed adjustment (system)				\$4,267,306	
42 Washington allocation on SO Factor	8.3282%			\$355,390	

Sources:

1* PacifiCorp Response to Staff Data Request 171

2* Response to Staff Data Request 170

3* Exhibit No. ____ (PMW-3) at 4.13.1