

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION,	)	
	)	<b>Docket No. UE-050684</b>
Complainant,	)	
	)	<b>Docket No. UE-050412</b>
vs.	)	
	)	<i>(consolidated)</i>
PACIFICORP d/b/a PACIFIC POWER &	)	
LIGHT COMPANY	)	
	)	
Respondent.	)	

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**EXHIBIT NO. \_\_\_(JTS-4)**

**PENSION AND OTHER POST-RETIREMENT EXPENSE**

**November 3, 2005**

**PACIFICORP - WASHINGTON**

**Pension and Other Post-Retirement Expense**

<u>Line</u>	<u>Description</u>	<u>Amount (000)</u>	<u>Amount (000)</u>
1	Test Year Pension Expense	\$48,361	
2	Test Year Pension Expense @ 6.25% Discount Rate	<u>\$41,111</u>	
3	Test Year Pension Expense Adjustment		\$7,250
4	Test Year OPEB Expense	\$24,012	
5	Test Year OPEB Expense @ 6.25% Discount Rate	<u>\$20,415</u>	
6	Test Year OPEB Expense Adjustment		<u>\$3,597</u>
7	Reduction from Total Company Expense		\$10,847
8	Washington System Overhead Allocation (Line 7 X 8.3288%)		\$903
9	Washington Jurisdictional Expense Reduction (Line 8 X 73.94%)		\$668
10	Capital Adjustment [(Line 8 - Line 9) X 13.99%]		<u>\$33</u>
11	Total Adjustment		<u>\$701</u>