

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

EXHIBIT NO. ____ (JTS-9)

PACIFICORP RESPONSE TO ICNU DATA REQUEST NO. 3.8

November 3, 2005

ICNU Data Request 3.8

With respect to PacifiCorp's pension and health plan expenses, please provide the following:

- a. The amount of pension expense in 2002, 2003 and 2004;
- b. The amount of health plan expenses included in 2002, 2003 and 2004; and
- c. The actuarial studies used to support the accrual expenses and cash contribution expense for pension expense contributions in 2002 and 2003.

Response to ICNU Data Request 3.8

- a. The FAS 87 pension expense for the PacifiCorp Retirement Plan during the above referenced years (we are reporting fiscal year expense, which is the expense for the prior calendar year period. For example, FY05 is the pension expense for the calendar 2004 period) was:

FY03/CY2002	\$.5M
FY04/CY2003	\$14.8M
FY05/CY2004	\$31.5M

- b. The following table summarizes the medical, dental, and vision insurance expenses for fiscal years 2002 through 2004:

		FY2002	FY2003	FY2004
	Medical			
501125	Insurance	29,043,894	34,173,583	35,919,413
	Dental			
501175	Insurance	3,400,125	3,263,292	2,536,107
	Vision			
501200	Insurance	349,025	225,376	252,088

- c. See Attachments ICNU 3.8 c-1 and ICNU 3.8 c-2 on the enclosed CD for the valuation reports that support the FY03 and FY04 periods.

Responder: Daniel J. Rosborough
Witness: Daniel J. Rosborough