



<u>Adjustment to Expense:</u>	<u>Month</u>	<u>Total</u>	<u>Total Amount Disallowed (Staff)</u>	<u>%</u>	<u>Disallowed (Company)</u>	<u>Washington Allocated Disallowance</u>	<u>Company Allocated Disallowance</u>
<b><u>Account 921 Non-reg Activities Detailed</u></b>							
2 month Sample, Period 7 & 8 2003, for the % to apply	Oct & Nov 2003	1,909,335	(136,698)	n/a	(136,698)	(11,385)	(11,385)
12 month Test Year (minus Oct & Nov)	Dec 2003 - Sept 2004	14,614,735	(1,046,415)	7.16%	(1,046,415)	(87,148)	(87,148)
EEl Activities	Oct 2003 - Sept 2004	44,328	(19,327)	43.60%	0	(1,610)	-
		<u>16,568,398</u>	<u>(1,202,440)</u>	To Line 5	<u>(1,183,113)</u>	<u>(100,142)</u>	<u>(98,532)</u>

Company does not accept the disallowance for EEI as these costs are for conferences and training - not for dues.

<b>Adjustment to Expense:</b>	Disallowed (Staff)	Disallowed (Company)	Washington Allocated Disallowance	Company Allocated Disallowance
<b><u>Account 923 Non-reg Activities Detailed</u></b>				
Miscellaneous	(1,915,897)	(1,915,897)	(159,560)	(159,560)
Employee Retirement Video	<u>(14,366)</u>	<u>(14,366)</u>	<u>(1,196)</u>	<u>(1,196)</u>
Total Disallowed:	<u>(1,930,263)</u>	<u>(1,930,263)</u>	<u>(160,757)</u>	<u>(160,757)</u>
WA Rate Case Expenses (Staff disallowed rate case expenses associated with jurisdictions other than WA)	336,554	(336,554)	28,029	(28,029) Disallowed as SO Factor
WA Rate Case Expenses (Staff disallowed all other jurisdiction rate case expenses, so should allow all WA expense as Situs)		<u>336,554</u>		<u>336,554</u> Allowed as WA Situs
	<u>(1,593,709)</u>	<u>(1,930,263)</u>	<u>(132,728)</u>	<u>147,768</u>

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

Exhibit No.\_\_\_\_(PMW-6)  
 Docket No. UE-050684  
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<b>Adjustment to Expense:</b>	Total Amount Disallowance	Allocated	Washington Allocated Disallowance	Company Allocated Disallowance	Company Position
<b><u>Account 930 Non-reg Activities Detailed</u></b>					
Nature Conservancy	(61,000)	(61,000)	(5,080)	(5,080)	
Memberships, Civic & Political Activities	(1,884,664)	(276,566)	(156,959)	(23,033)	WSSC Dues of \$782,071 should be allowed; EEI Dues of \$826,027 are 25% disallowed; remaining \$276,566 are various disallowed memberships.
EEI Activities	<u>(369,436)</u>	<u>(206,507)</u>	<u>(30,767)</u>	<u>(17,198)</u>	EEI Membership dues of \$826,027 * 25% = \$206,507 disallowed
Total Disallowed:	<u>(2,315,100)</u>	<u>(544,073)</u>	<u>(192,807)</u>	<u>(45,312)</u>	