

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

Line	Adjustment to Expense:	Account	Total Amount	Disallowance	ERRATA	Factor	Factor %	Allocated	ERRATA
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)		SO	8.3282%	(2,295)	(2,295)
5	Miscellaneous General Expense	921	16,568,398	(1,202,440)		SO	8.3282%	(100,142)	(100,142)
6	Miscellaneous General Expense	923	N/A	(1,593,709)	1,930,263	SO	8.3282%	(132,727)	(160,756)
7	Miscellaneous General Expense	930	N/A	(2,315,100)		SO	8.3282%	(192,806)	(192,806)
8	Miscellaneous General Expense	935	0	-		SO	8.3282%	-	-
9	One-time uncollectible accrual DR 234	904	N/A	(75,000)		CN	7.6341%	(5,726)	(5,725.58)
10	WA Non-operating direct access cost DR 236	901	N/A	(168,000)		CN	7.6341%	(12,825)	(12,825)
11	WA Rate Case Expenses	923	N/A		336,554	Situs	100%		336,554
12	<b>Total Expenses Disallowed:</b>							<b>(446,521)</b>	<b>(137,996)</b>
13	Rate Base Item: DR 228								Rate Base
14									<b>(57,761)</b>
15									
16									
17	Account 920 Detailed			<u>(27,556)</u>					To Line 4
18									
19									
20	<u>Account 921 Non-reg Activities Detailed</u>								Disallowed
21	2 month Sample, Period 7 & 8 2003, for the % to apply								%
22	12 month Test Year (minus Oct & Nov)								n/a
23	EEL Activities								7.16%
24									43.60%
25				<u>16,568,398</u>	<u>(1,202,440)</u>				To Line 5
26	<u>Account 923 Non-reg Activities Detailed</u>								Disallowed
27	Miscellaneous			(1,915,897)	(1,915,897)				
28	WA Rate Case Expenses			336,554					
29	Employee Retirement Video			(14,366)	(14,366)				
30	Total Disallowed:			<u>(1,593,709)</u>	<u>(1,930,263)</u>				To Line 6
31									
32	<u>Account 930 Non-reg Activities Detailed</u>								
33	Nature Conservancy			(61,000)					
34	Memberships, Civic & Political Activities			(1,884,664)					
35	EEL Activities			(369,436)					
36	Total Disallowed:			<u>(2,315,100)</u>					To Line 7