

Exhibit No. ____ (TES-12)
Docket No. UE-050684
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

DOCKET NO. UE-050684

Complainant,

v.

PACIFICORP, d/b/a Pacific Power &
Light Company,

Respondent.

EXHIBIT TO SUPPLEMENTAL TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Calculation of Total Company Administration and General Expense

January 27, 2006

Calculation of Total Company Administration and General Expenses

| Line | A&G by Factor | Total | Unadjusted | | PacifiCorp | | Adjusted Total |
|------|-----------------------------|---------------|--------------|---------------|--------------|------------|----------------|
| | | | Washington | Washington | Adjustments | Washington | |
| 936 | s | \$34,457,525 | \$2,398,657 | \$1,163,052 | \$3,561,709 | | |
| | less Hydro deferral expense | | | (\$2,500,000) | | | |
| | actual A&G expense | | | (\$1,336,948) | \$1,061,709 | | \$33,120,577 |
| 937 | so | \$181,533,455 | \$15,118,519 | \$2,024,621 | \$17,143,140 | | \$205,843,802 |
| 938 | sg | (\$289,900) | (\$25,011) | \$0 | (\$25,011) | | (\$289,900) |
| 939 | cn | \$40,331 | \$3,079 | \$150 | \$3,229 | | \$42,296 |
| 940 | total | \$215,741,411 | \$17,495,244 | (\$649,125) | \$21,744,776 | | \$238,716,775 |

| A&G by Factor | Total | Unadjusted | | Staff Adjustments | | Adjusted Total Company |
|--|---------------|--------------|------------|-------------------|--------------|------------------------|
| | | Washington | Washington | Adjustments | Washington | |
| s | \$34,457,525 | \$2,398,657 | \$812,117 | (\$1,586,540) | \$812,117 | \$32,870,985 |
| so | \$181,533,455 | \$15,118,519 | | (\$316,393) | | |
| | | | | \$940,418 | | |
| | | | | \$624,025 | \$15,742,544 | \$189,026,346 |
| less SO Factor adjustments 8.16-8.18 | | | | | | |
| actual A&G expense | | | | | | |
| sg | (\$289,900) | (\$25,011) | | \$0 | (\$25,011) | (\$289,900) |
| cn | \$40,331 | \$3,079 | | \$150 | \$3,229 | \$42,296 |
| Total per Staff Adjustments Threshold | \$215,741,411 | \$17,495,244 | | (\$962,365) | \$16,532,879 | \$221,649,727 |
| | | | | | | 222,800,000 |
| Total Company A&G greater/(less) than threshold by | | | | | | (\$1,150,273) |
| Washington portion at above SO factor | | | | | | \$ |
| No adjustment available per MEHC settlement | | | | | | (95,797.37) |