

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)
Complainant,)

v.)

PACIFICORP d/b/a PACIFIC POWER &)
LIGHT COMPANY,)
Respondent.)

Docket No. UE-061546

In the Matter of the Petition of)

PACIFIC POWER & LIGHT COMPANY)

For an Accounting Order Approving Deferral)
of Certain Costs Related to the MidAmerican)
Energy Holdings Company Transition.)

Docket No. UE-060817

EXHIBIT NO.____(KEI-10)

RESPONSE TO ICNU DR 3.6

February 14, 2007

ICNU Data Request 3.6

Please provide all workpapers supporting PacifiCorp's incentive costs that are included in Exhibit PMW-4 for the total company, the Washington jurisdiction before adjustment, any Washington adjustments and the total Washington adjusted amount, and detail the amount of these incentive costs related to executive compensation. Please provide a description of where these costs are included in Exhibit PMW-4.

Response to ICNU Data Request 3.6

PacifiCorp test year period ending March 2006 incentive costs are the **actual** total company costs of \$50,728,948 as shown on lines 20 and 21 of Attachment ICNU 3.4 -1. Total company executive compensation incentive included in this amount is \$1,629,930. Please see Confidential Attachment ICNU 3.5. A description of the Incentive Plan is provided as Attachment ICNU 3.6.

The total company costs are charged to the same FERC accounts as each employee's labor cost and the approximate Washington allocated amount, using a SO factor of 7.4561% would be \$3,782,401.

No adjustments or updates have been made to this data in this filing. The incentive costs are charged to the same FERC accounts as each employee's labor cost and are included in various accounts in Tab 2 of Exhibit PMW-4 in the total unadjusted results column.

PREPARER: Paul M. Wrigley

SPONSOR: Paul M. Wrigley