

**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-9)**

**PACIFICORP PENSION EXPENSE ADJUSTMENT**

**February 14, 2007**

**PACIFICORP**  
**Pension Expense Adjustment**

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	<u>ICNU</u>
<b><u>Adjustment to Expense</u></b>	
1	FY06 Pension/Retirement Benefits \$86,864,395
2	FY05 Pension/Retirement Benefits \$60,169,376
3	Average \$73,516,886
4	Adjustment from FY06 Amount (\$13,347,509)
5	Washington SO Factor 7.45610%
6	Washington Allocated <b><u>(\$995,204)</u></b>
<b><u>Revenue Requirement Impact</u></b>	
7	Adjustment to Expenses (\$995,204)
8	Income Taxes \$348,321
9	Net Operating Income (\$646,882)
10	Revenue Requirement Impact <sup>(1)</sup> (\$1,042,622)

Notes:

(1) Based on Rate of Return as filed by Company of 8.0591%, and revenue conversion factor of 0.620438.