

Exhibit ___ (TES-6C)
Docket UE-061546
Witness: Thomas E. Schooley
REDACTED VERSION

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

DOCKET 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 UE-060817

**EXHIBIT TO
TESTIMONY OF**

Thomas E. Schooley

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Severance Expense Detail

February 16, 2007

REDACTED VERSION

Adjustment 8.13, MEHC Transition Savings
Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
<u>Displacement Date Prior to May 2006</u>							
1	1						N
2	1						N
3	1						N
4	1						N
5	1						N
6	1						N
6		Executive Severance Plan pre-May 2006			\$3,209,068	\$10,027,710	
7	1						N
8	1						N
9	1						N
10	1						N
11	1						N
12	1						N
13	1						N
14	1						N
15	1						N
16	1						N
17	1						N
18	1						N
19	1						N
20	1						N
21	1						N
22	1						N
23	1						N
24	1						N
25	1						N
26	1						N
27	1						N
28	1						N
29	1						N
30	1						N
31	1						N
32	1						N
33	1						N
27		Change-in-Control Pre-May 2006			\$4,278,102	\$3,564,918	
		Subtotal - Pre-May 2006			\$7,487,169	\$13,592,628	

Adjustment 8.13, MEHC Transition Savings
 Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
							Displacement Date in May 2006 or Later
34	1						N
35	1						N
36	1						Y
	3	Executive Severance Plan			\$1,708,194	\$4,905,662	
37	1						N
38	1						N
39	1						N
40	1						N
41	1						N
42	1						N
43	1						N
44	1						N
45	1						N
46	0.5						N
47	1						N
48	1						N
49	1						N
50	1						N
51	1						N
52	1						N
53	1						N
54	1						N
55	1						N
56	1						N
57	1						N
58	1						N
59	1						N
60	1						N
61	1						N
62	1						N
63	1						N
64	1						N
65	1						N
66	1						N
67	1						N
68	1						N
69	1						N
70	1						N
71	1						N
72	1						N
73	1						N
74	1						N
75	1						N
76	1						N
77	1						N
78	1						N
79	1						N
80	1						N
81	1						N

Adjustment 8.13, MEHC Transition Savings
Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
82	1						N
83	1						N
84	1						N
85	1						N
86	1						N
87	1						N
88	1						N
89	1						N
90	1						N
91	1						N
92	1						N
93	1						N
94	1						N
95	1						N
96	0.5						N
97	1						N
98	1						N
99	1						N
100	1						N
101	1						N
102	1						N
103	1						N
104	1						N
105	0.5						N
106	1						N
107	0.5						N
108	1						N
109	1						N
110	1						N
111	1						N
112	1						N
113	1						N
114	1						N
115	1						N
116	1						N
117	1						N
118	1						N
119	1						N
120	1						N
121	1						N
122	1						N
123	1						N
124	1						N
125	1						N
126	1						N
127	1						N
128	1						N
129	1						N
130	1						N
131	1						N
132	1						N

Adjustment 8.13, MEHC Transition Savings
 Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
133	1						N
134	1						N
135	1						N
136	1						N
137	0.5						N
138	1						N
139	1						N
140	1						N
141	1						N
142	1						N
143	1						N
144	1						Y
145	1						N
146	1						N
147	1						N
148	1						N
149	1						N
150	1						N
151	1						N
152	1						N
153	1						N
154	1						N
155	1						N
156	1						N
157	1						N
158	1						N
159	1						N
160	1						N
161	1						N
162	1						N
163	1						N
164	1						N
165	1						N
166	1						N
167	1						N
168	1						N
169	1						N
170	1						N
171	1						N
172	1						N
173	1						N
174	1						N
175	1						N
176	1						N
177	1						N
178	1						N
179	1						N
180	1						N
181	1						N
182	1						N
183	1						N

Adjustment 8.13, MEHC Transition Savings
Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
184	1						N
185	1						N
186	1						N
187	1						N
188	1						N
189	1						N
190	1						N
191	1						N
192	1						N
193	0.5						N
194	1						N
195	1						N
196	1						N
197	1						N
198	1						N
199	1						N
200	1						Y
201	1						N
202	1						N
203	1						N
204	1						N
205	1						N
206	1						N
207	1						N
208	1						N
209	1						N
210	1						N
211	1						N
212	1						N
213	1						N
214	1						N
215	1						N
216	1						N
217	1						N
218	1						N
219	1						N
220	1						N
221	1						N
222	1						N
223	1						N
224	0.5						N
225	1						N
226	1						N
227	1						N
228	1						N
229	1						N
230	1						N
231	1						N
232	1						N
233	1						N
234	1						N

Adjustment 8.13, MEHC Transition Savings
Confidential Detail -- REDACTED

No.	FTE Count	Title	Displacement Date	Term Date / Proj. Term Date	Annual Savings (*2)	Severance Total (*1)	Replaced? (Y/N)
235	1						N
236	1						N
237	1						N
238	1						N
239	1						N
240	1						Y
241	1						N
201.5 Change-in-Control Plan					\$ 26,685,523	\$ 23,557,743	
Subtotal May 2006 or Later					\$ 28,393,717	\$ 28,463,405	
237.5 Total--Identified Positions as of December 31, 2006					\$35,880,886	\$42,056,033	
Incremental severance for certain identified positions.					-	\$ 827,352	*3
Grand Total -- Severance Expense					\$35,880,886	\$42,883,385	

Notes:

- (*1) The severance costs associated with the "Severance Total" column, include items such as outplacement service costs, COBRA costs, and payroll taxes.
- (*2) The annual savings associated with the "Annual Savings" column reflect an annual level of loaded labor costs for each employee.
- (*3) Incremental severance for positions identified under the rebasing program that were or will be eliminated while the change-in-control program is in effect. This amount adjusts the severance for these employees to the change-in-control level.

FCNU 2.4

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	226,563,997	21,016,171	247,580,168
3 Interdepartmental	-		
4 Special Sales	67,631,778		
5 Other Operating Revenues	12,432,635		
6 Total Operating Revenues	<u>306,628,410</u>		
7			
8 Operating Expenses:			
9 Steam Production	39,041,486		
10 Nuclear Production	-		
11 Hydro Production	5,309,949		
12 Other Power Supply	124,047,818		
13 Transmission	18,978,249		
14 Distribution	11,393,848		
15 Customer Accounting	7,834,493	101,893	7,936,387
16 Customer Service & Info	511,164		
17 Sales	-		
18 Administrative & General	14,939,788		
19 Total O&M Expenses	<u>222,056,794</u>		
20 Depreciation	28,343,041		
21 Amortization	3,915,890		
22 Taxes Other Than Income	12,717,730	813,956	13,531,687
23 Income Taxes - Federal	3,218,027	7,035,113	10,253,139
24 Income Taxes - State	-		
25 Income Taxes - Def Net	5,664,906		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(399,757)		
28 Total Operating Expenses:	<u>275,516,631</u>	<u>7,950,962</u>	<u>283,467,593</u>
29			
30 Operating Rev For Return:	<u>31,111,778</u>	<u>13,065,209</u>	<u>44,176,988</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,059,765,583		
34 Plant Held for Future Use	1,546		
35 Misc Deferred Debits	1,891,158		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	2,599,684		
39 Fuel Stock	2,516,964		
40 Material & Supplies	6,970,931		
41 Working Capital	4,128,881		
42 Weatherization Loans	2,258,731		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,080,131,478</u>	<u>-</u>	<u>1,080,131,478</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(404,617,400)		
48 Accum Prov For Amort	(27,607,697)		
49 Accum Def Income Tax	(88,762,951)		
50 Unamortized ITC	(1,548,738)		
51 Customer Adv For Const	-		
52 Customer Service Deposits	-		
53 Misc Rate Base Deductions	(9,428,499)		
54			
55 Total Rate Base Deductions	<u>(531,965,285)</u>	<u>-</u>	<u>(531,965,285)</u>
56			
57 Total Rate Base:	<u>548,166,193</u>	<u>-</u>	<u>548,166,193</u>
58			
59 Return on Rate Base	5.676%		8.059%
60 Return on Equity	5.019%		10.200%
61			
62 TAX CALCULATION:			
63 Operating Revenue	39,994,711	20,100,322	60,095,033
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	18,103,189	-	18,103,189
67 Schedule "M" Additions	41,823,407	-	41,823,407
68 Schedule "M" Deductions	52,723,262	-	52,723,262
69 Income Before Tax	<u>10,991,667</u>	<u>20,100,322</u>	<u>31,091,989</u>
70			
71 State Income Taxes	-		
72 Taxable Income	<u>10,991,667</u>	<u>20,100,322</u>	<u>31,091,989</u>
73			
74 Federal Income Taxes + Other	<u>3,218,027</u>	<u>7,035,113</u>	<u>10,253,139</u>