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480-07-160

Exh. SLC-14C
Docket UE-230172
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

REDACTED EXHIBIT OF SHERONA L. CHEUNG

Confidential Details Supporting Legal Adjustment

October 2023

PacifiCorp
Washington 2023 General Rate Case
Reallocation of Legal Matter Expenses in Base Period

			Total Company				Washington Allocated				
FERC	Factor	Legal Matter Description	BASE PERIOD RESULTS		ADJUSTMENT	ADJUSTED	BASE PERIOD RESULTS		ADJUSTMENT	ADJUSTED	
			As Booked	Reallocated	Reallocation (Net Difference)	Legal Matter Exp. After Adjustment	As Booked	Factors	Reallocation (Net Difference)	Legal Matter Exp. After Adjustment	
925	OR		-	3,498,315	3,498,315	3,498,315	-	0.0000%	-	-	
925	SO		3,498,315	-	(3,498,315)	-	247,841	7.0846%	(247,841)	-	
923	SO		11,376	-	(11,376)	-	806	7.0846%	(806)	-	
923	WA		-	11,376	11,376	11,376	-	100.0000%	11,376	11,376	
925	OR		-	2,387,463	2,387,463	2,387,463	-	0.0000%	-	-	
925	SO		2,387,463	-	(2,387,463)	-	169,142	7.0846%	(169,142)	-	
557	SG		-	9,789	9,789	9,789	-	7.9788%	781	781	
925	SO		140,708	-	(140,708)	-	9,969	7.0846%	(9,969)	-	
923	SO		5,570	-	(5,570)	-	395	7.0846%	(395)	-	
923	CAGW		-	317,011	317,011	317,011	-	22.1630%	70,259	70,259	
923	SO		317,011	-	(317,011)	-	22,459	7.0846%	(22,459)	-	
923	CAGW		-	33,400	33,400	33,400	-	22.1630%	7,403	7,403	
923	SO		33,400	-	(33,400)	-	2,366	7.0846%	(2,366)	-	
923	CAGW		-	271,094	271,094	271,094	-	22.1630%	60,082	60,082	
923	SO		271,094	-	(271,094)	-	19,206	7.0846%	(19,206)	-	
557	SG		5,733	-	(5,733)	-	457	7.9788%	(457)	-	
557	SO		-	5,733	5,733	5,733	-	7.0846%	406	406	
925	OR		-	116,644	116,644	116,644	-	0.0000%	-	-	
925	SO		116,644	-	(116,644)	-	8,264	7.0846%	(8,264)	-	
557	SG		63,616	-	(63,616)	-	5,076	7.9788%	(5,076)	-	
557	SO		-	63,616	63,616	63,616	-	7.0846%	4,507	4,507	
923	SO		14,444	-	(14,444)	-	1,023	7.0846%	(1,023)	-	
928	SO		1,076,287	-	(1,076,287)	-	76,250	7.0846%	(76,250)	-	
928	UT		-	1,076,287	1,076,287	1,076,287	-	0.0000%	-	-	
557	SG		17,735	-	(17,735)	-	1,415	7.9788%	(1,415)	-	
925	SO		20,647	-	(20,647)	-	1,463	7.0846%	(1,463)	-	
923	SO		9,830	-	(9,830)	-	696	7.0846%	(696)	-	
557	SG		14,318	-	(14,318)	-	1,142	7.9788%	(1,142)	-	
923	SO		618	-	(618)	-	44	7.0846%	(44)	-	
923	SO		11,040	-	(11,040)	-	782	7.0846%	(782)	-	
925	OR		-	817,149	817,149	817,149	-	0.0000%	-	-	
925	SO		817,149	-	(817,149)	-	57,892	7.0846%	(57,892)	-	
925	OR		-	218,340	218,340	218,340	-	0.0000%	-	-	
925	SO		218,340	-	(218,340)	-	15,468	7.0846%	(15,468)	-	
923	SO		189	-	(189)	-	13	7.0846%	(13)	-	
925	SO		945	-	(945)	-	67	7.0846%	(67)	-	
925	OR		-	81,438	81,438	81,438	-	0.0000%	-	-	
925	SO		81,438	-	(81,438)	-	5,770	7.0846%	(5,770)	-	
557	CAGW		425,629	-	(425,629)	-	94,332	22.1630%	(94,332)	-	
923	CAGW		-	172,947	172,947	172,947	-	22.1630%	38,330	38,330	
925	SO		495,400	495,400	-	495,400	35,097	7.0846%	-	35,097	
923	SO		(334,204)	-	334,204	-	(23,677)	7.0846%	23,677	-	
925	SO		102,392	102,392	-	102,392	7,254	7.0846%	-	7,254	
925	OR		-	2,456	2,456	2,456	-	0.0000%	-	-	
925	SO		16,333	16,333	-	16,333	1,157	7.0846%	-	1,157	
925	SO		2,456	-	(2,456)	-	174	7.0846%	(174)	-	
923	SO		597,032	-	(597,032)	-	42,297	7.0846%	(42,297)	-	
925	CA		-	1,233,723	1,233,723	1,233,723	-	0.0000%	-	-	
925	SO		1,233,723	-	(1,233,723)	-	87,404	7.0846%	(87,404)	-	
925	SO		67,880	67,880	-	67,880	4,809	7.0846%	-	4,809	
925	OR		-	58	58	58	-	0.0000%	-	-	
925	SO		58	-	(58)	-	4	7.0846%	(4)	-	
925	SO		99,774	99,774	-	99,774	7,069	7.0846%	-	7,069	
925	SO		12,543	12,543	-	12,543	889	7.0846%	-	889	
925	OR		-	33,316	33,316	33,316	-	0.0000%	-	-	
925	SO		33,316	-	(33,316)	-	2,360	7.0846%	(2,360)	-	
557	CAGW		36,586	-	(36,586)	-	8,109	22.1630%	(8,109)	-	
557	WA		-	36,586	36,586	36,586	-	100.0000%	36,586	36,586	
			11,922,827	11,181,062	(741,765)	11,181,062	915,284		(629,279)	286,004	