

OREGON

UE 111

PACIFICORP

February 11, 2000

**ICNU DATA REQUEST
ATTACHMENT RESPONSE 2.101**

WUTC		
DOCKET NO.	<u>UE-991832</u>	
EXHIBIT #	<u>195</u>	
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PacifiCorp - Summary of Total Costs for Wholesale Trading & Marketing
ICNU 2.101

	<u>Amount</u>
Labor Costs with overheads (excluding Capital/Deferred Labor)	8,793,751
Capital & Deferred Costs	976,350
Costs of Hedging Activities	2,108,716
Purchased Services	986,359
FERC Filing Fee	1,599,948
Other expenses and overheads	1,072,388
Total	15,537,512

PacifiCorp - Detail of Total Costs for Wholesale Trading & Marketing
 ICNU 2.101

Account	Account Title	Amount
183.	PRELIMINARY SURVEY & INVESTIGATION CHRGS	(49,539)
186.1	MISC DEF DEBITS - OTHER WORK IN PROGRESS	207,676
228.32	PENSION & BENEFITS RES - TERMINATION PAY	0
232.2	PAYROLL	7,117
242.99	MISC CURRENT & ACCRUED LIAB - OTHER	0
300.	DEFAULT ELECTRIC PLANT	818,213
41X.232	FIX MARKET RESEARCH	5,202
41X.31	MARKETING OVERHEAD	817
415.3	REVENUES - SERVICES PROVIDED TO OTHERS	(63,398)
416.3	EXPENSES - SERVICES PROVIDED TO OTHERS	49,539
426.53	NON-REGULATED EXPENSES	882
431.9	OTHER INTEREST EXPENSE - OTHER	13,749
451.3	OTHER	(52)
456.2	OTHER ELECTRIC REV (EXCLUDING WHEELING)	(7,699)
556.1	SYSTEM CONTROL & LOAD DISPATCHING	77,244
557.2	PROD RELATED EXPENSES - HYDRO & OTHER	60
557.5	TROJAN PLANT CLOSURE COST AMORTIZATION	0
557.96	GAINS/LOSSES ON FUTURES	1,864,280
557.97	COMMISSION EXPENSE ON FUTURES	230,687
561.1	LOAD DISPATCHING	1,110
566.1	MISC TRANSMISSION EXP - LINES	4,400
568.1	MAINTENANCE SUPERVISION	4
702.20	M&S STORES EXPENSES	1,756
702.60	FREIGHT AND CARTAGE	(13)
703.1	FUEL EXPENSE	929
703.14	INCIDENTAL	8
703.55	VEHICLE CLEARING TO END USE ACCOUNTS	(356)
707.	PAYROLL CLEARING	0
707.10	OTHER PAID LEAVE CHARGES	2,504
707.12	PERSONAL TIME USAGE	558,476
707.2	HOLIDAY	245,961
707.3	SICK, HEALTH, PTO	33,756
707.4	JURY DUTY	4,953
707.97	ALLOCATION CREDIT - LEAVE	(1,090,139)
716.PSO	COMPUTER CLEARING-PROF SRVC ORGANIZATION	200
908.89	MARKET RESEARCH	5,202
909.1	INF INST ADVERTISING - GENERAL	9,042
912.2	DEMONSTRATING & SELLING - COMMERCIAL	4,827
912.3	DEMONSTRATING & SELLING - INDUSTRIAL	4,624
912.5	MKTG/REGULATED DIRECT ACCESS	75,663
916.1	MISCELLANEOUS SALES EXPENSES	14
916.5	MISC SALES/REG DIR ACCESS	105,141
920.1	SALARIES OF OFFICERS	253,262
920.2	SALARIES OF OTHER ADMIN & GEN EMPLOYEES	8,554,317
921.1	EXPENSES OF OFFICERS	48,339
921.2	EXPENSES OF OTHER ADMIN & GEN. EMPLOYEES	697,243
921.3	OFFICE SUPPLIES & EXPENSES - OTHER	631,591
921.4	A&G TRAINING EXPENSES	20,344
921.6	RELOCATION COSTS	116,790
923.1	OUTSIDE SERVICES	489,502
928.3	FERC FILING FEE	1,599,948
930.20	MISC GENERAL EXPENSES - OTHER	0
931.1	RENTS (A&G)	2,488
935.1	STRUCTURES & IMPROVEMENTS	807
935.3	COMMUNICATION EQUIPMENT	38
		15,537,512