

**Public Counsel Revised Table 1 at Exhibit No. BCO-1CT**

A	B	C	D	E	F
Line No.	Issues	Reference	Public Counsel Adjustments Before Taxes Impact on Expense	Public Counsel Adjustment After Taxes Impact on NOI	Public Counsel Revenue Requirement Impact Impact on Rev. Req.
<b>ADJUSTMENTS:</b>					
1	DSM Costs	4.7	\$ (64,947)	\$ 756,281	\$ (1,219,355)
2	Automated Meter Reading Savings	4.4	\$ (1,664,947)	\$ 1,060,145	\$ (800,464)
3	System Software	4.14	\$ (65,571)	\$ 42,621	\$ (60,536)
4	Directors' & Officers' Liability Insurance	4.15	\$ (22,457)	\$ 14,597	\$ (23,535)
5	2010 Non-Union Payroll Raise and SERP	4.2	\$ (280,073)	\$ 182,047	\$ (293,516)
6	Property & Liability Insurance (Self Insurance)	4.11	\$ -	\$ -	\$ -
7	Costs Paid for Settling Litigation	4.5	\$ (651,080)	\$ 423,202	\$ (675,312)
8	Impute Income on Intercompany Federal Tax Receivable	4.16	\$ (1,010,646)	\$ 656,920	\$ (1,059,155)
9	Affiliate Management Fee	4.10	\$ (151,296)	\$ 98,342	\$ (158,558)
10	Misc. General Expense (Charitable Contrib., Meals & Entertain., and Legis. & Lobbying)	4.1	\$ (74,366)	\$ 48,338	\$ (77,935)
11	Advertising Expense	4.12	\$ 42,335	\$ (27,518)	\$ 44,367
12	Memberships and Subscriptions	4.13	\$ (29,191)	\$ 18,974	\$ (30,592)
15	Plant Held for Future Use	8.11	\$ -	\$ -	\$ (4,738)
16	Total Adjustments		\$ (3,972,239)	\$ 3,273,949	\$ (4,359,329)
<b>ADJUSTMENTS TO RATE BASE INCLUDED IN ABOVE:</b>			<b>Rate Base Impact</b>		
17	Automated Meter Reading Savings	4.4	\$ 7,282,596		
18	System Software (see above adjustment to Operations)	4.14	\$ 65,571		
19	Plant Held for Future Use	8.11	\$ (37,964)		
20	Non-recurring entries - East Side Electric Lake	4.5	\$ 56,245		
21	Total Rate Base Adjustments to Revenue Requirement		\$ 7,366,448		

Revised 1/31/12

Description	PC Total Adjustments	Operations and Maintenance										Impute Income on InterCompany Federal Tax Receivable (Treated as A&G Reduction)	Plant Held for Future Use				
		4.1	4.2	4.3	4.4	4.5	4.7	4.10	4.11	4.12	4.13			4.14	4.15	4.16	8.11
Reference to PC Calculations																	
Operating Revenues:																	
General Business Revenues																	
Interdepartmental																	
Special Sales																	
Other Operating Revenues																	
Total Operating Revenues	-																
Operating Expenses:																	
Steam Production																	
Nuclear Production																	
Hydro Production																	
Other Power Supply																	
Transmission																	
Distribution																	
Customer Accounting																	
Customer Service & Info																	
Sales																	
Administrative & General																	
Total O&M Expenses	(3,909,846)	(74,366)	(280,073)	-	(1,602,554)	(651,080)	(64,947)	(151,296)	-	42,335	(29,191)	(65,571)	(22,457)	(1,010,646)			
Depreciation	(62,393)	(74,366)	(280,073)	-	(62,393)	(651,080)	(64,947)	(151,296)	-	42,335	(29,191)	(65,571)	(22,457)	(1,010,646)			
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Federal	414,454	26,028	98,026	-	320,967	227,878	(691,334)	52,954	-	(14,817)	10,217	22,950	7,860	353,726			
Income Taxes - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Def/Net	283,835	283,835	-	-	283,835	-	-	-	-	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses:	(3,273,950)	(48,338)	(182,047)	-	(1,060,145)	(423,202)	(756,281)	(98,342)	-	27,518	(18,974)	(42,621)	(14,597)	(656,920)			
Operating Rev For Return:	3,273,950	48,338	182,047	-	1,060,145	423,202	756,281	98,342	-	(27,518)	18,974	42,621	14,597	656,920			
Rate Base:																	
Electric Plant In Service	(1,946,699)																
Plant Held for Future Use	(37,964)																
Misc Deferred Debits	-																
Elec Plant Acq Adj	-																
Nuclear Fuel	-																
Prepayments	-																
Fuel Stock	-																
Material & Supplies	-																
Working Capital	-																
Weatherization	-																
Misc Rate Base	-																
Total Electric Plant:	(1,984,663)																
Rate Base Deductions:																	
Accum Prov For Deprec	9,419,912																
Accum Prov For Amort	-																
Accum Def Income Tax	(125,046)																
Unamortized ITC	-																
Customer Adv For Const	-																
Customer Service Deposits	-																
Misc Rate Base Deductions	56,245																
Total Rate Base Deductions	9,351,111																
Total Rate Base:	7,366,448																
Estimated Return on Equity Impact	(4,359,329)																
Estimated Price Change		(77,935)	(293,516)	-	(800,464)	(675,312)	(1,219,355)	(158,558)	-	44,387	(30,592)	(60,536)	(23,535)	(1,059,155)			(4,738)

Revised 1/31/12

Line No.	Adj. No.	PacifiCorp's Net Rate Base Impact per Filing	PacifiCorp's Revenue Requirement Impact per Filing	PUBLIC COUNSEL ADJUSTED		PC NOI Impact	Net Rate Base Impact	PC Revenue Requirement Impact	Difference Between PC and PacifiCorp
				F	G				
A	B	C	D	E	F	G	H	I	
1	Per Books		\$ 757,510,777	31,076,643	\$ 39,356,668	\$ 757,510,777	\$ 31,076,643	\$ -	
2	Adjustments								
3	REVENUE								
4	Temperature Normalization	3.1	-	(3,330,000)	2,065,366	-	\$ (3,330,000)	\$ 0	
5	Revenue Normalizing	3.2	-	(11,774,350)	7,302,805	-	\$ (11,774,350)	\$ 0	
6	Effective Price Change	3.3	-	(34,776,231)	21,569,261	-	\$ (34,776,231)	\$ (0)	
7	SO2 Emission Allowances	3.4	(1,995,224)	(935,418)	425,744	(1,995,224)	\$ (935,418)	\$ (0)	
8	REC Revenues	3.5	-	8,629,073	(5,352,010)	-	\$ 8,629,073	\$ (0)	
9	Wheeling Revenue	3.6	-	(180,985)	112,253	-	\$ (180,985)	\$ 0	
10	Ancillary Revenue	3.7	-	1,162,561	(721,055)	-	\$ 1,162,561	\$ 0	
11									
12	O & M								
13	Miscellaneous General Expense	4.1	-	(4,188)	48,339	-	\$ (77,936)	\$ (73,748)	
14	General Wage Increase - PC 2010 Wage Increase and SERP (a)	4.2	-	(114,309)	182,047	-	\$ (293,516)	\$ (179,207)	
15	Wage & Employee Benefits - Pro Forma	4.3	-	321,340	-	-	\$ (321,340)	\$ (321,340)	
16	AMR Savings	4.4	7,282,596	(256,735)	1,060,145	7,282,596	\$ (800,464)	\$ (543,729)	
17	Remove Non-Recurring Entries	4.5	56,245	105,719	423,202	56,245	\$ (675,312)	\$ (781,031)	
18	Pension & Post-retirement Curtailment	4.6	(1,087,280)	(188,566)	32,799	(1,087,280)	\$ (188,566)	\$ -	
19	DSM Revenue & Expense Removal	4.7	-	(1,151,290)	756,280	-	\$ (1,219,354)	\$ (68,064)	
20	Inverted rates Advertising	4.8	-	3,845	(2,385)	-	\$ 3,845	\$ -	
21	MEHC Transition Cost Amortization	4.9	(79,631)	(158,988)	92,445	(79,631)	\$ (158,988)	\$ -	
22	Affiliate Management Fee	4.10	-	(15,105)	98,343	-	\$ (158,558)	\$ (143,453)	
23	Insurance Expense (b)	4.11	-	511,530	-	-	\$ (511,530)	\$ (511,530)	
24	Advertising Expense	4.12	-	45,636	(27,518)	-	\$ 44,368	\$ (1,268)	
25	Memberships & Subscriptions	4.13	-	1,428	18,974	-	\$ (30,593)	\$ (32,021)	
26	Regulatory Commission Expense	4.14	-	0	-	-	\$ -	\$ -	
33	System Software Costs	4.14	-	0	42,621	65,571	\$ (60,536)	\$ (60,536)	
34	D&O Liab. Insur. Exp.	4.15	-	0	14,597	-	\$ (23,535)	\$ (23,535)	
35	Impute Income on Interco. Tax Receiv.	4.16	-	0	656,920	-	\$ (1,059,155)	\$ (1,059,155)	
36									
37	POWER COSTS								
38	Net Power Costs Restating	5.1	-	(1,708,024)	1,059,367	-	\$ (1,708,024)	\$ -	
39	Net Power Costs Pro Forma	5.1.1	-	21,470,157	(13,316,436)	-	\$ 21,470,157	\$ -	
40	James River Royalty Offset	5.2	-	(1,153,360)	715,349	-	\$ (1,153,360)	\$ -	
41	BPA Residential Exchange	5.3	-	9,195,374	(5,703,247)	-	\$ 9,195,374	\$ -	
42	Colstrip #3 Removal	5.4	(8,629,459)	(1,569,125)	305,298	(8,629,459)	\$ (1,569,125)	\$ -	
43									
44	DEPRECIATION/AMORTIZATION								
45	Hydro Decommissioning	6.1	273,210	160,794	(78,583)	273,210	\$ 160,794	\$ -	
46									
47	TAX ADJUSTMENTS								
48	Interest True Up	7.1	-	613,792	(380,692)	-	\$ 613,792	\$ -	
49	Renewable Energy Tax Credit	7.2	-	(1,268,507)	786,766	-	\$ (1,268,507)	\$ -	
50	Malin Midpoint Adjustment	7.3	(222,585)	(506,275)	296,779	(222,585)	\$ (506,275)	\$ -	
51	WA Public Utility Tax Adj.	7.4	-	1,825,320	(1,132,118)	-	\$ 1,825,320	\$ -	
52	AFUDC - Equity	7.5	-	(134,997)	83,729	-	\$ (134,997)	\$ -	
53	WA Flow-Through	7.6	(2,089,738)	(260,783)	-	(2,089,738)	\$ (260,783)	\$ -	
54	WA Flow-Through (cont.)	7.6.1	-	639,027	(396,343)	-	\$ 639,027	\$ -	
55	Remove Deferred State Tax Expense	7.7	953,690	(2,907,830)	1,877,339	953,690	\$ (2,907,830)	\$ -	
56	ADIT Balance	7.8	(773,349)	(62,790)	(20,913)	(773,349)	\$ (62,790)	\$ -	
57									
58	RATE BASE								
59	Customer Service Deposits	8.1	(3,291,206)	(400,160)	(6,548)	(3,291,206)	\$ (400,160)	\$ -	
60	Jim Bridger Mine Rate Base Adjustment	8.2	32,582,683	4,066,072	32,582,683	4,066,072	\$ 4,066,072	\$ -	
61	Environmental Remediation	8.3	(97,121)	342,726	(220,086)	(97,121)	\$ 342,726	\$ -	
62	Customer Advances for Construction	8.4	(293,988)	(36,687)	(293,988)	(36,687)	\$ (36,687)	\$ -	
63	Removal of Colstrip #4 AFUDC	8.5	(423,016)	(81,795)	17,991	(423,016)	\$ (81,795)	\$ -	
64	Miscellaneous Rate Base Adj.	8.6	(17,300,211)	(2,158,935)	(17,300,211)	(2,158,935)	\$ (2,158,935)	\$ -	
65	Miscellaneous Rate Base Adj. (cont.)	8.6.1	(3,225,576)	(402,527)	(3,225,576)	(402,527)	\$ (402,527)	\$ -	
66	Miscellaneous Rate Base Adj. (cont.)	8.6.2	-	115,739	(71,785)	-	\$ 115,739	\$ -	
67	Powerdale Hydro Removal	8.7	(315,733)	(522,296)	299,506	(315,733)	\$ (522,296)	\$ -	
68	Regulatory Asset Amortization	8.8	(1,356,953)	2,951,186	(1,935,443)	(1,356,953)	\$ 2,951,186	\$ -	
69	Trojan Unrecovered Plant Adjustment	8.9	1,078,475	(133,821)	166,474	1,078,475	\$ (133,821)	\$ -	
70	Condit Hydro Removal	8.10	(36,216)	(101,194)	59,961	(36,216)	\$ (101,194)	\$ -	
71	Plant Held for Future Use	8.11	-	-	(37,964)	-	\$ (4,738)	\$ (4,738)	
72	Production Factor	9.1/9.1	(8,024,551)	(3,995,477)	1,857,015	(8,024,551)	\$ (3,995,477)	\$ -	
73			(7,014,938)	(18,129,429)	13,062,553	(6,987,331)	\$ (21,932,784)	\$ (3,803,355)	
74									
75	<b>Total Adjusted</b>		<b>\$ 750,495,839</b>	<b>\$ 12,947,214</b>	<b>\$ 52,419,221</b>	<b>\$ 750,523,446</b>	<b>\$ 9,143,859</b>	<b>\$ (3,803,355)</b>	

76 Notes:  
 77 (a) - PC adjustment includes payroll tax impact  
 78 (b) - Includes Company's increase in federal taxes permanent timing difference of \$137,326.  
 79 (c) - Public Counsel's revenue requirement does not include a true-up for interest synchronization

**Misc. General Expense - Charitable Contributions, Employee Meals & Entertainment, and Legislative & Lobbying  
 Public Counsel  
 Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction  
 Test Year End - December 31, 2010**

**Note: See Exhibit No. BCO-3C, Schedules B-10, B-11, and B-12 and related supporting workpapers.  
 Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	Charitable Contributions	\$ (770)	Exhibit BC-3C, Sch. B-10
2	Employee Meals & Entertainment	\$ (39,912)	Exhibit BC-3C, Sch. B-11
3	Legislative & Lobbying	\$ (29,688)	Exhibit BC-3C, Sch. B-12
4	<b>Subtotal PC Additional Adjustment</b>	<b>\$ (70,370)</b>	
5	<b>Subtotal Company Adjustment</b>	<b>\$ (3,996)</b>	Co. Adj. 4.1
6	<b>Total PC Adjustment</b>	<b>\$ (74,366)</b>	

**2010 Non-Union Payroll Raise**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note - See Exhibit BCO-3C, Schedule B5.**  
**Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Description	Wash. Juris.	Reference
Remove 2010 Non-Union Payroll Raise	\$ (85,525)	See Company workpapers referenced below and see Exhibit No. BCO-3C, Schedule B-5.
Company - Remove 2010 SERP costs	\$ (194,548)	Part of Company adjustment at 4.3.2, see PC "SERP" workpaper for calculations.
<b>Total PC Adjustment</b>	<b>\$ (280,073)</b>	

This adjustments removes the embedded amount of the .88% increase in pay awarded to non-union employees in 2010. The Company did not adjust for this amount because it was already embedded in the payroll costs on the 2010 books.

Supporting Calculations:	Amount	Reference
Non-union payroll with .88% increase	177,805,000	Company workpaper 4.3.3
2010 pay increase	1,0088	Company workpaper 4.3.3
Non-union payroll before .88% increase	176,253,965	
.88% pay increase in 2010	1,551,035	
Percent of payroll increase expensed	69.62%	Note 1
Amount of payroll expensed	1,079,830	
Washington alloc. Factor	7.39%	Note 2
Washington jurisdiction pay increase	<b>79,799</b>	
Medicare rate	1.45%	
Medicare amount	<b>1,157</b>	
Soc. Sec. Rate	6.20%	
Amount subject to Social Security	4,948	
% of Social Security Wages	92.33%	
Social Security Amount	<b>4,568</b>	
<b>Total adjustment</b>	<b>85,525</b>	

Note 1: 69.62% is the overall expense factor for union and non-union at Workpaper 4.3.2, and PacifiCorp applies same percent to non-union.

Workpaper 4.3 - Allocation from Total to Wash. (gross expense + capital) for Administrative and General accounts only

Note 2: This assumes that all (or most) non-union payroll goes to A&G accounts only listed at workpaper 4.3 (although some non-union payroll could be in other accounts like Customer Op., Trans., Distribution, etc.

A&G Accts.	Total	Wash.	Reference
920	27,221	3,985	Co. workpaper 4.3
920	1,015,618	73,169	Co. workpaper 4.3
935	186	20	Co. workpaper 4.3
935	23,613	1,701	Co. workpaper 4.3
	1,066,638	78,875	
Percent to Total		7.39%	Note 2 above

**Supplemental Executive Retirement Plan**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

Line No.	Description	Wash. Juris.	Reference
1	Remove SERP costs	\$ (194,548)	See Company workpapers below
2	Total	<u>\$ (194,548)</u>	

3 These SERP costs are one component that was removed in the Company's payroll adjustment the Company's payroll  
 4 adjustment 4.2, although there are other offsetting cost increases in this Company adjustment.  
 5 It is necessary to adjust/remove these costs, because Public Counsel's adjustments are to the unadjusted  
 6 book costs which still include these SERP costs.

7	Description	Amount	Reference
8	SERP costs	3,528,224	Company workpaper 4.3.2
9	Percent of SERP expensed	69.62%	See Exh. BCO-3, Sch. B-5, Note 1
10	Amount of SERP expensed	2,456,350	
11	Washington alloc. Factor	7.39%	See Exh. BCO-3, Sch. B-5, Note 2
12	Washington jurisdiction SERP expense	<u>181,524</u>	
13	Medicare rate	1.45%	
14	Medicare amount	<u>2,632</u>	
15	Soc. Sec. Rate	6.20%	
16	Amount subject to Social Security	11,255	
17	% of Social Security Wages	92.33%	
18	Social Security Amount	<u>10,391</u>	
19	<b>Total adjustment</b>	<u>194,548</u>	

**Out of Period Wage Increases - Pro Forma  
Public Counsel  
Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction  
Test Year End - December 31, 2010**

**PC 4.3**

<u>Line No.</u>	<u>Description</u>	<u>Wash. Juris.</u>	<u>Reference</u>
1	Remove Out of Period Wage Increases	\$ (306,623)	See Company Adj. 4.3
2	Total PC Adjustment	<u>\$ (306,623)</u>	

**Automated Meter Reading Implementation**

PC 4.4

**Public Counsel**

**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**

**Test Year End - December 31, 2010**

**Note - See Exhibit BCO-3C, Schedule B-2**

**Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	Remove AMR Severance costs	\$ (86,826)	PC DR 92
2	Remove Non-Payroll AMR Savings	\$ (432,000)	PC DR 44
3	<b>Subtotal - PC Adjustment</b>	<b>\$ (518,826)</b>	
4	<b>Company AMR Savings</b>	<b>\$ (1,146,121)</b>	Company Adj. 4.4
5	<b>Total PC Adjustment</b>	<b>\$ (1,664,947)</b>	

6 The Company response to PC DR 92 identifies AMR severance costs of \$86,826.  
 7 The Company's "An Investment Appraisal for Automated Meter Reading in the  
 8 State of Washington Executive Report and Authorization" (AI-AMR) includes  
 9 the amounts for non-payroll savings per PC DR 44, Confidential Attachment PC 44.  
 10 The individual components from the the AI-AMR are set forth  
 11 in the Confidential testimony of Bion Ostrander.

	Adjustment	NOI Impact (a)	Rate Base Impact	Rev. Req. Impact
14 Company	\$ (1,146,121)	\$ (722,908)	\$ 7,282,596	\$ (256,736)
15 PC	\$ (518,826)	\$ (337,237)		\$ (543,729)
16 Total	<u>\$ (1,664,947)</u>	<u>\$ (1,060,145)</u>		<u>\$ (800,464)</u>

17 (a) - Company amount includes deferred tax impact of \$283,835, and PC portion of adjustment  
 18 amount does not include deferred tax impact.



Costs Paid for Settling Litigation

PC 4.5

Public Counsel

Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction

Test Year End - December 31, 2010

Note - See Exhibit BCO-3C, Schedule B-7.

Note - Amounts highlighted in blue are part of Company's proposed adjustment.

Line No.	Description	Wash. Juris.	Reference
1	Additional adjustments to settlement costs	\$ (375,845)	
2	Corrections to PacifiCorp's settlement costs	\$ (307,834)	
3	Company adjustments included at workpapers		
4	but not at the Company's revenue requirement	\$ (151,428)	Table 3 below
5	Subtotal per below - PC Additional Adj.	\$ (835,107)	
6	Part of Company Adjustment Accepted below:		Company Adj. 4.5
7	TransAlta Sale Liability	\$ 92,326	Company Adj. 4.5
8	Set up CEMA Regulatory asset	\$ 88,614	Company Adj. 4.5
9	Record Local 127 pension curtailment	\$ 3,087	Company Adj. 4.5
10	Bridger Turbine Upgrade	\$ -	See below and PC Adjustment at Exhibit BCO-3C, Schedule B7.
11	Remove East Side Electric Lake Charges	\$ -	See below and PC Adjustment at Exhibit BCO-3C, Schedule B7.
12	Subtotal - Company Adj.	\$ 184,027	
13	<b>Total PC Adjustment - Operations</b>	\$ (651,080)	Line 5 + Line 12
14	Company Rate Base Adj. - East Side Electric Lake	\$ 56,245	Company Adj. 4.5

Table 3	Description	Reason for Adjustment	Wash. Juris.	Ref.
17	Jim Bridger Turbine Upgrade	Omitted from Co. Adj.	\$ (246,928)	Company workpaper 4.5
18	East Side Electric Lake Charges	Omitted from Co. Adj.	\$ 95,500	Company workpaper 4.5
19	<b>Total</b>		\$ (151,428)	

**Nonrecurring DSM Costs****Public Counsel****Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction****Test Year End - December 31, 2010****Note: See Exhibit BCO-3C, Schedule B-1****Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	PC Adjustment - Cadmus Group DSM	\$ (64,947)	PC DR 201
2	Company Adjustment	\$ (714,065)	Co. Adj. 4.7
3	Total PC Adjustment	<u>\$ (779,012)</u>	
4	The Company agrees that this amount should be removed from revenue requirements.		

**Bonuses in MEHC Affiliate Management Fee****PC 4.10****Public Counsel****Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction****Test Year End - December 31, 2010****Note: See Exhibit BCO-3C, Schedule B-9****Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	PC Adjustment - Bonuses in MEHC Affiliate Manage	\$ (136,883)	See testimony
2	Company Adjustment	\$ (14,413)	Co. Adj. 4.10
3	Total PC Adjustment	<u>\$ (151,296)</u>	

**Marketing and Advertising** **PC 4.12**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note: See Exh. BCO-3C, Schedule B-13**

**Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	Marketing and Advertising	\$ (1,210)	See testimony, PC workpapers, and Exhibit No. BCO-3C, Sch. B-13
2	Company Adjustment	\$ 43,545	Co. Adj. 4.12
3	<b>Total PC Adjustment</b>	<b>\$ 42,335</b>	

**Membership Fees and Dues** **PC 4.13**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note: See Exhibit BCO-3C, Schedule B-14**

**Note - Amounts highlighted in blue are part of Company's proposed adjustment.**

Line No.	Description	Wash. Juris.	Reference
1	PC Adjustment -Membership Fees and Dues	\$ (30,554)	See testimony, PC workpapers, and Exh. No. BCO-3C, Sch. B-14
2	Company Adj. - Membership Fees and Dues	\$ 1,363	
3	Total PC Adjustment	<u>\$ (29,191)</u>	

**System Software Costs** **PC 4.14**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note: See Exhibit BCO-3C, Schedule B-3**

Line No.	Description	Wash. Juris.	Reference
1	Reclassify System Software Expense	\$ (65,571)	PC DR 345
2	Total	<u>\$ (65,571)</u>	
3	The amount of \$65,571 of System Software is removed from expense and will be		
4	capitalized as an intangible asset at plant in service.		
5	Software is per vendor Open Link Financial.		

**Directors' and Officers' Liability Insurance**                      **PC 4.15**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note: See Exhibit BCO-3C, Schedule B-4**

<u>Line No.</u>	<u>Description</u>	<u>Wash. Juris.</u>	<u>Reference</u>
1	Directors'/Officers' Liability Insur.	\$ (22,457)	PC DR 98
2	Total	<u>\$ (22,457)</u>	

**Impute Income on Intercompany Federal Tax Receivable**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

Note: See Exhibit BCO-3C, Schedule B-8

Line No.	Description	Wash. Juris.	Reference
1	Impute Income on Fed. Tax Receivable	\$ (1,010,646)	See below
2	Total	<u>\$ (1,010,646)</u>	
3			
	Description	Amount	Reference
4	Federal Tax Receivable - 12 mo. end March 31, 2011	184,862,934	PC 379 and
5	Washington juris. Factor	7%	Table 1 below
6	Washington Federal Tax Receivable	12,940,405	
7	ROR from prior rate case	7.81%	
8	<b>Adjustment</b>	<u><b>1,010,646</b></u>	

Table 1 - PC - 379 - Federal Tax Receivable by Month				Tax Receivable by Month
9	04/30/2010	0	0	0
10	05/31/2010	0	0	0
11	06/30/2010	0	0	0
12	07/31/2010	0	0	0
13	08/31/2010	0	0	0
14	09/30/2010	326,007,602	(175,348)	325,832,254
15	10/31/2010	308,697,846	(175,348)	308,522,498
16	11/30/2010	297,189,426	(113,914)	297,075,512
17	12/31/2010	352,792,765	(3)	352,792,762
18	01/31/2011	352,792,765	(22,279,646)	330,513,119
19	02/28/2011	352,792,765	(39,225,195)	313,567,570
20	03/31/2011	234,039,355	56,012,133	290,051,488
21				2,218,355,203
22	12 months			12
23	Average Balance - 12 months			<b>184,862,934</b>



**Plant Held for Future Use** **PC 8.11**  
**Public Counsel**  
**Docket No. UE-111190 - PacifiCorp - Washington Jurisdiction**  
**Test Year End - December 31, 2010**

**Note: See Exhibit BCO-3C, Schedule C-2**

Line No.	Description	Wash. Juris.	Reference
1	Remove Plant Held for Future Use	\$ (37,964)	See testimony
2	Total	<u>\$ (37,964)</u>	