

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY,

Respondent.

DOCKETS UE-230172 and UE-210852 (Consolidated)

**CROSS EXAMINATION EXHIBIT OF ALLEN L. BERRETH
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ALB-__X

PacifiCorp Response to Public Counsel Data Request No. 282

December 4, 2023



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

November 21, 2023

Lisa W. Gafken
Assistant Attorney General, Unit Chief
Public Counsel Unit

RE: **WA UE-230172**
PC Data Request (277-289)

Please find enclosed PacifiCorp's Responses to PC Data Request 277-289 and Attachments PC 278 and 280. Provided via BOX is Confidential Attachment PC 277. Designated information is confidential per Protective Order in UTC Docket UE-230172

If you have any questions, please call me at 503-813-5410.

Sincerely,

 /s/
Ariel Son
Regulatory Affairs Manager

UE-230172 / PacifiCorp
 November 21, 2023
 PC Data Request 282

PC Data Request 282

Re: Accounting. Please confirm that the costs included in the Rebuttal Testimony of Allen L. Berreth, Exhibit ALB-3T at 2 Table 1, are non-labor costs. If labor costs are also included, please identify the amount of labor versus non-labor costs included in each category shown in Table 1.

Response to PC Data Request 282

Referencing the rebuttal testimony of Company witness, Allen L. Berreth, specifically Table 1, the Company confirms that there are both labor and non-labor costs included in Table 1. Please refer to the table below which shows the breakout of both the labor and non-labor costs:

	Base Period	Test Period	Increase \$	Increase %
Labor	98,310	133,471	35,160	84%
Non-Labor	142,710	310,684	167,975	
Veg Admin	241,020	444,155	203,135	
Labor	-	-	-	55%
Non-Labor	3,916,468	6,074,710	2,158,242	
WMVM	3,916,468	6,074,710	2,158,242	
Labor	8,278,652	7,817,836	(460,815)	20%
Non-Labor	215,819	2,339,634	2,123,816	
Contractor costs	8,494,470	10,157,471	1,663,000	

PREPARER: Scott Liedtke

SPONSOR: Allen L. Berreth