

Public Counsel Adjustments to Labor Expense - Employee Reductions

Line #	(A) Description	(B) Factor	(C) Company Calculated 12 M/E June 2013 <sup>(1)</sup>	(D) Updated Information Jan 2013 <sup>(2)</sup>	(E) Additional Labor Adjustment
1	Average Cost per FTE		\$ 129,790	\$ 129,790	\$ 129,790
2	Projected FTEs		5,496.5	5,451.0	(45.50)
3	O&M Efficiency Adjustment Labor		\$ (18,170,594)		\$ (5,905,443)
4	Non-Utility and Capitalized Labor <sup>(1)</sup> @	31.283%	\$ 5,684,241		\$ (1,847,378)
5	O&M Efficiency Adjustment		\$ (12,486,353)		\$ (4,058,065)
6	O&M Efficiency Adjustment - WA Allocated <sup>(3)</sup> @	6.3212%	\$ (789,291)		\$ (256,519)

Source: (1) PacifiCorp pro-forma adjustment page 4.15.1.

(2) PacifiCorp discovery response Attachment PC 31.

(3) Average allocation percentage from PacifiCorp pro-forma adjustment page 4.15.