

UE-100749/PacifiCorp
September 14, 2010
Public Counsel Data Request 95

Redacted Version

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Re: Legal Expenses.

Please explain how the Company allocates legal expense costs. If costs are allocated on a system-wide basis, please provide a comparison of this method to allocating legal expenses on a Washington-Situs basis. Provide the net variance between the methods for total costs of legal expenses included in the test year.

Response to Public Counsel Data Request 95

Legal expenses are allocated based on the FERC account and FERC location when booked in the Company's accounting system. The majority of expenses are allocated to all six states using system allocation factors consistent with other corporate functions that support all of the Company's jurisdictions. This recognizes that costs are not necessarily incurred only for customers in a single state and costs may be incurred related to facilities in states where the Company has no customers (e.g. Montana).

Please refer to Confidential Attachment PC 95 for a comparison of outside legal expenses as originally booked compared to a Washington-Situs basis.

Confidential information is provided subject to the terms and conditions of the protective order in this proceeding.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley

Docket No. UE-100749

EXHIBIT ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY