

UE-100749/PacifiCorp  
 November 18, 2010  
 ICNU Data Request 23.4

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Please provide the audit fees for PacifiCorp for the each of the last five years. Please identify the firm which performed the audit and the hours charged for the last five years.

**Response to ICNU Data Request 23.4**

The Company objects to this request to the extent that it requests information related to time periods not relevant to this proceeding. Without waiving this objection, the Company responds as follows:

PacifiCorp's audit fees and associated hours for the twelve-months ended March 31, 2006, the nine-months ended December 31, 2006 and for the twelve-months ended December 31, 2007 through 2009 are as follows:

	<b>PwC</b>		<b>Deloitte</b>		
	<b>2006</b>	<b>2006<sup>(1)</sup></b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Audit Fees	\$1,724,362	\$1,569,525	\$1,919,325	\$1,949,936	\$1,680,176
Hours	7,884	9,087	10,937	10,372	9,712
Rate	\$ 219	\$ 173	\$ 175	\$ 188	\$ 173

(1) In May 2006, the PacifiCorp Board of Directors elected to change PacifiCorp's fiscal year-end from March 31 to December 31.

In addition to the information presented in the above table, the projected 2010 audit fees and hours for PacifiCorp are \$1,342,494 and 8,287, respectively, which equates to a rate per hour of \$162. Since its acquisition by MEHC, PacifiCorp has achieved a 22% reduction in total audit fees, which has been achieved through a 26% reduction in the average rate per hour.

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