

UE-100749/PacifiCorp
August 25, 2010
Public Counsel Data Request 31 – 1st Supplemental

Public Counsel Data Request 31

Re: PacifiCorp's Response to Public Counsel Data Request No. 9.

Please confirm that the Company has no bonus programs, the costs of which have been included in above-the-line expenses for the test year. These include but are not limited to, award or recognition programs, employee retention programs, hire-in bonuses, retention bonuses, safety awards, and special recognition or incentive awards above and beyond the annual incentive plan. If PacifiCorp does include the costs of such programs in above the line test year expenses, please provide copies of all programs as well as the total cost of individual bonus programs on a total Company and Washington-only basis.

1st Supplemental Response to Public Counsel Data Request 31

The Company has included individual recognition programs in the test year. The total cost for individual recognition programs separate from the annual incentive program (AIP) included in the test year is \$899,939 on a total Company basis. These costs are combined with all other labor and benefit expenses before being allocated to jurisdictions. As a result, these costs are not directly available on a Washington allocated basis. However, these costs can be calculated using the Washington allocation of total utility labor in the test year of approximately 6.725%. Attachment PC 31 1st Supplemental shows a summary of the costs by category and the Washington allocation of these costs using Washington's overall allocation of total utility labor.

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**Attach PC 31 1st Supplemental
SAP Account 500400, Bonus
Calendar Year 2009**

Category	Total Per SAP	Total Company	Non-Utility / Capital	Utility Labor	Allocation Using Washington's % of Total Utility Labor
Constellation Bonus	\$ (157,500)	\$ (157,500)	(45,151)	(112,349)	\$ (7,556)
JV Cutback Document	(8,162)	(8,162)	(2,340)	(5,822)	(392)
Annual Incentive Award	1,596	1,596	457	1,138	77
Employee Fitness Program	2,925	2,925	839	2,086	140
Other Employee Recognition	3,123	3,123	895	2,228	150
Certification Awards	7,200	7,200	2,064	5,136	345
Employee Referral Award	7,500	7,500	2,150	5,350	360
Training Award	15,100	15,100	4,329	10,771	724
Relocation Bonus	51,452	51,452	14,750	36,702	2,468
Retention Bonus	52,912	52,912	15,168	37,744	2,538
Hire In Bonus	75,808	75,808	21,732	54,076	3,637
Merit Lump Sum Payment	104,371	104,371	29,920	74,451	5,007
EE Recognition - Non-cash	151,551	151,551	43,445	108,106	7,270
Safety	202,064	202,064	57,926	144,138	9,693
STARS	390,000	390,000	111,801	278,199	18,709
Grand Total	\$ 899,939	\$ 899,939	\$ 257,986	\$ 641,954	\$ 43,171