

PacifiCorp  
Supplemental Exhibit UP&L\_\_(JTW-3S)  
Docket No. 03-2035-02 (Phase IV)  
Witness: J. Ted Weston

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH**

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of J. Ted Weston  
International Assignee Costs

**OCTOBER 2003**

**PACIFICORP**  
**Utah Results of Operations March 2003**  
**International Assignee Costs**

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                           |             |
| International Assignees       | 920            | 1           | (2,467,452)              | SO            | 39.081%         | (964,314)                 |             |
| International Assignees       | 920            | 1           | (122,927)                | CN            | 44.608%         | (54,836)                  |             |
|                               |                |             | <u>(2,590,379)</u>       |               |                 | <u>(1,019,150)</u>        | 4.17.1      |
| Reverse FY 2002 Incentive     | 920            | 1           | (619,406)                | SO            | 39.081%         | (242,072)                 |             |

**Description of Adjustments:**

This adjustment removes the costs associated with international assignees who have returned to the UK. This adjustment also reverses an entry for FY 2002 incentive payments that were made during the test period.