

March 4, 2008

***VIA ELECTRONIC FILING
& OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: Carole Washburn
Executive Secretary

Re: **In the matter of WUTC v. PacifiCorp, Docket UE-080220**

Dear Ms. Washburn:

Enclosed please find the original and nineteen (19) paper copies of PacifiCorp's Motion for Leave to File Supplemental Direct Testimony and Exhibit together with Exhibit No. __ (RBD-3T), Supplemental Direct Testimony of R. Bryce Dalley, and Exhibit No. __ (RBD-4), which presents the Company's Washington Results of Operations Report in a format similar to that used in the Company's previous rate filings. Although Exhibit No. __ (RBD-4) comprises a complete Washington Results of Operation Report for ease and simplicity of review, the majority of the pages are identical to previously filed Exhibit No. __ (RBD-2), are organized in the same manner, and do not impact the Company's proposed revenue requirement.

The Company is making this filing at the request of and as an accommodation to Washington Utilities and Transportation Commission ("Commission") Staff in order to facilitate Staff's review of the Company's filing. Staff requested and the Company agreed to provide its Washington Results of Operation Report in a format similar to that used in previous PacifiCorp general rate cases. Accordingly, the Company is submitting Exhibit No. __ (RBD-4), which presents the Company's Washington Results of Operation Report in an alternative format to Exhibit No. __ (RBD-2). Both exhibits cover the same historical test period - the twelve months ended June 30, 2007- with known and measurable adjustments through the end of the pro forma period -the twelve months ended June 30, 2008. As explained in the accompanying supplemental direct testimony of Mr. R. Bryce Dalley (Exhibit No. __ (RBD-3T)), the reformatted results provided in Exhibit No. __ (RBD-4)'s do not impact the Company's revenue requirement increase proposed in this case.

At the request of Staff or a party to this proceeding, the Company will gladly participate in a technical conference with accounting advisors or other personnel to explain the format and content of Exhibit No. __ (RBD-4).

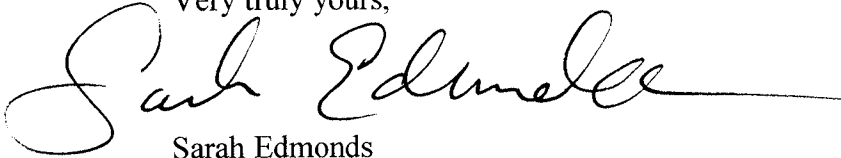
Washington Utilities & Transportation Commission

March 4, 2008

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Please do not hesitate to call me at (503) 813-6840 if you have any questions or concerns.
Thank you for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Sarah Edmonds". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Sarah Edmonds
Legal Counsel

Enclosures
cc: Service List

CERTIFICATE OF SERVICE

I certify that I have cause to be served the foregoing PacifiCorp's Motion for Leave to File Supplemental Direct Testimony and Exhibit together with Exhibit No. ___ (RBD-3T), Supplemental Direct Testimony of R. Bryce Dalley, and Exhibit No. ___ (RBD-4), which presents the Company's reformatted Washington Results of Operations Report in Docket UE-080220 upon all parties of record in this proceeding by mailing a copy thereof via overnight delivery to each individual's last-known address, as listed below.

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Washington Utilities & Trans. Comm'n

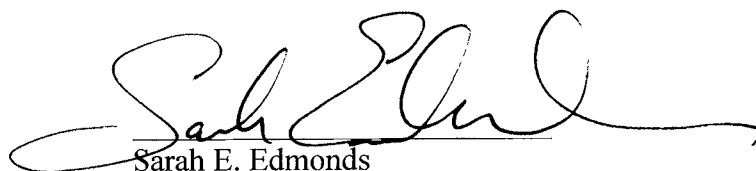
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DATED this 4th day of March, 2008.



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**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	
Complainant,)	Docket UE 080220
)	
vs.)	PACIFICORP'S MOTION FOR LEAVE TO FILE SUPPLEMENTAL DIRECT TESTIMONY AND EXHIBIT
PACIFICORP d/b/a/ PACIFIC POWER,)	
)	
Respondent.)	

1 Pursuant to WAC § 480-07-460(1), PacifiCorp d/b/a Pacific Power (“PacifiCorp”) hereby submits this Motion for Leave to File Supplemental Direct Testimony (“Motion”).

2 In this Motion, PacifiCorp requests that the Washington Utilities and Transportation Commission (“Commission”) permit PacifiCorp to file Exhibit No. ____ RBD-3T (“Supplemental Testimony”) and Exhibit No. ____ (RBD-4) (“Reformatted Results”). The Reformatted Results supplement Exhibit No. ____ (RBD-2) (“Original Results”) previously filed on February 6, 2008, and present PacifiCorp’s Washington Results of Operation in an alternative format. The Supplemental Direct Testimony of R. Bryce Dalley sponsors and explains the Reformatted Results and supplements Mr. Dalley’s testimony filed on February 6, 2008.

3 As explained in more detail in the Supplemental Direct Testimony, PacifiCorp is making this filing at the request of Commission Staff. The Supplemental Direct Testimony and Reformatted Results are intended to facilitate Staff’s review of PacifiCorp’s filing.

4 WAC § 480-07-460(1) requires a petitioner in a general rate proceeding to prefile direct testimony at the time it files its rate increase request. Subsection (b)(ii) requires a party to file a motion for leave to submit testimony that contains substantive changes to

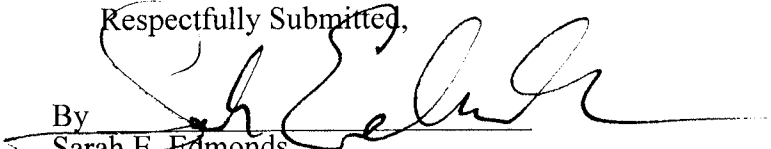
prefiled testimony. Because PacifiCorp's Supplemental Direct Testimony does not replace or substantively change its Prefiled Direct Testimony, neither of these rules may be applicable to this filing. Nevertheless, to ensure compliance with the Commission's procedure rules, PacifiCorp submits this motion for leave to file its Supplemental Direct Testimony.

5 WHEREFORE, PacifiCorp respectfully requests that the Commission grant PacifiCorp leave to file the attached Supplemental Direct Testimony and Reformatted Results.

DATED: March 4, 2008

Respectfully Submitted,

By


Sarah E. Edmonds

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Exhibit No. ____ (RBD-3T)
Docket No. UE-080220
Witness: R. Bryce Dalley

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

Docket No. UE-080220

PACIFICORP

SUPPLEMENTAL DIRECT TESTIMONY OF R. BRYCE DALLEY

March 2008

1 **Q. Are you the same R. Bryce Dalley who previously submitted direct testimony**
2 **in this docket?**

3 A. Yes.

4 **Purpose and Overview of Supplemental Direct Testimony**

5 **Q. What is the purpose of your supplemental direct testimony in this**
6 **proceeding?**

7 A. The purpose of my testimony is to sponsor and explain Exhibit No. ___(RBD-4),
8 which presents the Company's Washington Results of Operations Report in a
9 format similar to that used in the Company's previous Washington rate filings.
10 The Company is submitting Exhibit No. ___(RBD-4) ("Reformatted Results") to
11 supplement Exhibit No. ___(RBD-2) ("Original Results"), which presented the
12 Company's Washington Results of Operation Report in an alternative format.
13 Both exhibits cover the same historical test period - the twelve months ended June
14 30, 2007- with known and measurable adjustments through the end of the pro
15 forma period - the twelve months ended June 30, 2008, ("Pro Forma Period").

16 **Q. Do the Reformatted Results change the Company's revenue requirement**
17 **increase proposed in this case?**

18 A. No. The Company's Reformatted Results do not change the final Washington-
19 allocated revenue, expense, rate base and adjustment amounts presented in the
20 Company's Original Results, other than very small rounding differences. The
21 Reformatted Results, therefore, do not impact the Company's revenue
22 requirement increase proposed in this case.

1 **Q. Why is the Company making this filing now?**

2 A. The Company is making this filing at the request of Washington Utilities and
3 Transportation Commission (“Commission”) Staff. Staff contacted the Company
4 shortly after it reviewed the Company’s Original Results with concerns about the
5 presentation of the Company’s data. Staff explained that the use of a new format
6 in the Original Results complicated its review of the Company’s filing. To
7 facilitate review of the Company’s filing, the Company agreed to provide its
8 results in a format similar to that used in previous PacifiCorp general rate cases.

9 **Description of Reformatted Results of Operations**

10 **Q. Please describe the difference in format between the Original Results and the**
11 **Reformatted Results.**

12 A. The Original Results used historical Total Company data for the twelve-month
13 period ending June 2007, applied Total Company known and measurable
14 adjustments through the end of the Pro Forma Period, and then applied the
15 allocation factors for the Pro Forma Period to develop Washington-allocated data
16 for the Pro Forma Period.

17 The Reformatted Results take the same historical Total Company data and
18 allocate the data to Washington using allocation factors based upon the historical
19 loads for the same twelve-month period ending June 2007. The Company then
20 applied the known and measurable adjustments through the end of the Pro Forma
21 Period on a Washington-allocated basis using the same historical allocation
22 factors. The Company then made a final pro forma adjustment to update the
23 allocation factors in the Pro Forma Period. The Company then calculated the

1 Washington Results of Operations by adding the sum of the pro forma
2 adjustments to the historical Washington data.

3 **Q. Why did the Company use allocation factors for the Pro Forma Period in the**
4 **Original and Reformatted Results?**

5 A. In the last general rate proceeding, Docket No UE-061546, Staff proposed, the
6 Company accepted, and the Commission approved an adjustment to net power
7 costs to account for forecast loads. *Washington Utilities and Transportation*
8 *Commission v. PacifiCorp d/b/a Pacific Power and Light Company*, Dockets UE-
9 061546 and UE-060817 (consolidated), et al., Order 08 (June 21, 2007) at ¶¶ 22,
10 37, 221; Exhibit 88 at 3:3-4 (Widmer Rebuttal). Staff witness Buckley’s
11 adjustment was based on “an updated load forecast that more closely matches the
12 loads with the resources and other input into the GRID model...” Exhibit 261 at
13 21:12-14 (Buckley Direct). The Company has followed the same approach in this
14 case, basing its net power cost calculation on forecast loads for the Pro Forma
15 Period.

16 In addition, other Commission precedent requires adherence to the
17 “matching principle” in calculating revenue requirement. *Washington Utilities*
18 *and Transportation Commission v. PacifiCorp d/b/a Pacific Power & Light*
19 *Company*, Docket UE-050684, Order 04 (April 17, 2006) at ¶ 194, 2006 WL
20 1517095 *33 (2006) (internal citations omitted) (“Under the matching principle,
21 ‘all cost of service components—revenue, investment, expenses and cost of
22 capital—must be considered and evaluated at a similar time.’”) Consistent with
23 the matching principle, the same pro forma loads used to calculate net power costs

1 have been used to derive pro forma allocation factors.

2 **Q. What is the relationship between loads and allocation factors?**

3 A. There are two key allocation factors under the West Control Area allocation
4 methodology that are directly influenced by changes in west control area load.
5 The Control Area Energy West (CAEW) factor and the Control Area Generation
6 West (CAGW) factor vary for each test period based on relative changes in
7 energy and capacity requirements among the states of Washington, Oregon and
8 California. For example, if Washington's energy requirements increase relative to
9 Oregon's and California's energy requirements, Washington's CAEW factor
10 increases. If Washington's energy requirements decrease, Washington's CAEW
11 factor decreases.

12 **Q. What costs are allocated using the CAEW factor?**

13 A. The CAEW factor is used to allocate generation and transmission costs that vary
14 based on energy usage. These costs include fuel and non-firm wheeling expenses.

15 **Q. What costs are allocated using the CAGW factor?**

16 A. The CAGW factor is used to allocate fixed or capacity-related costs of generation
17 and transmission. These costs include generation and transmission rate base, firm
18 sales for resale, and most purchased power expenses.

19 **Q. Are there any other factors that are significantly influenced by changes in
20 west control area load?**

21 A. Yes. The System Overhead (SO) factor is derived from the allocation of gross
22 plant, which is determined by application of the CAGW factor. The SO factor is
23 used to allocate most Administrative and General expenses.

1 **Q. It appears that the three factors discussed above are used to allocate a**
2 **significant portion of the Company's costs. Is that correct?**

3 A. Yes. As such, it is important that there not be a mismatch between the underlying
4 pro forma loads and the allocation factors used to allocate the majority of costs
5 incurred to serve those loads.

6 **Q. How did the use of pro forma allocation factors impact the presentation of**
7 **data in the Company's original filing?**

8 A. In the preparation of the Company's Original Results, the Company applied the
9 pro forma factors to the Total Company pro forma results of operations. The
10 Company interpreted this approach to be consistent with the Commission's rules.
11 However, it was not until the filing was made that the Company understood how
12 this change would complicate Staff's review of the filing. For this reason,
13 PacifiCorp's Reformatted Results now apply the pro forma allocation factors in a
14 format used in previous PacifiCorp general rate cases.

15 **Reformatted Results of Operations**

16 **Q. Please describe Exhibit No. ___(RBD-4).**

17 A. Exhibit No. ___(RBD-4), is the reformatted version of PacifiCorp's Washington
18 Results of Operations Report. This report provides totals for revenues, expenses,
19 depreciation, taxes and rate base, from both a total-company perspective and as
20 allocated to the Company's Washington jurisdiction. Net power costs are
21 presented for the west control area and as allocated to the Company's Washington
22 jurisdiction. This report presents operating results for the period in terms of both
23 return on rate base and ROE.

1 **Q. Is Exhibit No. ___(RBD-4), the Reformatted Results, organized in the same**
2 **manner as Exhibit No. ___(RBD-2), the Original Results?**

3 A. Yes. The Reformatted Results are organized the same as the Original Results. To
4 facilitate Staff and other parties' review, a full report has been compiled.¹
5 However, the majority of the pages within the Reformatted Results are identical
6 to the Original Results. Tabs B1 through B20, the historical results for the
7 twelve-month period ending June 30, 2007 organized by major FERC function,
8 are identical to the Original Results. In addition, within each tab, the majority of
9 the back-up material is identical to that provided with the Original Results. There
10 are, however, differences in Tabs 1 through 10 related to the change in format. I
11 will discuss each of these format differences below.

12 **Tab 1 - Summary**

13 **Q. Please describe Tab 1 - Summary.**

14 A. Tab 1 - Summary contains five pages that present the Washington allocated
15 results based on the West Control Area allocation methodology.

16 **Q. Please describe Page 1.0 of Tab 1.**

17 A. Page 1.0 begins with the Unadjusted Results on a Washington-allocated basis in
18 Column 1, adds the Washington-allocated normalizing adjustments in Column 2,
19 to calculate the Total Normalized Results on a Washington-allocated basis in
20 Column 3. The Total Normalized Results column is carried forward from the
21 results of operations summary, Page 2.2, and shows Washington's ROE at 3.8
22 percent. Column (4) Price Change indicates that a revenue increase of \$34.9

¹ It is also possible that parties may agree that the Reformatted Results can replace the Original Results. In such an event, PacifiCorp would only enter into the record of this proceeding the Reformatted Results.

1 million is required to raise the ROE from 3.8 percent to 10.75 percent in
2 Washington. Column (5) Results with Price Change reflects the Washington
3 adjusted revenue requirement with the \$34.9 million price increase included.

4 **Q. Is there a similar page in the Original Results?**

5 A. Yes. Page 1.1 of the Original Results contains three columns which are identical
6 to Columns 3, 4, and 5 of Page 1.0 of the Reformatted Results. The Reformatted
7 Results merely add the Unadjusted Results on a Washington-allocated basis and
8 the Washington-allocated normalizing adjustments.

9 **Q. Please describe Page 1.1 of Tab 1.**

10 A. Page 1.1 provides detail by type of adjustment. Column 2 provides summary-
11 level information related to Type 1, or normalizing, adjustments. Normalization
12 adjusts for out-of-period events and the impact of unusual, non-recurring events,
13 such as one-time write-offs. These normalizing adjustments are also referred to
14 as “restating actual adjustments” in the Commission’s rules (WAC 480-07-
15 510(3)(b)(i)), as their purpose is to “adjust the booked operating results for any
16 defects or infirmities in actual recorded results that can distort test period
17 earnings.” Normalization also includes Commission-ordered adjustments from
18 prior dockets. Adjustment 5.2, the removal of all investment and costs associated
19 with Colstrip Unit 3 from the Results of Operations, is an example of a
20 Commission-ordered adjustment. Such adjustments conform to the Commission
21 basis reports described in WAC 480-100-257.

22 Column 4 summarizes Type 2, or annualization adjustments.

23 Annualization adjustments are those required to reflect the effect of changes that

1 occur partway through the test period. For example, Adjustment 4.2, Wage and
2 Employee Benefits, annualizes changes in wages and benefits that took place
3 during the year to reflect a full twelve-month impact.

4 Column 6 contains Type 3, or known and measurable adjustments. In
5 order to match prices with anticipated conditions in the rate-effective period, it is
6 necessary to reflect significant known and measurable out-of-period pro forma
7 adjustments in the ratemaking process. These pro forma adjustments are in
8 accordance with WAC 480-07-510(3)(b)(ii). For example, Adjustment 3.3, SO2
9 Emissions Allowance, reflects the forecast of the sales of emission allowances
10 through June 2008.

11 **Q. Is there an equivalent page in the Original Results?**

12 A. No. This page was provided in the Reformatted Results to provide additional
13 clarity.

14 **Q. Please describe Page 1.2 and Page 1.3.**

15 A. Page 1.2 of Tab 1 supports the calculation of additional revenue-related
16 uncollectible expense associated with the price change requested in column 2 and
17 the net-to-gross bump-up percent. Page 1.3 details the calculation of the net
18 operating income percentage.

19 **Q. Have these pages changed from the Original Results?**

20 A. No.

21 **Q. Please describe Page 1.4.**

22 A. Page 1.4 provides a summary of adjustments to support the derivation of Column
23 2 on Page 1.0. It was not provided in the Original Results because Column 2 was

1 not contained in the Original Results. Each column of Page 1.4 ties to the
2 summary page of each of the Tabs 3 through 8 that follow.

3 **Tab 2 – Results of Operations**

4 **Q. Please describe Tab 2 – Results of Operations.**

5 A. Tab 2 Results of Operations details total company and Washington-allocated
6 unadjusted and normalized results based on the West Control Area allocation
7 methodology. Page 2.1 provides summary information related to key model
8 assumptions. This page is the same in the Original Results and the Reformatted
9 Results. Page 2.2 presents the Results of Operations Summary. Pages 2.3
10 through 2.41 contain revenues, expenses and rate base detail by Federal Energy
11 Regulatory Commission (FERC) account and West Control Area allocation
12 factor.

13 **Q. What format changes have been made to Pages 2.2 through 2.41?**

14 A. The reformatted version of these pages contain five columns that begin with
15 Unadjusted results on a Total Company basis, allocate the Unadjusted results to
16 Washington and then apply Washington-allocated adjustments to calculate the
17 Total Normalized Results. The final column on Page 2.2 is reflected in Column 3
18 of Page 1.0.

19 **Adjustments**

20 **Q. What information is contained in Tabs 3 through 8?**

21 A. The normalizing, annualizing and pro forma adjustments made to actual test
22 period data to reflect on-going costs of the Company are described in Tabs 3
23 through 8.

1 **Q. Are there format changes that similarly impact Tabs 3 through 8?**

2 A. Yes. There are four changes that similarly impact Tabs 3 through 8. First, each
3 Tab begins with a summary page that shows the Washington-allocated impact of
4 each adjustment and the sum of the adjustments in that category. As discussed
5 above, the first column of these summary pages ties to the related column on Page
6 1.4. These summary pages replace the total company summary pages that were
7 included in each tab in the Original Results. Second, the value of each
8 Washington-allocated adjustment has changed due to the application of the
9 historical allocation factors rather than the pro forma allocation factors. Third,
10 each of these Tabs now contains a new pro forma adjustment to reflect the impact
11 of applying the pro forma allocation factors. Fourth, the applicable deferred tax
12 impacts of each adjustment have been reflected in Tab 7 rather than in each
13 adjustment.

14 **Q. Are there also format changes with specific impacts on each Tab?**

15 A. Yes. I will discuss each of the key format changes below.

16 **Tab 3 – Revenue Adjustments**

17 **Q. How did the format changes impact the Company's presentation of its**
18 **Revenue Adjustments?**

19 A. Adjustment 3.1 Pro Forma Revenues from the Original Results has been split into
20 two adjustments. Adjustment 3.1 in the Reformatted Results now reflects only
21 revenue normalization adjustments. A new adjustment, Adjustment 3.6, reflects
22 the Revenue Pro Forma Load Adjustment. Adjustment 3.6 reflects increased
23 revenues of approximately \$2.7 million associated with the increase in

1 Washington load between the historical period and the Pro Forma Period. This
2 adjustment increases pro forma revenues and decreases the required price
3 increase.

4 **Q. In Exhibit No. ___(RBD-1T), you described the procedures used to develop**
5 **the Company's test period revenues and explain the entries behind Tab 3,**
6 **Revenue Adjustments. Is this testimony still accurate?**

7 A. Yes. With the exception described above, my testimony beginning on Page 7,
8 line 14 through Page 9, line 23 remains accurate.

9 **Tab 4 – Operation & Maintenance Expenses**

10 **Q. Are there any specific format changes that impacted Tab 4 – O&M**
11 **Expenses?**

12 A. No. The format changes to Tab 4 are limited to the general changes listed above.
13 The summary information is provided on a Washington-allocated basis rather than
14 a total company basis. The value of each adjustment is based on historical
15 allocation factors rather than pro forma allocation factors. In addition,
16 Adjustment 4.17 has been added to reflect the impact of the application of pro
17 forma allocation factors.

18 **Q. In Exhibit No. ___(RBD-1T), you described the procedures used to develop**
19 **the Company's test period operations and maintenance expenses and explain**
20 **the entries behind Tab 4, O&M Adjustments. Is this testimony still**
21 **accurate?**

22 A. Yes. My testimony beginning on Page 10, line 1 through Page 18, line 23
23 remains accurate.

1 **Tab 5 – Net Power Cost Adjustments**

2 **Q. Are there any specific format changes that impacted Tab 5 – Net Power**
3 **Costs Adjustments?**

4 A. No. The format changes to Tab 5 are limited to the general changes listed above.
5 The summary information is provided on a Washington-allocated basis rather than
6 a total company basis. In addition, Page 5.1 provides net power costs allocated on
7 the historical allocation factors and an adjustment to calculate net power costs
8 allocated on pro forma allocation factors. Adjustment 4.17 described above
9 reflects the impact of using pro form allocation factors for the adjustments
10 included in Tab 5.

11 **Q. In Exhibit No. ___(RBD-1T), you described the procedures used to calculate**
12 **the entries behind Tab 5, Net Power Cost Adjustments. Is this testimony still**
13 **accurate?**

14 A. Yes. My testimony beginning on Page 19, line 1 through Page 20, line 17
15 remains accurate.

16 **Tab 6 – Depreciation and Amortization Expense Adjustments**

17 **Q. Are there any specific format changes that impacted Tab 6 – Depreciation**
18 **and Amortization Adjustments?**

19 A. No. The format changes to Tab 6 are limited to the general changes listed above.
20 The summary information that was provided on a total company basis has been
21 replaced with summary information on a Washington-allocated basis. In
22 addition, Adjustment 6.3 has been added to reflect the impact of the application of
23 pro forma allocation factors.

1 **Q. In Exhibit No. ___(RBD-1T), you described the procedures used to develop**
2 **Tab 6, Depreciation and Amortization Expense Adjustments. Is this**
3 **testimony still accurate?**

4 A. Yes. My testimony beginning on Page 20, line 18 through Page 22, line 12
5 remains accurate.

6 **Tab 7 – Tax Adjustments**

7 **Q. Are there any specific format changes that impacted Tab 7 – Tax**
8 **Adjustments?**

9 A. Yes. Tab 7 now contains all of the deferred tax impacts for each adjustment
10 rather than reflecting the impacts on each adjustment sheet.

11 **Q. Are there also format changes of a general nature?**

12 A. Yes. The other format changes to Tab 7 are general in nature. The summary
13 information that was provided on a total company basis has been replaced with
14 summary information on a Washington-allocated basis. In addition, Adjustment
15 7.12 has been added to reflect the impact of the application of pro forma
16 allocation factors.

17 **Q. In Exhibit No. ___(RBD-1T), you described the procedures used to develop**
18 **Tab 7, Tax Adjustments. Is this testimony still accurate?**

19 A. Yes. My testimony beginning on Page 22, line 13 through Page 26, line 9
20 remains accurate.

1 **Tab 8 – Rate Base**

2 **Q. Are there any specific format changes that impacted Tab 8 – Rate Base**
3 **Adjustments?**

4 A. No. The format changes to Tab 8 are limited to the general changes listed above.
5 The summary information that was provided on a total company basis has been
6 replaced with summary information on a Washington-allocated basis. In
7 addition, Adjustment 8.12 has been added to reflect the impact of the application
8 of pro forma allocation factors.

9 **Q. In Exhibit No. ____ (RBD-1T), you described the procedures used to develop**
10 **Tab 8, Rate Base Adjustments. Is this testimony still accurate?**

11 A. Yes. My testimony beginning on Page 26, line 10 through Page 31, line 13
12 remains accurate.

13 **Q. Are there any other format changes within the Reformatted Results?**

14 A. Yes. Tab 10, Allocation Factors, has been augmented to include both the
15 historical allocation factors and the pro forma allocations factors.

16 **Q. Does this conclude your supplemental direct testimony?**

17 A. Yes.