

July 26, 2010

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive Southwest
P.O. Box 47250
Olympia, WA 98504-8002

Attention: David W. Danner
Executive Director and Secretary

**RE: DO NOT REDOCKET: Docket UE-100749 General Rate Case to Recover
Increased Costs**

Dear Mr. Danner:


Enclosed please find a revised exhibit of Company witness R. Bryce Dalley in the above referenced docket. Pursuant to WAC 480-07-460(1)(b)(i), these revisions are being made to incorporate corrections to the categorization (restating or pro forma) of the rate making adjustments that were identified through discussion with Commission staff. The total Washington allocated adjustment amounts and the requested price increase do not change.

The revised page has been marked "REVISED 07/26/2010" and all changes have been highlighted. The revised exhibit is as follows:

Exhibit No. __ (RBD-3) page 1.1

If you have any questions or require further information, please contact Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,


Andrea L. Kelly
Vice President, Regulation

Enclosures

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425
3 Interdepartmental	-	-	-	-	-
4 Special Sales	78,723,890	3,803,644	82,527,534	(43,556,536)	38,970,998
5 Other Operating Revenues	12,554,857	(4,108,989)	8,445,868	(1,833,132)	6,612,736
6 Total Operating Revenues	357,379,582	(7,042,910)	350,336,672	(32,987,513)	317,349,159
7					
8 Operating Expenses:					
9 Steam Production	48,371,133	(1,302,039)	47,069,093	4,164,859	51,233,952
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,349,038	1,965	6,351,002	14,128	6,365,130
12 Other Power Supply	125,305,885	2,206,562	127,512,447	(13,760,382)	113,752,065
13 Transmission	25,362,553	(119,206)	25,243,347	3,316,494	28,559,841
14 Distribution	13,621,607	6,969	13,628,576	91,505	13,720,082
15 Customer Accounting	8,025,975	4,466	8,030,441	57,733	8,088,175
16 Customer Service & Info	5,423,426	(4,858,857)	564,569	2,679	567,249
17 Sales	-	-	-	-	-
18 Administrative & General	12,167,263	(60,435)	12,106,827	(1,329,009)	10,777,819
19 Total O&M Expenses	244,626,880	(4,120,576)	240,506,304	(7,441,992)	233,064,313
20 Depreciation	36,705,844	(415,223)	36,290,622	(29,238)	36,261,383
21 Amortization	4,017,010	(169,569)	3,847,441	(182,289)	3,665,152
22 Taxes Other Than Income	17,744,812	(42,124)	17,702,688	(428,617)	17,274,071
23 Income Taxes - Federal	(13,966,180)	131,482	(13,834,698)	(14,058,518)	(27,893,216)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,359,798	4,140,911	26,500,709	(417,014)	26,083,695
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(341,244)	(203,946)	(545,190)	949	(544,241)
28 Total Operating Expenses:	311,146,920	(679,044)	310,467,876	(22,556,719)	287,911,158
29					
30 Operating Rev For Return:	46,232,662	(6,363,866)	39,868,795	(10,430,794)	29,438,001
31					
32 Rate Base:					
33 Electric Plant In Service	1,398,743,841	8,151,008	1,406,894,849	(1,128,445)	1,405,766,404
34 Plant Held for Future Use	37,310	-	37,310	-	37,310
35 Misc Deferred Debits	6,671,729	(2,711,549)	3,960,180	15,188,911	19,149,091
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,850,428	(2,850,428)	(0)	-	(0)
39 Fuel Stock	3,524,551	-	3,524,551	-	3,524,551
40 Material & Supplies	7,763,143	12,560	7,775,703	-	7,775,703
41 Working Capital	13,606,718	(2,737,866)	10,868,852	276,299	11,145,151
42 Weatherization	2,046,741	-	2,046,741	-	2,046,741
43 Misc Rate Base	268,577	(308,624)	(40,048)	-	(40,048)
44 Total Electric Plant:	1,435,513,037	(444,899)	1,435,068,138	14,336,765	1,449,404,903
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	16,002,757	(487,189,827)	81,838	(487,107,989)
48 Accum Prov For Amort	(34,606,345)	-	(34,606,345)	-	(34,606,345)
49 Accum Def Income Tax	(128,569,574)	(6,475,410)	(135,044,984)	(5,544,378)	(140,589,362)
50 Unamortized ITC	(1,096,753)	144,386	(952,367)	-	(952,367)
51 Customer Adv For Const	(334,500)	23,143	(311,357)	-	(311,357)
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)	-	(2,980,496)
53 Misc Rate Base Deductions	(4,865,967)	(3,245,919)	(8,111,886)	7,457	(8,104,430)
54					
55 Total Rate Base Deductions	(672,665,724)	3,468,460	(669,197,264)	(5,455,083)	(674,652,347)
56					
57 Total Rate Base:	762,847,314	3,023,561	765,870,874	8,881,682	774,752,556
58					
59 Return on Rate Base	6.06%		5.21%		3.80%
60 Return on Equity	6.22%	-1.641%	4.58%	-2.70%	1.88%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(2,091,473)	52,534,807	(24,906,326)	27,628,480
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)	-	(4,382,780)
66 Interest	25,236,151	(3,763,889)	21,472,262	249,010	21,721,273
67 Schedule "M" Additions	64,493,174	(2,567,817)	61,925,357	2,050,307	63,975,664
68 Schedule "M" Deductions	138,386,468	(1,488,078)	136,898,390	951,490	137,849,880
69 Income Before Tax	(39,903,372)	375,664	(39,527,708)	(24,056,520)	(63,584,228)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(39,903,372)	375,664	(39,527,708)	(24,056,520)	(63,584,228)
73					
74 Federal Income Taxes + Other	(13,966,180)	131,482	(13,834,698)	(14,058,518)	(27,893,216)

CERTIFICATE OF SERVICE

I certify that I have cause to be served the foregoing document, via E-mail, to the following:

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DATED this 26th day of July, 2010


Carrie Meyer
Coordinator, Regulatory Operations