

Exh. RF-7T  
Dockets UE-191024 *et. al.*  
Witness: Ryan Fuller

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,  
UE-190929, UE-190981, UE-180778  
(*Consolidated*)

**PACIFICORP**

**SUPPLEMENTAL TESTIMONY OF RYAN FULLER**

**April 2020**

**ATTACHED EXHIBIT**

Exhibit No. RF-8—Updated Impact of Flow-Through Accounting

1 **Q. Are you the same Ryan Fuller who previously submitted testimony in this**  
2 **proceeding on behalf of PacifiCorp dba Pacific Power & Light Company**  
3 **(PacifiCorp or the Company)?**

4 A. Yes.

5 **Q. What is the purpose of your supplemental testimony in this case?**

6 A. As explained in the supplemental testimony of Ms. Etta Lockey, Ms. Shelley E.  
7 McCoy, and Mr. Steven R. McDougal, the revenue requirement in this general rate  
8 case has changed as the result of updates to (1) net power costs; (2) accelerated  
9 depreciation for Jim Bridger Units 1-4 and Colstrip Unit 4; (3) Other Plant Closure  
10 Costs; and (4) amortization of the benefits of the Tax Cuts and Jobs Act. These  
11 changes, primarily Other Plant Closure Costs, also impacted income taxes, including  
12 deferred income taxes. As a result, I am updating the values in my direct testimony,  
13 Exhibit RF-1T, on page 10, lines 19-20, for the revised impact of the Company's  
14 proposal to use a normalized method of accounting for non-property book-tax  
15 differences.

16 **Q. What are the specific updates to your testimony?**

17 A. The updates in the Company's supplemental filing show that the normalized method  
18 of accounting for non-property book-tax differences now reduces revenue  
19 requirement by \$4,317,466, for a net overall decrease to revenue requirement of  
20 \$3,538,495. In my direct testimony, I stated that using a normalized method of  
21 accounting for all property-related book-tax differences, with the exception of equity  
22 AFUDC, increases revenue requirement by \$778,971. This has not changed. Only

1 the revenue requirement impact of using a normalized method of accounting for non-  
2 property book-tax differences has changed. Exhibit RF-8 incorporates these updates.

3 **Q. Is the Company continuing to request that the Commission approve to use a**  
4 **normalized method of accounting for non-property book-tax differences?**

5 A. Yes.

6 **Q. Does this conclude your supplemental testimony?**

7 A. Yes, it does.