November 23, 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: In the Matter of WUTC v. PacifiCorp d/b/a Pacific Power**

**Docket UE-100749**

Dear Mr. Danner:

Pursuant to Washington Utilities and Transportation Commission Second Prehearing Conference Order 05 in the above referenced docket, enclosed please find supplemental testimony and revised pages to the testimony and exhibits of Company witness R. Bryce Dalley and supplemental testimony and exhibits of Company witness Ryan Fuller. Revised pages have been marked “REVISED 11/23/10”. The revised and supplemental testimony and exhibits include the following:

Revised Testimony and Exhibits of Company Witness R. Bryce Dalley

Exhibit No.\_\_(RBD-1T) – page 6

Exhibit No.\_\_(RBD-1T) – page 24

Exhibit No.\_\_(RBD-2) – pages 1 and 2 (all pages)

Exhibit No.\_\_(RBD-3) – Tab 1 page 1.0 through 1.6 (all pages)

Exhibit No.\_\_(RBD-3) – Tab 2 page 2.1 through 2.41 (all pages)

Exhibit No.\_\_(RBD-3) – Tab 5 page 5.2.1

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0 Restating

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0.1 Restating

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0 Pro forma

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0.1 Pro forma

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0 Total

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.0.1 Total

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.1

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.2

Exhibit No.\_\_(RBD-3) – Tab 8 page 8.2.1

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.0 Restating

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.0 Pro forma

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.0 Total

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.1

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.1.1

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.1.2

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.1.3

Exhibit No.\_\_(RBD-3) – Tab 9 page 9.1.4

Exhibit No.\_\_(RBD-3) – Tab 11 page 11.1 through 11.30 (all pages)

Supplemental Exhibits of Company Witness R. Bryce Dalley

Exhibit No.\_\_(RBD-8T) – Supplemental Testimony of R. Bryce Dalley

Supplemental Exhibits of Company Witness Ryan Fuller

Exhibit No.\_\_(RF-11T) – Supplemental Testimony of Ryan Fuller

Exhibit No.\_\_(RF-12) – Summary of Per Books Adjustments—Full Normalization and Flow Through

Exhibit No.\_\_(RF-13) – Adjustments Revised for Flow Through Accounting

Also enclosed please find electronic copies of the revised and supplemental testimony and exhibits and supplemental work papers provided in support of the exhibits sponsored by Company witness R. Bryce Dalley and Ryan Fuller.

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

Sincerely,

Andrea Kelly

Vice President, Regulation

Cc: Service List