

December 10, 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, as outlined below, enclosed please find revised testimony and exhibits and supplemental testimony and exhibits of Company witnesses R. Bryce Dalley and Ryan Fuller. Revised pages have been marked "REVISED "12/10/10". The revised and supplemental testimony and exhibits include the following:

Revised Rebuttal Testimony and Rebuttal Exhibits of Company Witness R. Bryce Dalley

Exhibit No. __ (RBD-4T) – all pages¹

Exhibit No. __ (RBD-5) – all pages

Exhibit No. __ (RBD-6) – all pages

Supplemental Rebuttal Testimony of Company Witness R. Bryce Dalley

Exhibit No. __ (RBD-9T) – Supplemental Rebuttal Testimony of R. Bryce Dalley

Revised Direct Testimony and Exhibit of Company Witness Ryan Fuller

Exhibit No. __ (RF-1T) – page 6

Exhibit No. __ (RF-6) – pages 1 through 4

Revised Rebuttal Testimony of Company Witness Ryan Fuller

Exhibit No. __ (RF-8T) – pages 1, 4 through 11

Revised Supplemental Testimony and Exhibits of Company Witness Ryan Fuller

Exhibit No. __ (RF-11T) – page 7

Exhibit No. __ (RF-12) – all pages

Exhibit No. __ (RF-13) – page 14

¹ The revisions resulted in pagination changes throughout the document therefore this revised exhibit is provided in its entirety

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Supplemental Rebuttal Testimony and Exhibits of Company Witness Ryan Fuller

Exhibit No. __ (RF-14T) – Supplemental Rebuttal Testimony of Ryan Fuller

Exhibit No. __ (RF-15) – Reconciliation of Company and Staff Calculation of Income Taxes

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,

A handwritten signature in cursive script that reads "Andrea L. Kelly /ca".

Andrea L. Kelly
Vice President, Regulation

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

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

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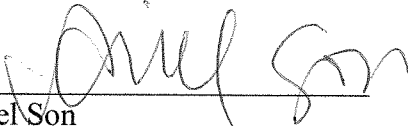
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DATED this 10th day of December, 2010



Ariel Son
Coordinator, Regulatory Operations