

Exhibit No.____(RF-13)
REVISED 12/10/10
Docket No. UE-100749
Witness: Ryan Fuller

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power

Respondent.

Docket No. UE-100749

PACIFICORP

EXHIBIT OF RYAN FULLER

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PacifiCorp
Washington General Rate Case December 2009
Environmental Remediation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Environ. Cost Amort. as Booked	925	RES	(1,364,157)	SO	7.408%	(101,062)	8.3.1
Add back Third West Amortization	925	RES	343,657	SO	7.408%	25,459	8.3.1
Add back Minor Remed. Projects Cost	925	RES	1,753,502	SO	7.408%	129,906	8.3.1
Total Adjustment to Expense			<u>733,003</u>			<u>54,304</u>	8.3.1
Adjustment to Rate Base:							
Remove Environ. Reg. Asset as Booked	182M	RES	(7,188,267)	SO	7.408%	(532,533)	8.3.1
Remove Environ. Reg. Asset as Booked	182M	RES	564,548	WA	Situs	564,548	8.3.1
Add back Third West Regulatory Asset	182M	RES	1,667,731	SO	7.408%	123,552	8.3.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	RES	(554,665)	SO	7.408%	(41,092)	8.3.4
Deferred Tax Expense	41110	RES	210,501	SO	7.408%	15,595	8.3.4
Accum Def Inc Tax Balance	283	RES	4,360,220	SG	8.292%	361,534	8.3.4
Schedule M Addition	SCHMAT	RES	(43,743)	WA	Situs	(43,743)	8.3.4
Deferred Tax Expense	41110	RES	224,611	WA	Situs	224,611	8.3.4
Deferred Tax Expense	41010	RES	(208,010)	WA	Situs	(208,010)	8.3.4
Accum Def Inc Tax Balance	190	RES	(43,335)	WA	Situs	(43,335)	8.3.4
Accum Def Inc Tax Balance	283	RES	(165,366)	WA	Situs	(165,366)	8.3.4
Schedule M Addition	SCHMAT	RES	343,657	SO	7.408%	25,459	
Deferred Tax Expense	41110	RES	(130,416)	SO	7.408%	(9,662)	
Accum Def Inc Tax Balance	283	RES	(632,938)	SO	7.408%	(46,890)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects in excess of \$3 million system-wide, incurred from October 2003 through March 2005, are to be deferred and amortized over a ten-year period. Only one project, the Third West Substation Cleanup, qualifies for this treatment. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and adds the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.