Exhibit No.___(RF-15) Docket No. UE-100749 Witness: Ryan Fuller

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
		Docket No. UE-100749
Complainant,		
Vs.		
)	
PACIFICORP dba Pacific Power		
) }	
Respondent.	6	

PACIFICORP

EXHIBIT OF RYAN FULLER

Exhibit No.___(RF-15)

Reconciliation of Company and Staff Calculation of Income Taxes

December 2010

	Proceeding			Deferred	Accumulated
Item	Docket #	Order #	Date	Income Tax Expense	Deferred Income Tax
Per Company Exhibit No(RF-12)				25,993,904	(139,304,322)
Book-Tax Difference: Grid West Loan	UE-060703	ORDER 01	07/26/2006	(16,430)	(33,636)
Book-Tax Difference: Closure of Powerdale Hydroelectric Generating Plant	UE-070624	ORDER 01	10/24/2007	(205,218)	(111,262)
Book-Tax Difference: Pension Plan Modification	UE-090205	ORDER 09	12/16/2009	354,799	0
Book-Tax Difference: Deferred Costs for Chehalis Generating Plant	UE-090205	ORDER 09	12/16/2009	(1,050,000)	(6,261,915)
Book-Tax Difference: Medicare Deferred Tax Expense				157,209	0
Other: Eliminate State Income Tax				0	(17,023)
Subtotal: Commission Staff Adjustment 7.9				(759,640)	(6,423,836)
Commission Staff Adjustment 8.11				0	(14,463,670)
Per Commission Staff Exhibit No(KHB-6)				25,234,264	(160,191,828)