

Exhibit No. ___(RF-11T)
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
REVISED SUPPLEMENTAL TESTIMONY OF RYAN FULLER**

1 **Q. Does making the adjustments illustrated in Exhibit No. ___(RF-12) and**
 2 **Exhibit No. ___(RF-13) to reflect the Company’s filing on a flow-through**
 3 **basis impact revenue requirement by the amount described in Exhibit**
 4 **No. ___(RF-1T), and computed in Exhibit No. ___(RF-6)?**

5 A. Yes, as compared to the Company’s proposal, in total these adjustments will
 6 decrease the provision for deferred income tax by \$~~80,881~~**89,791** and decrease the
 7 rate base reduction for accumulated deferred tax by \$~~1,331,928~~**1,284,663**. This
 8 will increase the Company’s revenue requirement by \$~~25,891~~**5,967**, as calculated
 9 in the following table:

Revenue Requirement Impact of Staff's Proposal			
Item	Exhibit No. ___(RF-12), Pg. 1 Deferred Income Tax (Benefit) / Expense	Exhibit No. ___(RF-12), Pg. 4 Accum. Deferred Income Tax Asset / (Liability)	Total
PowerTax/Normalized Income Tax	(484,695)	242,348	
Other Income Tax	403,845	1,089,578	
Total Adjustments	(80,880)	1,331,926	
Net-to-Gross Bump-Up / Pre-tax Return on Rate Base	1.613218	0.117400	
Increase / (Decrease) to Revenue Requirement	(130,477)	156,368	25,891

Revenue Requirement Impact of Staff's Proposal			
Item	Exhibit No. ___(RF-12), Pg. 1 Deferred Income Tax (Benefit) / Expense	Exhibit No. ___(RF-12), Pg. 4 Accum. Deferred Income Tax Asset / (Liability)	Total
PowerTax/Normalized Income Tax	(484,695)	242,348	
Other Income Tax	394,904	1,042,315	
Total Adjustments	(89,791)	1,284,663	
Net-to-Gross Bump-Up / Pre-tax Return on Rate Base	1.613218	0.117400	
Increase / (Decrease) to Revenue Requirement	(144,852)	150,819	5,967

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

12 A. Yes.