1. McCoy Workpapers

McCoy Exhibit Index (WA GRC 2021).docx

\*WA GRC 2021 Income Tax Model.xlsx

\*Investor Supplied Working Capital Model.xlsx

Revenue Requirement Summary Model (WA GRC 2021).xlsx

Revenue Requirement Workpaper – Allocation Factors.xlsx

\*Revenue Requirement Workpaper – Historical Rate Base.xlsx

\*Revenue Requirement Workpaper - FERC Form 1 Data by Month.xlsx

\*Revenue Requirement Workpaper Flow Chart (WA GRC 2021).xlsx

Revenue Requirement Workpaper Index (WA GRC 2021).docx

Exhibit No SEM-5.xlsx

\*(3) - Revenues

3-1 - Temperature Normalization.xlsx

3-2 - Revenue Normalizing.xlsx

3-3 - Wheeling Revenue.xlsx

3-4 - Ancillary Revenue.xlsx

\*(4) - O&M

4-1 - Miscellaneous Expense & Revenue.xlsx

4-2 & 4-3 - General Wage Increase - REDACTED.xlsx

4-4 - Insurance Expense.xlsx

4-5 - Advertising.xlsx

4-6 - Memberships and Subscriptions.xlsx

4-7 - Revenue Sensitive & Uncollectible Expense.xlsx

4-8 - Legal Expenses.xlsx

4-9 - Payment Fees and Bill Credits.xlsx

4-10 - Remove Non-Recurring Entries.xlsx

4-11 - Environmental Remediation.xlsx

4-12 - Credit Facility Fee Adjustment.xlsx

4-13 - Amortization of Pension Settlement Adjustment.xlsx

\*(5) - NPC

5-1 - Net Power Cost - Restating.xlsx

5-2 - Net Power Cost - Pro Forma.xlsx

5-3 - Colstrip #3 Removal.xlsx

5-4 - REC Purchase Adjustment.xlsx

5-5 - Nodal Pricing Model Adjustment.xlsx

\*(6) – Depr & Amort

6-1 - Pro Forma Depreciation & Amortization Expense.xlsx

6-2 - Pro Forma Depreciation & Amortization Reserves.xlsx

6-3 - End-of-Period Plant Reserves.xlsx

6-4 - Accelerated Depreciation - Colstrip and Jim Bridger.xlsx

6-5 - Depreciation Study.xlsx

\*(7) - Tax

7-1 - Interest True Up.xlsx

7-2 - Property Tax Expense.xlsx

7-3 - Production Tax Credits.xlsx

7-4 - ADIT Balance Adjustment.xlsx

7-5 - Permanent Schedule M Adjustment.xlsx

7-6 - Remove Deferred State Tax Expense & Balance.xlsx

7-7 - WA Public Utility Tax.xlsx

7-8 - AFUDC - Equity.xlsx

7-9 - WA Low Income Tax Credit.xlsx

7-10 - Wyoming Wind Generation Tax.xlsx

7-11 - Removal of TCJA Deferred Balances.xlsx

7-12 - Depreciation Study Adjustment Tax Impacts.xlsx

\*(8) - Rate Base

8-1 - Bridger Mine Adjustment.xlsx

8-2 - Regulatory Asset and Liability Amortization-REDACTED.xlsx

8-3 - Customer Advances for Construction.xlsx

8-4 - Pro Forma Major Plant Additions.xlsx

8-5 - Miscellaneous Rate Base.xlsx

8-6 - Removal of Colstrip 4 AFUDC.xlsx

8-7 - Customer Service Deposits.xlsx

8-8 - Investor Supplied Working Capital.xlsx

8-9 - Removal of Bridger SCR.xlsx

8-10 - End-of-Period Plant Balances.xlsx

8-11 - Idaho Asset Exchange.xlsx

8-12 - Repowering Capital Additions-REDACTED.xlsx

8-13 - New Wind Generation & Associated Transmission-REDACTED.xlsx

\*(9) - Other

9-1 - Production Factor.xlsx

9-2 - System Non-Emitting Resources Adjustment.xlsx

9-3 - System Transmission - New Adjustment.xlsx

9-4 - System Transmission - Existing Adjustment.xlsx

\*B-Tabs

B1 - Electric Operations Revenue.xlsm

B2 - Operations & Maintenance Expense.xlsm

B3 - Depreciation Expense.xlsm

B4 - Amortization Expense.xlsm

B5 - Taxes Other Than Income.xlsm

B6 - Interest Expense RETC.xlsm

B6 - Schedule M.xlsm

B7 - Deferred Income Tax Expense.xlsm

B7 - Investment Tax Credit Amortization.xlsm

B8 - Electric Plant in Service with Unclassified Plant.xlsm

B9 - Capital Lease.xlsm

B10 - Plant Held for Future Use.xlsm

B11 - Deferred Debits.xlsm

B13 - Materials Supplies.xlsm

B14 - Working Capital.xlsm

B15 - Miscellaneous Rate Base.xlsm

B16 - Regulatory Assets.xlsm

B17 - Depreciation Reserve.xlsm

B18 - Amortization Reserve.xlsm

B19 - Deferred Income Tax Balance.xlsm

B19 - Investment Tax Credit Balance.xlsm

B20 - Customer Advances.xlsm

\*Filed Models

WA JAM 2021 GRC.xls

WA RAM 2021 GRC.xls

1. McCoy Workpapers\_Confidential

4-2 – 4-3 - General Wage Increase CONFIDENTIAL.xlsx

8-2 - Regulatory Asset and Liability Amortization CONFIDENTIAL.xlsx

8-12 - Repowering Capital Additions CONFIDENTIAL.xlsx

8-13 - New Wind Generation Associated Transmission CONFIDENTIAL.xlsx