Avista Utilities WUTC Docket No. UE-170485 & UG-170486 Bench Request No. 9 Electric Summory Schedule Pal 95

Tax Cuts and Jobs Act (TCJA) Adjustments to Rebuttal Pro Forma Results of Operations and Revenue Requirement

TCJA-1 Tax Reform FIT/DFIT Expense Adjustment

This in an interactive adjustment based on the filed Rebuttal Pro Forma Results. Any change to the pre tax reform total will change the TCJA-1 impact on that total.

Line 1	Pre-Tax Net Income	Electric Pro Forma before Tax Reform \$113,381	Electric Pro Forma after Tax Reform \$113,381	TCJA-1 Adjustment \$0
2	Current Accrual	(40,023)	(24,014)	16,009
3	Debt Interest	(1,178)	(707)	471
4	Deferred Income Taxes	66,224	39,734	(26,490)
5	Flow Through DFIT	967	967	: * 0
6	Amortized ITC	(326)	(326)	-
7	Total Income Tax	\$25,665	\$15,655	-\$10,010
8	Net Operating Income	\$87,716	\$97,726	\$10,010
9	Rate Base	\$1,564,664	\$1,564,664	\$0
10	Proposed Rate of Return	7.76%	7.76%	
11	Net Operating Income Requirement	\$121,418	\$121,418	\$0
12	Net Operating Income Deficiency	\$33,702	\$23,692	-\$10,010
13	Conversion Factor	0.61966	0.753125	
14	Revenue Requirement	\$54,387	\$31,459	-\$22,929 🗸

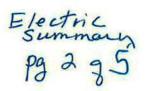
TCJA-2 Tax Reform Excess ADFIT PF ARAM Amortization

Information derived from tax department PowerTax program results.

See workpaper file "ADFIT (Plant and Non-Plant) Impact to Rate Base WA.xlsx"

This workpaper shows the derivation of the service and jurisdictional assignment of ARAM impacts for 2018 through 2021 and the Average Monthly Average Calculation.

			Ar	nnual	Month	У	Rate Year Total
15	2018 Deferred FIT Expense Impact	F	Al	(4,415)	(1)	(368)	(2,943)
16	2019 Deferred FIT Expense Impact		AL	(4,956)		(413)	(1,652)
							TCJA-2 Adjustments
17	Rate Year 05.2018 - 04.2019 DFIT Expe	ense					√ (4,595) = +
18	Rate Year 05.2018 - 04.2019 AMA ADF	IT					4,094



TCJA-3 Tax Reform Excess ADFIT PF Non-Plant Amortization (1 year amortization)

See workpaper file "REVISED- Deferred Inventory Rollforward 201712 01.16.18 before 21% NSJ.xlsx"

Rate Base AMA calculation see workpaper file "ADFIT (Plant and Non-Plant) Impact to Rate Base WA.xlsx"

		amortization					
			1.500,000,000	Electric	period	Rate Year Total	
19	2017.12 Excess Deferred Tax Liability	E	61	(8,043)	1 year	E 62 (8,043) Expense Adj	
20	Subset included in Rate Base			(5,027)	1 years	(5,027)/	
21	Rate Year 05.2018 - 04.2019 Amort			5,027	AMA impact	E B3 2,915 Rate Base Adj	
22	04.2019 Ending Balance			*			
23	Rate Year 05.2019 - 04.2020 Amort			5,027		5,027	
24	04.2020 Ending Balance			5,027			
25	Rate Year 05.2020 - 04.2021 Amort			5,027		5,027	
26	04.2021 Ending Balance			10,053			

TCJA-4 Tax Reform Excess January through April 2018 Deferral FIT/DFIT Expense (1 year amortization)

See workpaper file "2018 Deferral Estimate WA.xlsx"

Propose to defer the difference between actual current and deferred tax expense as recorded at 21% tax rate versus hypothetical current and deferred tax expense determined at 35% tax rate.

The attached workpaper provides an estimate of the January through April deferral based on the Company's Rebuttal Pro Forma Results (see TCJA-1). As the 2018 referenced reports become available for each of the deferred months the estimated values will be replaced with actual values. A true-up of the actual deferral compared to the estimated deferral, if materia, could be conitnued into Year 2 Schedule 74 rate update proposal for May 1, 2019, or if not material, deferred until the next GRC.

amortization

1,104

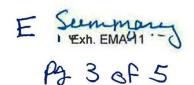
920

		WA Electric	period	Rate Year Total
27	Estimated Deferred Excess Tax Expense 🗲	C (3,337)	1 years	(3,337) Expense Adj
TCJA-5	Tax Reform Excess January through April 2	018 Deferral Al	RAM Amortization	(1 year amortization)
	See TCJA-2 2018 values on line 15			
		Monthly #	# of months	2018 Deferral
28	2018 ARAM Amort Deferred FIT Expense	(1) (368)	4	(1,471.56)
29	Deferral Period 01.2018 - 04.2018 AMA ADI	FIT Impact	Ending Balance	Monthly Average
30		1/31/2018	368	184
31		2/28/2018	736	552

33		4/30/2018	* 1,472	1,288
34	Average Monthly Average Rate Ba	ase Impact		★ 736
			amortization	
		WA Electric	period	Rate Year Total
35	Deferred 2018 ARAM DFIT Amort	(1,472)	1 years	(1,472) Expense Ac
36	Deferral Period AMA ADFIT Rate Base	→ 736	1 years	✓ 736 Rate Base /

32

736 Rate Base Adj



AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON ELECTRIC TWELVE MONTHS ENDED DECEMBER 31, 2016

Line No.			Factor		
1	Revenues		1.000000		
	Expense:			FILED	
2	Uncollectibles	(1)	0.006183	0.006578	
3	Commission Fees		0.002000		
4	Washington Excise Tax	(1)	0.038495	0.038479	
6	Total Expense		0.046677		
7	Net Operating Income Before FIT		0.953323		
8	Federal Income Tax @ 35%	-	0.333663		
9	REVENUE CONVERSION FACTOR		0.619660		

⁽¹⁾ Revised to reflect Uncollectible correction as provided in Avista's response to Staff_DR_034 -Attachment A (page 8 of 9). The effective Uncollectible rate is also a component within the calculation of the Washington Excise Tax Rate.

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON ELECTRIC TWELVE MONTHS ENDED DECEMBER 31, 2016 with Tax Reform

Line No.	Description		Factor	•
1	Revenues		1.000000	
	Expense:			FILED
2	Uncollectibles	(1)	0.006183	0.006578
3	Commission Fees		0.002000	
4	Washington Excise Tax	(1)	0.038495	0.038479
6	Total Expense		0.046677	65 67
7	Net Operating Income Before FIT		0.953323	
8	Federal Income Tax @ 21%		0.200198	
9	REVENUE CONVERSION FACTOR	0	0.753125	e

⁽¹⁾ Revised to reflect Uncollectible correction as provided in Avista's response to Staff_DR_034 -Attachment A (page 8 of 9). The effective Uncollectible rate is also a component within the calculation of the Washington Excise Tax Rate.

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AVISTA UTILITIES

	VE MONTHS ENDED DECEMBER 31, 2016 OF DOLLARS)	Removed Accept-see adj. 3.	.10	ERM Related Only				Revised Rebutta
Line No.	DESCRIPTION	EOP 2017 Capital Net Rate Base	Non-Energy Pro Forma Sub-Total	Pro Forma Power Supply & Transm Revs	EOP Pro Forma Including PS Total	Tax Reform FIT/DFIT Expense Adj	Tax Reform Excess Tax PF ARAM Amort	Pro Form Includin Tux Refor
	Adjustment Number Workpaper Reference	3,15 E-EOPCAP17	PF-SubTtl	4.00 E-PPS	PF-TH	5,01 E-TCJA-1	5.02 E-TCJA-2	PF-T(l
	REVENUES	8 0	F401 160	80	5401 188	\$0	20	\$491,1
	Total General Business Interdepartmental Sales	20	\$491,188 946	\$0	\$491,188 946	20	\$0	3491,1
	Sales for Resale		57,325	(21.762)	35,563			35,5
	Total Sales of Electricity		549,459	(21,762)	527,697			527,6
	Other Revenue Total Electric Revenue		13,300 562,759	(268)	13,032 540,729	- :		13,0 540,1
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	-	136,738	(2,292)	134,446			134,
8	Purchased Power Depreciation/Amortization		77,131 28,130	(3,911)	73,220 28,130			73,:
0	Regulatory Amortization	- 1	3,312		3,312			3,
1	Taxes		16,119		16,119			16.
	Total Production & Transmission	-	261,430	(6,203)	255,227	*	*	255,
3	Distribution Operating Expenses	4	21,632		21,632			21,
4	Depreciation/Amortization		29,551		29,551	100	14	29,
5	Regulatory Amortization							
6 7	Taxes Total Distribution		27,086 78,269	- :	27,086 78,269	:	*	78,
8	Customer Accounting		13,092		13,092			13,
	Customer Service & Information		1,430	2	1,430		- 1	1,
	Sales Expenses			•			14	
	Administrative & General		60.244		******			
2	Operating Expenses Depreciation/Amortization		50,264 29,066		50,264 29,066			50, 29,
3	Taxes		29,000		25,000			29,
	Total Admin & General		79,330		79,338			79.
.5	Total Electric Expenses	-	433,551	(6,203)	427,348	-		427.
26	OPERATING INCOME BEFORE FIT	14	129,208	(15,827)	113,381			113,3
	FEDERAL INCOME TAX					1		
	Current Accrual Debt Interest	*	(34,483) (1,178)	(5,539)	(40,023) (1,178)	16,009	(24)	(24,0
	Deferred Income Taxes		67,191		67,191	(26,490)	(4,595)	36,1
	Amortized ITC - Noxon		(326)		(326)	V.	V (1.1.1.2)	(3
1	NET OPERATING INCOME		98,004	(\$10,288)	87,716	\$10,010	\$4,619	102.
	RATE BASE PLANT IN SERVICE							
2	Intangible	\$0	\$171,914	\$0	\$171,914	\$0	\$0	\$171,
3	Production	10	893,501		893,501			893,
4	Transmission	-	457,194		457,194		-	457.
5	Distribution	*	1,029,163 256,028		1,029,163 256,028	•	-	1,029,
6 7 '	General Fotal Plant in Service		2,807,800	- :	2,807,800	- :	-	2,807,8
	ACCUMULATED DEPRECIATION/AMORT	- 27	2,007,000		2,007,000			2,007,
8	Intangible		(35,161)	*	(35,161)			(35,
9	Production		(\$347,227)		(\$347,227)		9	(\$347,2
0	Transmission		(136,229)	*	(136,229)			(136,
2	Distribution General		(305,373) (83,864)		(305,373) (83,864)			(305,2
	Total Accumulated Depreciation	-	(907,853)		(907,853)			(907,8
	NET PLANT		1,899,946		1,899,946	*		1,899,
	DEFERRED TAXES		(392,027)		(392,027)		4,094	(387.5
6 7]	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER		1,507,919 (778)		1,507,919 (778)	1.2	4,094	1,512,0
	WORKING CAPITAL		57,523		57,523			57.5
9 7	TOTAL RATE BASE		1,564,664	\$0	1,564,664	\$0	\$4,094	1,568,7
	RATE OF RETURN							
I	REVENUE REQUIREMENT	-	37,786	16,602	54,387	(13,291)]	(5,712)	25,7
			Pro Forma Non- Energy	ERM Power Supply Adj	Ttl Pro Forma w/ PS		Conversion Factor impa tevenue Requirement	ct on Hase R

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

	LVE MONTHS ENDED DECEMBER 31, 2016			74 Revenue Requir	ement
0003	S OF DOLLARS)	l year amort	l year amort	I year amort	Schedule 74
Line		Tax Reform Excess Tax PF	Tax Reform Jan - Apr Deferral	Tax Reform Jan - Apr Deferral	Year I
No.	DESCRIPTION	Non-Plant Amort	FIT/DFIT Exp	ARAM Amort	Total
	Adjustment Number	5.03	5.04	5.05	PF-Tu
	Workpaper Reference	E-TCJA-3	E-TCJA-4	E-TCJA-5	
	REVENUES				
ı	Total General Business	\$0	\$0	\$0	S
2	Interdepartmental Sales			•	7
3	Sales for Resale Total Sales of Electricity				
5	Other Revenue				
6	Total Electric Revenue		9	-	
	EXPENSES				
7	Production and Transmission Operating Expenses				
8	Purchased Power				
9	Depreciation/Amortization			-	
10	Regulatory Amortization				
11	Taxes				
12	Total Production & Transmission		•	-	
13	Distribution Operating Expenses				
14	Depreciation/Amortization				
15	Regulatory Amortization			-	
16	Taxes	2			
17	Total Distribution			-	
18	Customer Accounting		4		
19	Customer Service & Information				
20	Sales Expenses		*7	•	
	Administrative & General				
21	Operating Expenses		•	*	
22	Depreciation/Amortization Taxes	**		*	
24	Total Admin & General				
25	Total Electric Expenses		-		
26	OPERATING INCOME BEFORE FIT				
	FEDERAL INCOME TAX		1		
27	Current Accrual	(30)	(3,337)	-	(3,337
28	Debt Interest	(17)		(4)	(22
29 30	Deferred Income Taxes Amortized ITC - Noxon	(8,043)		V (1,472)	(9,515
31		\$8,060	\$3,337	\$1,476	12,873
31	NET OPERATING INCOME RATE BASE	\$3,060	\$3,337	\$1,476	12,073
	PLANT IN SERVICE				
32	Intangible	\$0	\$0	\$0	\$0
33	Production	120			
34	Transmission	4	4/	•	
35 36	Distribution General			•	
37	Total Plant in Service	-			
٠,	ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	4	9		- 5
39	Production				\$0
40	Transmission			*	
41	Distribution				
42	General				
43 44	Total Accumulated Depreciation NET PLANT				
45	DEFERRED TAXES			736	736
45 46	Net Plant After DFIT			736	736
47	DEFERRED DEBITS AND CREDITS & OTHER	2,915		.59	2,915
48	WORKING CAPITAL		•	a a	
49	TOTAL RATE BASE	✓ \$2,915	so	\$736	3,651
50	RATE OF RETURN				
51	REVENUE REQUIREMENT	(10,402)	(4,431)	(1,884)	(16,717)

Avista Utilities WUTC Docket No. UE-170485 & UG-170486 Bench Request No. 9 Natural 605 Summary Schedule Pg 1 of 5

Tax Cuts and Jobs Act (TCJA) Adjustments to Rebuttal Pro Forma Results of Operations and Revenue Requirement

TCJA-1 Tax Reform FIT/DFIT Expense Adjustment

This in an interactive adjustment based on the filed Rebuttal Pro Forma Results. Any change to the pre tax reform total will change the TCJA-1 impact on that total.

		Natural Gas	Natural Gas	TCIA 4
		Pro Forma before	Pro Forma after	TCJA-1
Line		Tax Reform	Tax Reform	Adjustment
1	Pre-Tax Net Income	\$27,435	\$27,435	\$0
2	Current Accrual	(2,713)	(1,628)	1,085 🗸
3	Debt Interest	(293)	(176)	117 /
4	Deferred Income Taxes	9,560	5,736	(3,824)
5	Flow Through DFIT	363	363	-
6	Amortized ITC	(17)	(17)	
7	Total Income Tax	\$6,900	\$4,279	-\$2,622
8	Net Operating Income	\$20,535	\$23,156	\$2,622
9	Rate Base	\$317,577	\$317,577	\$0
10	Proposed Rate of Return	7.76%	7.76%	
11	Net Operating Income Requirement	\$24,644	\$24,644	\$0
12	Net Operating Income Deficiency	\$4,109	\$1,487	-\$2,622
13	Conversion Factor	0.619798	0.753293	/
14	Revenue Requirement	\$6,630	\$1,975	-\$4,655

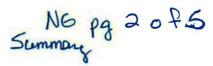
TCJA-2 Tax Reform Excess ADFIT PF ARAM Amortization

Information derived from tax department PowerTax program results.

See workpaper file "ADFIT (Plant and Non-Plant) Impact to Rate Base WA.xlsx"

This workpaper shows the derivation of the service and jurisdictional assignment of ARAM impacts for 2018 through 2021 and the Average Monthly Average Calculation.

			Ann	uai	Month	ıy	Rate Year Total
15	2018 Deferred FIT Expense Impact	G	AI	(911)	(1)	(76)	(607)
16	2019 Deferred FIT Expense Impact		AI	(1,079)		(90)	(360) 5 +
			1				TCJA-2 Adjustments
17	Rate Year 05.2018 - 04.2019 DFIT Exp	ense					<u>✓ (967) ~ +</u>
18	Rate Year 05.2018 - 04.2019 AMA AD	FIT					✓ 850 A



TCJA-3 Tax Reform Excess ADFIT PF Non-Plant Amortization (1 year amortization)

See workpaper file "REVISED- Deferred Inventory Rollforward 201712 01.16.18 before 21% NSJ.xlsx"

Rate Base AMA calculation see workpaper file "ADFIT (Plant and Non-Plant) Impact to Rate Base WA.xlsx"

		amortization	
	WA Natural Gas	period	Rate Year Total
2017.12 Excess Deferred Tax Liability	G 61 (931)	1 year	6 62 (931) Expense Adj
Subset included in Rate Base	(1,807)	1 year	(1,807)
Rate Year 05.2018 - 04.2019 Amort	1,807	AMA impact	G 63 1,048 Rate Base Adj
04.2019 Ending Balance			
Rate Year 05.2019 - 04.2020 Amort	1,807		1,807
04.2020 Ending Balance	1,807	-	
Rate Year 05.2020 - 04.2021 Amort	1,807	-	1,807
04.2021 Ending Balance	3,614	7	
	Subset included in Rate Base Rate Year 05.2018 - 04.2019 Amort 04.2019 Ending Balance Rate Year 05.2019 - 04.2020 Amort 04.2020 Ending Balance Rate Year 05.2020 - 04.2021 Amort	2017.12 Excess Deferred Tax Liability Subset included in Rate Base Rate Year 05.2018 - 04.2019 Amort 04.2019 Ending Balance Rate Year 05.2019 - 04.2020 Amort 04.2020 Ending Balance Rate Year 05.2020 - 04.2021 Amort 1,807	2017.12 Excess Deferred Tax Liability G (931) 1 year Subset included in Rate Base (1,807) 1 year Rate Year 05.2018 - 04.2019 Amort 1,807 AMA impact 04.2019 Ending Balance 1,807 04.2020 Ending Balance 1,807 Rate Year 05.2020 - 04.2021 Amort 1,807 Rate Year 05.2020 - 04.2021 Amort 1,807

TCJA-4 Tax Reform Excess January through April 2018 Deferral FIT/DFIT Expense (1 year amortization)

See workpaper file "2018 Deferral Estimate WA.xlsx"

Propose to defer the difference between <u>actual</u> current and deferred tax expense as recorded at 21% tax rate versus hypothetical current and deferred tax expense determined at 35% tax rate.

The attached workpaper provides an estimate of the January through April deferral based on the Company's Rebuttal Pro Forma Results (see TCJA-1). As the 2018 referenced reports become available for each of the deferred months the estimated values will be replaced with actual values. A true-up of the actual deferral compared to the estimated deferral, if material, could be continued into Year 2 Schedule 174 rate update proposal for May 1, 2019, or if not material deferred until the next GRC.

			amortization	
		WA Natural Gas	period	Rate Year Total
27	Estimated Deferred Excess Tax Expense	G CI (874)	1 year	(874) Expense Adj
TCJA-5	Tax Reform Excess January through April	il 2018 Deferral ARA	M Amortization (3 year amortization)
	See TGA-2 2018 Values Of fille 13	Monthly	# of months	2018 Deferral
28	2018 ARAM Amort Deferred FIT Expens	(1) (76)	4	**************************************
29	Deferral Period 01.2018 - 04.2018 AMA	ADFIT Impact	Ending Balance	Monthly Average
30		1/31/2018	76	38
31		2/28/2018	152	114
32		3/31/2018	228	190
33		4/30/2018	★ 304	266
34	Average Monthly Average Rate Ba	ase Impact		* 152
			amortization	
		WA Natural Gas	period	Rate Year Total
35	Deferred 2018 ARAM DFIT Amort	* (304)	1 years	√ (304) Expense Adj
36	Deferral Period AMA ADFIT Rate Base	* 152	1 years	✓ 152 Rate Base Adj

NG pg 3 of 5 Summary

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON NATURAL GAS TWELVE MONTHS ENDED DECEMBER 31, 2016

Line No.	Description	FILED
1	Revenues	1.000000
2	Expense: Uncollectibles	0.006183 0.004827
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038282 0.038334
6	Total Expense	0.046465
7	Net Operating Income Before FIT	0.953535
8	Federal Income Tax @ 35%	0.333737
9	REVENUE CONVERSION FACTOR	0.619798

⁽¹⁾ Revised to reflect Uncollectible correction as provided in Avista's response to Staff_DR_034 -Attachment A (page 9 of 9). The effective Uncollectible rate is also a component within the calculation of the Washington Excise Tax Rate.

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON NATURAL GAS TWELVE MONTHS ENDED DECEMBER 31, 2016 with Tax Reform

Line No.	Description	FILED
1	Revenues	1.000000
2	Expense: Uncollectibles	0.006183 0.004827
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038282 0.038334
6	Total Expense	0.046465
7	Net Operating Income Before FIT	0.953535
8	Federal Income Tax @ 21%	0.200242
9	REVENUE CONVERSION FACTOR	0.753293

⁽¹⁾ Revised to reflect Uncollectible correction as provided in Avista's response to Staff_DR_034 -Attachment A (page 9 of 9). The effective Uncollectible rate is also a component within the calculation of the Washington Excise Tax Rate.

NG Summary Pa 4 of 5

REVISED Exh. EMA-12

WEL!	NGTON NATURAL GAS DING 2017 THRESHOLD CAPITAL & ADJUSTI /E MONTHS ENDED DECEMBER 31, 2016 DF DOLLARS)	ED	- based on Functional Group- actual thru October	Updated Adj	Staff Removed Accept			Staff Removed Accept	
Line No.	DESCRIPTION	Pro Forma Regulatory Amortization	Pro Forma 2017 Threshhold Capital Adda	Pro Forma O&M Offsets	Pro Forma Director Fees Expense	Pro Forma LEAP Deferral Gas Line Ext.	Pro Forma Sub-Total	EOP 2017 Capital Net Plant Adj	EOP Pro Forms Total
	Adjuitment Number Workpaper Reference	G-PRA	3.10 G-PCAP16	G-POFF	G-PDF	3.13 G-PLEAP	PF-STd	G-EOPCAPI7	
	REVENUES								
10	Total General Business	\$.	\$	\$.	\$.	s .	\$ 84,299	\$.	\$ 84,29
2	Total Transportation					1.0	4,533		4,53
3	Other Revenues			-			244		24
4	Total Gas Revenues	50	75		15		89,076		89,07
	EXPENSES Bandwick Function								
5	Production Expenses City Gate Purchases								
6	Purchased Gas Expense				100		1,019		1,01
7	Net Nat Gas Storage Trans			- 3				1	
×	Total Production	-				- 4	1,019		1,01
	Underground Storage					1			
9	Operating Expenses						974		97
10	Depreciation/Amortization		12				524		52
12	Taxes Total Underground Storage	-	12			- :	1,747	- 4	1,74
12	Total Onderground Storage		12	•			1,747		1,74
960	Distribution								
13	Operating Expenses			*			12,693		12,693
14	Depreciation/Amortization		274				10,553		10,55
15	Taxes		*		1343	-	6,107	•	6,10
16	Total Distribution	18	274	*	*		29,353	*	29,35
17	Customer Accounting					· ·	6,779	¥	6,77
18	Customer Service & Information		12				977	8	97'
19	Sales Expenses								\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
	Administrative & General								
20	Operating Expenses	122		(5)		. 55	13,619		13,619
21	Depreciation/Amortization	(1.070)	1,018			504	7,563		7,56
22	Regulatory Amortizations Taxes	(1,079)	12			584	584		584
24	Total Admin & General	(1,079)	1,018	(5)		584	21,766	9	21,76
25	Total Gas Expense	(1,079)	1.304	(5)		584	61,641	*	61,641
26	OPERATING INCOME BEFORE FIT	1,079	(1,304)	5	7	(584)	27,435		27,43
	FEDERAL INCOME TAX								- 11-
27	Current Accrual	378	(456)	2		(204)	(2,713)	*	(2,71:
28	Debt Interest	(5)	(162)		- 3	(15)	(293)		(29:
29	Deferred FIT						9,923		9,923
30	Amort ITC	-		-			(17)		0.
31	NET OPERATING INCOME	\$ 701	\$ (685)	\$ 3	s -	\$ (365)	\$ 20,535	s -	\$ 20,535
	RATE BASE								
20	PLANT IN SERVICE								
32 33	Underground Storage Distribution Plant	s .	\$ 746 10,876	\$	2 .	\$.	\$ 27,889 419,456	\$	5 27,88: 419,45
34	General Plant	1961	9.345				96,207		96,20
	Total Plant in Service		20,967			-	543,552		543,55
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	(05)	(8)	*			(10,480)	100	(10,48
37	Distribution Plant	953	(104)	,			(132,932)		(132,93
38	General Plant Total Assumulated Depresenting (Americantics)		(494)			- 4	(25,360)	- 8	(25,36)
	Total Accumulated Depreciation/Amortization NET PLANT	-	20,361		- 14		(168,772) 374,780		(168,77.
	DEFERRED TAXES		(3,873)				(81,201)	20	(81,20)
42	Nei Plant After DFIT		16,488	*	*		293,579	60	293,579
43	GAS INVENTORY		*				9,116	**	9,110
	GAIN ON SALE OF BUILDING						•		,
	OTHER WORKING CAPITAL				- 2	1,474	1,225		1,325
				-					
	TOTAL RATE BASE RATE OF RETURN	5 .	\$ 16,488	3 .	5 .	5 1,474	\$ 317,577	\$	\$ 317,57
	REVENUE REQUIREMENT	-1,132	3,170	-5	.0	774	6,630	0	6,63
		*,,52	-,- / 0	-	- 40	,,,	-1		990,



AVISTA UTILITIES
WASHINGTON NATURAL GAS
INCLUDING 2017 THRESHOLD CAPITAL & ADJUSTED
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

	OF DOLLARS)			evised Rebutti
Line		Tax Reform FIT/DFIT	Tax Reform Excess Tax PF	Pro Forms Including
No.	DESCRIPTION	Expense Adj	ARAM Amort	Yaz Reform PF-Til
	Adjutment Number Workpaper Reference	5.01 G-TCJA-1	G-TCJA-2	Pr-10
	REVENUES			
11	Total General Business	s *	s -	5 84,29
2	Total Transportation			4,533
3	Other Revenues			244
4	Total Gas Revenues		×.	59,076
	EXPENSES Production Expenses			
5	City Gate Purchases			
6	Purchased Gas Expense			1,019
7	Net Nat Gas Storage Trans		- 2	
8	Total Production			1,019
9	Underground Storage Operating Expenses			97
10	Depreciation/Amortization	3	- 2	52
II	Taxes			24
12	Total Underground Storage).	1,747
	Distribution			
13	Operating Expenses	,	3	12,693
14	Depreciation/Amortization	,	17	10,553
15 16	Taxes Total Distribution		- :	6,10° 29,353
-	- · · · · · · · · · · · · · · · · · · ·			
17 18	Customer Accounting Customer Service & Information		- 1	6,779
19	Sales Expenses		į.	27
	Administrative & General			
20	Operating Expenses	2		13,61
21	Depreciation/Amortization		19	7,56
22	Regulatory Amortizations	*		584
23 24	Taxes Total Admin & General			21,766
25	Total Gas Expense			61,641
26	OPERATING INCOME BEFORE FIT	*		27,435
	FEDERAL INCOME TAX	1		
27	Current Accrual	1,085	W 2	(1,62
28 29	Debt Interest Deferred FIT	(3,824)	(967)	(18) 5,13:
30	Amort ITC	(3,824)	(507)	(1)
31	NET OPERATING INCOME	\$ 2,622	s 972	S 24,128
	RATE BASE			
32	PLANT IN SERVICE Underground Storage	\$	٠.	S 27,889
33	Distribution Plant		5	419,450
34	General Plant			96,207
35	Total Plant in Service	. E	/2	543,551
	ACCUMULATED DEPRECIATION/AMORT			
36 37	Underground Storage Distribution Plant	•	•	(10,480
38	General Plant		2	(132,932
39	Total Accumulated Depreciation/Amortization			(168,772
40	NET PLANT		1.	374,780
41	DEFERRED TAXES		850	(80,351
42	Net Plant After DFIT		850	294,429
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	9		9,116
45	OTHER	ě		1,225
46	WORKING CAPITAL		7.0	13,65
40	TOTAL RATE BASE	s .	s 850	\$ 318,42
47	RATE OF RETURN			
48 50	REVENUE REQUIREMENT	-3.480	-1,203	77

l year amort	Schedule 174 Reven 1 year amort	1 year amort	
Tax Reform	Tax Reform	Tax Reform	Schedule 17
Excess Tax PF	Jan - Aor Deferral	Jan - Apr Deferral	Year I
Non-Plant Amort	FIT/DFIT Exp	ARAM Amort	Total
5,03 G-TCJA-3	5,04 G-TCJA-4	5,05 G-TCJA-5	PF-Td
		\$	\$
	(2)		
		•	2
196	-65	190	- 18
	-	(4)	
(4)			
120	147		
	2		
			. 7
		*	
	-		1 3
190			
	540		
	V (874)		(874
(6)	(8/4)	(1)	(7
V (931)		V(304)	(1,235
937	\$ 874	\$ 304	S 2,116
			s :
30	/960		
(2)	10		2
- 4		-	
		V 152	- 8
			152
200	989	152	152
1		1	
1,048		4	1,048
	2,400		
V.200		200	
1,048	s .	S 152	\$ 1,200

Bench Request 9 - Attachment B

Amortization of Excess Plant ADFIT WAE **Total** C2018 #4,414,694 # 910,787 5,325,481 6,035,620 6,884,689 1,687,839 2021 \$ 5,858,969 7,546,808 Accumulated Amortization of Excess ADFIT WAE WA G **Total** 75,899 443,790 1/31/2018 367,891 2/28/2018 151,798 887,580 735,782 3/31/2018 1,103,673 227,697 1,331,370 4/30/2018 1,471,565 303,596 1,775,160 379,495 2,218,950 5/31/2018 1,839,456 455,393 2,662,740 6/30/2018 2,207,347 7/31/2018 2,575,238 531,292 3,106,530 8/31/2018 2,943,129 607,191 3,550,320 9/30/2018 3,311,020 683,090 3,994,111 10/31/2018 3,678,912 758,989 4,437,901 11/30/2018 4,046,803 834,888 4,881,691 12/31/2018 4,414,694 910,787 5,325,481 1/31/2019 4,827,719 1,000,730 5,828,449 2/28/2019 5,240,743 1,090,674 6,331,417 3/31/2019 5,653,768 1,180,617 6,834,386 4/30/2019 6,066,793 1,270,561 7,337,354 5/31/2019 6,479,818 1,360,504 7,840,322 6/30/2019 6,892,843 1,450,448 8,343,290 7/31/2019 7,305,868 1,540,391 8,846,259 7.718.892 1.630.335 9.349,227 8/31/2019 9/30/2019 8,131,917 1,720,278 9,852,195 8,544,942 1,810,222 10,355,164 10/31/2019 1,900,165 11/30/2019 8,957,967 10,858,132 9,370,992 1,990,109 11,361,100 12/31/2019 2,100,097 9,834,727 11.934.824 1/31/2020 2/29/2020 10,298,463 2,210,085 12,508,548 3/31/2020 10,762,199 2,320,073 13,082,273 4/30/2020 11,225,935 2,430,062 13,655,997 5/31/2020 11,689,671 2,540,050 14.229.721 6/30/2020 12,153,407 2,650,038 14 803 445 7/31/2020 12,617,142 2,760,027 15,377,169 15,950,893 2,870,015 8/31/2020 13,080,878 2,980,003 9/30/2020 13,544,614 16.524.617 3,089,991 10/31/2020 14,008,350 17,098,341 3,199,980 11/30/2020 14,472,086 17,672,065 3,309,968 12/31/2020 14,935,822 18,245,790 1/31/2021 15,424,069 3,450,621 18,874,690 2/28/2021 15,912,316 3,591,274

AMA (5/1/2018-4/30/2019) AMA (5/1/2019-4/30/2020) AMA (5/1/2020-4/30/2021) E A2 *4,093,817 * 849,518 6A2 1,921,045 9,010,791 14,497,619 3,231,922

3/31/2021 16,400,564

4/30/2021 16,888,811

5/31/2021 17,377,059

7/31/2021 18,353,553

8/31/2021 18,841,801

9/30/2021 19,330,048

12/31/2021 20,794,790

10/31/2021

11/30/2021

6/30/2021 17,865,306 4,153,887

19,818,296

20,306,543

19,503,591

20,132,491

20.761.392

21,390,293

22,019,193

22,648,094

23,276,995

23.905.895

24,534,796

25,163,697

25,792,597

3,731,928

3,872,581

4,013,234

4,294,541

4,435,194

4,575,847

4,716,500

4,857,153

4,997,807

Schodule A Excess DFIT Plant ARAM Amort

> Elec + Nat. Gas Pg 10+ 12

	2018		DFIT Expense				DFIT E	xpense - Impac	t		A		
₩			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law	
<u>a</u>			Change	Change	Change		Change	Change	Change		Change	Change	Change
Bench	Normal DFIT on Tax vs Book Expense	Electric	7,400,426	4,440,255	(2,960,171)	Electric				Electric			
		Gas North	2,690,495	1,614,297	(1,076,198)	Gas North				Gas North			
Request		Gas South	2,132,491	1,279,495	(852,996)	Gas South				Gas South			
چ		CD.AA	3,246,620	1,947,972	(1,298,648)	CD.AA				CD.AA			
ē		CD.AN	54,011	32,406	(21,605)	CD.AN				CD.AN			
st 9			15,524,043	9,314,425	(6,209,618)		125	597	12				
1	Pre-2018 Flow-thru	Electric	1,230,317	862,457	(367,860)	Electric	1,230,317	862,457	(367,860)	Electric	(1,230,317)	(862,457)	367,860
₽		Gas North	500,705	350,996	(149,709)	Gas North	500,705	350,996	(149,709)	Gas North	(500,705)	(350,996)	149,709
a		Gas South	1,723	1,208	(515)	Gas South	1,723	1,208	(515)	Gas South	(1,723)	(1,208)	515
¥		CD.AA	2,711	1,900	(811)	CD.AA	2,711	1,900	(811)	CD.AA	(2,711)	(1,900)	811
₹		CD.AN		(36)		CD.AN		.*.	•	CD.AN		•	
Attachment			1,735,456	1,216,562	(518,894)		1,735,456	1,216,562	(518,894)		(1,735,456)	(1,216,562)	518,894
П	2018 Excess ADFIT	Electric		(4,661,785)	(4,661,785)	Electric	15	(4,661,785)	(4,661,785)	Electric		4,661,785	4,661,785
		Gas North		(705,169)	(705,169)	Gas North		(705,169)	(705,169)	Gas North	*	705,169	705,169
		Gas South	*1	(246,077)	(246,077)	Gas South		(246,077)	(246,077)	Gas South	9	246,077	246,077
		CD.AA	-	(2,050,265)	(2,050,265)	CD.AA	ě	(2,050,265)	(2,050,265)	CD.AA	*	2,050,265	2,050,265
		CD.AN		(442)	(442)	CD.AN		(442)	(442)	CD.AN		442	442
				(7,663,739)	(7,663,739)		•	(7,663,739)	(7,663,739)			7,663,739	7,663,739
	Total	Electric	8,630,743	640,927	(7,989,816)	Electric	1,230,317	(3,799,328)	(5,029,645)	Electric	(1,230,317)	3,799,328	5,029,645
		Gas North	3,191,200	1,260,124	(1,931,076)	Gas North	500,705	(354,173)	(854,878)	Gas North	(500,705)	354,173	854,878
		Gas South	2,134,214	1,034,626	(1,099,588)	Gas South	1,723	(244,869)	(246,592)	Gas South	(1,723)	244,869	246,592
		CD.AA	3,249,331	(100,393)	(3,349,724)	CD.AA	2,711	(2,048,365)	(2,051,076)	CD.AA	(2,711)	2,048,365	2,051,076
		CD.AN	54,011	31,964	(22,047)	CD.AN		(442)	(442)	CD.AN		442	442
			17,259,499	2,867,248	(14,392,251)		1,735,456	(6,447,177)	(8,182,633)		(1,735,456)	6,447,177	8,182,633

2018		[FIT Expense			I	DFIT I	xpense - Impa	t			Al	OFIT Impact	
			Before Tax Law	After Tax Law				Before Tax Law	After Tax Law				Before Tax Law	After Tax Law	
			Change	Change	Change			Change	Change	Change			Change	Change	Change
WA Electric	Electric	68.25%	5,890,396	437,426	(5,452,970)	Electric	68.25%	839,679	(2,593,003)	(3,432,682)	Electric	68.25%	(839,679)	2,593,003	3,432,682
	Gas North	0.00%)-	-		Gas North	0.00%	-		-	Gas North	0.00%			
	Gas South	0.00%	-	-		Gas South	0.00%		-	12	Gas South	0.00%	740		
	CD.AA	47.87%	1,555,339	(48,055)	(1,603,393)	CD.AA	47.87%	1,298	(980,479)	(981,777)	CD.AA	47.87%	(1,298)	980,479	981,777
	CD.AN	53.04%	28,647	16,954	(11,694)	CD.AN	53.04%		(234)	(234)	CD.AN	53.04%	(4)	234	234
			7,474,382	406,325	(7,068,057)			840,977	(3,573,717)	(4,414,694)	K	8	(840,977)	3,573,717	4,414,694
ID Electric	Electric	31.75%	2,740,347	203,501	(2,536,846)	Electric	31.75%	390,638	(1,206,325)	(1,596,963)	Electric	31.75%	(390,638)	1,206,325	1,596,963
	Gas North	0.00%	2,7 10,2 17	-	(2,555,515)	Gas North	0.00%	350,000	(=,=00,0=0)	(2,050,500)	Gas North	0.00%	(000,000)	140	_,
	Gas South	0.00%		2		Gas South	0.00%	2			Gas South	0.00%		121	
	CD.AA	22.27%	723,579	(22,356)	(745,935)	CD.AA	22.27%	604	(456,141)	(456,745)	CD.AA	22.27%	(604)	456,141	456,745
	CD.AN	24.68%	13,327	7,887	(5,440)	CD.AN	24.68%		(109)	(109)	CD.AN	24.68%	(00-1)	109	109
	00.7.11	2 110070	3,477,254	189,032	(3,288,222)	CDIFT	E-11.0070	391,242	(1,662,575)	(2,053,817)		2 110070	(391,242)	1,662,575	2,053,817
			3,477,234	100,002	(3,250,222)		- 1	334,2	12,002,3137	(21030,01.)			(001/212)	2,002,010	2,000,027
WA Gas	Electric	0.00%			9*	Electric	0.00%	•			Electric	0.00%			*
	Gas North	71.35%	2,277,017	899,136	(1,377,881)	Gas North	71.35%	357,268	(252,713)	(609,981)	Gas North	71.35%	(357,268)	252,713	609,981
	Gas South	0.00%				Gas South	0.00%	•	•	-	Gas South	0.00%		-	-
	CD.AA	14.66%	476,428	(14,720)	(491,148)	CD.AA	14.66%	397	(300,338)	(300,735)	CD.AA	14.66%	(397)	300,338	300,735
	CD.AN	15.90%	8,588	5,083	(3,506)	CD.AN	15.90%	(#)	(70)	(70)	CD.AN	15.90%		70	70
		19	2,762,033	889,499	(1,872,534)		5.6	357,666	(553,121)	(910,787)	K		(357,666)	553,121	910,787
ID Gas	Electric	0.00%				Electric	0.00%				Electric	0.00%			ě
	Gas North	28.65%	914,183	360,988	(553,195)	Gas North	28.65%	143,437	(101,460)	(244,897)	Gas North	28.65%	(143,437)	101,460	244,897
	Gas South	0.00%		12	19	Gas South	0.00%	260	100	140	Gas South	0.00%	*		
	CD.AA	5.89%	191,277	(5,910)	(197,187)	CD.AA	5.89%	160	(120,581)	(120,740)	CD.AA	5.89%	(160)	120,581	120,740
	CD.AN	6.38%	3,448	2,041	(1,407)	CD.AN	6.38%		(28)	(28)	CD.AN	6.38%		28	28
			1,108,909	357,118	(751,790)			143,597	(222,069)	(365,665)			(143,597)	222,069	365,665
Oregon Gas	Electric	0.00%				Electric	0.00%				Electric	0.00%	2	7.0	
The state of the s	Gas North	0.00%			-	Gas North	0.00%				Gas North	0.00%		· ·	
	Gas South	100.00%	2,134,214	1,034,626	(1,099,588)	Gas South		1,723	(244,869)	(246,592)	Gas South	100.00%	(1,723)	244,869	246,592
	CD.AA	9.32%	302,708	(9,353)	(312,060)	CD.AA	9.32%	253	(190,826)	(191,078)	CD.AA	9.32%		190,826	191,078
	CD.AN	0.00%		7		CD.AN	0.00%		47		CD.AN	0.00%		10.00	
			2,436,922	1,025,273	(1,411,648)			1,976	(435,695)	(437,670)			(1,976)	435,695	437,670
Total	Electric		8,630,743	640,927	(7,989,816)	Electric		1,230,317	(3,799,328)	(5,029,645)	Electric		(1,230,317)	3,799,328	5,029,645
	Gas North		3,191,200	1,260,124	(1,931,076)	Gas North		500,705	(354,173)	(854,878)	Gas North		(500,705)	354,173	854,878
	Gas South		2,134,214	1,034,626	(1,099,588)	Gas South		1,723	(244,869)	(246,592)	Gas South		(1,723)	244,869	246,592
	CD.AA		3,249,331	(100,393)	(3,349,724)	CD.AA		2,711	(2,048,365)	(2,051,076)	CD.AA		(2,711)	2,048,365	2,051,076
	CD.AN		\$4,011	31,964	(22,047)	CD.AN		2,722	(442)	(442)	CD.AN		(2,722)	442	442
			17,259,499		(14,392,251)			1,735,456	(6,447,177)	(8,182,633)			(1,735,456)	6,447,177	8,182,633

	2019		D	FIT Expense			DFIT	Expense - Impa	rt		Al	DFIT Impact	
œ			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law	
Ben			Change	Change	Change		Change	Change	Change		Change	Change	Change
오	Normal DFIT on Tax vs Book Expense	Electric	12,011,422	7,206,853	(4,804,569)	Electric				Electric			
		Gas North	2,667,556	1,600,533	(1,067,023)	Gas North				Gas North			
õ		Gas South	2,214,129	1,328,478	(885,651)	Gas South				Gas South			
얻		CD.AA	3,242,086	1,945,252	(1,296,834)	CD.AA				CD.AA			
Request		CD.AN	54,002	32,401	(21,601)	CD.AN				CD.AN			
\$ 9			20,189,195	12,113,517	(8,075,678)		(5)	- (*)	•			*	
1	Pre-2018 Flow-thru	Electric	1,230,317	851,893	(378,424)	Electric	1,230,317	851,893	(378,424)	Electric	(1,230,317)	(851,893)	378,424
₽		Gas North	500,705	346,697	(154,008)	Gas North	500,705	346,697	(154,008)	Gas North	(500,705)	(346,697)	154,008
ö		Gas South	1,723	1,193	(530)	Gas South	1,723	1,193	(530)	Gas South	(1,723)	(1,193)	530
≟		CD.AA	2,711	1,877	(834)	CD.AA	2,711	1,877	(834)	CD.AA	(2,711)	(1,877)	834
₹		CD.AN	(10)		88	CD.AN	167			CD.AN			
Attachment			1,735,456	1,201,660	(533,796)		1,735,456	1,201,660	(533,796)		(1,735,456)	(1,201,660)	533,796
П	2018 Excess ADFIT	Electric	741	(4,865,381)	(4,865,381)	Electric		(4,865,381)	(4,865,381)	Electric		4,865,381	4,865,381
	LOZO EXCESS / IST	Gas North	121	(767,306)	(767,306)	Gas North		(767,306)	(767,306)	Gas North		767,306	767,306
		Gas South		(272,632)	(272,632)	Gas South		(272,632)	(272,632)	Gas South	2	272,632	272,632
		CD.AA		(2,876,377)	(2,876,377)	CD.AA		(2,876,377)	(2,876,377)	CD.AA		2,876,377	2,876,377
		CD.AN		(443)	(443)	CD.AN		(443)	(443)	CD.AN		443	443
				(8,782,139)	(8,782,139)			(8,782,139)	(8,782,139)			8,782,139	8,782,139
	Total	Electric	13,241,739	3,193,365	(10,048,374)	Electric	1,230,317	(4,013,488)	(5,243,805)	Electric	(1,230,317)	4,013,488	5,243,805
	Total	Gas North	3,168,261	1,179,924	(1,988,337)	Gas North	500,705	(420,609)	(921,314)	Gas North	(500,705)	420,609	921,314
		Gas South	2,215,852	1,057,039	(1,388,337)	Gas South	1,723	(271,439)	(273,162)	Gas South	(1,723)	271,439	273,162
		CD.AA	3,244,797	(929,248)	(4,174,045)		2,711	(2,874,500)	(2,877,211)	CD.AA	(2,711)	2,874,500	2,877,211
		CD.AN	54,002	31,958	(22,044)	CD.AN	2,/11	(443)	(443)	CD.AN	(2,711)	443	443
		CD-AIN	21,924,651		(17,391,613)	CD.AN	1,735,456	(7,580,479)	(9,315,935)	CUAIS	(1,735,456)	7,580,479	9,315,935
			22,527,031	7,555,050	(=,,002,010)		1,755,450	17,500,7731	(2,223,333)		(1,755,750)	7,500,475	وورروءورو

Excas plant

	2019			D	FIT Expense			Ε	DFIT	Expense - Impa	ct		[At	OFIT Impact	
				Before Tax Law	After Tax Law				Before Tax Law	After Tax Law				Before Tax Law A	After Tax Law	
Bench				Change	Change	Change			Change	Change	Change			Change	Change	Change
ದ	WA Electric	Electric	68.25%	9,037,354	2,179,440	(6,857,915)	Electric	68.25%	839,679	(2,739,165)	(3,578,844)	Electric	68.25%	(839,679)	2,739,165	3,578,844
		Gas North	0.00%			-	Gas North	0.00%			•	Gas North	0.00%			
Z)		Gas South	0.00%				Gas South	0.00%				Gas South	0.00%	•		
<u>త</u>		CD.AA	47.87%	1,553,169	(444,798)	(1,997,967)	CD.AA	47.87%	1,298	(1,375,921)	(1,377,218)	CD.AA	47.87%	(1,298)	1,375,921	1,377,218
e		CD.AN	53.04%	28,643	16,950	(11,692)	CD.AN	53.04%	56	(235)	(235)	CD.AN	53.04%		235	235
Request				10,619,166	1,751,592	(8,867,573)		_	840,977	(4,115,321)	(4,956,298)	*.		(840,977)	4,115,321	4,956,298
9												*				
-/	ID Electric	Electric	31.75%	4,204,385	1,013,925	(3,190,459)	Electric	31.75%	390,638	(1,274,323)	(1,664,961)	Electric	31.75%	(390,638)	1,274,323	1,664,961
#		Gas North	0.00%	(4)			Gas North	0.00%		/(m):		Gas North	0.00%		:#*	54
a		Gas South	0.00%				Gas South	0.00%			-	Gas South	0.00%		-	4
¥		CD.AA	22.27%	722,570	(206,930)	(929,500)	CD.AA	22.27%	604	(640,110)	(640,714)	CD.AA	22.27%	(604)	640,110	640,714
₹		CD.AN	24.68%	13,325	7,886	(5,439)	CD.AN	24.68%	•	(109)	(109)	CD.AN	24.68%		109	109
Attachment F				4,940,279	814,881	(4,125,399)		_	391,242	(1,914,542)	(2,305,783)			(391,242)	1,914,542	2,305,783
П	W4 C	F1	0.0004													
	WA Gas	Electric	0.00%	2 250 540	044.044	(4.440.770)	Electric	0.00%	257.250	(200 447)	(CET 005)	Electric	0.00%	(257.250)		(2)
		Gas North	71.35%	2,260,649	841,911	(1,418,738)	Gas North	71.35%	357,268	(300,117)	(657,385)	Gas North	71.35%	(357,268)	300,117	657,385
		Gas South	0.00%	121	40000000	(0.000.000)	Gas South	0.00%		520	(34)	Gas South	0.00%		141	;÷
		CD.AA	14.66%	475,763	(136,249)	(612,012)	CD.AA	14.66%	397	(421,469)	(421,866)	CD.AA	14.66%	(397)	421,469	421,866
		CD.AN	15.90%	8,587	5,082	(3,505)	CD.AN	15.90%_	257.000	(70)	(70)	CD.AN	15.90%	(757.556)	70	70
				2,744,999	710,743	(2,034,255)		-	357,666	(721,656)	(1,079,322)	*		(357,666)	721,656	1,079,322
	ID Gas	Electric	0.00%				Electric	0.00%		(2)		Electric	0.00%	8		
		Gas North	28.65%	907,612	338,013	(569,599)	Gas North	28.65%	143,437	(120,492)	(263,929)	Gas North	28.65%	(143,437)	120,492	263,929
		Gas South	0.00%	(€)	(14)	(e)	Gas South	0.00%		593		Gas South	0.00%	*	**	
		CD.AA	5.89%	191,011	(54,702)	(245,712)	CD.AA	5.89%	160	(169,212)	(169,372)	CD.AA	5.89%	(160)	169,212	169,372
		CD.AN	6.38%	3,447	2,040	(1,407)	CD.AN	6.38%	-	(28)	(28)	CD.AN	6.38%		28	28
				1,102,070	285,351	(816,719)		_	143,597	(289,733)	(433,329)			(143,597)	289,733	433,329
	Ouena Cae	Florence	0.000				et. a es	0.000/					0.000/			
	Oregon Gas	Electric	0.00%	•			Electric	0.00%			-	Electric	0.00%		•	-
		Gas North	0.00%	2 245 052	4 057 020	/= ==0 0==>	Gas North	0.00%	. 722	(274 420)	(222.452)	Gas North	0.00%	(4.707)		
		Gas South		2,215,852	1,057,039	(1,158,813)	Gas South	100.00%	1,723	(271,439)	(273,162)		100.00%	(1,723)	271,439	273,162
		CD.AA CD.AN	9.32%	302,285	(86,569)	(388,854)	CD.AA	9.32%	253	(267,788)	(268,041)	CD.AA	9.32%	(253)	267,788	268,041
		CD.AN	0.00%	2,518,137	970,470	(1,547,667)	CD.AN	0.00%_	1,976	(539,227)	(541,203)	CD.AN	0.00%	(1,976)	539,227	541,203
				2,310,137	310,410	(1,347,007)		-	1,370	[339,227]	(341,203)		1	(1,570)	333,221	341,203
	Total	Electric		13,241,739	3,193,365	(10,048,374)	Electric		1,230,317	(4,013,488)	(5,243,805)	Electric		(1,230,317)	4,013,488	5,243,805
		Gas North		3,168,261	1,179,924	(1,988,337)	Gas North		500,705	(420,609)	(921,314)	Gas North		(500,705)	420,609	921,314
		Gas South		2,215,852	1,057,039	(1,158,813)	Gas South		1,723	(271,439)	(273,162)	Gas South		(1,723)	271,439	273,162
		CD.AA		3,244,797	(929,248)	(4,174,045)	CD.AA		2,711	(2,874,500)	(2,877,211)	CD.AA		(2,711)	2,874,500	2,877,211
		CD.AN		54,002	31,958	(22,044)	CD.AN		-	(443)	(443)	CD.AN		,	443	443
				21,924,651	4,533,038	(17,391,613)		-	1,735,456	(7,580,479)	(9,315,935)		,	(1,735,456)	7,580,479	9,315,935
			17			-		_		•	-					

	2020			FIT Expense			DFIT E	xpense - Impa	t		Al	DFIT Impact	
₩			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law	
Bench			Change	Change	Change		Change	Change	Change		Change	Change	Change
ᅙ	Normal DFIT on Tax vs Book Expense	Electric	15,526,561	9,315,937	(6,210,624)	Electric				Electric			
		Gas North	2,914,757	1,748,854	(1,165,903)	Gas North				Gas North			
é		Gas South	2,165,321	1,299,193	(866,128)	Gas South				Gas South			
9		CD.AA	84,842	50,905	(33,937)	CD.AA				CD.AA			
Request		CD.AN	54,011	32,406	(21,605)	CD.AN				CD.AN			
			20,745,492	12,447,295	(8,298,197)			-					
9 -	Pre-2018 Flow-thru	Electric	1,230,317	749,863	(480,454)	Electric	1,230,317	749,863	(480,454)	Electric	(1,230,317)	(749,863)	480,454
≥		Gas North	500,705	305,174	(195,531)	Gas North	500,705	305,174	(195,531)	Gas North	(500,705)	(305,174)	195,531
a		Gas South	1,723	1,050	(673)	Gas South	1,723	1,050	(673)	Gas South	(1,723)	(1,050)	673
오		CD.AA	2,711	1,652	(1,059)	CD.AA	2,711	1,652	(1,059)	CD.AA	(2,711)	(1,652)	1,059
3		CD.AN	*3	196		CD.AN	¥.	5.00	(in)	CD.AN	*		540
Attachment			1,735,456	1,057,739	(677,717)		1,735,456	1,057,739	(677,717)		(1,735,456)	(1,057,739)	677,717
÷													
•••	2018 Excess ADFIT	Electric	•	(5,053,303)	(5,053,303)	Electric		(5,053,303)	(5,053,303)	Electric	*	5,053,303	5,053,303
		Gas North	÷:	(886,604)	(886,604)	Gas North	2	(886,604)	(886,604)	Gas North	2	886,604	886,604
		Gas South		(285,053)	(285,053)	Gas South	*	(285,053)	(285,053)	Gas South		285,053	285,053
		CD.AA		(3,734,046)	(3,734,046)	CD.AA	*	(3,734,046)	(3,734,046)	CD.AA		3,734,046	3,734,046
		CD.AN		(442)	(442)	CD.AN		(442)	(442)	CD.AN		442	442
				(9,959,448)	(9,959,448)			(9,959,448)	(9,959,448)			9,959,448	9,959,448
	Total	Electric	16,756,878	5,012,497	(11,744,381)	Electric	1,230,317	(4,303,440)	(5,533,757)	Electric	(1,230,317)	4,303,440	5,533,757
		Gas North	3,415,462	1,167,424	(2,248,038)	Gas North	500,705	(581,430)	(1,082,135)	Gas North	(500,705)	581,430	1,082,135
		Gas South	2,167,044	1,015,190	(1,151,854)	Gas South	1,723	(284,003)	(285,726)	Gas South	(1,723)	284,003	285,726
		CD.AA	87,553	(3,681,489)	(3,769,042)	CD.AA	2,711	(3,732,394)	(3,735,105)	CD.AA	(2,711)	3,732,394	3,735,105
		CD,AN	54,011	31,964	(22,047)	CD.AN	-	(442)	(442)	CD.AN		442	442
			22,480,948	3,545,586	(18,935,362)		1,735,456	(8,901,709)			(1,735,456)	8,901,709	10,637,165

2020		[D	FIT Expense				DFIT I	xpense - impa	rt]			Al	DFIT Impact	
			Before Tax Law	After Tax Law			i	Before Tax Law	After Tax Law			1	Before Tax Law	After Tax Law	
			Change	Change	Change			Change	Change	Change			Change	Change	Change
WA Electric	Electric	68.25%	11,436,402	3,420,979	(8,015,423)	Electric	68.25%	839,679	(2,937,055)	(3,776,734)	Electric	68.25%	(839,679)	2,937,055	3,776,734
	Gas North	0.00%		1,75		Gas North	0.00%	-	-		Gas North	0.00%		*	-
	Gas South	0.00%			Xe	Gas South	0.00%	•	•	•	Gas South	0.00%	38	83	380
	CD.AA	47.87%	41,909	(1,762,198)	(1,804,106)	CD.AA	47.87%	1,298	(1,786,564)	(1,787,862)	CD.AA	47.87%	(1,298)	1,786,564	1,787,862
	CD.AN	53.04%	28,647	16,954	(11,694)	CD.AN	53.04%		(234)	(234)	CD.AN	53.04%		234	234
			11,506,957	1,675,735	(9,831,222)		_	840,977	(4,723,853)	(5,564,830)	k	_	(840,977)	4,723,853	5,564,830
ID Electric	Electric	31.75%	5,320,476	1,591,518	(3,728,958)	Electric	31.75%	390,638	(1,366,385)	(1,757,023)	Electric	31.75%	(390,638)	1,366,385	1,757,023
	Gas North	0.00%				Gas North	0.00%		(-,,,		Gas North	0.00%	(200,000)	-,,	8.7
	Gas South	0.00%				Gas South	0.00%				Gas South	0.00%			
	CD.AA	22.27%	19,497	(819,815)	(839,312)	CD.AA	22.27%	604	(831,151)	(831,754)	CD.AA	22.27%	(604)	831,151	831,754
	CD.AN	24.68%	13,327	7,887	(5,440)	CD.AN	24.68%		(109)	(109)	CD.AN	24.68%	,	109	109
			5,353,301	779,590	(4,573,710)			391,242	(2,197,645)	(2,588,886)	02000		(391,242)	2,197,645	2,588,886
			5,000,000	,	(1,010,110)				(4,257,010)	(2,500,000)		-	(002)2 (2)	2,237,1013	2,500,000
WA Gas	Electric	0.00%	*		163	Electric	0.00%	•	•	•	Electric	0.00%		*	960
	Gas North	71.35%	2,437,035	832,992	(1,604,043)	Gas North	71.35%	357,268	(414,868)	(772,136)	Gas North	71.35%	(357,268)	414,868	772,136
	Gas South	0.00%				Gas South	0.00%	•	•	•	Gas South	0.00%		•	•
	CD.AA	14.66%	12,837	(539,792)	(552,629)	CD.AA	14.66%	397	(547,256)	(547,653)	CD.AA	14.66%	(397)	547,256	547,653
	CD.AN	15.90%	8,588	5,083	(3,506)	CD.AN	15.90%	•	(70)	(70)	CD.AN	15.90%	<u>}</u>	70	70
			2,458,460	298,283	(2,160,178)		_	357,666	(962,194)	(1,319,859)	k.	_	(357,666)	962,194	1,319,859
ID Gas	Electric	0.00%		(*		Electric	0.00%	*	1 62	*	Electric	0.00%	28	*	- 26
	Gas North	28.65%	978,427	334,432	(643,995)	Gas North	28.65%	143,437	(166,562)	(309,999)	Gas North	28.65%	(143,437)	166,562	309,999
	Gas South	0.00%	-	1444	41	Gas South	0.00%		2	ID.	Gas South	0.00%		21	(2)
	CD.AA	5.89%	5,154	(216,717)	(221,871)	CD.AA	5.89%	160	(219,714)	(219,873)	CD.AA	5.89%	(160)	219,714	219,873
	CD.AN	6.38%	3,448	2,041	(1,407)	CD.AN	6.38%	*	(28)	(28)	CD.AN	6.38%	*	28	28
			987,029	119,755	(867,274)		-	143,597	(386,304)	(529,901)		_	(143,597)	386,304	529,901
Oregon Gas	Electric	0.00%				Electric	0.00%				Electric	0.00%			
	Gas North	0.00%				Gas North	0.00%		W.		Gas North	0,00%	14		190
	Gas South	100.00%	2,167,044	1,015,190	(1,151,854)	Gas South	100.00%	1,723	(284,003)	(285,726)	Gas South	100.00%	(1,723)	284,003	285,726
	CD.AA	9.32%	8,156	(342,968)	(351,124)	CD.AA	9.32%	253	(347,710)	(347,962)	CD.AA	9.32%	(253)	347,710	347,962
	CD.AN	0.00%	0,230	(5.2,500)	(552,12.1)	CD.AN	0.00%	-	(347,7207	(547,502)	CD.AN	0.00%	(233)	547,710	341,502
			2,175,200	672,222	(1,502,978)			1,976	(631,713)	(633,688)		_	(1,976)	631,713	633,688
Total	Electric		16,756,878	5,012,497	(11,744,381)	Electric		1,230,317	(4,303,440)	(5,533,757)	Electric		(1,230,317)	4,303,440	5,533,757
	Gas North		3,415,462	1,167,424	(2,248,038)	Gas North		500,705	(581,430)	(1,082,135)	Gas North		(500,705)	581,430	1,082,135
	Gas South		2,167,044	1,015,190	(1,151,854)			1,723	(284,003)	(285,726)	Gas South		(300,703)	284,003	285,726
	CD.AA		87,553	(3,681,489)	(3,769,042)	CD.AA		2,711	(3,732,394)	(3,735,105)	CD.AA		(2,711)	3,732,394	3,735,105
	CD.AN		54,011	31,964	(22,047)	CD.AA CD.AN		2,/11	(3,732,394)	(3,735,105)	CD.AA CD.AN		(2,711)	3,732,39 4 442	3,735,105
	CD.AN	>	22,480,948	3,545,586	(18,935,362)	CDIMIN	-	1.735.456		(10,637,165)	CD.MN	_	(1,735,456)	8,901,709	10,637,165
			22,400,346	3,343,360	(10,533,302)			1,733,430	(CO)*TOC*(O)	[TO,037,T03]			(1,733,430)	0,301,109	TO'021'T02

Par 7 of 12

	2021			FIT Expense			DFIT	Expense - Impa	ct		A	DFIT Impact	
B			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law			Before Tax Law	After Tax Law	
Bench			Change	Change	Change		Change	Change	Change		Change	Change	Change
ਨ	Normal DFIT on Tax vs Book Expense	Electric	17,636,960	10,582,176	(7,054,784)	Electric				Electric			
		Gas North	2,787,001	1,672,200	(1,114,801)	Gas North				Gas North			
Request		Gas South	1,952,517	1,171,510	(781,007)	Gas South				Gas South			
چ		CD.AA	(3,809,657)	(2,285,794)	1,523,863	CD.AA				CD.AA			
ē		CD.AN	54,010	32,406	(21,604)	CD.AN				CD.AN	Kr		
			18,620,831	11,172,498	(7,448,333)			720	- (2)			-	721
9 -	Pre-2018 Flow-thru	Electric	1,230,317	701,487	(528,830)	Electric	1,230,317	701,487	(528,830)	Electric	(1,230,317)	(701,487)	528,830
≥		Gas North	500,705	285,486	(215,219)	Gas North	500,705	285,486	(215,219)	Gas North	(500,705)	(285,486)	215,219
a		Gas South	1.723	982	(741)	Gas South	1,723	982	(741)	Gas South	(1,723)	(982)	741
웃		CD.AA	2,711	1,546	(1,165)	CD.AA	2,711	1,546	(1,165)	CD.AA	(2,711)	(1,546)	1,165
3		CD.AN				CD.AN		3.00		CD.AN	(-/:/	(-//	341
Attachment			1,735,456	989,501	(745,955)		1,735,456	989,501	(745,955)		(1,735,456)	(989,501)	745,955
Ŧ	2018 Excess ADFIT	Electric		(4,968,557)	(4,968,557)	Electric		(4,968,557)	(4,968,557)	Electric		4,968,557	4,968,557
	ZOID EXCOS ADITI	Gas North	**	(1,245,703)	(1,245,703)	Gas North		(1,245,703)	(1,245,703)	Gas North		1,245,703	1,245,703
		Gas South	2	(318,436)	(318,436)		2	(318,436)	(318,436)	Gas South	Ç.	318,436	318,436
		CD.AA		(4,400,290)	(4,400,290)	CD.AA		(4,400,290)	(4,400,290)	CD.AA		4,400,290	4,400,290
		CD.AN	E	(448)	(448)	CD.AN		(4,400,230)	(4,400,250)	CD.AN	5	4,400,290	4,400,290
		CD.AN		(10,933,434)		CD.AIV		(10,933,434)		CD.AN		10,933,434	10,933,434
				0 200 000					THE POWER CONTRACTOR		-		270 10/70
	Totaí	Electric	18,867,277	6,315,106	(12,552,171)	Electric	1,230,317	(4,267,070)	(5,497,387)	Electric	(1,230,317)	4,267,070	5,497,387
		Gas North	3,287,706	711,983	(2,575,723)		500,705	(960,217)	(1,460,922)	Gas North	(500,705)	960,217	1,460,922
		Gas South	1,954,240	854,056	(1,100,184)		1,723	(317,454)	(319,177)	Gas South	(1,723)	317,454	319,177
		CD,AA	(3,806,946)	(6,684,538)	(2,877,592)	CD.AA	2,711	(4,398,744)	(4,401,455)	CD.AA	(2,711)	4,398,744	4,401,455
		CD.AN	54,010	31,958	(22,052)	CD.AN		(448)	(448)	CD.AN	-	448	448
			20,356,287	1,228,565	(19,127,722)		1,735,456	(9,943,933)	(11,679,389)		(1,735,456)	9,943,933	11,679,389

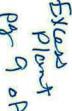


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		-		TIT EMPERISE			198		перепас пиро						
		5	Before Tax Law	After Tax Law				Before Tax Law	After Tax Law				Before Tax Law	After Tax Law	
		219	Change	Change	Change			Change	Change	Change			Change	Change	Change
WA Electric	Electric	68.25%	12,876,728	4,309,997	(8,566,731)	Electric	68.25%	839,679	(2,912,233)	(3,751,912)	Electric	68.25%	(839,679)	2,912,233	3,751,912
TVA EICCUIC	Gas North	0.00%	12,070,720	4,303,337	(0,500,751)	Gas North	0.00%	033,073	(2,212,233)	(3,731,312)	Gas North	0.00%	(833,073)	2,312,233	3,731,312
	Gas South	0.00%		5	170	Gas South	0.00%			3	Gas South	0.00%			
	CD.AA	47.87%	(1,822,249)	(2 100 CEO)	(1 277 401)	CD.AA	47.87%	1,298	(2,105,522)	(2,106,820)	CD.AA	47.87%	(1,298)	2,105,522	2,106,820
		53.04%	28,647	(3,199,650) 16,950	(1,377,401)			1,290	(2,103,322)		CD.AN	53.04%	(1,256)	2,103,322	2,100,820
	CD.AN	55.04%			(11,696)	CD.AN	53.04%	840,977	(5,017,992)	(5,858,969)		33.04%	(840,977)	5,017,992	5,858,969
		-	11,083,125	1,127,297	(9,955,828)			840,977	(5,017,992)	(5,858,969)	*		(840,977)	5,017,392	3,838,909
ID Electric	Electric	31.75%	5,990,549	2,005,109	(3,985,440)	Electric	31.75%	390,638	(1,354,837)	(1,745,475)	Electric	31.75%	(390,638)	1,354,837	1,745,475
	Gas North	0.00%		12.11	(2)	Gas North	0.00%	141	920	123	Gas North	0.00%	-	12	
	Gas South	0.00%	-			Gas South	0.00%				Gas South	0.00%		-	
	CD.AA	22.27%	(847,752)	(1,488,551)	(640,798)	CD.AA	22.27%	604	(979,537)	(980,141)	CD.AA	22.27%	(604)	979,537	980,141
	CD.AN	24.68%	13,327	7,886	(5,441)	CD.AN	24.68%		(111)	(111)	CD.AN	24.68%	*	111	11:
		-	5,156,124	524,444	(4,631,680)	AC 2 300		391,242	(2,334,485)	(2,725,727)			(391,242)	2,334,485	2,725,72
WA Gas	Electric	0.00%	•	○€	300	Electric	0.00%	10-	•	-	Electric	0.00%		100	
	Gas North	71.35%	2,345,877	508,021	(1,837,856)	Gas North	71.35%	357,268	(685,144)	(1,042,412)	Gas North	71.35%	(357,268)	685,144	1,042,417
	Gas South	0.00%	-			Gas South	0.00%			-	Gas South	0.00%			
	CD.AA	14.66%	(558,187)	(980,109)	(421,922)	CD.AA	14.66%	397	(644,958)	(645,356)	CD.AA	14.66%	(397)	644,958	645,35
	CD.AN	15.90%	8,588	5,082	(3,506)	CD.AN	15.90%		(71)	(71)	CD.AN	15.90%		71	7:
		_	1,796,278	(467,006)	(2,263,284)			357,566	(1,330,173)	(1,687,839)	*		(357,666)	1,330,173	1,687,839
ID Gas	Clarecto	0.000/				Flamet-	0.000				Electric	0.00%			
ID Gas	Electric	0.00%		202.052	(727.067)	Electric	0.00%	142 427	(275.072)	(410 F10)	200 2002				
	Gas North	28.65%	941,829	203,962	(737,867)	Gas North	28.65%	143,437	(275,073)	(418,510)	Gas North	28.65%	(143,437)	275,073	418,510
	Gas South	0.00%			(4.50.204)	Gas South	0.00%			(250,000)	Gas South	0.00%			
	CD,AA	5.89%	(224,102)	(393,497)	(169,394)	CD.AA	5.89%	160	(258,940)	(259,099)	CD.AA	5.89%	(160)	258,940	259,09
	CD.AN	6.38%	3,448	2,040	(1,408)	CD.AN	6.38%	142 507	(29)	(29)	CD.AN	6.38%	(442 507)	29	677.63
		-	721,175	(187,495)	(908,670)			143,597	(534,042)	(677,638)			(143,597)	534,042	677,63
Oregon Gas	Electric	0.00%	÷			Electric	0.00%				Electric	0.00%	8	*	3.
	Gas North	0.00%			7.7	Gas North	0.00%	•			Gas North	0.00%		-	· .
	Gas South	100.00%	1,954,240	854,056	(1,100,184)	Gas South	100.00%	1,723	(317,454)	(319,177)	Gas South	100.00%	(1,723)	317,454	319,17
	CD.AA	9.32%	(354,655)	(622,732)	(268,076)	CD.AA	9.32%	253	(409,787)	(410,040)	CD.AA	9.32%	(253)	409,787	410,04
	CD,AN	0.00%				CD.AN	0.00%	ė.			CD.AN	0.00%			
			1,599,585	231,324	(1,368,260)			1,976	(727,241)	(729,217)			(1,976)	727,241	729,21
Total	Electric		10 067 377	C 21E 100	/10 000 1741	Electric		1,230,317	/4 267 070	(5.497.387)	Electric		(1,230,317)	4,267,070	5,497,38
TULAN			18,867,277	6,315,106	(12,552,171)				(4,267,070)	, ,			0 0 mm mm m m m m m m m m m m m m m m m	Proposed Secretary	
	Gas North		3,287,706	711,983	(2,575,723)	Gas North		500,705	(960,217)	(1,460,922)	Gas North		(500,705)	960,217	1,460,92
	Gas South		1,954,240	854,056	(1,100,184)	Gas South		1,723	(317,454)	(319,177)	Gas South		(1,723)	317,454	319,17
	CD.AA		(3,806,946)	(6,684,538)	(2,877,592)	CD.AA		2,711	(4,398,744)	(4,401,455)	CD.AA		(2,711)	4,398,744	4,401,45
	CD.AN	2	54,010	31,958	(22,052)	CD.AN			(448)	(448)	CD.AN		(4 705 455)	448	44
		2	20,356,287	1,228,565	(19,127,722)			1,735,456	(9,943,933)	(11,679,389)			(1,735,456)	9,943,933	11,679,389

DFIT Expense - Impact

DFIT Expense



ADFIT Impact

Electric			<u>WA</u> 68.249%	<u>ID</u> 31.751%	100.000%		
Gas North			71.353%	28.647%	100.000%		
CD.AA	Electric Gas North 70.135% 20.549%	<u>Oregon</u> 9.316%	<u>WA E</u> 47.866%	<u>ID E</u> 22.269%	<u>WA G</u> 14.662%	<u>ID G</u> 5.887%	<u>OR</u> 9.316% 100.000%
CD.AN	77.715% 22.285%		53.040%	24.675%	15.901%	6.384%	100.000%

	Plant A	Accumulated Defe	rred Federal Inco	ome Taxes - Dece	ember 31, 2017	EOP		
		Per G/L	WA E	ID E	WA G	ID G	OR G	Allocated Total
Plant	282900 CD AA	(85,696,278)	(41,132,031)	(19,136,448)	(12,501,477)	(5,019,128)	(7,907,196)	(85,696,279)
Plant	282900 CD AN	(733,443)	(389,476)	(181,202)	(110,821)	(51,945)	•	(733,444)
Plant	282900 ED AN	(544,962,527)	(359,417,413)	(185,545,114)	•	7.5		(544,962,527)
Plant	282900 GD AN	(108,415,975)		•	(74,104,893)	(34,311,082)		(108,415,975)
Plant	282900 GD OR	(62,877,014)	<u> </u>	-		1	(62,877,014)	(62,877,014)
CDA Lake Settlement	283382 ED AN	(11,152,372)	(7,288,075)	(3,864,297)	9	/ € 3	86	(11,152,372)
CDA Lake Settlement - Costs	283333 ED AN	403,943	263,977	139,966	€	**		403,943
Colstrip PCB	283200 ED AN	24,150	15,782	8,368	×	: 1	*	24,150
AFUDC - CWIP Intangibles	283750 CD AA		•				:	183
FMB & MTN Redeemed	283850 CD AA	(3,584,392)	(1,670,328)	(850,503)	(500,984)	(231,845)	(330,732)	(3,584,392)
		(816,993,908)	(409,617,564)	(209,429,230)	(87,218,174)	(39,614,000)		(816,993,910)
	Plant Related	(802,685,237)	(400,938,920)	(204,862,764)	(86,717,190)	(39,382,155)	(70,784,210)	(802,685,239)
	Incld w/Non-Plant	(14,308,671)	(8,678,644)	(4,566,466)	(500,984)	(231,845)	(330,732)	(14,308,671)
	Plant Accumulated	Deferred Federa	Income Taxes -	December 31, 20	17 EOP - Alloca	tion Percentage	!S	
		Per G/L	WA E	ID E	WA G	ID G	OR G	Allocated Total
Plant	282900 CD AA		5%	2%	2%	1%	1%	11%
Plant	282900 CD AN		0%	0%	0%	0%	0%	0%
Plant	282900 ED AN		45%	23%	0%	0%	0%	68%
Plant	282900 GD AN		0%	0%	9%	4%	0%	14%
Plant	282900 GD OR		0%	0%	0%	0%	8%	8%
CDA Lake Settlement	283382 ED AN							0%
CDA Lake Settlement - Costs	283333 ED AN							0%
Colstrip PCB	283200 ED AN							0%
AFUDC - CWIP Intangibles	283750 CD AA							0%
FMB & MTN Redeemed	283850 CD AA							0%
			50%	26%	11%	5%	9%	100%

	Allocated Exces	s Plant Accumula	ted Deferred Fe	deral Income Tax	es - December	31, 2017 EOP		
		Per G/L	WAE	ID E	WA G	ID G	OR G	Allocated Total
Plant	282900 CD AA	320,850,109	160,263,688	81,887,939	34,662,678	15,741,873	28,293,932	320,850,110
Gross-Up for Taxes	190920	96,109,097	48,006,212	24,529,136	10,383,037	4,715,402	8,475,310	96,109,097
Regulatory Liability	254900	416,959,206	208,269,900	106,417,075	45,045,716	20,457,274	36,769,242	416,959,207

	Plant A	ccumulated Defe	rred Federal Inco	me Taxes - Dece	mber 31, 2017 <i>i</i>	AMA		
9.		Per G/L	WA E	ID E	WA G	ID G	OR G	Allocated Total
Plant	282900 CD AA	(83,754,598)	(40,200,074)	(18,702,860)	(12,218,222)	(4,905,406)	(7,728,037)	(83,754,599)
Plant	282900 CD AN	(706,442)	(375,138)	(174,531)	(106,741)	(50,033)		(706,443)
Plant	282900 ED AN	(526,719,303)	(347,385,517)	(179,333,786)				(526,719,303)
Plant	282900 GD AN	(102,826,905)			(70,284,631)	(32,542,274)		(102,826,905)
Plant	282900 GD OR	(59,078,567)					(59,078,567)	(59,078,567)
CDA Lake Settlement	283382 ED AN	(11,307,087)	(7,389,181)	(3,917,906)	6		-	(11,307,087)
CDA Lake Settlement - Costs	283333 ED AN	398,217	260,235	137,982	-		-	398,217
Colstrip PCB	283200 ED AN	(17,529)	(11,455)	(6,074)	-	-1	-	(17,529)
AFUDC - CWIP Intangibles	283750 CD AA			•	2€5	S#3	14	(¥)
FMB & MTN Redeemed	283850 CD AA	(3,838,621)	(1,784,425)	(915,200)	(534,343)	(250,463)	(354,190)	(3,838,621)
		(787,850,835)	(396,885,555)	(202,912,375)	(83,143,937)	(37,748,176)	(67,160,794)	(787,850,837)

	Plant Accumulated D	eferred Federa	al Income Taxes - D	ecember 31, 201	.7 AMA - Alloca	tion Percentage	es	
		Per G/L	WA E	ID E	WA G	ID G	OR G	Allocated Total
Plant	282900 CD AA		48%	22%	15%	6%	9%	100%
Plant	282900 CD AN		53%	25%	15%	7%	0%	100%
Plant	282900 ED AN		66%	34%	0%	0%	0%	100%
Plant	282900 GD AN		0%	0%	68%	32%	0%	100%
Plant	282900 GD OR		0%	0%	0%	0%	100%	100%
CDA Lake Settlement	283382 ED AN		65%	35%	0%	0%	0%	100%
CDA Lake Settlement - Costs	283333 ED AN		65%	35%	0%	0%	0%	100%
Colstrip PCB	283200 ED AN		65%	35%	0%	0%	0%	100%
AFUDC - CWIP Intangibles	283750 CD AA							
FMB & MTN Redeemed	283850 CD AA		46%	24%	14%	7%	9%	100%

					A	llocation	Factors						Allocated A	Amounts		
SVC2	JUR2	Utility	ED	GD N	GD OR	WAE	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G	Total
CD	AA	16,296,507	70,33%	20,45%	9 23%	68%	32%	71%	29%	100%	7,822,023	3,638,984	2,377,354	954,467	1,503,679	16,296,507
	AN	307,720	77.81%	22.19%		68%	32%	71%	29%	100%	163,409	76,022	48,726	19,563		307,720
CD Total		16.604.227									7,985,432	3,715,006	2,426,081	974.030	1,503,679	16,604,227
ED	AN	528,173	100%			68%	32%				360,473	167,700	-	-	-	528,173
	ID	887,676	100%				100%					887,676	(e)			887,676
	WA	(303,029)	100%			100%					(303.029)		•			(303.029)
ED Total		1,112,820									57,444	1,055,376	0	- 0	-0	1,112,820
GD	AN	(164,500)		100%				71%	29%		5 € 0	(*)	(117,376)	(47,124)		(164,500)
	AS	(67,040)			100%					100%	347	-	- 20		(67,040)	(67,040)
	CA	0											-		8	100
	ID	(1,306,200)		100%					100%		390			(1,306,200)		(1,306,200)
	OR	(1,271,136)			100%					100%	(W)	394	¥3	-	(1,271,136)	(1,271,136)
	WA	(1,377,977)		100%				100%			*		(1,377,977)			(1,377,977)
GD Total		(4.186.853)									0	0	(1,495,353)	(1,353,324)	(1,338,176)	(4.186,853)
ZZ	ZZ	0								0					7737	
ZZ Total		0							E	(61)	0	0	6 0	0	0	0
Grand Total		13,530,194							Tota	Expense	8,042,876	4,770,382 <u>i</u>	130 930,728	(379,295)	165,503	13,530,194
Gross-Up fo	r Income T	`axes						Re	venue Re	quirement)	10,452,081	6,199,327	62,209,523	(492,911)	215,078	17,583,098
Amortizatio	on:										WAE	IDE	WA G	DС	OR G	Total
Number of 1	Months							ſ			Total before Gros	ss Up	-			
								- 1			8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
5/1/2018-4/3	30/2019							- 1	Amort 1	Plan (Yrs)	1	1	1	1	1	
5/1/2019-4/3	30/2020							- 1	Аппи	al expense	8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
5/1/2020-4/3	30/2021							- 1			5/1/18-4/30/19	6/1/18-5/31/19	5/1/18-4/30/19	6/1/18-5/31/19	6/1/18-5/31/19	Total
								- 1	2	018-2019	8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
Total								1			Revenue Require	ment (includes gro	oss up)			
								- 1	r	nonths	12	12	12	12	12	
								- 1			5/1/18-4/30/19	6/1/18-5/31/19	5/1/18-4/30/19	6/1/18-5/31/19	6/1/18-5/31/19	Total
								l	2	018-2019	10,452,081	6,199,327	1,209,523	(492,911)	215,078	17,583,098

Avista

3) REVISED- Deferred Inventory Rollforward 201712 01, 16, 18 before 21% NSJ, xlsx Allocation-DFIT Expense

Non-Plant
Excess Deformed Tayor
Amort.

Elec + Nat. Gas

Elec + Nat. Gas

								Alloca	tion Fac	ctors						Allocated	Amounts		
SVC2	JUR2	APL	Plant	W/C	Utility	ED	GD N	GD OR	WAE	ID E	WA G	ID G	OR G	WAE	ID E	WA G	ID G	OR G	Total
CD	AA		1,491,244	4,233,620	5,724,864	70,33%	20.45%	9,23%	68%	32%	71%	29%	100%	2,747,829	1,278,353	835,150	335,298	528,233	5,724,864
	AN			307,720	307,720	77.81%	22.19%		68%	32%	71%	29%	100%	163,409	76,022	48,726	19,563		307,720
CD Total		0	1,491,244	4,541,340	6,032,584									2,911,238	1,354,375	883,876	354,861	528,233	6,032,584
ED	AN		4,289,712	(1,352,455)	2,937,256	100%			68%	32%				2,004,648	932,608	-	-	•	2,937,256
	ID	(107,755)		=	(107,755)	100%				100%					(107,755)	-	-		(107,755)
	WA	110,814			110,814	100%			100%					110,814	-		-		110,814
ED Total		3,059	4,289,712	(1,352,455)	2,940,315									2,115,462	824.853	0	0	0	2.940.315
GD	AN			(7,000)	(7,000)		100%				71%	29%		-	-	(4,995)	(2,005)	\(\mathbb{\epsilon}\)	(7,000)
	AS			(67,040)	(67,040)			100%					100%	-	-	-	-	(67,040)	(67,040)
	OR		•	64,940	64,940			100%					100%		-		-	64,940	64,940
	WA	928,030			928,030		100%				100%			-	-	928,030	-		928,030
GD Total		928,030	0	(9,100)	918,930									0	0	923.035	(2,005)	(2.100)	918,930
ZZ	ZZ			2	0														
ZZ Total		0	0	0	0								~1	0	0	0	0	0	0
Grand Total	1	931,088	5,780,955	3,179,785	9,891,829								×	5,026,700	2,179,228	1,806,911	352,856	526,133	9,891,829
															- 2	X-			

Excess Non-Plant pg 3 of 3

Excess Non-Plant ADFIT included in Rate Base	<u>WA E</u> 5,026,700	<u>WA G</u> 1,806,911	<u>Total</u> 6,833,611
Begin Refund to Customers	5/1/2018	5/1/2018	
Number of Months	12	12	
Monthly Amortization	418,892	150,576	
Accumulated Amortization of Non-Plant Excess ADFIT	WA E	WA G	Total
1/31/2018		337.0	
2/28/2018			
3/31/2018	3		5
4/30/2018	3		-
5/31/2018	418,892	150,576	569,468
6/30/2018		301,152	1,138,935
7/31/2018	8 8	451,728	1,708,403
8/31/2018		602,304	2,277,870
9/30/2018		752,880	2,847,338
10/31/2018		903,456	3,416,806
11/30/2018	61 707	1,054,031	3,986,273
12/31/2018		1,204,607	4,555,741
1/31/2019		1,355,183	5,125,208
2/28/2019 3/31/2019		1,505,759 1,656,335	5,694,676 6,264, 1 43
4/30/2019		1,806,911	6,833,611
5/31/2019		1,806,911	6,833,611
6/30/2019	K 150.5	1,806,911	6,833,611
7/31/2019		1,806,911	6,833,611
8/31/2019		1,806,911	6,833,611
9/30/2019		1,806,911	6,833,611
10/31/2019		1,806,911	6,833,611
11/30/2019		1,806,911	6,833,611
12/31/2019		1,806,911	6,833,611
1/31/2020		1,806,911	6,833,611
2/29/2020	5,026,700	1,806,911	6,833,611
3/31/2020	5,026,700	1,806,911	6,833,611
4/30/2020	5,026,700	1,806,911	6,833,611
5/31/2020		1,806,911	6,833,611
6/30/2020		1,806,911	6,833,611
7/31/2020		1,806,911	6,833,611
8/31/2020		1,806,911	6,833,611
9/30/2020		1,806,911	6,833,611
10/31/2020		1,806,911	6,833,611
11/30/2020		1,806,911	6,833,611
12/31/2020		1,806,911	6,833,611
1/31/2023 2/28/2023		1,806,911 1,806,911	6,833,611 6,833,611
3/31/202		1,806,911	6,833,611
4/30/2022		1,806,911	6,833,611
5/31/202		1,806,911	6,833,611
6/30/2022	- 000 1000 8000 10 000	1,806,911	6,833,611
7/31/2023		1,806,911	6,833,611
8/31/2023		1,806,911	6,833,611
9/30/202		1,806,911	6,833,611
10/31/2023		1,806,911	6,833,611
11/30/2023		1,806,911	6,833,611
12/31/2023	5,026,700	1,806,911	6,833,611
AMA (5/1/2018-4/30/2019)	2,914,788	1,047,757	G(BA)
AMA (5/1/2019-4/30/2020)	5,026,700	1,806,911	
AMA (5/1/2020-4/30/2021)	5,026,700	1,806,911	
	-,3-0,.30	_,	

Elec + Nat Gas, Schedule C Ag 10F3

Compare Federal Income Taxes as booked at 21% to hypothetical 35% 2018 Monthly Estimate Template

2040 2 11 5	2018 Monthly Estimate Template	Assural Estimate		4	x pense	- FKT	TMATE
2018 Results of Operations Report		Annual Estimate based on Rebuttal	January 2018	February 2018	March 2018	April 2018	Deferral Period
Reference	Washington Electric	Pro Forma	Estimate	Estimate	Estimate	Estimate	Estimate
Reference	Calculation of Federal Taxable Operating Income	* 10 TOTAL	Littinate	Cathinate	Estimate	Latinate	Estimate
E-APL-1A	Rate Base	1,564,664	1,564,664	1,564,664	1,564,664	1,564,664	1,564,664
E-INT-1A	Weighted Cost of Debt	2.810%	2.810%	2.810%	2.810%	2.810%	_,,
2 1111 271	Interest Expense (Annual)	43,967	43,967	43,967	43,967	43,967	43,967
	Value V	T and Position Co.					
	Operating Revenue	540,729	45,061	45,061	45,061	45,061	180,243
E-FIT-1A	Less: Operating & Maintenance Expense	294,084	24,507	24,507	24,507	24,507	98,028
E-FIT-1A	Less: Book Deprec/Amort and Reg Amortizations	90,059	7,505	7,505	7,505	7,505	30,020
E-FIT-1A	Less: Taxes Other than FIT	43,205	3,600	3,600	3,600	3,600	14,402
	Net Operating Income Before FIT	113,381	9,448	9,448	9,448	9,448	37,794
E-FIT-1A	Less: Interest Expense	43,967	3,664	3,664	3,664	3,664	14,656
E-FIT-1A	Less: Coistrip 3 AFUDC Reallocation AdJ	(141)	(12)	(12)	(12)	(12)	(188)
Sch M Recon	Plus: Schedule M Permanent Differences	1,942	162	162	162	162	647
Sch M Recon	Plus: Schedule M Plant Related Differences	(117,567)	(9,797)	(9,797)	(9,797)	(9,797)	(39,189)
Sch M Recon	Plus: Schedule M Temporary Differences	(32,908)	(2,742)	(2,742)	(2,742)	(2,742)	(10,969)
	Taxable Net Operating Income	(78,977)	(6,581)	(6,581)	(6,581)	(6,581)	(26,185)
			****	240/	2401	248/	
	Times: Tax Rate	21%	21%	21%	21%	21%	/C F20\
check E-FIT-1A	Federal Income Tax Expense	(16,585)	(1,382)	(1,382)	(1,382)	(1,382)	(5,528)
5 FIT 4.4	Dead and Tay Condition						2
E-FIT-1A	Production Tax Credit	(225)	(27)	(27)	(27)	(2.7)	
E-FIT-1A	Investment Tax Credit Amortization	(326)	(27)	(27)	(27)	(27)	(109)
E-DTE-1A	Excess Plant Related DFIT Amortization						9
Sch M Recon	Plant Related Temp DIff Deferred Taxes	24,689	2,057	2,057	2,057	2,057	8,230
Sch M Recon	Non-Plant Temp Diff Deferred Taxes	6,911	576	576	576	576	2,304
Sch M Recon	Flowthrough Deferred Taxes	967	81	81	81	81	322
check E-DTE-1A	Total Deferred Tax Expense	32,567	2,714	2,714	2,714	2,714	10,856
GICORE DIE 1A	rotal beforea tax expense	32,307	2,721	-,,	2,7.24	2,721	10,030
check E-FIT-1A	Total Current and Deferred FIT Expense	15,655	1,305	1,305	1,305	1,305	5,218
		Annual Estimate					
		Annual Estimate based on Rebuttal	January 2018	February 2018	March 2018	April 2018	Deferral Period
			January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period Estimate
	Calculation of Federal Taxable Operating Income	based on Rebuttal	10 C D 10	Avenue de la contrata del contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contr		PL - 10/19	
	Calculation of Federal Taxable Operating Income	based on Rebuttal	10 C D 10	Avenue de la contrata del contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contr		PL - 10/19	
	Calculation of Federal Taxable Operating Income Operating Revenue	based on Rebuttal	10 C D 10	Avenue de la contrata del contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contr		PL - 10/19	
	Operating Revenue Less: Operating & Maintenance Expense	based on Rebuttal Pro Forma 540,729 294,084	45,061 24,507	45,061 24,507	45,061 24,507	45,061 24,507	180,243 98,028
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations	based on Rebuttal Pro Forma 540,729 294,084 90,059	45,061 24,507 7,505	45,061 24,507 7,505	45,061 24,507 7,505	45,061 24,507 7,505	180,243 98,028 30,020
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT	540,729 294,084 90,059 43,205	45,061 24,507 7,505 3,600	45,061 24,507 7,505 3,600	45,061 24,507 7,505 3,600	45,061 24,507 7,505 3,600	180,243 98,028 30,020 14,402
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT	540,729 294,084 90,059 43,205	45,061 24,507 7,505 3,600 9,448	45,061 24,507 7,505 3,600 9,448	45,061 24,507 7,505 3,600 9,448	45,061 24,507 7,505 3,600 9,448	180,243 98,028 30,020 14,402 37,794
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense	540,729 294,084 90,059 43,205 113,381 43,967	45,061 24,507 7,505 3,600 9,448 3,664	45,061 24,507 7,505 3,600 9,448 3,664	45,061 24,507 7,505 3,600 9,448 3,664	45,061 24,507 7,505 3,600 9,448 3,664	180,243 98,028 30,020 14,402 37,794 14,656
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj	540,729 294,084 90,059 43,205 113,381 43,967 (141)	45,061 24,507 7,505 3,600 9,448 3,664 (12)	45,061 24,507 7,505 3,600 9,448 3,664 (12)	45,061 24,507 7,505 3,600 9,448 3,664 (12)	45,061 24,507 7,505 3,600 9,448 3,664 (12)	180,243 98,028 30,020 14,402 37,794 14,656 (47)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) - 3,429 960 81	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) - 3,429 960 81	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326) 41,148 11,518 967 53,633	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) - 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960 81	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214) (109) 13,716 3,839 322 17,878
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326) 41,148 11,518 967 53,633	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) - 3,429 960 81 4,469	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960 81	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214) (109) 13,716 3,839 322 17,878
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326) 41,148 11,518 967 53,633	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469 2,139	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469 2,139	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960 81 4,469 2,139	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214) (109) 13,716 3,839 322 17,878
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense Total Current and Deferred FIT Expense Change in Tax Expense Due to Tax Rate Change	540,729 294,084 90,059 43,205 113,381 43,967 (141) 1,942 (117,567) (32,908) (78,977) 35% (27,642) (326) 41,148 11,518 967 53,633 25,665 (10,010)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) - 3,429 960 81 4,469 2,139 (834)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469 2,139 (834)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) (27) 3,429 960 81 4,469 2,139 (834)	45,061 24,507 7,505 3,600 9,448 3,664 (12) 162 (9,797) (2,742) (6,581) 35% (2,304) - (27) 3,429 960 81 4,469 2,139	180,243 98,028 30,020 14,402 37,794 14,656 (47) 647 (39,189) (10,969) (26,326) (9,214) (109) 13,716 3,839 322 17,878



Compare Federal Income Taxes as booked at 21% to hypothetical 35% 2018 Monthly Estimate Template

	2018 Monthly Estimate Template	ACC				. 6	
2018 Results of		Annual Estimate					
Operations Report		based on Rebuttal	January 2018	February 2018	March 2018	April 2018	Deferral Period
Reference	Washington Natural Gas	Pro Forma	Estimate	Estimate	Estimate	Estimate	Estimate
	Calculation of Federal Taxable Operating Income						
G-APL-1A	Rate Base	317,577	317,577	317,577	317,577	317,577	317,577
G-INT-1A	Weighted Cost of Debt	2.810%	2.810%	2.810%	2.810%	2.810%	
	Interest Expense (Annual)	8,924	8,924	8,924	8,924	8,924	8,924
	Operating Revenue	89,076	7,423	7,423	7,423	7,423	29,692
G-FIT-1A	Less: Operating & Maintenance Expense	36,645	3,054	3,054	3,054	3,054	12,215
G-FIT-1A	Less: Book Deprec/Amort and Reg Amortizations	18,640	1,553	1,553	1,553	1,553	6,213
	Less: Taxes Other than FIT	6,356	530	530	530	530	2,119
G-FIT-1A							
	Net Operating Income Before FIT	27,435	2,286	2,286	2,286	2,286	9,145
G-FIT-1A	Less: Interest Expense	8,924	744	744	744	744	2,975
G-FIT-1A	Less: Colstrip 3 AFUDC Reallocation Adj N/A	*	*				.*
Sch M Recon	Plus: Schedule M Permanent Differences	216	18	18	18	18	72
Sch M Recon	Plus: Schedule M Plant Related Differences	(22,659)	(1,888)	(1,888)	(1,888)	(1,888)	(7,553)
Sch M Recon	Plus: Schedule M Temporary Differences	(4,654)	(388)	(388)	(388)	(388)	(1,551)
	Taxable Net Operating Income	(8,586)	(715)	(715)	(715)	(715)	(2,862)
	Times: Tax Rate	21%	21%	21%	21%	21%	
check G-FIT-1A	Federal Income Tax Expense	(1,803)	(150)	(150)	(150)	(150)	(601)
CHECK O-III-IA	rederal income rax expense	(1,005)	(150)	(150)	(130)	(130)	(001)
C FIT 4A	Draduction Tay Coulds \$1/8	Co.	10.	201	-	-	C.C
G-FIT-1A	Production Tax Credit N/A	*	-	443	(4)	103	ia (a)
G-FIT-1A	Investment Tax Credit Amortization	(17)	(1)	(1)	(1)	(1)	(6)
E-DTE-1A	Excess Plant Related DFIT Amortization	2				-	
Sch M Recon	Plant Related Temp Diff Deferred Taxes	4,758	397	397	397	397	1,586
Sch M Recon	Non-Plant Temp Diff Deferred Taxes	977	81	81	81	81	326
Sch M Recon	Flowthrough Deferred Taxes	363	30	30	30	30	121
check G-DTE-1A	Total Deferred Tax Expense	6,099	508	508	508	508	2,033
							1000 Top 2000
check G-FIT-1A	Total Current and Deferred FIT Expense	4,279	357	357	357	357	1,426
		Annual Estimate					
		based on Rebuttal	January 2018	February 2018	March 2018	April 2018	Deferral Period
			January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period Estimate
	Calculation of Federal Taxable Operating Income	based on Rebuttal	1942/2010/01 ADV - 100 ADV	20022000000000 160 000 00		10 TO	
	Calculation of Federal Taxable Operating Income	based on Rebuttal	1942/2010/01 ADV - 100 ADV	20022000000000 160 000 00		10 TO	
	Calculation of Federal Taxable Operating Income Operating Revenue	based on Rebuttal	1942/2010/01 ADV - 100 ADV	20022000000000 160 000 00		10 TO	
	Operating Revenue	based on Rebuttal Pro Forma	Estimate	Estimate	Estimate	Estimate	Estimate 29,692
	Operating Revenue Less: Operating & Maintenance Expense	based on Rebuttal Pro Forma 89,076 36,645	7,423 3,054	7,423 3,054	7,423 3,054	7,423 3,054	29,692 12,215
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations	based on Rebuttal Pro Forma 89,076 36,645 18,640	7,423 3,054 1,553	7,423 3,054 1,553	7,423 3,054 1,553	7,423 3,054 1,553	29,692 12,215 6,213
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT	89,076 36,645 18,640 6,356	7,423 3,054 1,553 530	7,423 3,054 1,553 530	7,423 3,054 1,553 530	7,423 3,054 1,553 530	29,692 12,215 6,213 2,119
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT	89,076 36,645 18,640 6,356	7,423 3,054 1,553 530 2,286	7,423 3,054 1,553 530 2,286	7,423 3,054 1,553 530 2,286	7,423 3,054 1,553 530 2,286	29,692 12,215 6,213 2,119
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense	89,076 36,645 18,640 6,356 27,435 8,924	7,423 3,054 1,553 530	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530	29,692 12,215 6,213 2,119
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj	89,076 36,645 18,640 6,356 27,435 8,924	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	29,692 12,215 6,213 2,119 9,145 2,975
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences	89,076 36,645 18,640 6,356 27,435 8,924	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 -	29,692 12,215 6,213 2,119 9,145 2,975
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences	89,076 36,645 18,640 6,356 27,435 8,924	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 -	29,692 12,215 6,213 2,119 9,145 2,975
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) - (1)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005)	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136	7,423 3,054 1,553 530 2,286 744 1 18 (1,888) (388) (715) 35% (250) . (1) 661 136	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002)
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) - (6) - 2,644 543 121
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) - (6) - 2,644 543 121
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Adj Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363 9,923	7,423 3,054 1,553 530 2,286 744	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) . (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) (6) 2,644 543 121 3,308
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363 9,923 6,900	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) . (1) . 661 136 30 827 575	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) (6) 2,644 543 121 3,308 2,300
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense Total Current and Deferred FIT Expense Change in Tax Expense Due to Tax Rate Change	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363 9,923 6,900 (2,622)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827 575 (218)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827 575 (218)	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827 575 (218)	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827 575 (218)	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) (6) 2,644 543 121 3,308
	Operating Revenue Less: Operating & Maintenance Expense Less: Book Deprec/Amort and Reg Amortizations Less: Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Colstrip 3 AFUDC Reallocation Ad) Plus: Schedule M Permanent Differences Plus: Schedule M Plant Related Differences Plus: Schedule M Temporary Differences Taxable Net Operating Income Times: Tax Rate Federal Income Tax Expense Production Tax Credit Investment Tax Credit Amortization Excess Plant Related DFIT Amortization Plant Related Temp Diff Deferred Taxes Non-Plant Temp Diff Deferred Taxes Flowthrough Deferred Taxes Total Deferred Tax Expense	89,076 36,645 18,640 6,356 27,435 8,924 216 (22,659) (4,654) (8,586) 35% (3,005) (17) 7,931 1,629 363 9,923 6,900	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	7,423 3,054 1,553 530 2,286 744 18 (1,888) (388) (715) 35% (250) . (1) . 661 136 30 827 575	7,423 3,054 1,553 530 2,286 744 - 18 (1,888) (388) (715) 35% (250) - (1) - 661 136 30 827	29,692 12,215 6,213 2,119 9,145 2,975 72 (7,553) (1,551) (2,862) (1,002) (6) 2,644 543 121 3,308 2,300

2018 Results of Operations Report Reference				UE-170485 Rebuttal Washington Electric	UG-170486 Rebutta Washington Gas
E or G					
SCM-1A	997015	Airplane Lease Payments	Perm	424,452	122,276
SCM-1A	997017	Amort - Invest In Exch Pwr (405 92, 93, 95, 98)	Perm	1,192,020	
SCM-1A	997045	Section 199 Manufacturing Deduction	Perm	.00	*
SCM-1A	997082	Meal Disallowances	Perm	325,759	93,845
				1,942,231	216,121
SCM-1A	997000	Book Depreciation	Plant	78,607,777	16,618,049
SCM-1A	997001	Contributions In Aid of Construction	Plant	3,284,641	228,307
SCM-1A		Transportation Depreciation	Plant		228,307
SCM-1A	997012	Annual Property and Annual		4400 424	
150000 DOM	997041	Rathdrum Turbing Lease, Tox	Plant	(189,124)	
SCM-1A	997048	AFUDC	Plant	(2,615,962)	
SCM-1A	997049	Tax Depreciation	Plant	(190,199,006)	
SCM-1A	997080	Book Transportation Depr	Plant	5,604,546	(362,101)
SCM-1A	997101	Repairs 481 (a)	Plant	(12,059,529)	
				(117,566,657)	(22,659,350)
SCM-1A	997002	Injuries and Damages	Temp	13,061	4,502
SCM-1A	997004	Boulder Park Write Off	Temp	(F)	
SCM-1A	997005	FAS106 Current Retiree Medical Accrual	Temp	1,633,285	470,518
SCM-1A	997007	Idaho PCA	Temp	-,,,	
SCM-1A		DSM Book Amortization	Temp	9	
SCM-1A	997008				
15/52	997010	Deferred Gas Credit and Refunds	Temp	8	7,405,819
SCM-1A	997016	Redemption Expense	Temp	840,773	195,518
SCM-1A	997017	Amort - Invest In Exch Pwr (405.92, 93, 95, 98)	Temp	1,258,011	*
SCM-1A	997018	DSM Tarlff Rider	Temp	(7,628,074)	
SCM-1A	997020	FAS87 Current Pension Accrual	Temp	1,023,830	294,946
SCM-1A	997024	Kettle Falls Disallowance	Temp	(134,592)	F.
SCM-1A	997027	Uncollectibles	Temp	120	2
SCM-1A	997030	Senate BIN 408	Temp	1.5	
SCM-1A	997031	Decoupling Mechanism	Temp	(11,366,615)	(8,191,427)
SCM-1A	997032	Interest Rate Swaps	Temp	(24,919,820)	(7,108,950)
SCM-1A	997033	BPA Residential Exchange	Temp	167,169	
SCM-1A	997033	DSM Tariff Rider - 99 (G)	Temp		656,453
SCM-1A	997034	Montana Hydro Settlement	Temp	676,584	
SCM-1A	997043	Washington Deferred Power Costs	Temp	2,898,974	2
SCM-1A	997044	Non-Monetary Power Costs	Temp	14,039	
SCM-1A	997046	Nez Perce Settlement	Temp	(22,008)	
SCM-1A		Renewable Energy Certificate Fees		14,849	
SCM-1A	997053		Temp		
	997054	Spokane River Relicensing	Temp	72,939	
SCM-1A	997058	Colstrip Settlement	Temp	190	
SCM-1A	997059	Spokane River Relicensing PME	Temp	46,316	
SCM-1A	997063	CDA Lake Settlement	Temp	733,228	
SCM-1A	997065	Amortization - Unbilled Revenue Add-Ins	Temp	786,607	229,962
SCM-1A	997071	OR Regulatory Fee	Temp	56	*
SCM-1A	997081	Deferred Compensation	Temp	(161,458)	(46,513)
SCM-1A	997083	Paid Time Off	Temp	163,765	47,177
SCM-1A	997084	Customer Uncollectibles	Temp	230,497	65,027
SCM-1A	997085	FAS106 Post Retirement - OR	Temp	(2)	×
SCM-1A	997086	FAS87 Pension Benefits - OR	Temp	100	
SCM-1A	997087	Redemption Expense Amortization - OR	Temp	100	-
SCM-1A	997088	Deferred O&M Colstrip & CS2	Temp	1,102,752	V
SCM-1A	997095	WA REC DEF	Temp	(609,868)	
SCM-1A	997096	CDA Settlement Costs	Temp	21,508	
SCM-1A	997098	Provision for Rate Refund	Temp	(178,023)	2,767,455
SCM-1A	997099	Kettle Falls Diesel Leak	Temp	91,996	5
SCM-1A	997100	WA REC Amort		32,055	
			Temp		
SCM-1A	997102	Amort Idaho Earnings Test (254229)	Temp	34	*
SCM-1A	997103	Def Project Compass	Temp	(4)	
SCM-1A	997104	Spokane River TDG	Temp	290,395	
SCM-1A	997105	WA Natural Gas Line Extension	Temp		(1,444,028)
				(32,907,825)	(4,653,541)
	TOTAL Sc	hedule Ms		(148,532,251)	(27,096,770)
		DFIT Plant - Calculated @ 35%		41,148,330	7,930,773
Tax Dept		Flow Through DFIT		1,174,873	409,003
		Plant DFIT		42,323,203	8,339,775
2016 Specific		ITC Deferral added to DFIT and Current Tax		12,763,753	
		Other DFIT @ 35%		11,517,739	1,528,739
		TOTAL DFIT Calculated using Schedule M's		66,604,695	9,968,515
DTE-1A		PER ROO DFIT		66,436,097	9,922,880
		Difference - Added to Flow Through		(168,598)	(45,635)
		E-FIT Adj 2,06 - Added to Flow Through		(40,115)	
		2		(40,113)	

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