

Electric
Summary
Schedule
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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 is 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		Electric Pro Forma before Tax Reform	Electric Pro Forma after Tax Reform	TCJA-1 Adjustment
1	Pre-Tax Net Income	\$113,381	\$113,381	\$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	-
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.

	Annual	Monthly	Rate Year Total
15	2018 Deferred FIT Expense Impact	(4,415)	(2,943)
16	2019 Deferred FIT Expense Impact	(4,956)	(1,652)
			TCJA-2 Adjustments
17	Rate Year 05.2018 - 04.2019 DFIT Expense		✓ (4,595) = +
18	Rate Year 05.2018 - 04.2019 AMA ADFIT		✓ 4,094 #2

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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"

	WA Electric	amortization 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 63 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 material, could be continued into Year 2 Schedule 74 rate update proposal for May 1, 2019, or if not material, deferred until the next GRC.

	WA Electric	amortization period	Rate Year Total	
27 Estimated Deferred Excess Tax Expense	E 61 (3,337)	1 years	✓ (3,337)	Expense Adj

TCJA-5 Tax Reform Excess January through April 2018 Deferral ARAM 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 ADFIT Impact		Ending Balance	Monthly Average
30	1/31/2018	368	184
31	2/28/2018	736	552
32	3/31/2018	1,104	920
33	4/30/2018	* 1,472	1,288
34 Average Monthly Average Rate Base Impact			* 736

	WA Electric	amortization period	Rate Year Total	
35 Deferred 2018 ARAM DFIT Amort	* (1,472)	1 years	✓ (1,472)	Expense Adj
36 Deferral Period AMA ADFIT Rate Base	* 736	1 years	✓ 736	Rate Base Adj

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

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	<i>FILED</i>
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:	<i>FILED</i>
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 @ 21%	0.200198
9	REVENUE CONVERSION FACTOR	0.753125

(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
 WASHINGTON ELECTRIC RESULTS
 INCLUDING 2017 THRESHOLD CAPITAL & ADJUSTED
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Staff	ERM		EOP Pro Forma Including PS Total	Tax Reform	Tax Reform	Revised
		Removed Accept-see adj. 3.10	Related Only	ERM		FTT/DFIT Expense Adj	Excess Tax PF ARAM Amort	Rebuttal
		3.15 EOP 2017 Capital Net Rate Base	Non-Energy Pro Forma Sub-Total	4.00 Pro Forma Power Supply & Transm Revs	PF-Ttl	5.01 E-TCJA-1	5.02 E-TCJA-2	Pro Forma Including Tax Reform
	Adjustment Number	3.15	PF-SubTtl	4.00	PF-Ttl	5.01	5.02	PF-Ttl
	Workpaper Reference	E-EOPCAP17		E-PPS		E-TCJA-1	E-TCJA-2	
	REVENUES							
1	Total General Business	\$0	\$491,188	\$0	\$491,188	\$0	\$0	\$491,188
2	Interdepartmental Sales	-	946	-	946	-	-	946
3	Sales for Resale	-	57,325	(21,762)	35,563	-	-	35,563
4	Total Sales of Electricity	-	549,459	(21,762)	527,697	-	-	527,697
5	Other Revenue	-	13,300	(268)	13,032	-	-	13,032
6	Total Electric Revenue	-	562,759	(22,030)	540,729	-	-	540,729
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	-	136,738	(2,292)	134,446	-	-	134,446
8	Purchased Power	-	77,131	(3,911)	73,220	-	-	73,220
9	Depreciation/Amortization	-	28,130	-	28,130	-	-	28,130
10	Regulatory Amortization	-	3,312	-	3,312	-	-	3,312
11	Taxes	-	16,119	-	16,119	-	-	16,119
12	Total Production & Transmission	-	261,430	(6,203)	255,227	-	-	255,227
	Distribution							
13	Operating Expenses	-	21,632	-	21,632	-	-	21,632
14	Depreciation/Amortization	-	29,551	-	29,551	-	-	29,551
15	Regulatory Amortization	-	-	-	-	-	-	-
16	Taxes	-	27,086	-	27,086	-	-	27,086
17	Total Distribution	-	78,269	-	78,269	-	-	78,269
18	Customer Accounting	-	13,092	-	13,092	-	-	13,092
19	Customer Service & Information	-	1,430	-	1,430	-	-	1,430
20	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
21	Operating Expenses	-	50,264	-	50,264	-	-	50,264
22	Depreciation/Amortization	-	29,066	-	29,066	-	-	29,066
23	Taxes	-	-	-	-	-	-	-
24	Total Admin & General	-	79,330	-	79,330	-	-	79,330
25	Total Electric Expenses	-	433,551	(6,203)	427,348	-	-	427,348
26	OPERATING INCOME BEFORE FIT	-	129,208	(15,827)	113,381	-	-	113,381
	FEDERAL INCOME TAX							
27	Current Accrual	-	(34,483)	(5,539)	(40,023)	✓ 16,009	-	(24,014)
28	Debt Interest	-	(1,178)	-	(1,178)	✓ 471	(24)	(731)
29	Deferred Income Taxes	-	67,191	-	67,191	✓ (26,490)	✓ (4,595)	36,106
30	Amortized ITC - Noxon	-	(326)	-	(326)	✓	-	(326)
31	NET OPERATING INCOME	\$0	98,004	(\$10,288)	87,716	\$10,010	\$4,619	102,345
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$0	\$171,914	\$0	\$171,914	\$0	\$0	\$171,914
33	Production	-	893,501	-	893,501	-	-	893,501
34	Transmission	-	457,194	-	457,194	-	-	457,194
35	Distribution	-	1,029,163	-	1,029,163	-	-	1,029,163
36	General	-	256,028	-	256,028	-	-	256,028
37	Total Plant in Service	-	2,807,800	-	2,807,800	-	-	2,807,800
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	(35,161)	-	(35,161)	-	-	(35,161)
39	Production	-	(\$347,227)	-	(\$347,227)	-	-	(\$347,227)
40	Transmission	-	(136,229)	-	(136,229)	-	-	(136,229)
41	Distribution	-	(305,373)	-	(305,373)	-	-	(305,373)
42	General	-	(83,864)	-	(83,864)	-	-	(83,864)
43	Total Accumulated Depreciation	-	(907,853)	-	(907,853)	-	-	(907,853)
44	NET PLANT	-	1,899,946	-	1,899,946	-	-	1,899,946
45	DEFERRED TAXES	-	(392,027)	-	(392,027)	-	4,094	(387,933)
46	Net Plant After DFIT	-	1,507,919	-	1,507,919	-	4,094	1,512,013
47	DEFERRED DEBITS AND CREDITS & OTHER	-	(778)	-	(778)	-	-	(778)
48	WORKING CAPITAL	-	57,523	-	57,523	-	-	57,523
49	TOTAL RATE BASE	-	1,564,664	\$0	1,564,664	\$0	✓ \$4,094	1,568,758
50	RATE OF RETURN	-						
51	REVENUE REQUIREMENT	-	37,786	16,602	54,387	(13,291)	(5,712)	25,747

(9,638) Conversion Factor impact on Base Rate Revenue Requirement
 (22,929) Total TCJA-1 Tax Rate Change Revenue Requirement

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

INCLUDING 2017 THRESHOLD CAPITAL & ADJUSTED

TWELVE MONTHS ENDED DECEMBER 31, 2016

(000'S OF DOLLARS)

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

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 is 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		Natural Gas Pro Forma before Tax Reform	Natural Gas Pro Forma after Tax Reform	TCJA-1 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.

	Annual	Monthly	Rate Year Total
15	2018 Deferred FIT Expense Impact	(911)	(607)
16	2019 Deferred FIT Expense Impact	(1,079)	(360)
			TCJA-2 Adjustments
17	Rate Year 05.2018 - 04.2019 DFIT Expense		✓ (967) = +
18	Rate Year 05.2018 - 04.2019 AMA ADFIT		✓ 850 A2

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"

	WA Natural Gas	amortization period	Rate Year Total
19 2017.12 Excess Deferred Tax Liability	G B1 (931)	1 year	G B2 (931) Expense Adj
20 Subset included in Rate Base	(1,807)	1 year	(1,807)
21 Rate Year 05.2018 - 04.2019 Amort	1,807	AMA impact	G B3 1,048 Rate Base Adj
22 04.2019 Ending Balance	-		
23 Rate Year 05.2019 - 04.2020 Amort	1,807		1,807
24 04.2020 Ending Balance	1,807		
25 Rate Year 05.2020 - 04.2021 Amort	1,807		1,807
26 04.2021 Ending Balance	3,614		

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 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.

	WA Natural Gas	amortization period	Rate Year Total
27 Estimated Deferred Excess Tax Expense	G C1 (874)	1 year	(874) Expense Adj

TCJA-5 Tax Reform Excess January through April 2018 Deferral ARAM Amortization (3 year amortization)

See TCJA-2 2018 values on line 15

	Monthly	# of months	2018 Deferral
28 2018 ARAM Amort Deferred FIT Expens	(1) (76)		4 (303.60)
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 Base Impact			* 152

	WA Natural Gas	amortization 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

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

Line No.	Description	Factor	FILED
1	Revenues	1.000000	
	Expense:		
2	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	Factor	FILED
1	Revenues	1.000000	
	Expense:		
2	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.

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

Line No.	DESCRIPTION	Updated Threshold - based on Functional Group- actual thru October		Updated Adj	Staff Removed Accept	Staff Removed Accept		EOP Pro Forms Total
		Pro Forma Regulatory Amortization 3.09	Pro Forma 2017 Threshold Capital Adds 3.10	Pro Forma O&M Offsets 3.11	Pro Forma Director Fees Expense 3.12	Pro Forma LEAP Deferral Gas Line Ext. 3.13	Pro Forma Sub-Total	
		G-PRA	G-PCAP16	G-POFF	G-PDF	G-PLEAP	PF-STd	G-EOPCAP17
	Adjustment Number	3.09	3.10	3.11	3.12	3.13		
	Workpaper Reference	G-PRA	G-PCAP16	G-POFF	G-PDF	G-PLEAP	PF-STd	G-EOPCAP17
	REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,299	\$ -
2	Total Transportation	-	-	-	-	-	4,533	-
3	Other Revenues	-	-	-	-	-	244	-
4	Total Gas Revenues	-	-	-	-	-	89,076	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	1,019	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	1,019	-
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	974	-
10	Depreciation/Amortization	-	12	-	-	-	524	-
11	Taxes	-	-	-	-	-	249	-
12	Total Underground Storage	-	12	-	-	-	1,747	-
	Distribution							
13	Operating Expenses	-	-	-	-	-	12,693	-
14	Depreciation/Amortization	-	274	-	-	-	10,553	-
15	Taxes	-	-	-	-	-	6,107	-
16	Total Distribution	-	274	-	-	-	29,353	-
17	Customer Accounting	-	-	-	-	-	6,779	-
18	Customer Service & Information	-	-	-	-	-	977	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	-	-	(5)	-	-	13,619	-
21	Depreciation/Amortization	-	1,018	-	-	-	7,563	-
22	Regulatory Amortizations	(1,079)	-	-	-	584	584	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	(1,079)	1,018	(5)	-	584	21,766	-
25	Total Gas Expense	(1,079)	1,304	(5)	-	584	61,641	-
26	OPERATING INCOME BEFORE FIT	1,079	(1,304)	5	-	(584)	27,435	-
	FEDERAL INCOME TAX							
27	Current Accrual	378	(456)	2	-	(204)	(2,713)	-
28	Debt Interest	-	(162)	-	-	(15)	(293)	-
29	Deferred FIT	-	-	-	-	-	9,923	-
30	Amort ITC	-	-	-	-	-	(17)	-
31	NET OPERATING INCOME	\$ 701	\$ (685)	\$ 3	\$ -	\$ (365)	\$ 20,535	\$ -
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ -	746	\$ -	\$ -	\$ -	\$ 27,889	\$ -
33	Distribution Plant	-	10,876	-	-	-	419,456	-
34	General Plant	-	9,345	-	-	-	96,207	-
35	Total Plant in Service	-	20,967	-	-	-	543,552	-
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	(8)	-	-	-	(10,480)	-
37	Distribution Plant	-	(104)	-	-	-	(132,932)	-
38	General Plant	-	(494)	-	-	-	(25,360)	-
39	Total Accumulated Depreciation/Amortization	-	(606)	-	-	-	(168,772)	-
40	NET PLANT	-	20,361	-	-	-	374,780	-
41	DEFERRED TAXES	-	(3,873)	-	-	-	(81,201)	-
42	Net Plant After DFIT	-	16,488	-	-	-	293,579	-
43	GAS INVENTORY	-	-	-	-	-	9,116	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	1,474	1,325	-
46	WORKING CAPITAL	-	-	-	-	-	13,657	-
47	TOTAL RATE BASE	\$ -	\$ 16,488	\$ -	\$ -	\$ 1,474	\$ 317,577	\$ -
48	RATE OF RETURN							
50	REVENUE REQUIREMENT	-1,132	3,170	-5	0	774	6,630	0

NO Change

Schedule A
Excess DFIT Plant
ARAM Amort

		* WAE	* WAG	Total
E/G AI	2018	* 4,414,694	* 910,787	5,325,481
	2019	* 4,956,298	* 1,079,322	6,035,620
	2020	* 5,564,830	* 1,319,859	6,884,689
	2021	* 5,858,969	* 1,687,839	7,546,808

Elec + Nat. Gas

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		WAE	WAG	Total
1/31/2018		367,891	75,899	443,790
2/28/2018		735,782	151,798	887,580
3/31/2018		1,103,673	227,697	1,331,370
4/30/2018		1,471,565	303,596	1,775,160
5/31/2018		1,839,456	379,495	2,218,950
6/30/2018		2,207,347	455,393	2,662,740
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	3,994,110
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
8/31/2019		7,718,892	1,630,335	9,349,227
9/30/2019		8,131,917	1,720,278	9,852,195
10/31/2019		8,544,942	1,810,222	10,355,164
11/30/2019		8,957,967	1,900,165	10,858,132
12/31/2019		9,370,992	1,990,109	11,361,100
1/31/2020		9,834,727	2,100,097	11,934,824
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
8/31/2020		13,080,878	2,870,015	15,950,893
9/30/2020		13,544,614	2,980,003	16,524,617
10/31/2020		14,008,350	3,089,991	17,098,341
11/30/2020		14,472,086	3,199,980	17,672,065
12/31/2020		14,935,822	3,309,968	18,245,790
1/31/2021		15,424,069	3,450,621	18,874,690
2/28/2021		15,912,316	3,591,274	19,503,591
3/31/2021		16,400,564	3,731,928	20,132,491
4/30/2021		16,888,811	3,872,581	20,761,392
5/31/2021		17,377,059	4,013,234	21,390,293
6/30/2021		17,865,306	4,153,887	22,019,193
7/31/2021		18,353,553	4,294,541	22,648,094
8/31/2021		18,841,801	4,435,194	23,276,995
9/30/2021		19,330,048	4,575,847	23,905,895
10/31/2021		19,818,296	4,716,500	24,534,796
11/30/2021		20,306,543	4,857,153	25,163,697
12/31/2021		20,794,790	4,997,807	25,792,597

AMA (5/1/2018-4/30/2019)	E A2	* 4,093,817	* 849,518	GA2
AMA (5/1/2019-4/30/2020)		9,010,791	1,921,045	
AMA (5/1/2020-4/30/2021)		14,497,619	3,231,922	

2018

		DFIT Expense				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	7,400,426	4,440,255	(2,960,171)	Electric	
	Gas North	2,690,495	1,614,297	(1,076,198)	Gas North	
	Gas South	2,132,491	1,279,495	(852,996)	Gas South	
	CD.AA	3,246,620	1,947,972	(1,298,648)	CD.AA	
	CD.AN	54,011	32,406	(21,605)	CD.AN	
		<u>15,524,043</u>	<u>9,314,425</u>	<u>(6,209,618)</u>		
Pre-2018 Flow-thru	Electric	1,230,317	862,457	(367,860)	Electric	
	Gas North	500,705	350,996	(149,709)	Gas North	
	Gas South	1,723	1,208	(515)	Gas South	
	CD.AA	2,711	1,900	(811)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,216,562</u>	<u>(518,894)</u>		
2018 Excess ADFIT	Electric	-	(4,661,785)	(4,661,785)	Electric	
	Gas North	-	(705,169)	(705,169)	Gas North	
	Gas South	-	(246,077)	(246,077)	Gas South	
	CD.AA	-	(2,050,265)	(2,050,265)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>-</u>	<u>(7,663,739)</u>	<u>(7,663,739)</u>		
Total	Electric	8,630,743	640,927	(7,989,816)	Electric	
	Gas North	3,191,200	1,260,124	(1,931,076)	Gas North	
	Gas South	2,134,214	1,034,626	(1,099,588)	Gas South	
	CD.AA	3,249,331	(100,393)	(3,349,724)	CD.AA	
	CD.AN	54,011	31,964	(22,047)	CD.AN	
		<u>17,259,499</u>	<u>2,867,248</u>	<u>(14,392,251)</u>		

		DFIT Expense - Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	-	-	-	Electric	
	Gas North	-	-	-	Gas North	
	Gas South	-	-	-	Gas South	
	CD.AA	-	-	-	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	1,230,317	862,457	(367,860)	Electric	
	Gas North	500,705	350,996	(149,709)	Gas North	
	Gas South	1,723	1,208	(515)	Gas South	
	CD.AA	2,711	1,900	(811)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,216,562</u>	<u>(518,894)</u>		
2018 Excess ADFIT	Electric	-	(4,661,785)	(4,661,785)	Electric	
	Gas North	-	(705,169)	(705,169)	Gas North	
	Gas South	-	(246,077)	(246,077)	Gas South	
	CD.AA	-	(2,050,265)	(2,050,265)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>-</u>	<u>(7,663,739)</u>	<u>(7,663,739)</u>		
Total	Electric	1,230,317	(3,799,328)	(5,029,645)	Electric	
	Gas North	500,705	(354,173)	(854,878)	Gas North	
	Gas South	1,723	(244,869)	(246,592)	Gas South	
	CD.AA	2,711	(2,048,365)	(2,051,076)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>1,735,456</u>	<u>(6,447,177)</u>	<u>(8,182,633)</u>		

		ADFIT Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	-	-	-	Electric	
	Gas North	-	-	-	Gas North	
	Gas South	-	-	-	Gas South	
	CD.AA	-	-	-	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	(1,230,317)	(862,457)	367,860	Electric	
	Gas North	(500,705)	(350,996)	149,709	Gas North	
	Gas South	(1,723)	(1,208)	515	Gas South	
	CD.AA	(2,711)	(1,900)	811	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>(1,735,456)</u>	<u>(1,216,562)</u>	<u>518,894</u>		
2018 Excess ADFIT	Electric	-	4,661,785	4,661,785	Electric	
	Gas North	-	705,169	705,169	Gas North	
	Gas South	-	246,077	246,077	Gas South	
	CD.AA	-	2,050,265	2,050,265	CD.AA	
	CD.AN	-	442	442	CD.AN	
		<u>-</u>	<u>7,663,739</u>	<u>7,663,739</u>		
Total	Electric	(1,230,317)	3,799,328	5,029,645	Electric	
	Gas North	(500,705)	354,173	854,878	Gas North	
	Gas South	(1,723)	244,869	246,592	Gas South	
	CD.AA	(2,711)	2,048,365	2,051,076	CD.AA	
	CD.AN	-	442	442	CD.AN	
		<u>(1,735,456)</u>	<u>6,447,177</u>	<u>8,182,633</u>		

Excess
Plant
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2018

		DFIT Expense			DFIT Expense - Impact			ADFIT Impact							
		Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change					
		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%	-	-	-	Gas South	0.00%	-	-	-
	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%	-	234	234
			<u>7,474,382</u>	<u>406,325</u>	<u>(7,068,057)</u>			<u>840,977</u>	<u>(3,573,717)</u>	<u>(4,414,694)</u>			<u>(840,977)</u>	<u>3,573,717</u>	<u>4,414,694</u>
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%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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%	-	109	109
			<u>3,477,254</u>	<u>189,032</u>	<u>(3,288,222)</u>			<u>391,242</u>	<u>(1,662,575)</u>	<u>(2,053,817)</u>			<u>(391,242)</u>	<u>1,662,575</u>	<u>2,053,817</u>
WA Gas	Electric	0.00%	-	-	-	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
			<u>2,762,033</u>	<u>889,499</u>	<u>(1,872,534)</u>			<u>357,666</u>	<u>(553,121)</u>	<u>(910,787)</u>			<u>(357,666)</u>	<u>553,121</u>	<u>910,787</u>
ID Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	-	-	Gas South	0.00%	-	-	-	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
			<u>1,108,909</u>	<u>357,118</u>	<u>(751,790)</u>			<u>143,597</u>	<u>(222,069)</u>	<u>(365,665)</u>			<u>(143,597)</u>	<u>222,069</u>	<u>365,665</u>
Oregon Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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	100.00%	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%	(253)	190,826	191,078
	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-
			<u>2,436,922</u>	<u>1,025,273</u>	<u>(1,411,648)</u>			<u>1,976</u>	<u>(435,695)</u>	<u>(437,670)</u>			<u>(1,976)</u>	<u>435,695</u>	<u>437,670</u>
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
			<u>17,259,499</u>	<u>2,867,248</u>	<u>(14,392,251)</u>			<u>1,735,456</u>	<u>(6,447,177)</u>	<u>(8,182,633)</u>			<u>(1,735,456)</u>	<u>6,447,177</u>	<u>8,182,633</u>

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2019

		DFIT Expense				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	12,011,422	7,206,853	(4,804,569)	Electric	
	Gas North	2,667,556	1,600,533	(1,067,023)	Gas North	
	Gas South	2,214,129	1,328,478	(885,651)	Gas South	
	CD.AA	3,242,086	1,945,252	(1,296,834)	CD.AA	
	CD.AN	54,002	32,401	(21,601)	CD.AN	
		<u>20,189,195</u>	<u>12,113,517</u>	<u>(8,075,678)</u>		
Pre-2018 Flow-thru	Electric	1,230,317	851,893	(378,424)	Electric	
	Gas North	500,705	346,697	(154,008)	Gas North	
	Gas South	1,723	1,193	(530)	Gas South	
	CD.AA	2,711	1,877	(834)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,201,660</u>	<u>(533,796)</u>		
2018 Excess ADFIT	Electric	-	(4,865,381)	(4,865,381)	Electric	
	Gas North	-	(767,306)	(767,306)	Gas North	
	Gas South	-	(272,632)	(272,632)	Gas South	
	CD.AA	-	(2,876,377)	(2,876,377)	CD.AA	
	CD.AN	-	(443)	(443)	CD.AN	
		<u>-</u>	<u>(8,782,139)</u>	<u>(8,782,139)</u>		
Total	Electric	13,241,739	3,193,365	(10,048,374)	Electric	
	Gas North	3,168,261	1,179,924	(1,988,337)	Gas North	
	Gas South	2,215,852	1,057,039	(1,158,813)	Gas South	
	CD.AA	3,244,797	(929,248)	(4,174,045)	CD.AA	
	CD.AN	54,002	31,958	(22,044)	CD.AN	
		<u>21,924,651</u>	<u>4,533,038</u>	<u>(17,391,613)</u>		

		DFIT Expense - Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric				Electric	
	Gas North				Gas North	
	Gas South				Gas South	
	CD.AA				CD.AA	
	CD.AN				CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	1,230,317	851,893	(378,424)	Electric	
	Gas North	500,705	346,697	(154,008)	Gas North	
	Gas South	1,723	1,193	(530)	Gas South	
	CD.AA	2,711	1,877	(834)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,201,660</u>	<u>(533,796)</u>		
2018 Excess ADFIT	Electric	-	(4,865,381)	(4,865,381)	Electric	
	Gas North	-	(767,306)	(767,306)	Gas North	
	Gas South	-	(272,632)	(272,632)	Gas South	
	CD.AA	-	(2,876,377)	(2,876,377)	CD.AA	
	CD.AN	-	(443)	(443)	CD.AN	
		<u>-</u>	<u>(8,782,139)</u>	<u>(8,782,139)</u>		
Total	Electric	1,230,317	(4,013,488)	(5,243,805)	Electric	
	Gas North	500,705	(420,609)	(921,314)	Gas North	
	Gas South	1,723	(271,439)	(273,162)	Gas South	
	CD.AA	2,711	(2,874,500)	(2,877,211)	CD.AA	
	CD.AN	-	(443)	(443)	CD.AN	
		<u>1,735,456</u>	<u>(7,580,479)</u>	<u>(9,315,935)</u>		

		ADFIT Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric				Electric	
	Gas North				Gas North	
	Gas South				Gas South	
	CD.AA				CD.AA	
	CD.AN				CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	(1,230,317)	(851,893)	378,424	Electric	
	Gas North	(500,705)	(346,697)	154,008	Gas North	
	Gas South	(1,723)	(1,193)	530	Gas South	
	CD.AA	(2,711)	(1,877)	834	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>(1,735,456)</u>	<u>(1,201,660)</u>	<u>533,796</u>		
2018 Excess ADFIT	Electric	-	4,865,381	4,865,381	Electric	
	Gas North	-	767,306	767,306	Gas North	
	Gas South	-	272,632	272,632	Gas South	
	CD.AA	-	2,876,377	2,876,377	CD.AA	
	CD.AN	-	443	443	CD.AN	
		<u>-</u>	<u>8,782,139</u>	<u>8,782,139</u>		
Total	Electric	(1,230,317)	4,013,488	5,243,805	Electric	
	Gas North	(500,705)	420,609	921,314	Gas North	
	Gas South	(1,723)	271,439	273,162	Gas South	
	CD.AA	(2,711)	2,874,500	2,877,211	CD.AA	
	CD.AN	-	443	443	CD.AN	
		<u>(1,735,456)</u>	<u>7,580,479</u>	<u>9,315,935</u>		

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		DFIT Expense			DFIT Expense - Impact			ADFIT Impact							
		Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change					
		Change	Change	Change	Change	Change	Change	Change	Change	Change					
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%	-	-	-
	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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
	CD.AN	53.04%	28,643	16,950	(11,692)	CD.AN	53.04%	-	(235)	(235)	CD.AN	53.04%	-	235	235
			<u>10,619,166</u>	<u>1,751,592</u>	<u>(8,867,573)</u>			<u>840,977</u>	<u>(4,115,321)</u>	<u>(4,956,298)</u>			<u>(840,977)</u>	<u>4,115,321</u>	<u>4,956,298</u>
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%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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
			<u>4,940,279</u>	<u>814,881</u>	<u>(4,125,399)</u>			<u>391,242</u>	<u>(1,914,542)</u>	<u>(2,305,783)</u>			<u>(391,242)</u>	<u>1,914,542</u>	<u>2,305,783</u>
WA Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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%	-	(70)	(70)	CD.AN	15.90%	-	70	70
			<u>2,744,999</u>	<u>710,743</u>	<u>(2,034,255)</u>			<u>357,666</u>	<u>(721,656)</u>	<u>(1,079,322)</u>			<u>(357,666)</u>	<u>721,656</u>	<u>1,079,322</u>
ID Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	-	-	Gas South	0.00%	-	-	-	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
			<u>1,102,070</u>	<u>285,351</u>	<u>(816,719)</u>			<u>143,597</u>	<u>(289,733)</u>	<u>(433,329)</u>			<u>(143,597)</u>	<u>289,733</u>	<u>433,329</u>
Oregon Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	Gas South	100.00%	2,215,852	1,057,039	(1,158,813)	Gas South	100.00%	1,723	(271,439)	(273,162)	Gas South	100.00%	(1,723)	271,439	273,162
	CD.AA	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%	-	-	-	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-
			<u>2,518,137</u>	<u>970,470</u>	<u>(1,547,667)</u>			<u>1,976</u>	<u>(539,227)</u>	<u>(541,203)</u>			<u>(1,976)</u>	<u>539,227</u>	<u>541,203</u>
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
			<u>21,924,651</u>	<u>4,533,038</u>	<u>(17,391,613)</u>			<u>1,735,456</u>	<u>(7,580,479)</u>	<u>(9,315,935)</u>			<u>(1,735,456)</u>	<u>7,580,479</u>	<u>9,315,935</u>

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		DFIT Expense				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	15,526,561	9,315,937	(6,210,624)	Electric	
	Gas North	2,914,757	1,748,854	(1,165,903)	Gas North	
	Gas South	2,165,321	1,299,193	(866,128)	Gas South	
	CD.AA	84,842	50,905	(33,937)	CD.AA	
	CD.AN	54,011	32,406	(21,605)	CD.AN	
		<u>20,745,492</u>	<u>12,447,295</u>	<u>(8,298,197)</u>		
Pre-2018 Flow-thru	Electric	1,230,317	749,863	(480,454)	Electric	
	Gas North	500,705	305,174	(195,531)	Gas North	
	Gas South	1,723	1,050	(673)	Gas South	
	CD.AA	2,711	1,652	(1,059)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,057,739</u>	<u>(677,717)</u>		
2018 Excess ADFIT	Electric	-	(5,053,303)	(5,053,303)	Electric	
	Gas North	-	(886,604)	(886,604)	Gas North	
	Gas South	-	(285,053)	(285,053)	Gas South	
	CD.AA	-	(3,734,046)	(3,734,046)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>-</u>	<u>(9,959,448)</u>	<u>(9,959,448)</u>		
Total	Electric	16,756,878	5,012,497	(11,744,381)	Electric	
	Gas North	3,415,462	1,167,424	(2,248,038)	Gas North	
	Gas South	2,167,044	1,015,190	(1,151,854)	Gas South	
	CD.AA	87,553	(3,681,489)	(3,769,042)	CD.AA	
	CD.AN	54,011	31,964	(22,047)	CD.AN	
		<u>22,480,948</u>	<u>3,545,586</u>	<u>(18,935,362)</u>		

		DFIT Expense - Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	-	-	-	Electric	
	Gas North	-	-	-	Gas North	
	Gas South	-	-	-	Gas South	
	CD.AA	-	-	-	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	1,230,317	749,863	(480,454)	Electric	
	Gas North	500,705	305,174	(195,531)	Gas North	
	Gas South	1,723	1,050	(673)	Gas South	
	CD.AA	2,711	1,652	(1,059)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>1,057,739</u>	<u>(677,717)</u>		
2018 Excess ADFIT	Electric	-	(5,053,303)	(5,053,303)	Electric	
	Gas North	-	(886,604)	(886,604)	Gas North	
	Gas South	-	(285,053)	(285,053)	Gas South	
	CD.AA	-	(3,734,046)	(3,734,046)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>-</u>	<u>(9,959,448)</u>	<u>(9,959,448)</u>		
Total	Electric	1,230,317	(4,303,440)	(5,533,757)	Electric	
	Gas North	500,705	(581,430)	(1,082,135)	Gas North	
	Gas South	1,723	(284,003)	(285,726)	Gas South	
	CD.AA	2,711	(3,732,394)	(3,735,105)	CD.AA	
	CD.AN	-	(442)	(442)	CD.AN	
		<u>1,735,456</u>	<u>(8,901,709)</u>	<u>(10,637,165)</u>		

		ADFIT Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	-	-	-	Electric	
	Gas North	-	-	-	Gas North	
	Gas South	-	-	-	Gas South	
	CD.AA	-	-	-	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	(1,230,317)	(749,863)	480,454	Electric	
	Gas North	(500,705)	(305,174)	195,531	Gas North	
	Gas South	(1,723)	(1,050)	673	Gas South	
	CD.AA	(2,711)	(1,652)	1,059	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>(1,735,456)</u>	<u>(1,057,739)</u>	<u>677,717</u>		
2018 Excess ADFIT	Electric	-	5,053,303	5,053,303	Electric	
	Gas North	-	886,604	886,604	Gas North	
	Gas South	-	285,053	285,053	Gas South	
	CD.AA	-	3,734,046	3,734,046	CD.AA	
	CD.AN	-	442	442	CD.AN	
		<u>-</u>	<u>9,959,448</u>	<u>9,959,448</u>		
Total	Electric	(1,230,317)	4,303,440	5,533,757	Electric	
	Gas North	(500,705)	581,430	1,082,135	Gas North	
	Gas South	(1,723)	284,003	285,726	Gas South	
	CD.AA	(2,711)	3,732,394	3,735,105	CD.AA	
	CD.AN	-	442	442	CD.AN	
		<u>(1,735,456)</u>	<u>8,901,709</u>	<u>10,637,165</u>		

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2020		DFIT Expense			DFIT Expense - Impact			ADFIT Impact							
		Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	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%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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
			<u>11,506,957</u>	<u>1,675,735</u>	<u>(9,831,222)</u>			<u>840,977</u>	<u>(4,723,853)</u>	<u>(5,564,830)</u>			<u>(840,977)</u>	<u>4,723,853</u>	<u>5,564,830</u>
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%	-	-	-
	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
			<u>5,353,301</u>	<u>779,590</u>	<u>(4,573,710)</u>			<u>391,242</u>	<u>(2,197,645)</u>	<u>(2,588,886)</u>			<u>(391,242)</u>	<u>2,197,645</u>	<u>2,588,886</u>
WA Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	70	70
			<u>2,458,460</u>	<u>298,283</u>	<u>(2,160,178)</u>			<u>357,666</u>	<u>(962,194)</u>	<u>(1,319,859)</u>			<u>(357,666)</u>	<u>962,194</u>	<u>1,319,859</u>
ID Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	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
			<u>987,029</u>	<u>119,755</u>	<u>(867,274)</u>			<u>143,597</u>	<u>(386,304)</u>	<u>(529,901)</u>			<u>(143,597)</u>	<u>386,304</u>	<u>529,901</u>
Oregon Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	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%	-	-	-	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-
			<u>2,175,200</u>	<u>672,222</u>	<u>(1,502,978)</u>			<u>1,976</u>	<u>(631,713)</u>	<u>(633,688)</u>			<u>(1,976)</u>	<u>631,713</u>	<u>633,688</u>
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
		<u>22,480,948</u>	<u>3,545,586</u>	<u>(18,935,362)</u>			<u>1,735,456</u>	<u>(8,901,709)</u>	<u>(10,637,165)</u>			<u>(1,735,456)</u>	<u>8,901,709</u>	<u>10,637,165</u>	

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		DFIT Expense				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
Normal DFIT on Tax vs Book Expense	Electric	17,636,960	10,582,176	(7,054,784)	Electric	
	Gas North	2,787,001	1,672,200	(1,114,801)	Gas North	
	Gas South	1,952,517	1,171,510	(781,007)	Gas South	
	CD.AA	(3,809,657)	(2,285,794)	1,523,863	CD.AA	
	CD.AN	54,010	32,406	(21,604)	CD.AN	
		<u>18,620,831</u>	<u>11,172,498</u>	<u>(7,448,333)</u>		
Pre-2018 Flow-thru	Electric	1,230,317	701,487	(528,830)	Electric	
	Gas North	500,705	285,486	(215,219)	Gas North	
	Gas South	1,723	982	(741)	Gas South	
	CD.AA	2,711	1,546	(1,165)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>989,501</u>	<u>(745,955)</u>		
2018 Excess ADFIT	Electric	-	(4,968,557)	(4,968,557)	Electric	
	Gas North	-	(1,245,703)	(1,245,703)	Gas North	
	Gas South	-	(318,436)	(318,436)	Gas South	
	CD.AA	-	(4,400,290)	(4,400,290)	CD.AA	
	CD.AN	-	(448)	(448)	CD.AN	
		<u>-</u>	<u>(10,933,434)</u>	<u>(10,933,434)</u>		
Total	Electric	18,867,277	6,315,106	(12,552,171)	Electric	
	Gas North	3,287,706	711,983	(2,575,723)	Gas North	
	Gas South	1,954,240	854,056	(1,100,184)	Gas South	
	CD.AA	(3,806,946)	(6,684,538)	(2,877,592)	CD.AA	
	CD.AN	54,010	31,958	(22,052)	CD.AN	
		<u>20,356,287</u>	<u>1,228,565</u>	<u>(19,127,722)</u>		

		DFIT Expense - Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
		-	-	-		
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	1,230,317	701,487	(528,830)	Electric	
	Gas North	500,705	285,486	(215,219)	Gas North	
	Gas South	1,723	982	(741)	Gas South	
	CD.AA	2,711	1,546	(1,165)	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>1,735,456</u>	<u>989,501</u>	<u>(745,955)</u>		
2018 Excess ADFIT	Electric	-	(4,968,557)	(4,968,557)	Electric	
	Gas North	-	(1,245,703)	(1,245,703)	Gas North	
	Gas South	-	(318,436)	(318,436)	Gas South	
	CD.AA	-	(4,400,290)	(4,400,290)	CD.AA	
	CD.AN	-	(448)	(448)	CD.AN	
		<u>-</u>	<u>(10,933,434)</u>	<u>(10,933,434)</u>		
Total	Electric	1,230,317	(4,267,070)	(5,497,387)	Electric	
	Gas North	500,705	(960,217)	(1,460,922)	Gas North	
	Gas South	1,723	(317,454)	(319,177)	Gas South	
	CD.AA	2,711	(4,398,744)	(4,401,455)	CD.AA	
	CD.AN	-	(448)	(448)	CD.AN	
		<u>1,735,456</u>	<u>(9,943,933)</u>	<u>(11,679,389)</u>		

		ADFIT Impact				
		Before Tax Law	After Tax Law	Change		
		Change	Change	Change		
		-	-	-		
		<u>-</u>	<u>-</u>	<u>-</u>		
Pre-2018 Flow-thru	Electric	(1,230,317)	(701,487)	528,830	Electric	
	Gas North	(500,705)	(285,486)	215,219	Gas North	
	Gas South	(1,723)	(982)	741	Gas South	
	CD.AA	(2,711)	(1,546)	1,165	CD.AA	
	CD.AN	-	-	-	CD.AN	
		<u>(1,735,456)</u>	<u>(989,501)</u>	<u>745,955</u>		
2018 Excess ADFIT	Electric	-	4,968,557	4,968,557	Electric	
	Gas North	-	1,245,703	1,245,703	Gas North	
	Gas South	-	318,436	318,436	Gas South	
	CD.AA	-	4,400,290	4,400,290	CD.AA	
	CD.AN	-	448	448	CD.AN	
		<u>-</u>	<u>10,933,434</u>	<u>10,933,434</u>		
Total	Electric	(1,230,317)	4,267,070	5,497,387	Electric	
	Gas North	(500,705)	960,217	1,460,922	Gas North	
	Gas South	(1,723)	317,454	319,177	Gas South	
	CD.AA	(2,711)	4,398,744	4,401,455	CD.AA	
	CD.AN	-	448	448	CD.AN	
		<u>(1,735,456)</u>	<u>9,943,933</u>	<u>11,679,389</u>		

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		DFIT Expense			DFIT Expense - Impact			ADFIT Impact							
		Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change	Before Tax Law	After Tax Law	Change					
		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
	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-	Gas South	0.00%	-	-	-
	CD.AA	47.87%	(1,822,249)	(3,199,650)	(1,377,401)	CD.AA	47.87%	1,298	(2,105,522)	(2,106,820)	CD.AA	47.87%	(1,298)	2,105,522	2,106,820
	CD.AN	53.04%	28,647	16,950	(11,696)	CD.AN	53.04%	-	(238)	(238)	CD.AN	53.04%	-	238	238
			<u>11,083,125</u>	<u>1,127,297</u>	<u>(9,955,828)</u>			<u>840,977</u>	<u>(5,017,992)</u>	<u>(5,858,969)</u>			<u>(840,977)</u>	<u>5,017,992</u>	<u>5,858,969</u>
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%	-	-	-	Gas North	0.00%	-	-	-	Gas North	0.00%	-	-	-
	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	111
			<u>5,156,124</u>	<u>524,444</u>	<u>(4,631,680)</u>			<u>391,242</u>	<u>(2,334,485)</u>	<u>(2,725,727)</u>			<u>(391,242)</u>	<u>2,334,485</u>	<u>2,725,727</u>
WA Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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	1,042,412
	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	645,356
	CD.AN	15.90%	8,588	5,082	(3,506)	CD.AN	15.90%	-	(71)	(71)	CD.AN	15.90%	-	71	71
			<u>1,796,278</u>	<u>(467,006)</u>	<u>(2,263,284)</u>			<u>357,666</u>	<u>(1,330,173)</u>	<u>(1,687,839)</u>			<u>(357,666)</u>	<u>1,330,173</u>	<u>1,687,839</u>
ID Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	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%	-	-	-	Gas South	0.00%	-	-	-	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	259,099
	CD.AN	6.38%	3,448	2,040	(1,408)	CD.AN	6.38%	-	(29)	(29)	CD.AN	6.38%	-	29	29
			<u>721,175</u>	<u>(187,495)</u>	<u>(908,670)</u>			<u>143,597</u>	<u>(534,042)</u>	<u>(677,638)</u>			<u>(143,597)</u>	<u>534,042</u>	<u>677,638</u>
Oregon Gas	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-	Electric	0.00%	-	-	-
	Gas North	0.00%	-	-	-	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	319,177
	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	410,040
	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-	CD.AN	0.00%	-	-	-
			<u>1,599,585</u>	<u>231,324</u>	<u>(1,368,260)</u>			<u>1,976</u>	<u>(727,241)</u>	<u>(729,217)</u>			<u>(1,976)</u>	<u>727,241</u>	<u>729,217</u>
Total	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)	Gas North		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)	Gas South		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
			<u>20,356,287</u>	<u>1,228,565</u>	<u>(19,127,722)</u>			<u>1,735,456</u>	<u>(9,943,933)</u>	<u>(11,679,389)</u>			<u>(1,735,456)</u>	<u>9,943,933</u>	<u>11,679,389</u>

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

*Excess Plant
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Plant Accumulated Deferred Federal Income Taxes - December 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)	-	-	-	(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)	-	-	-	-	(62,877,014)	(62,877,014)	
CDA Lake Settlement	283382	ED AN	(11,152,372)	(7,288,075)	(3,864,297)	-	-	-	(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	-	-	-	24,150	
AFUDC - CWIP Intangibles	283750	CD AA	-	-	-	-	-	-	-	
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)	
			(802,685,237)	(400,938,920)	(204,862,764)	(86,717,190)	(39,382,155)	(70,784,210)	(802,685,239)	
			(14,308,671)	(8,678,644)	(4,566,466)	(500,984)	(231,845)	(330,732)	(14,308,671)	

Plant Accumulated Deferred Federal Income Taxes - December 31, 2017 EOP - Allocation Percentages										
			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 Excess Plant Accumulated Deferred Federal Income Taxes - December 31, 2017 EOP										
			Per G/L	WA E	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	

Excess Plant
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Plant Accumulated Deferred Federal Income Taxes - December 31, 2017 AMA									
			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)	-	-	-	(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)	-	-	-	(17,529)
AFUDC - CWIP Intangibles	283750	CD AA	-	-	-	-	-	-	-
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 Deferred Federal Income Taxes - December 31, 2017 AMA - Allocation Percentages									
			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%

*Excess Plant
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SVC2	JUR2	Utility	Allocation Factors								Allocated Amounts					
			ED	GD N	GD OR	W A E	I D E	W A G	I D G	OR G	W A E	I D E	W A G	I D 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	-	-	-	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%		-	-	(117,376)	(47,124)	-	(164,500)
	AS	(67,040)			100%					100%	-	-	-	-	(67,040)	(67,040)
	CA	0									-	-	-	-	-	-
	ID	(1,306,200)		100%					100%		-	-	-	(1,306,200)	-	(1,306,200)
	OR	(1,271,136)			100%					100%	-	-	-	-	(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	0	0	0	0	0
ZZ Total		0									0	0	0	0	0	0
Grand Total		13,530,194									8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194

Gross-Up for Income Taxes Revenue Requirement 10,452,081 6,199,327 1,209,523 (492,911) 215,078 17,583,098

Amortization:

Number of Months

- 5/1/2018-4/30/2019
- 5/1/2019-4/30/2020
- 5/1/2020-4/30/2021

Total

	W A E	I D E	W A G	I D G	OR G	Total
Total before Gross Up	8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
Amort Plan (Yrs)	1	1	1	1	1	
Annual expense	8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
2018-2019	8,042,876	4,770,382	930,728	(379,295)	165,503	13,530,194
Revenue Requirement (includes gross up)						
months	12	12	12	12	12	
2018-2019	10,452,081	6,199,327	1,209,523	(492,911)	215,078	17,583,098

Schedule B
 Non-Plant
 Excess Depreciated Taxes
 Amort.
 Elec + Nat. Gas
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SVC2	JUR2	APL	Plant	W/C	Utility	Allocation Factors								Allocated Amounts					Total
						ED	GDN	GDOR	WAE	IDE	WAG	IDG	ORG	WAE	IDE	WAG	IDG	ORG	
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)	-	(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				0														0
ZZ Total		0	0	0	0									0	0	0	0	0	0
Grand Total		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

Excess Non-Plant
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Excess Non-Plant
Pg 3 of 3

	<u>WA E</u>	<u>WA G</u>	<u>Total</u>
Excess Non-Plant ADFIT included in Rate Base	↘ 5,026,700	↘ 1,806,911	6,833,611
Begin Refund to Customers	5/1/2018	5/1/2018	
Number of Months	12	12	
Monthly Amortization	418,892	150,576	

	<u>WA E</u>	<u>WA G</u>	<u>Total</u>
Accumulated Amortization of Non-Plant Excess ADFIT			
1/31/2018			-
2/28/2018			-
3/31/2018			-
4/30/2018			-
5/31/2018	418,892	150,576	569,468
6/30/2018	837,783	301,152	1,138,935
7/31/2018	1,256,675	451,728	1,708,403
8/31/2018	1,675,567	602,304	2,277,870
9/30/2018	2,094,458	752,880	2,847,338
10/31/2018	2,513,350	903,456	3,416,806
11/30/2018	2,932,242	1,054,031	3,986,273
12/31/2018	3,351,133	1,204,607	4,555,741
1/31/2019	3,770,025	1,355,183	5,125,208
2/28/2019	4,188,917	1,505,759	5,694,676
3/31/2019	4,607,808	1,656,335	6,264,143
4/30/2019	5,026,700	1,806,911	6,833,611
5/31/2019	5,026,700	1,806,911	6,833,611
6/30/2019	5,026,700	1,806,911	6,833,611
7/31/2019	5,026,700	1,806,911	6,833,611
8/31/2019	5,026,700	1,806,911	6,833,611
9/30/2019	5,026,700	1,806,911	6,833,611
10/31/2019	5,026,700	1,806,911	6,833,611
11/30/2019	5,026,700	1,806,911	6,833,611
12/31/2019	5,026,700	1,806,911	6,833,611
1/31/2020	5,026,700	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	5,026,700	1,806,911	6,833,611
6/30/2020	5,026,700	1,806,911	6,833,611
7/31/2020	5,026,700	1,806,911	6,833,611
8/31/2020	5,026,700	1,806,911	6,833,611
9/30/2020	5,026,700	1,806,911	6,833,611
10/31/2020	5,026,700	1,806,911	6,833,611
11/30/2020	5,026,700	1,806,911	6,833,611
12/31/2020	5,026,700	1,806,911	6,833,611
1/31/2021	5,026,700	1,806,911	6,833,611
2/28/2021	5,026,700	1,806,911	6,833,611
3/31/2021	5,026,700	1,806,911	6,833,611
4/30/2021	5,026,700	1,806,911	6,833,611
5/31/2021	5,026,700	1,806,911	6,833,611
6/30/2021	5,026,700	1,806,911	6,833,611
7/31/2021	5,026,700	1,806,911	6,833,611
8/31/2021	5,026,700	1,806,911	6,833,611
9/30/2021	5,026,700	1,806,911	6,833,611
10/31/2021	5,026,700	1,806,911	6,833,611
11/30/2021	5,026,700	1,806,911	6,833,611
12/31/2021	5,026,700	1,806,911	6,833,611

AMA (5/1/2018-4/30/2019)	E (B3)	2,914,788	1,047,757	G (B3)
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	

*Elec + Nat Gas, Schedule C Pg 10 of 3,
2018 JAN-APR Cur/Def
expense - ESTIMATE*

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

2018 Results of Operations Report Reference	Washington Electric	Annual Estimate based on Rebuttal Pro Forma	January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period Estimate
Calculation of Federal Taxable Operating Income							
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%	2.810%
	Interest Expense (Annual)	43,967	43,967	43,967	43,967	43,967	43,967
	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: Colstrip 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)
	Times: Tax Rate	21%	21%	21%	21%	21%	21%
check E-FIT-1A	Federal Income Tax Expense	(16,585)	(1,382)	(1,382)	(1,382)	(1,382)	(5,528)
E-FIT-1A	Production Tax Credit	-	-	-	-	-	-
E-FIT-1A	Investment Tax Credit Amortization	(326)	(27)	(27)	(27)	(27)	(109)
E-DTE-1A	Excess Plant Related DFIT Amortization	-	-	-	-	-	-
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
check E-FIT-1A	Total Current and Deferred FIT Expense	15,655	1,305	1,305	1,305	1,305	5,218

		Annual Estimate based on Rebuttal Pro Forma	January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period Estimate
Calculation of Federal Taxable Operating Income							
	Operating Revenue	540,729	45,061	45,061	45,061	45,061	180,243
	Less: Operating & Maintenance Expense	294,084	24,507	24,507	24,507	24,507	98,028
	Less: Book Deprec/Amort and Reg Amortizations	90,059	7,505	7,505	7,505	7,505	30,020
	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
	Less: Interest Expense	43,967	3,664	3,664	3,664	3,664	14,656
	Less: Colstrip 3 AFUDC Reallocation Adj	(141)	(12)	(12)	(12)	(12)	(47)
	Plus: Schedule M Permanent Differences	1,942	162	162	162	162	647
	Plus: Schedule M Plant Related Differences	(117,567)	(9,797)	(9,797)	(9,797)	(9,797)	(39,189)
	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)	(26,326)
	Times: Tax Rate	35%	35%	35%	35%	35%	35%
	Federal Income Tax Expense	(27,642)	(2,304)	(2,304)	(2,304)	(2,304)	(9,214)
	Production Tax Credit	-	-	-	-	-	-
	Investment Tax Credit Amortization	(326)	(27)	(27)	(27)	(27)	(109)
	Excess Plant Related DFIT Amortization	-	-	-	-	-	-
	Plant Related Temp Diff Deferred Taxes	41,148	3,429	3,429	3,429	3,429	13,716
	Non-Plant Temp Diff Deferred Taxes	11,518	960	960	960	960	3,839
	Flowthrough Deferred Taxes	967	81	81	81	81	322
	Total Deferred Tax Expense	53,633	4,469	4,469	4,469	4,469	17,878
	Total Current and Deferred FIT Expense	25,665	2,139	2,139	2,139	2,139	8,555
	Change in Tax Expense Due to Tax Rate Change	(10,010)	(834)	(834)	(834)	(834)	(3,337)
	Conversion Factor	0.753125	0.753125	0.753125	0.753125	0.753125	
	Revenue Requirement Benefit	(13,291)	(1,108)	(1,108)	(1,108)	(1,108)	(4,430)

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

2018 Results of Operations Report Reference	Washington Natural Gas	Annual Estimate based on Rebuttal Pro Forma	January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period 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%	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
G-FIT-1A	Less: Taxes Other than FIT	6,356	530	530	530	530	2,119
	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)
G-FIT-1A	Production Tax Credit N/A	-	-	-	-	-	-
G-FIT-1A	Investment Tax Credit Amortization	(17)	(1)	(1)	(1)	(1)	(6)
E-DTE-1A	Excess Plant Related DFIT Amortization	-	-	-	-	-	-
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
check G-FIT-1A	Total Current and Deferred FIT Expense	4,279	357	357	357	357	1,426

		Annual Estimate based on Rebuttal Pro Forma	January 2018 Estimate	February 2018 Estimate	March 2018 Estimate	April 2018 Estimate	Deferral Period Estimate
Calculation of Federal Taxable Operating Income							
	Operating Revenue	89,076	7,423	7,423	7,423	7,423	29,692
	Less: Operating & Maintenance Expense	36,645	3,054	3,054	3,054	3,054	12,215
	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
	Net Operating Income Before FIT	27,435	2,286	2,286	2,286	2,286	9,145
	Less: Interest Expense	8,924	744	744	744	744	2,975
	Less: Colstrip 3 AFUDC Reallocation Adj	-	-	-	-	-	-
	Plus: Schedule M Permanent Differences	216	18	18	18	18	72
	Plus: Schedule M Plant Related Differences	(22,659)	(1,888)	(1,888)	(1,888)	(1,888)	(7,553)
	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	35%	35%	35%	35%	35%	
	Federal Income Tax Expense	(3,005)	(250)	(250)	(250)	(250)	(1,002)
	Production Tax Credit	-	-	-	-	-	-
	Investment Tax Credit Amortization	(17)	(1)	(1)	(1)	(1)	(6)
	Excess Plant Related DFIT Amortization	-	-	-	-	-	-
	Plant Related Temp Diff Deferred Taxes	7,931	661	661	661	661	2,644
	Non-Plant Temp Diff Deferred Taxes	1,629	136	136	136	136	543
	Flowthrough Deferred Taxes	363	30	30	30	30	121
	Total Deferred Tax Expense	9,923	827	827	827	827	3,308
	Total Current and Deferred FIT Expense	6,900	575	575	575	575	2,300
	Change in Tax Expense Due to Tax Rate Change	(2,622)	(218)	(218)	(218)	(218)	(874)
	Conversion Factor	0.753293	0.753293	0.753293	0.753293	0.753293	
	Revenue Requirement Benefit	(3,480)	(290)	(290)	(290)	(290)	(1,160)

2018 Results of Operations
Report Reference

UE-170485 Rebuttal UG-170486 Rebuttal
Washington Electric Washington Gas

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E or G				UE-170485 Rebuttal Washington Electric	UG-170486 Rebuttal Washington Gas
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	-	-
SCM-1A	997082	Meal Disallowances	Perm	325,759	93,845
				<u>1,942,231</u>	<u>216,121</u>
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	997012	Transportation Depreciation	Plant	-	-
SCM-1A	997041	Rail/Tram Turbine Lease, Tax	Plant	(189,124)	-
SCM-1A	997048	AFUDC	Plant	(2,615,962)	(447,948)
SCM-1A	997049	Tax Depreciation	Plant	(190,199,006)	(33,811,370)
SCM-1A	997080	Book Transportation Depr	Plant	5,604,546	(362,101)
SCM-1A	997101	Repairs 481 (a)	Plant	(12,059,529)	(4,884,287)
				<u>(117,566,657)</u>	<u>(22,659,350)</u>
SCM-1A	997002	Injuries and Damages	Temp	13,061	4,502
SCM-1A	997004	Boulder Park Write Off	Temp	-	-
SCM-1A	997005	FAS106 Current Retiree Medical Accrual	Temp	1,633,285	470,518
SCM-1A	997007	Idaho PCA	Temp	-	-
SCM-1A	997008	DSM Book Amortization	Temp	-	-
SCM-1A	997010	Deferred Gas Credit and Refunds	Temp	-	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 Tariff 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)	-
SCM-1A	997027	Uncollectibles	Temp	-	-
SCM-1A	997030	Senate Bill 408	Temp	-	-
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	-
SCM-1A	997044	Non-Monetary Power Costs	Temp	14,039	-
SCM-1A	997046	Nez Perce Settlement	Temp	(22,008)	-
SCM-1A	997053	Renewable Energy Certificate Fees	Temp	14,849	-
SCM-1A	997054	Spokane River Relicensing	Temp	72,939	-
SCM-1A	997058	Colstrip Settlement	Temp	-	-
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	-	-
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	-	-
SCM-1A	997086	FAS87 Pension Benefits - OR	Temp	-	-
SCM-1A	997087	Redemption Expense Amortization - OR	Temp	-	-
SCM-1A	997088	Deferred O&M Colstrip & CS2	Temp	1,102,752	-
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	-
SCM-1A	997100	WA REC Amort	Temp	32,055	-
SCM-1A	997102	Amort Idaho Earnings Test (254229)	Temp	-	-
SCM-1A	997103	Def Project Compass	Temp	-	-
SCM-1A	997104	Spokane River TDG	Temp	290,395	-
SCM-1A	997105	WA Natural Gas Line Extension	Temp	-	(1,444,028)
				<u>(32,907,825)</u>	<u>(4,653,541)</u>
	TOTAL Schedule Ms			(148,532,251)	(27,096,770)
		DFIT Plant - Calculated @ 35%		41,148,330	7,930,773
	Tax Dept	Flow Through DFIT		<u>1,174,873</u>	<u>409,003</u>
		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	1,628,739
		TOTAL DFIT Calculated using Schedule M's		<u>66,604,695</u>	<u>9,968,515</u>
	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)	-