15

Exhibit No.\_\_\_(PMW-6) Docket No. UE-050684 Page 1 of 4

		Total Amount					Company		
Line	Adjustment to Expense:	Account	Total Amount	Disallowance	Factor	Factor %	Allocated	Position	
1	Miscellaneous General Expense	910	0	-	SO	8.3282%	-	-	
2	Miscellaneous General Expense	912	0	-	SO	8.3282%	-	-	
3	Miscellaneous General Expense	913	0	-	SO	8.3282%	-	-	
4	Miscellaneous General Expense	920	N/A	(27,556)	SO	8.3282%	(2,295)	(2,295)	
5	Miscellaneous General Expense	921	16,568,398	(1,202,440)	SO	8.3282%	(100,142)	(98,532) See Acct 921 Detail	
6	Miscellaneous General Expense	923	N/A	(1,593,709)	SO	8.3282%	(132,727)	147,768 See Acct 923 Detail	
7	Miscellaneous General Expense	930	N/A	(2,315,100)	SO	8.3282%	(192,806)	(45,312) See Acct 930 Detail	
8	Miscellaneous General Expense	935	0	-	SO	8.3282%	-		
9	One-time uncollectible accrual DR 234	904	N/A	(75,000)	CN	7.6341%	(5,726)	(5,726)	
10	WA Non-operating direct access cost DR 236	901	N/A	(168,000)	CN	7.6341%	(12,825)	(12,825)	
11	Total Expenses Disallowed:					· <del>-</del>	(446,521)	(16,922)	
12						=			
13	Rate Base Item: DR 228 - Account 141	Rate Base		(669,515)	SG	8.627%	(57,761)	(57,761)	
14						=			

Exhibit No.\_\_\_(PMW-6) Docket No. UE-050684 Page 2 of 4

		Total Amount				Washington	Company
			Disallowed		Disallowed	Allocated	Allocated
Adjustment to Expense:	Month	Total	(Staff)	%	(Company)	Disallowance	Disallowance
						_	
Account 921 Non-reg Activities Detailed							
2 month Sample, Period 7 & 8 2003, for the % to apply	Oct & Nov 2003	1,909,335	(136,698)	n/a	(136,698)	(11,385)	(11,385)
12 month Test Year (minus Oct & Nov)	Dec 2003 - Sept 2004	14,614,735	(1,046,415)	7.16%	(1,046,415)	(87,148)	(87,148)
EEI Activities	Oct 2003 - Sept 2004	44,328	(19,327)	43.60%	0	(1,610)	-
		16,568,398	(1,202,440) T	λLine 5	(1,183,113)	(100,142)	(98,532)

Company does not accept the disallowance for EEI as these costs are for conferences and training not for dues.

Exhibit No.\_\_\_(PMW-6) Docket No. UE-050684 Page 3 of 4

Adjustment to Expense:	Disallowed (Staff)	Disallowed (Company)	Washington Allocated Disallowance	Company Allocated Disallowance
Account 923 Non-reg Activities Detailed				
Miscellaneous	(1,915,897)	(1,915,897)	(159,560)	(159,560)
Employee Retirement Video	(14,366)	(14,366)	(1,196)	(1,196)
Total Disallowed:	(1,930,263)	(1,930,263)	(160,757)	(160,757)
WA Rate Case Expenses (Staff disallowed rate case expenses associated with jurisdictions other than WA) WA Rate Case Expenses (Staff disallowed all other jurisdiction rate case expenses, so should allow all WA expense as Situs)	336,554	(336,554) 336,554	28,029	(28,029) Disallowed as SO Factor 336,554 Allowed as WA Situs
	(1.593.709)	(1.930.263)	(132,728)	147.768

Exhibit No.\_\_\_(PMW-6) Docket No. UE-050684 Page 4 of 4

Adjustment to Expense:	Total Amount Disallowance	Allocated	Washington Allocated Disallowance	Company Allocated Disallowance	Company Position
Account 930 Non-reg Activities Detailed					
Nature Conservancy	(61,000)	(61,000)	(5,080)		WSCC Dues of \$782,071 should be allowed; EEI Dues of \$826,027 are 25% disallowed; remaining \$276,566 are various disallowed
Memberships, Civic & Political Activities	(1,884,664)	(276,566)	(156,959)		memberships.
EEI Activities	(369,436)	(206,507)	(30,767)	(17,198) E	EEI Membership dues of \$826,027 * 25% = \$206,507 disallowed
Total Disallowed:	(2,315,100)	(544,073)	(192,807)	(45,312)	