

	3.8	4.10a	4.10b	4.10c	4.13	4.18	
	Total Normalized	Update to Revenues	Adjust Salaries & Wages	Adjust Pensions - Page 1	Adjust Pensions - Page 2	Adjust ScottishPower Cross Charge	Adjust Misc Gen Expense
1 Operating Revenues:							
2 General Business Revenues	1,639,291	1,639,291	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(326)	-	-	-	-	-	-
6 Total Operating Revenues	1,638,965	1,639,291	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,426,300)	-	-	(12,579)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(32,874)	-	-	(1,772)	-	-	-
12 Other Power Supply	(2,357,003)	-	-	(3,176)	-	-	-
13 Transmission	(1,385)	-	-	(1,385)	-	-	-
14 Distribution	(17,484)	-	-	(7,430)	(1,227)	-	-
15 Customer Accounting	(23,835)	-	-	-	(5,284)	-	(18,551)
16 Customer Service & Info	72	-	-	-	72	-	-
17 Sales	(0)	-	-	-	(0)	-	-
18 Administrative & General	349,124	-	(39,920)	-	(6,461)	(355,391)	1,629
19 Total O&M Expenses	(3,509,686)	-	(39,920)	(26,342)	(12,901)	(355,391)	(16,921)
20 Depreciation	(30,878)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	17,107	-	-	-	-	-	-
23 Income Taxes: Federal	2,631,199	547,704	13,338	8,801	4,310	118,740	5,654
24 State	358,760	74,424	1,812	1,196	586	16,135	768
25 Deferred Income Taxes	(954,884)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,488,382)	622,127	(24,770)	(16,345)	(8,005)	(220,517)	(10,500)
29							
30 Operating Rev For Return:	3,127,347	1,017,164	24,770	16,345	8,005	220,517	10,500
31							
32 Rate Base:							
33 Electric Plant In Service	(9,428,629)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,597,653	-	-	-	-	-	(57,761)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(6,830,975)	-	-	-	-	-	(57,761)
45							
46 Deductions:							
47 Accum Prov For Deprec	(6,847,353)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,419,753)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	140,746	-	-	-	-	-	-
54							
55 Total Deductions:	(8,126,360)	-	-	-	-	-	-
56							
57 Total Rate Base:	(14,957,335)	-	-	-	-	-	(57,761)
58							
59							
60 Estimated ROE impact	1.445%	0.351%	0.009%	0.006%	0.003%	0.076%	0.005%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,162,422	1,639,291	39,920	26,342	12,901	355,391	16,921
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,513,528	-	-	-	-	-	-
71 Schedule "M" Deductions	(226,249)	-	-	-	-	-	-
72 Income Before Tax	7,902,199	1,639,291	39,920	26,342	12,901	355,391	16,921
73							
74 State Income Taxes	358,760	74,424	1,812	1,196	586	16,135	768
75							
76 Taxable Income	7,543,439	1,564,867	38,107	25,146	12,315	339,256	16,153
77							
78 Federal Income Taxes	2,631,199	547,704	13,338	8,801	4,310	118,740	5,654

	4.20	5.1a	5.8	7.3a	8.5a	8.10	8.11
	Remove Naches O&M	NPC Settlement	Hydro Deferral Recovery	Adjust Renewable Energy Tax Credit	Reverse PERCo Adj 8.5	Production Factor Rate Base	Remove Naches Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	(326)	-
6 Total Operating Revenues	-	-	-	-	-	(326)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	(1,413,690)	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(662)	-	-	-	-	(10,013)	-
12 Other Power Supply	-	(2,400,786)	-	-	-	46,959	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(8,827)	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(99)	-	2,500,000	-	-	-	-
19 Total O&M Expenses	(9,588)	(2,400,786)	2,500,000	-	-	(1,376,744)	-
20 Depreciation	(1,776)	-	-	-	-	(22,527)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	17,107	-
23 Income Taxes: Federal	3,797	802,127	-	(9,005)	-	461,686	-
24 State	516	108,996	-	-	-	62,735	-
25 Deferred Income Taxes	-	-	(948,750)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,051)	(1,489,664)	1,551,250	-	-	(857,743)	-
29							
30 Operating Rev For Return:	7,051	1,489,664	(1,551,250)	-	-	857,417	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(8,274,629)	(406,141)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	5,937,500	-	1,579,666	(457,720)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	5,937,500	-	1,579,666	(8,732,349)	(406,141)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(7,529,011)	240,743
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(2,253,281)	-	-	815,493	28,297
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(2,253,281)	-	-	(6,713,519)	269,041
56							
57 Total Rate Base:	-	-	3,684,219	-	1,579,666	(15,445,867)	(137,101)
58							
59							
60 Estimated ROE impact	0.002%	0.514%	-0.617%	0.000%	-0.036%	0.670%	0.003%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,363	2,400,786	(2,500,000)	-	-	1,381,838	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	2,500,000	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	11,363	2,400,786	-	-	-	1,381,838	-
73							
74 State Income Taxes	516	108,996	-	-	-	62,735	-
75							
76 Taxable Income	10,847	2,291,790	-	-	-	1,319,103	-
77							
78 Federal Income Taxes	3,797	802,127	-	(9,005)	-	461,686	-

	8.11a	8.12	8.13	8.14
	Remove Skookumchuck	Remove Trail Mountain	Remove Deferred Environmental	Remove Transition Plan
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	(31)	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	(20,427)	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	(164,095)	(1,586,540)
19 Total O&M Expenses	(20,458)	-	(164,095)	(1,586,540)
20 Depreciation	(6,576)	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	9,032	-	59,345	605,671
24 State	1,227	-	8,064	82,301
25 Deferred Income Taxes	-	-	(5,134)	(1,000)
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(16,774)	-	(101,819)	(899,568)
29				
30 Operating Rev For Return:	16,774	-	101,819	899,568
31				
32 Rate Base:				
33 Electric Plant In Service	(747,859)	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	(1,538,585)	(475,236)	(2,390,210)
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	(747,859)	(1,538,585)	(475,236)	(2,390,210)
45				
46 Deductions:				
47 Accum Prov For Deprec	440,915	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	35,943	-	(46,205)	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	140,746
54				
55 Total Deductions:	476,858	-	(46,205)	140,746
56				
57 Total Rate Base:	(271,001)	(1,538,585)	(521,441)	(2,249,464)
58				
59				
60 Estimated ROE impact	0.012%	0.036%	0.047%	0.364%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	27,034	-	164,095	1,586,540
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	13,528	-
71 Schedule "M" Deductions	-	-	-	(226,249)
72 Income Before Tax	27,034	-	177,623	1,812,789
73				
74 State Income Taxes	1,227	-	8,064	82,301
75				
76 Taxable Income	25,807	-	169,559	1,730,488
77				
78 Federal Income Taxes	9,032	-	59,345	605,671