

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

| Line<br>No. | DESCRIPTION                                 | Eliminate<br>Adder<br>Schedules |
|-------------|---|---------------------------------|
|             | Adjstment Number                            | 2.11                            |
|             | Workpaper Reference                         | G-EAS                           |
|             | REVENUES                                    |                                 |
| 1           | Total General Business                      | \$ 8,057                        |
| 2           | Total Transportation                        | -                               |
| 3           | Other Revenues                              | (59,974)                        |
| 4           | Total Gas Revenues                          | <u>(51,917)</u>                 |
|             | EXPENSES                                    |                                 |
|             | Production Expenses                         |                                 |
| 5           | City Gate Purchases                         | (47,738)                        |
| 6           | Purchased Gas Expense                       | -                               |
| 7           | Net Nat Gas Storage Trans                   | 1,928                           |
| 8           | Total Production                            | <u>(45,810)</u>                 |
|             | Underground Storage                         |                                 |
| 9           | Operating Expenses                          | -                               |
| 10          | Depreciation/Amortization                   | -                               |
| 11          | Taxes                                       | -                               |
| 12          | Total Underground Storage                   | <u>-</u>                        |
|             | Distribution                                |                                 |
| 13          | Operating Expenses                          | -                               |
| 14          | Depreciation/Amortization                   | -                               |
| 15          | Taxes                                       | 309                             |
| 16          | Total Distribution                          | <u>309</u>                      |
| 17          | Customer Accounting                         | 24                              |
| 18          | Customer Service & Information              | (8,485)                         |
| 19          | Sales Expenses                              | -                               |
|             | Administrative & General                    |                                 |
| 20          | Operating Expenses                          | 16                              |
| 21          | Depreciation/Amortization                   | -                               |
| 22          | Regulatory Amortizations                    | 1,205                           |
| 23          | Taxes                                       | -                               |
| 24          | Total Admin. & General                      | <u>1,221</u>                    |
| 25          | Total Gas Expense                           | <u>(52,741)</u>                 |
| 26          | OPERATING INCOME BEFORE FIT                 | 824                             |
|             | FEDERAL INCOME TAX                          |                                 |
| 27          | Current Accrual                             | 173                             |
| 28          | Debt Interest                               | -                               |
| 29          | Deferred FIT                                | 651                             |
| 30          | Amort ITC                                   | -                               |
| 31          | NET OPERATING INCOME                        | <u>\$ (0)</u>                   |
|             | RATE BASE                                   |                                 |
|             | PLANT IN SERVICE                            |                                 |
| 32          | Underground Storage                         | \$ -                            |
| 33          | Distribution Plant                          | -                               |
| 34          | General Plant                               | -                               |
| 35          | Total Plant in Service                      | <u>-</u>                        |
|             | ACCUMULATED DEPRECIATION/AMORT              |                                 |
| 36          | Underground Storage                         | -                               |
| 37          | Distribution Plant                          | -                               |
| 38          | General Plant                               | -                               |
| 39          | Total Accumulated Depreciation/Amortization | <u>-</u>                        |
| 40          | NET PLANT                                   | <u>-</u>                        |
| 41          | DEFREED TAXES                               | <u>-</u>                        |
| 42          | Net Plant After DFIT                        | -                               |
| 43          | GAS INVENTORY                               | -                               |
| 44          | GAIN ON SALE OF BUILDING                    | -                               |
| 45          | OTHER                                       | -                               |
| 46          | WORKING CAPITAL                             | <u>-</u>                        |
| 47          | TOTAL RATE BASE                             | <u>\$ -</u>                     |

Avista Utilities  
 Eliminate Adder Schedules  
 Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations  
 Washington Natural Gas

| Line No.                 | DESCRIPTION                        | Conversion Factor | Schedule 150 Purchased Gas Costs | Consolidate Gas Costs | Gas Costs in Results of Operations | Schedule 155 Prior PGA Amortization | Schedule 174 Tax Reform Temporary Rebate | Schedule 175 Decoupling Rebate / Surcharge | Schedule 189/191/192 Public Purpose Tariff Riders | Eliminate Contra Decoupling Deferral | Total Adder Schedule Amounts | Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's |
|--------------------------|------------------------------------|-------------------|----------------------------------|-----------------------|------------------------------------|-------------------------------------|--|--|---|--------------------------------------|------------------------------|--|
| REVENUES                 |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| 1                        | Total General Business             | 0.956600          | \$ 55,198,795                    |                       | \$ 55,198,795                      | \$ (12,854,664)                     | \$ (2,121,409)                           | \$ (1,952,256)                             | \$ 8,869,672                                      |                                      | \$ (8,058,657)               | \$ 8,057   |
| 2                        | Total Transportation               |                   |                                  |                       | \$ -                               |                                     |  |  |   |                                      | \$ -                         |  |
| 3                        | Other Revenues                     |                   | \$ 58,106,774                    | \$ (58,106,774)       | \$ -                               |                                     |  | \$ 1,867,528                               |   | \$ -                                 | \$ 1,867,528                 | \$ (59,974)  |
| 4                        | Total Gas Revenues                 |                   | \$ 113,305,569                   | \$ (58,106,774)       | \$ 55,198,795                      | \$ (12,854,664)                     | \$ (2,121,409)                           | \$ (84,729)                                | \$ 8,869,672                                      | \$ -                                 | \$ (6,191,129)               | \$ (51,917)  |
| EXPENSES                 |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| Production Expenses      |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| 5                        | City Gate Purchases                |                   | \$ 112,838,165                   | \$ (60,035,023)       | \$ 52,803,142                      | \$ (12,296,765)                     | \$ -                                     | \$ -                                       |   |                                      | \$ (12,296,765)              | \$ (47,738)  |
| 6                        | Purchased Gas Expense              |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 7                        | Net Nat Gas Storage Trans          |                   | \$ (1,928,249)                   | \$ 1,928,249          | -                                  |                                     |  |  |   |                                      | \$ -                         | \$ 1,928   |
| 8                        | Total Production                   |                   | \$ 110,909,916                   | \$ (58,106,774)       | \$ 52,803,142                      | \$ (12,296,765)                     | \$ -                                     | \$ -                                       | \$ -  | \$ -                                 | \$ (12,296,765)              | \$ (45,810)  |
| Underground Storage      |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| 9                        | Operating Expenses                 |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 10                       | Depreciation/Amortization          |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 11                       | Taxes                              |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 12                       | Total Underground Storage          |                   | \$ -                             | \$ -                  | \$ -                               | \$ -                                | \$ -                                     | \$ -                                       | \$ -  | \$ -                                 | \$ -                         | \$ -   |
| Distribution             |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| 13                       | Operating Expenses                 |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 14                       | Depreciation/Amortization          |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 15                       | Taxes                              | 0.038405          | \$ 2,119,888                     |                       | 2,119,888                          | \$ (493,678)                        | \$ (81,472)                              | \$ (74,976)                                | \$ 340,636  |                                      | \$ (309,489)                 | \$ 309   |
| 16                       | Total Distribution                 |                   | \$ 2,119,888                     | \$ -                  | \$ 2,119,888                       | \$ (493,678)                        | \$ (81,472)                              | \$ (74,976)                                | \$ 340,636  | \$ -                                 | \$ (309,489)                 | \$ 309   |
| 17                       | Customer Accounting                | 0.002996          | \$ 165,367                       |                       | 165,367                            | \$ (38,511)                         | \$ (6,355)                               | \$ (5,849)                                 | \$ 26,572   |                                      | \$ (24,143)                  | \$ 24  |
| 18                       | Customer Service & Information     |                   |                                  |                       | -                                  |                                     |  | \$ 8,484,724                               |   |                                      | \$ 8,484,724                 | \$ (8,485)   |
| 19                       | Sales Expenses                     |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| Administrative & General |                                    |                   |                                  |                       |                                    |                                     |  |  |   |                                      |                              |  |
| 20                       | Operating Expenses                 | 0.002000          | \$ 110,398                       |                       | 110,398                            | \$ (25,709)                         | \$ (4,243)                               | \$ (3,905)                                 | \$ 17,739   |                                      | \$ (16,117)                  | \$ 16  |
| 21                       | Depreciation/Amortization          |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 22                       | Regulatory Amortizations           |                   |                                  |                       | -                                  |                                     | \$ (1,205,040)                           |  |   |                                      | \$ (1,205,040)               | \$ 1,205   |
| 23                       | Taxes                              |                   |                                  |                       | -                                  |                                     |  |  |   |                                      | \$ -                         |  |
| 24                       | Total Admin. & General             |                   | \$ 110,398                       | \$ -                  | \$ 110,398                         | \$ (25,709)                         | \$ (1,209,283)                           | \$ (3,905)                                 | \$ 17,739   | \$ -                                 | \$ (1,221,157)               | \$ 1,221   |
| 25                       | Total Gas Expense                  |                   | \$ 113,305,569                   | \$ (58,106,774)       | \$ 55,198,795                      | \$ (12,854,664)                     | \$ (1,297,110)                           | \$ (84,729)                                | \$ 8,869,672                                      | \$ -                                 | \$ (5,366,831)               | \$ (52,741)  |
| 26                       | OPERATING INCOME BEFORE FIT        |                   | \$ -                             | \$ -                  | \$ -                               | \$ -                                | \$ (824,299)                             | \$ (0)                                     | \$ -  | \$ -                                 | \$ (824,299)                 | \$ 824   |
|                          | FIT @ 21%                          |                   | \$ -                             | \$ -                  | \$ -                               | \$ -                                | \$ (173,103)                             | \$ (0)                                     | \$ -  | \$ -                                 | \$ (173,103)                 | \$ 173   |
|                          | DFIT Flow Through Tax Reform Amort |                   |                                  |                       |                                    |                                     | \$ (651,196)                             |  |   |                                      | \$ (651,196)                 | \$ 651   |
|                          | NET OPERATING INCOME               |                   | \$ -                             | \$ -                  | \$ -                               | \$ -                                | \$ -                                     | \$ (0)                                     | \$ -  | \$ -                                 | \$ -                         | \$ -   |

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Query Name: V2 Transactions\_by\_FERC\_GL\_Detail

Accounting Periods : 201901 through 201912

Selected Accounts

|                 |                 |            |
|-----------------|-----------------|------------|
| Source Id:<All> | Jurisdiction:WA | Service:GD |
|-----------------|-----------------|------------|

| Ferc Acct | Ferc Acct Desc                 | Transaction Amount |
|-----------|--------------------------------|--------------------|
| 407230    | TAX REFORM AMORTIZATION        | (\$1,205,040.10)   |
| 805110    | AMORTIZE RECOVERABLE GAS COSTS | (\$12,296,765.33)  |
| 908600    | CUST SVC & INFO EXP            | \$8,515,255.06     |
| 908690    | AMORT UNBILLED DSM TARIFF RIDE | (\$30,531.00)      |
| 495311    | CONTRA DECOUPLING DEFFERAL     | \$0.00             |
| 495329    | AMORTIZE RES DECOUPLING        | (\$2,439,657.86)   |
| 495339    | AMORTIZE NON-RES DECOUPLING    | \$572,130.32       |
| Total     |                                | (\$6,884,608.91)   |

Schedule 174 amortization, calendar ( Tax Reform - excludes 2017 non-plant excess tax amortized as flow-through DFIT)  
 Schedule 155 amortization of prior gas costs, calendar  
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)  
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)  
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB  
 Sch 175 Amortization Residential Decoupling, calendar  
 Sch 175 Amortization Non-Residential Decoupling, calendar

|  |                          |
|--|--------------------------|
| Current Gas Costs included in PGA                  |                          |
| 483xxx Sales For Resale                            | 55,067,624               |
| 495028 Deferred Exchange                           | 3,039,150                |
| Total Revenue                                      | <u>58,106,774</u>        |
| 804/805 City Gate Purchases                        | 100,541,400              |
| less: 805110 Amortization of Recoverable Gas Costs | 12,296,765               |
| 808xxx Net Natural Gas Storage Transactions        | (1,599,800)              |
| 811000 Gas Used For Products Extraction            | <u>(328,449)</u>         |
| Total Expense                                      | <u>110,909,916</u>       |
| Net Gas Costs Recovered in Rates                   | <u><u>52,803,142</u></u> |

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Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/21/2020 Mgr. Review: \_\_\_\_\_

Journal Name (All)

| Sum of Transaction Amount |                                | Jurisdiction            |           | Service               |           | WA Total             | Grand Total             |
|---------------------------|--------------------------------|-------------------------|-----------|-----------------------|-----------|----------------------|-------------------------|
| FERC Account              | FERC Account Description       | WA                      | ED        | GD                    |           |                      |                         |
| 407230                    | TAX REFORM AMORTIZATION        | \$ (3,914,140.00)       | \$        | (1,205,040.10)        | \$        | (5,119,180.10)       | \$ (5,119,180.10)       |
| 407395                    | OPTIONAL RENEWABLE POWER REV O | \$ 156,370.72           |           |                       | \$        | 156,370.72           | \$ 156,370.72           |
| 407450                    | AMORT BPA RX                   | \$ (3,102,919.36)       |           |                       | \$        | (3,102,919.36)       | \$ (3,102,919.36)       |
| 407494                    | AMORT SCH 98 REC REV           | \$ 34,085.00            |           |                       | \$        | 34,085.00            | \$ 34,085.00            |
| 407499                    | AMORT SCH 59 BPA RES EXCH CRED | \$ (419,873.00)         |           |                       | \$        | (419,873.00)         | \$ (419,873.00)         |
| 456311                    | CONTRA DECOUPLING DEFERRAL     | \$ (1,396,884.38)       |           |                       | \$        | (1,396,884.38)       | \$ (1,396,884.38)       |
| 456329                    | AMORTIZATION RES DECOUPLING DE | \$ (929,434.70)         |           |                       | \$        | (929,434.70)         | \$ (929,434.70)         |
| 456339                    | AMORTIZATION NON-RES DECOUPLIN | \$ 2,113,562.55         |           |                       | \$        | 2,113,562.55         | \$ 2,113,562.55         |
| 495329                    | AMORTIZATION RES DECOUPLING DE |                         |           | \$ (2,439,657.86)     | \$        | (2,439,657.86)       | \$ (2,439,657.86)       |
| 495339                    | AMORTIZATION NON-RES DECOUPLIN |                         |           | \$ 572,130.32         | \$        | 572,130.32           | \$ 572,130.32           |
| 557324                    | DEF POWER SUPPLY EXP-REC AMORT | \$ (1,658,472.00)       |           |                       | \$        | (1,658,472.00)       | \$ (1,658,472.00)       |
| 805110                    | AMORTIZE RECOVERABLE GAS COSTS |                         |           | \$ (12,296,765.33)    | \$        | (12,296,765.33)      | \$ (12,296,765.33)      |
| 908600                    | CUST SVC & INFO EXP            | \$ 27,222,127.48        | \$        | 8,515,255.06          | \$        | 35,737,382.54        | \$ 35,737,382.54        |
| 908690                    | AMORT UNBILLED DSM TARIFF RIDE | \$ (386,825.00)         | \$        | (30,531.00)           | \$        | (417,356.00)         | \$ (417,356.00)         |
| <b>Grand Total</b>        |                                | <b>\$ 17,717,597.31</b> | <b>\$</b> | <b>(6,884,608.91)</b> | <b>\$</b> | <b>10,832,988.40</b> | <b>\$ 10,832,988.40</b> |

|              |  | 2019  | Washington Electric | Idaho Electric      | Washington Gas      | Idaho Gas           | Oregon Gas          | Jurisdiction Total   |
|--------------|--|-------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>SCH M</b> | Schedule Ms  |       |                     |                     |                     |                     |                     |                      |
| 997082       | Meal Disallowances                                 | Perm  | 435,627             | 193,992             | 132,841             | 50,153              | 79,476              | 892,089              |
| 997112       | AFUDC EQUITY TAX FLOW THROUGH                      | Perm  | -                   | -                   | -                   | -                   | -                   | -                    |
| 997113       | AFUDC EQUITY CWIP                                  | Perm  | -                   | -                   | -                   | -                   | -                   | -                    |
| 997120       | Transportation Disallowance                        | Perm  | 36,234              | 17,576              | 10,973              | 4,666               | 6,792               | 76,241               |
| 997017       | Amort - Invest in Exch Pwr                         | Perm  | 794,680             | -                   | -                   | -                   | -                   | 794,680              |
|              |  |       | <u>1,266,541</u>    | <u>211,568</u>      | <u>143,814</u>      | <u>54,819</u>       | <u>86,268</u>       | <u>1,763,010</u>     |
| 997000       | Book Depreciation                                  | Plant | 99,326,036          | 50,351,441          | 23,640,751          | 9,409,776           | 13,852,849          | 196,580,853          |
| 997001       | Contributions In Aid of Construction               | Plant | 4,888,064           | 2,371,041           | 587,837             | 249,955             | 121,510             | 8,218,407            |
| 997049       | Tax Depreciation                                   | Plant | (122,785,667)       | (59,559,354)        | (28,732,182)        | (12,217,268)        | (19,925,537)        | (243,220,008)        |
| 997080       | Book Transportation Depr                           | Plant | 3,934,647           | 1,908,570           | 930,793             | 395,785             | 1,666,199           | 8,835,994            |
| 997101       | Repairs 481 (a)                                    | Plant | (21,817,188)        | (10,582,812)        | (3,929,240)         | (1,670,760)         | (3,600,000)         | (41,600,000)         |
| 997111       | CAPITALIZED TRANSPORTATION                         |       | (163,919)           | (79,512)            | (49,642)            | (21,109)            | (30,728)            | (344,910)            |
| 997119       | AFUDC Tax CPI                                      |       | 2,030,087           | 984,730             | 506,100             | 215,200             | 369,479             | 4,105,596            |
|              |  |       | <u>(34,587,940)</u> | <u>(14,605,896)</u> | <u>(7,045,583)</u>  | <u>(3,638,421)</u>  | <u>(7,546,228)</u>  | <u>(67,424,068)</u>  |
| 997004       | Boulder Park Write Off                             | Temp  | -                   | (112,280)           | -                   | -                   | -                   | (112,280)            |
| 997005       | FAS106 Current Retiree Medical Accrual             | Temp  | 592,084             | 287,201             | 179,312             | 76,246              | 110,991             | 1,245,834            |
| 997007       | Idaho PCA  | Temp  | -                   | (7,886,123)         | -                   | -                   | -                   | (7,886,123)          |
| 997008       | DSM Book Amortization                              | Temp  | -                   | -                   | -                   | -                   | (135,318)           | (135,318)            |
| 997009       | Rathdrum Turbine Lease                             | Temp  | (22,775)            | (11,047)            | -                   | -                   | -                   | (33,822)             |
| 997010       | Deferred Gas Credit and Refunds                    | Temp  | -                   | -                   | (21,959,815)        | (9,719,992)         | (6,168,057)         | (37,847,864)         |
| 997016       | Redemption Expense                                 | Temp  | 637,405             | 309,184             | 144,469             | 61,430              | 89,424              | 1,241,912            |
| 997017       | Amort - Invest in Exch Pwr                         | Temp  | 838,281             | -                   | -                   | -                   | -                   | 838,281              |
| 997018       | DSM Tariff Rider                                   | Temp  | 5,008,508           | 2,758,982           | (263,546)           | (156,114)           | 166,439             | 7,514,269            |
| 997020       | FAS87 Current Pension Accrual                      | Temp  | 755,995             | 366,709             | 228,952             | 97,353              | 141,718             | 1,590,727            |
| 997024       | Kettle Falls Disallowance                          | Temp  | (5,609)             | -                   | -                   | -                   | -                   | (5,609)              |
| 997027       | Uncollectibles                                     | Temp  | (1,337,651)         | (648,851)           | (405,107)           | (172,256)           | (250,755)           | (2,814,620)          |
| 997031       | Decoupling Mechanism                               | Temp  | (8,118,704)         | (580,565)           | (1,404,768)         | 223,108             | (177,184)           | (10,058,113)         |
| 997032       | Interest Rate Swaps                                | Temp  | (4,986,482)         | (2,418,781)         | (1,510,153)         | (642,135)           | (934,760)           | (10,492,311)         |
| 997033       | BPA Residential Exchange                           | Temp  | (666,453)           | (568,209)           | -                   | -                   | -                   | (1,234,662)          |
| 997034       | Montana Hydro Settlement                           | Temp  | 3,258,748           | 1,724,809           | -                   | -                   | -                   | 4,983,557            |
| 997035       | SCH M (Leases)                                     | Temp  | 17,056              | 7,595               | 5,201               | 1,964               | 3,112               | 34,928               |
| 997043       | Washington Deferred Power Costs                    | Temp  | 1,096,569           | -                   | -                   | -                   | -                   | 1,096,569            |
| 997044       | Non-Monetary Power Costs                           | Temp  | 171,288             | 83,086              | -                   | -                   | -                   | 254,374              |
| 997046       | Nez Perce Settlement                               | Temp  | (22,008)            | 5,188               | -                   | -                   | -                   | (16,820)             |
| 997054       | Spokane River Relicensing                          | Temp  | 72,939              | 5,797               | -                   | -                   | -                   | 78,736               |
| 997059       | Spokane River Relicensing PME                      | Temp  | 46,316              | 26,996              | -                   | -                   | -                   | 73,312               |
| 997063       | CDA Lake Settlement                                | Temp  | 747,435             | 319,744             | -                   | -                   | -                   | 1,067,179            |
| 997065       | Amortization - Unbilled Revenue Add-Ins            | Temp  | (359,626)           | 22,206              | 269,250             | (15,144)            | (253,142)           | (336,456)            |
| 997081       | Deferred Compensation                              | Temp  | 453,409             | 219,934             | 137,314             | 58,388              | 84,995              | 954,040              |
| 997083       | Paid Time Off                                      | Temp  | 291,672             | 141,481             | 88,333              | 37,560              | 54,677              | 613,723              |
| 997088       | Deferred O&M Colstrip & CS2                        | Temp  | -                   | (261,474)           | -                   | -                   | -                   | (261,474)            |
| 997095       | WA REC DEF   | Temp  | (1,396,907)         | -                   | -                   | -                   | -                   | (1,396,907)          |
| 997096       | CDA Settlement Costs                               | Temp  | 22,032              | 10,687              | -                   | -                   | -                   | 32,719               |
| 997099       | Kettle Falls Diesel Leak                           | Temp  | 124,329             | 60,308              | -                   | -                   | -                   | 184,637              |
| 997102       | Amort Idaho Earnings Test (254229)                 | Temp  | -                   | (87,014)            | -                   | -                   | -                   | (87,014)             |
| 997103       | Def Project Compass                                | Temp  | -                   | 668,590             | -                   | 168,136             | -                   | 836,726              |
| 997104       | Spokane River TDG                                  | Temp  | -                   | 117,223             | -                   | -                   | -                   | 117,223              |
| 997105       | WA Excess Nat Gas Line Extension                   | Temp  | -                   | -                   | (657,272)           | -                   | -                   | (657,272)            |
| 997107       | MDM System   | Temp  | (17,272,075)        | -                   | (3,953,313)         | -                   | 249,000             | (20,976,388)         |
| 997108       | PROV FOR RATE REFUND - TAX REFORM                  | Temp  | -                   | (40,777)            | -                   | -                   | 2,468,771           | 2,427,994            |
| 997109       | TAX REFORM AMORTIZATION                            | Temp  | (4,146,455)         | (3,787,244)         | (1,469,943)         | -                   | (2,246,387)         | (11,650,029)         |
| 997110       | FISERVE  | Temp  | (728,253)           | (330,841)           | (445,756)           | (214,574)           | 55,908              | (1,663,516)          |
| 997114       | AFUDC DEBT CWIP                                    | Temp  | 311,589             | 151,142             | 94,364              | 40,125              | 58,410              | 655,630              |
| 997115       | AFUDC EQUITY TAX DEFERRAL                          | Temp  | 778,866             | 342,779             | 229,489             | 110,152             | (157,643)           | 1,303,643            |
| 997117       | Colstrip Plant ADJ                                 | Temp  | -                   | (1,428,366)         | -                   | -                   | -                   | (1,428,366)          |
| 997118       | Natural Gas Deprec Exp Deferral                    | Temp  | -                   | -                   | -                   | 81,297              | -                   | 81,297               |
|              |  |       | <u>(23,838,477)</u> | <u>(10,531,931)</u> | <u>(30,692,989)</u> | <u>(9,964,456)</u>  | <u>(6,839,801)</u>  | <u>(81,867,654)</u>  |
| <b>TOTAL</b> | <b>SCHEDULE Ms</b>                                 |       | <b>(57,159,876)</b> | <b>(24,926,259)</b> | <b>(37,594,758)</b> | <b>(13,548,058)</b> | <b>(14,299,761)</b> | <b>(147,528,712)</b> |
|              | DFIT Plant - Calculated                            | -21%  | 7,263,467           | 3,067,238           | 1,479,572           | 764,068             | 1,584,708           | 14,159,054           |
|              | Book AFUDC DFIT that will reverse in subsequent ye |       | 877,716             | 425,752             | 101,860             | 43,312              | 64,893              | 1,513,533            |
|              | Flow Through DFIT, including ARAM                  |       | (4,950,408)         | (2,401,283)         | (989,693)           | (420,829)           | (700,839)           | (9,463,052)          |
|              | ITC Flow Through DFIT and Allocation True-Up       |       | 36,377              | 17,645              | -                   | -                   | -                   | 54,022               |
|              | Plant DFIT   |       | 3,227,152           | 1,109,352           | 591,740             | 386,551             | 948,761             | 6,263,558            |
|              | Other DFIT (on Temp items)                         | -21%  | 4,891,101           | 2,211,706           | 6,445,528           | 2,092,536           | 1,436,358           | 17,077,228           |
|              | Other Flow-Through DFIT - Tax Reform               |       | -                   | -                   | (651,196)           | 41,610              | (148,968)           | (758,554)            |
|              | TOTAL DFIT Calculated using Schedule M's           |       | <u>8,118,253</u>    | <u>3,321,058</u>    | <u>6,386,072</u>    | <u>2,520,697</u>    | <u>2,236,152</u>    | <u>22,582,232</u>    |
|              | PER ROO DFIT                                       |       | 7,830,166           | 3,631,221           | 6,500,601           | 2,434,408           | 2,248,418           | 22,644,814           |
|              | Difference - Immaterial                            |       | (288,087)           | 310,163             | 114,529             | (86,289)            | 12,266              | 62,582               |
|              | Due to Allocation of Expense in ROO                |       |                     |                     |                     |                     |                     |                      |