

## Cheung Workpapers

Initial workpaper titles are listed in normal typeface. Revised workpaper titles are underlined, and are found directly below the original workpaper title.

A. Non-Confidential Workpapers (Including for Folders 3 (Revenues RY1), 4 (O&M RY1), 5 NPC (RY1), 6 (Depreciation & Amortization RY1), 7 (Tax RY1), 8 (Rate Base RY1), 9 (Other Adjustments RY1), 10 (Thermal Generation RY1), 13 (Revenues & Expenses RY2), 14 (Capital Additions & Depreciation RY2), 15 (Tax RY2), 16 (Other Adjustments RY2), and B Tabs).

- WA GRC - 2024 WIJAM Tax Model.xlsx
  - o 230172-PAC-SLC-WAGRC-2024WIJAMTaxModel.xlsx
- WA GRC - 2025 WIJAM Tax Model.xlsx
  - o 230172-PAC-SLC-WAGRC-2025WIJAMTaxModel.xlsx
- Investor Supplied Working Capital Model (WA 2023 GRC).xlsx
  - o 230172-PAC-SLC-InvestorSuppliedWorkingCapitalModelWA2023GRC.xlsx
- Revenue Requirement Summary Model (WA 2023 GRC\_Year 1).xlsx
  - o 230172-PAC-SLC-RevReqSummaryModelWA2023GRCYear1.xlsx
- Revenue Requirement Summary Model (WA 2023 GRC\_Year 2).xlsx
  - o 230172-PAC-SLC-RevReqSummaryModelWA2023GRCYear2.xlsx
- Revenue Requirement Workpaper - Allocation Factors.xlsx
  - o 230172-PAC-SLC-RevReqWorkpaperAllocationFactors.xlsx
- Revenue Requirement Workpaper - Historical Rate Base.xlsx
  - o 230172-PAC-SLC-RevReqWorkpaperHistoricalRateBase.xlsx
- Revenue Requirement Workpaper Flow Chart (WA 2023 GRC).xlsx
  - o 230172-PAC-SLC-RevReqWorkpaperFlowChartWA2023GRC.xlsx
- Revenue Requirement Impact of Coal-Fired Resource Removal.xlsx
  - o 230172-PAC-SLC-RevReqImpactofCoalFiredResourceRemoval.xlsx
- Workpaper supporting Table 1 in Exhibit No. SLC-1T.xlsx
  - o 230172-PAC-SLC-WorkpapersupportingTable1inExhibitNoSLC1T.xlsx
- 3.1 - 3.2 - WA Revenue Adjustments.xlsx
  - o 230172-PAC-SLC-3-1-3-2WARevenueAdjustments.xlsx
- 3.3 - Wheeling Revenue - Year 1.xlsx
  - o 230172-PAC-SLC-3-3-WheelingRevenueYear1.xlsx
- 4.1 - Miscellaneous Expense & Revenue.xlsx
  - o 230172-PAC-SLC-4-1MiscellaneousExpenseRevenue.xlsx
- 4.2 & 4.3 - General Wage Increase - Year 1\_REDACTED.xlsx
  - o 230172-PAC-SLC-4-2-4-3GeneralWageIncreaseYear1 (R).xlsx
- 4.4 - Pension Related Non-Service Expense.xlsx
  - o 230172-PAC-SLC-4-4PensionRelatedNon-ServiceExpense.xlsx
- 4.5 - Insurance Expense.xlsx
  - o 230172-PAC-SLC-4-5InsuranceExpense.xlsx

\* Printed copies are not provided for these items because they are voluminous and/or are part of a functional model or spreadsheet that is not intended to be printed.

- 4.6 - Advertising.xlsx
  - o 230172-PAC-SLC-4-6Advertising.xlsx
- 4.7 - Memberships & Subscriptions.xlsx
  - o 230172-PAC-SLC-4-7MembershipsSubscriptions.xlsx
- 4.8 - Revenue-Sensitive Uncollectible Expense.xlsx
  - o 230172-PAC-SLC-4-8RevenueSensitiveUncollectibleExpense.xlsx
- 4.9 - Legal Expenses.xlsx
  - o 230172-PAC-SLC-4-9LegalExpenses.xlsx
- 4.10 - Remove Non-Recurring Entries.xlsx
  - o 230172-PAC-SLC-4-10RemoveNon-RecurringEntries.xlsx
- 4.11 - Environmental Remediation.xlsx
  - o 230172-PAC-SLC-4-11EnvironmentalRemediation.xlsx
- 4.12 - Payment Services Fees.xlsx
  - o 230172-PAC-SLC-4-12PaymentServicesFees.xlsx
- 4.13 - Incremental O&M Expenses.xlsx
  - o 230172-PAC-SLC-4-13IncrementalOMExpenses.xlsx
- 5.1 - Net Power Costs (Restating).xlsx
  - o 230172-PAC-SLC-5-1NetPowerCostRestating.xlsx
- 5.2 - Net Power Costs (Pro Forma) - Year 1.xlsx
  - o 230172-PAC-SLC-5-2NetPowerCostProFormaYear1.xlsx
- 5.3 - Pryor Mountain REC Revenues - Year 1\_REDACTED.xlsx
  - o 230172-PAC-SLC-5-3PryorMountainRECRevenuesYear 1 (R).xlsx
- 5.4 - WRAP Fees.xlsx
  - o 230172-PAC-SLC-5-4WRAPFees.xlsx
- 5.5 - Aurora Access Fees.xlsx
  - o 5-5AuroraAccessFees.xlsx
- 6.1 & 6.2 Pro Forma Depreciation and Amortization - Year 1.xlsx
  - o 230172-PAC-SLC-6-1-6-2ProFormaDepreciationandAmortizationYear1.xlsx
- 6.3 - End-of-Period Plant Reserves - Historical.xlsx
  - o 230172-PAC-SLC-6-3EndofPeriodPlantReservesHistorical.xlsx
- 6.4 - Decommissioning and Other Plant Closure Costs - Year 1\_REDACTED.xlsx
  - o 230172-PAC-SLC-6-4DecommissioningandOtherPlantClosureCostsYear1 (R).xlsx
- 7.1 - Interest True-Up - Year 1.xlsx
  - o 230172-PAC-SLC-7-1InterestTrueUpYear1.xlsx
- 7.2 - Property Tax Expense - Year 1.xlsx
  - o 230172-PAC-SLC-7-2PropertyTaxExpenseYear1.xlsx
- 7.3 - Production Tax Credit - Year 1.xlsx
  - o 230172-PAC-SLC-7-3ProductionTaxCreditYear1.xlsx
- 7.4 - PowerTax ADIT Adjustment - Year 1.xlsx
  - o 230172-PAC-SLC-7-4PowerTaxADITBalanceAdjustmentYear1.xlsx
- 7.5 - Permanent Schedule M Adjustment - Year 1.xlsx
  - o 230172-PAC-SLC-7-5PermanentScheduleMAdjustmentYear1.xlsx
- 7.6 - Remove Deferred State Tax Expense & Balance - Year 1.xlsx

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- [230172-PAC-SLC-7-6RemoveDeferredStateTaxExpenseBalanceYear1.xlsx](#)
- 7.7 - Washington Public Utility Tax Adjustment.xlsx
  - [230172-PAC-SLC-7-7WashingtonPublicUtilityTaxAdjustment.xlsx](#)
- 7.8 - Removal of TCJA Deferred Balances Adjustment - Year 1.xlsx
  - [230172-PAC-SLC-7-8RemovalofTCJADeferredBalancesAdjustmentYear1.xlsx](#)
- 7.9 - Washington Low Income Tax Credit.xlsx
  - [230172-PAC-SLC-7-9WashingtonLowIncomeTaxCredit.xlsx](#)
- 7.10 - Wyoming Wind Generation Tax.xlsx
  - [230172-PAC-SLC-7-10WyomingWindGenerationTax.xlsx](#)
- 8.1 - End-of-Period Plant Balances - Historical.xlsx
  - [230172-PAC-SLC-8-1EndofPeriodPlantBalancesHistorical.xlsx](#)
- 8.2 - Regulatory Asset Liabilites Amortization - Year 1.xlsx
  - [230172-PAC-SLC-8-2RegulatoryAssetLiabilitiesAmortizationYear1.xlsx](#)
- 8.3 - Customer Advances for Construction.xlsx
  - [230172-PAC-SLC-8-3CustomerAdvancesforConstruction.xlsx](#)
- 8.4 - Pro Forma Major Plant Additions - Year 1.xlsx
  - [230172-PAC-SLC-8-4ProFormaMajorPlantAdditionsYear1.xlsx](#)
- 8.4.47 - 8.4.59 Project Write-Ups Pages.docx
  - [230172-PAC-SLC-8-4-47-8-4-59ProjectWriteUpsPages](#)
- 8.5 - Miscellaneous Rate Base.xlsx
  - [230172-PAC-SLC-8-5MiscellaneousRateBase.xlsx](#)
- 8.6 - Customer Service Deposits.xlsx
  - [230172-PAC-SLC-8-6CustomerServiceDeposits.xlsx](#)
- 8.7 - Investor Supplied Working Capital.xlsx
  - [230172-PAC-SLC-8-7InvestorSuppliedWorkingCapital.xlsx](#)
- 8.8 - Labor Day Wildfire Restoration Capital Removal.xlsx
  - [230172-PAC-SLC-8-8LaborDayWildfireRestorationCapitalRemoval.xlsx](#)
- 8.9 - WIJAM Transmission Reallocation.xlsx
  - [230172-PAC-SLC-8-9WIJAMTransmissionReallocation.xlsx](#)
- 8.10 - Klamath Hydroelectric Assets Transfer - Year 1.xlsx
  - [230172-PAC-SLC-8-10KlamathHydroelectricAssetsTransferYear1.xlsx](#)
- 8.11 - Confidential Wind Generation Capital Additons - Year 1\_REDACTED.xlsx
  - [230172-PAC-SLC-8-11ConfidentialWindGenerationCapitalAdditionsYear1 \(R\).xlsx](#)
- 8.11.3 - Project Write-Ups Page.docx
  - [230172-PAC-SLC-8-11-3ProjectWriteUpsPage](#)
- 8.12 - Major Transmission Capital Additions - Year 1.xlsx
  - [230172-PAC-SLC-8-12MajorTransmissionCapitalAdditionsYear1.xlsx](#)
- 8.12.3 - Project Write-Ups Page.docx
  - [230172-PAC-SLC-8-12-3ProjectWriteUpsPage](#)
- 9.1 - Production Factor Adjustment - Year 1.xlsx
  - [230172-PAC-SLC-9-1ProductionFactorAdjustmentYear1.xlsx](#)
- 10.1 - Removal of Coal-Fired Generation Assets.xlsx
  - [230172-PAC-SLC-10-1RemovalofCoalFiredGenerationAssets.xlsx](#)

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- 10.2 - Jim Bridger SCRs Removal.xlsx
  - o 230172-PAC-SLC-10-2JimBridgerSCRsRemoval.xlsx
- 10.3 - Colstrip Unit 3 Removal.xlsx
  - o 230172-PAC-SLC-10-3ColstripUnit3Removal.xlsx
- 10.4 - Jim Bridger Mine Rate Base - Year 1.xlsx
  - o 230172-PAC-SLC-10-4JimBridgerMineRateBaseYear1.xlsx
- 10.5 - Existing Coal-Fired Generation Assets - Year 1.xlsx
  - o 230172-PAC-SLC-10-5ExistingCoalFiredGenerationAssetsYear1.xlsx
- 10.6 - Pro Forma JB Units 3,4 and Colstrip 4 Additons - Year 1.xlsx
  - o 230172-PAC-SLC-10-6ProFormaJBUnits34andColstrip4AdditionsYear1.xlsx
- 10.6.7 - Project Write-Ups Page.docx
  - o 230172-PAC-SLC-10-6-7ProjectWriteUpsPage
- 10.7 - Pro Forma JB Units 1 & 2 Additions - Year 1.xlsx
  - o 230172-PAC-SLC-10-7ProFormaJBUnits12AdditionsYear1.xlsx
- 10.8 - Fly Ash Revenues - Year 1.xlsx
  - o 230172-PAC-SLC-10-8FlyAshRevenuesYear1.xlsx
- 13.1 - Wheeling Revenues - Year 2.xlsx
  - o 230172-PAC-SLC-13-1WheelingRevenuesYear2.xlsx
- 13.2 - General Wage Increase (Pro Forma) - Year 2 \_REDACTED.xlsx
  - o 230172-PAC-SLC-13-2GeneralWageIncreaseProFormaYear2 (R).xlsx
- 13.3 - Pryor Mountain REC Revenues - Year 2 \_REDACTED.xlsx
  - o 230172-PAC-SLC-13-3PryorMountainRECRevenuesYear2 (R).xlsx
- 14.1 - Pro Forma Major Plant Additions - Year 2.xlsx
  - o 230172-PAC-SLC-14-1ProFormaMajorPlantAdditionsYear2.xlsx
- 14.2 - Pro Forma Depreciation and Amortization Expense - Year 2.xlsx
  - o 230172-PAC-SLC-14-2ProFormaDepreciationandAmortizationExpenseYear2.xlsx
- 14.3 - Pro Forma Depreciation and Amortization Reserve - Year 2.xlsx
  - o 230172-PAC-SLC-14-3ProFormaDepreciationandAmortizationReserveYear2.xlsx
- 14.4 - Decommissioning and Other Plant Closure Costs - Year 2.xlsx
  - o 230172-PAC-SLC-14-4DecommissioningandOtherPlantClosureCostsYear2 (R).xlsx
- 14.5 - Jim Bridger Mine Rate Base - Year 2.xlsx
  - o 230172-PAC-SLC-14-5JimBridgerMineRateBaseYear2.xlsx
- 14.6 - Existing Coal-Fired Generation Assets - Year 2.xlsx
  - o 230172-PAC-SLC-14-6ExistingCoalFiredGenerationAssetsYear2.xlsx
- 14.7 - Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2.xlsx
  - o 230172-PAC-SLC-14-7ProFormaJBUnits34andColstrip4AdditionsYear2.xlsx
- 14.8 - Pro Forma JB Units 1 & 2 Additions - Year 2.xlsx
  - o 230172-PAC-SLC-14-8ProFormaJBUnits12AdditionsYear2.xlsx
- 14.9 - Confidential Wind Generation Capital Additons - Year 2 \_REDACTED.xlsx
  - o 230172-PAC-SLC-14-9ConfidentialWindGenerationCapitalAdditionsYear2 (R).xlsx
- 14.10 - Major Transmission Capital Additons - Year 2.xlsx
  - o 230172-PAC-SLC-14-10MajorTransmissionCapitalAdditionsYear2.xlsx
- 15.1 - Interest True-Up - Year 2.xlsx

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- 230172-PAC-SLC-15-1InterestTrueUpYear2.xlsx
- 15.2 - Property Taxes - Year 2.xlsx
  - 230172-PAC-SLC-15-2PropertyTaxesYear2.xlsx
- 15.3 - Removal of TCJA Balances Adjustment - Year 2.xlsx
  - 230172-PAC-SLC-15-3RemovalofTCJADeferredBalancesAdjustmentYear2.xlsx
- 15.4 - PowerTax ADIT Balance Adjustment - Year 2.xlsx
  - 230172-PAC-SLC-15-4PowerTaxADITBalanceAdjustmentYear2.xlsx
- 15.5 - Permanent Schedule M Adjustment - Year 2.xlsx
  - 230172-PAC-SLC-15-5PermanentScheduleMAdjustmentYear2.xlsx
- 15.6 - Remove Deferred State Tax Expense & Balance - Year 2.xlsx
  - 230172-PAC-SLC-15-6RemoveDeferredStateTaxExpenseBalanceYear2.xlsx
- 16.1 - Regulatory Assets & Liabilites Amortization - Year 2.xlsx
  - 230172-PAC-SLC-16-1RegulatoryAssetsLiabilitiesAmortizationYear2.xlsx
- 16.2 - Klamath Hydroelectric Assets Amortization - Year 2.xlsx
  - 230172-PAC-SLC-16-2KlamathHydroelectricAssetsAmortizationYear2.xlsx
- B1 - Electric Operations Revenue.xlsx
  - 230172-PAC-SLC-B1ElectricOperationsRevenue.xlsx
- B2 - Operations & Maintenance.xlsx
  - 230172-PAC-SLC-B2OperationsMaintenance.xlsx
- B3 - Depreciation Expense.xlsx
  - 230172-PAC-SLC-B3DepreciationExpense.xlsx
- B4 - Amortization Expense.xlsx
  - 230172-PAC-SLC-B4AmortizationExpense.xlsx
- B5 - Taxes Other Than Income.xlsx
  - 230172-PAC-SLC-B5TaxesOtherThanIncome.xlsx
- B6 - Interest Expense & RETC.xlsx
  - 230172-PAC-SLC-B6InterestExpenseRETC.xlsx
- B6 - Schedule M.xlsx
  - 230172-PAC-SLC-B6ScheduleM.xlsx
- B7 - Deferred Income Tax Expense.xlsx
  - 230172-PAC-SLC-B7DeferredIncomeTaxExpense.xlsx
- B7 - Investment Tax Credit Amortization.xlsx
  - 230172-PAC-SLC-B7InvestmentTaxCreditAmortization.xlsx
- B8 - Electric Plant in Service with Unclassified Plant.xlsx
  - 230172-PAC-SLC-B8ElectricPlantinServicewithUnclassifiedPlant.xlsx
- B9 - Capital Lease.xlsx
  - 230172-PAC-SLC-B9CapitalLease.xlsx
- B10 - Plant Held for Future Use.xlsx
  - 230172-PAC-SLC-B10PlantHeldforFutureUse.xlsx
- B11 - Deferred Debits.xlsx
  - 230172-PAC-SLC-B11DeferredDebits.xlsx
- B13 - Materials & Supplies.xlsx
  - 230172-PAC-SLC-B13MaterialsSupplies.xlsx

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- B14 - Working Capital.xlsx
  - o 230172-PAC-SLC-B14WorkingCapital.xlsx
- B15 - Miscellaneous Rate Base.xlsx
  - o 230172-PAC-SLC-B15MiscellaneousRateBase.xlsx
- B16 - Regulatory Assets.xlsx
  - o 230172-PAC-SLC-B16RegulatoryAssets.xlsx
- B17 - Depreciation Reserve.xlsx
  - o 230172-PAC-SLC-B17DepreciationReserve.xlsx
- B18 - Amortization Reserve.xlsx
  - o 230172-PAC-SLC-B18AmortizationReserve.xlsx
- B19 - Deferred Income Tax Balance.xlsx
  - o 230172-PAC-SLC-B19DeferredIncomeTaxBalance.xlsx
- B19 - Investment Tax Credit Balance.xlsx
  - o 230172-PAC-SLC-B19InvestmentTaxCreditBalance.xlsx
- B20 - Customer Advances.xlsx
  - o 230172-PAC-SLC-B20CustomerAdvances.xlsx
- WA JAM 2023 GRC.xls
  - o 230172-PAC-SLC-WAJAM2023GRC.xls
- WA RAM 2023 GRC.xls
  - o 230172-PAC-SLC-WARAM2023GRC.xls

#### B. Confidential Workpapers

- 4.2 & 4.3 - General Wage Increase - Year 1\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-4-2-4-3GeneralWageIncrease-Year1 (C).xlsx
- 5.3 - Pryor Mountain REC Revenues - Year 1\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-5-3PryorMountainRECRevenues-Year1 (C).xlsx
- 6.4 - Decommissioning and Other Plant Closure Costs - Year 1\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-6-4DecommissioningandOtherPlantClosureCostsYear1 (C).xlsx
- 8.11 - Confidential Wind Generation Capital Additions - Year 1\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-8-11ConfWindGenerationCapitalAdditionsYear1 (C).xlsx
- 13.2 - General Wage Increase (Pro Forma) - Year 2\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-13-2GeneralWageIncreaseYear2 (C).xlsx
- 13.3 - Pryor Mountain REC Revenues - Year 2\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-13-3PryorMountainRECRevenuesYear2 (C).xlsx
- 14.9 - Confidential Wind Generation Capital Additions - Year 2\_CONFIDENTIAL.xlsx
  - o 230172-PAC-SLC-14-9ConfWindGenerationCapitalAdditionsYear2 (C).xlsx

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