

**Summary of Washington-Allocated Revenue from Sale of Renewable Energy Credits (RECs)
Docket UE 100749**

		(A)	(B)	(C)
Line	Description	Actual 2014 ¹	Forecast 2015 ²	Reference
1	Washington Allocation of Revenue (WCA Resources)	\$ 55,187	n/a	CONF Attach A, Line 15
2	Washington Allocation of Imputed Revenue for MWhs Held for Compliance (WCA Resources)	\$ 85,178	n/a	CONF Attach A, Line 50
3	Adjustment for Washington RPS Compliance Requirement	\$ (134,184)	n/a	CONF Attach A, Line 55
4	Accumulated Interest through April 2015	\$ (146)	n/a	Attach A Page 5
5	Total Washington-Allocated Revenue	\$ 6,035	\$ -	

1. 2014 amounts do not include the costs of purchasing unbundled RECs for compliance purposes.
 2. The Company anticipates that Washington-allocated RECs from 2015 forward will be used for compliance and not available for sale. Accordingly, no Washington-allocated REC revenue is projected for 2015.

Line	Description	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
1	Total Company Booked Revenues (WCA Resources)												
2	WCA Wind												
3	WCA Small Hydro												
4	WCA Large Hydro												
5	WCA Biomass												
6	Total Booked Revenues (WCA Resources)	\$ 17,992	\$ -	\$ -	\$ -	\$ 58,481	\$ 10,290	\$ 10,550	\$ 10,550	\$ 10,290	\$ 10,030	\$ 10,870	\$ 105,857
7													
8	Washington % (CAGW)	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%
9													
10	WA Allocated Booked Revenues (WCA Resources)												
11	WCA Wind												
12	WCA Small Hydro												
13	WCA Large Hydro												
14	WCA Biomass												
15	Total WA Allocated Booked Revenues (WCA Resources)	\$ 4,054	\$ -	\$ -	\$ -	\$ 13,178	\$ 2,319	\$ 2,377	\$ 2,377	\$ 2,319	\$ 2,260	\$ 2,449	\$ 23,853
16													
17	Imputed Revenue Calculations (Used for RPS Compliance)												
18	Held for Compliance (WCA Wind)												
19	Washington % (CAGW)	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%
20	Washington Allocation												
21	Assumed Percentage Sold	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
22	Washington Allocation Considered Sold												
23	Average Price												
24	WA Allocated Imputed Revenues (WCA Wind)												
25													
26	Held for Compliance (WCA Small Hydro) ¹												
27	Washington % (CAGW)	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%
28	Washington Allocation												
29	Assumed Percentage Sold	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
30	Washington Allocation Considered Sold												
31	Average Price												
32	WA Allocated Imputed Revenues (WCA Small Hydro)												
33													
34	Held for Compliance in (WCA Large Hydro)												
35	Washington % (CAGW)	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%
36	Washington Allocation												
37	Assumed Percentage Sold	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
38	Washington Allocation Considered Sold												
39	Average Price												
40	WA Allocated Imputed Revenues (WCA Large Hydro)												
41													
42	Held for Compliance in (WCA Biomass)												
43	Washington % (CAGW)	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%	22.5336%
44	Washington Allocation												
45	Assumed Percentage Sold	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46	Washington Allocation Considered Sold												
47	Average Price												
48	WA Allocated Imputed Revenues (WCA Biomass)												
49													
50	Total WA Allocated Imputed REC Revenues	\$ 6,099	\$ 7,195	\$ 9,121	\$ 9,267	\$ 8,231	\$ 9,263	\$ 6,385	\$ 5,742	\$ 5,668	\$ 5,557	\$ 7,572	\$ 5,079
51													
52	Adjustment for Washington RPS Compliance Requirement												
53	Washington RPS Compliance Requirement (WCA Wind)												
54	Average Price												
55	Subtract Revenue for Washington RPS Compliance (WCA Wind)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)	\$ (11,182)
56													
57	Total Washington Allocated Revenue	\$ (1,029)	\$ (3,987)	\$ (2,061)	\$ (1,915)	\$ 10,227	\$ 399	\$ (2,419)	\$ (3,063)	\$ (3,196)	\$ (3,365)	\$ (1,161)	\$ 17,751

		Actual	Forecast
West Control Area RPS Eligible Wind Generation (MWh)		2014	2015
1	LEANING JUNIPER I		
2	GOODNOE HILLS		
3	MARENGO		
4	MARENGO II		
5	Total Generation (MWh)		
6	Held for Compliance (MWh)		
7	Available for Sale (MWh)		
8	Actual Sales (MWh)		
9	Retained (MWh)		
10	Total Revenues from Sales		
11	Average Price		
12	% of Available for Sale Actually Sold		

		2014	2015
West Control Area RPS Eligible Small Hydro Generation (MWh)			
13	COPCO 1		
14	COPCO 2		
15	FALL CREEK		
16	IRON GATE		
17	BEND		
18	CLEARWATER 1		
19	CLEARWATER 2		
20	CONDIT		
21	EAGLE POINT		
22	EAST SIDE		
23	FISH CREEK		
24	PROSPECT 1		
25	PROSPECT 3		
26	PROSPECT 4		
27	SLIDE CREEK		
28	SODA SPRINGS		
29	WALLOWA FALLS		
30	WEST SIDE		
31	Total Generation (MWh)		
32	Held for Compliance (MWh)		
33	Available for Sale (MWh)		
34	Actual Sales (MWh)		
35	Retained (MWh)		
36	Total Revenues from Sales		
37	Average Price		
38	% of Available for Sale Actually Sold		

		2014	2015
West Control Area RPS Eligible Hydro Generation (MWh)			
39	JC BOYLE		
40	LEMOLO 1		
41	LEMOLO 2		
42	MERWIN		
43	PROSPECT 2		
44	SWIFT 1		
45	TOKETEE		
46	YALE		
47	Total Generation (MWh)		
48	Held for Compliance (MWh)		
49	Available for Sale (MWh)		
50	Actual Sales (MWh)		
51	Retained (MWh)		
52	Total Revenues from Sales		
53	Average Price		
54	% of Available for Sale Actually Sold		

		2014	2015
West Control Area RPS Eligible Biomass Generation (MWh)			
55	ROSEBURG FOREST PRODUCTS		
56	Total Generation (MWh)		
57	Held for Compliance (MWh)		
58	Available for Sale (MWh)		
59	Actual Sales (MWh)		
60	Retained (MWh)		
61	Total Revenues from Sales		
62	Average Price		
63	% of Available for Sale Actually Sold		

Washington Retail Sales		MWh
64	Calendar Year 2013 (Actual)	3,971,579
65	Calendar Year 2014 (Actual)	4,117,646
66	Calendar Year 2015 (Forecast)	

Washington RPS Compliance Requirements		MWh	Reference
67	1/1/14 - 3% (2014 Generation Eligible for Compliance)	121,338	3% of Average 2013 and 2014 Retail Sales
68	1/1/15 - 3% (2015 Generation Eligible for Compliance)		3% of Average 2014 and 2015 Retail Sales

Washington REC Revenue Tracker for CY2014 and Interest thru April 2015

Interest Rate 6.42% After Tax WACC approved in Washington per UE 130043
 Interest Rate 6.38% After Tax WACC approved in Washington per UE 140762

	Beginning Balance	Additions	Amort.	Interest	Ending Balance
Jan-14	-	(1,029)	-	(3)	(1,032)
Feb-14	(1,032)	(3,987)	-	(16)	(5,035)
Mar-14	(5,035)	(2,061)	-	(32)	(7,128)
Apr-14	(7,128)	(1,915)	-	(43)	(9,086)
May-14	(9,086)	10,227	-	(21)	1,119
Jun-14	1,119	399	-	7	1,526
Jul-14	1,526	(2,419)	-	2	(892)
Aug-14	(892)	(3,063)	-	(13)	(3,968)
Sep-14	(3,968)	(3,196)	-	(30)	(7,194)
Oct-14	(7,194)	(3,365)	-	(47)	(10,606)
Nov-14	(10,606)	(1,161)	-	(60)	(11,827)
Dec-14	(11,827)	17,751	-	(16)	5,908
Jan-15	5,908	-	-	32	5,940
Feb-15	5,940	-	-	32	5,972
Mar-15	5,972	-	-	32	6,004
Apr-15	6,004	-	-	32	6,035
Total		6,181	-	(146)	

Approved Balance for Amortization:		Accumulated REC Deferral Balance:	
April 2011 - December 2013	(4,916,393)	Actual 2014 and Forecast 2015	6,035
<u>Year/Month¹</u>		<u>Year/Month</u>	
Jan-14	-	Jan-14	-
Feb-14	-	Feb-14	-
Mar-14	-	Mar-14	-
Apr-14	-	Apr-14	-
May-14	-	May-14	-
Jun-14	-	Jun-14	-
Jul-14	-	Jul-14	-
Aug-14	-	Aug-14	-
Sep-14	-	Sep-14	-
Oct-14	-	Oct-14	-
Nov-14	-	Nov-14	-
Dec-14	-	Dec-14	-
Jan-15		Jan-15	-
Feb-15		Feb-15	-
Mar-15 ²	(230)	Mar-15	-
Apr-15 Projected	(204,850)	Apr-15	-
May-15 Projected	(204,850)	May-15	-
Jun-15 Projected	(204,850)	Jun-15	-
Jul-15 Projected	(204,850)	Jul-15	-
Aug-15 Projected	(204,850)	Aug-15	-
Sep-15 Projected	(204,850)	Sep-15	-
Oct-15 Projected	(204,850)	Oct-15	-
Nov-15 Projected	(204,850)	Nov-15	-
Dec-15 Projected	(204,850)	Dec-15	-
2014 Amortization Total		2014 Amortization Total	-
2015 Projected Amortization	(1,843,877)	2015 Amortization Total	-

¹Per Order 13 in Docket UE 100749 issued February 12, 2013, Schedule 95 was set to zero cents per kilowatt hour

²Per Order 16 in Docket UE 100749 issued December 12, 2014, Schedule 95 amortization effective March 31, 2015