Revenue Requirement Adjustment Summary

The table below represents the Commission's decisions relating to the restating and pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

ELECTRIC (in 000's)

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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Line No.	Adj. No.	Adjustment Title	NOI	Rate Base	Rev. Req.
2 1.01 Deferred IP: Rate Base 8 806 85 3 1.02 Deferred Debits and Credits (8) 0 13 4 1.03 Working Capital (78) (7,957) (838) 5 2.01 Eliminate B & O Taxes (96) 0 154 6 2.02 Restate Property Tax 573 0 (925) 7 2.03 Uncollectible Expense (5) 0 7 9 2.04 Regulatory Expense (69) 0 111 10 2.06 FIT/DFIT/ITC Expense (69) 0 158 10 2.06 FIT/DETIT/IC Expense 61 0 (99) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 0 1.564 13 2.09 Net Gains / Losses 61 0 (708) 14 2.11 Eliminate WA Power Cost Defer 4.388 0 (7.661) 12 2.17	1		, ,	110,557		
3 1.02 Deferred Debits and Credits (8) 0 13 4 1.03 Working Capital (78) (7.957) (838) 5 2.01 Eliminate B & O Taxes (96) 0 154 6 2.02 Restate Property Tax 573 0 (925) 7 2.03 Uncollectible Expense (726) 0 1,172 8 2.04 Regulatory Expense (5) 0 7 9 2.05 Injuries and Damages (98) 0 158 10 2.06 FIT/DFIT/ITC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (66) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,614) 15 2.11 Eliminate Adder Schedules (4) 0 6 16 2.12 Misc. Restating Incen						
4 1.03 Working Capital (78) (7.957) (838) 5 2.01 Eliminate B & O Taxes (96) 0 1.54 6 2.02 Restate Property Tax 573 0 (925) 7 2.03 Uncollectible Expense (726) 0 1.172 8 2.04 Regulatory Expense (5) 0 7 9 2.05 Injuries and Damages (98) 0 158 10 2.06 FIT/DFIT/ITC Expense (69) 0 (133) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate Adder Schedules (4) 0 6 16 2.12 Mics. Restating Non-Util (969) 0 1.564 17 2.13 Eliminate WA Power Cost Defer 4.388 0 (7.081) 18 2.14 Nez Perce Settl			Deferred Debits and Credits	(8)	0	13
5 2.01 Eliminate B & O Taxes (96) 0 154 6 2.02 Restate Property Tax 573 0 (925) 7 2.03 Uncollectible Expense (726) 0 1,172 8 2.04 Regulatory Expense (5) 0 7 9 2.05 Injuries and Damages (98) 0 158 10 2.06 F17/DF17/TC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate A/A Power Cost Defer 4.388 0 (7081) 18 2.14 Nez Stating Non-Util (969) 0 12.420 10 2.13 Restating Incentives 377 0 (608) 20 2.16 Normalize C	4	1.03	Working Capital		(7,957)	(838)
6 2.02 Restate Property Tax 573 0 (925) 7 2.03 Uncollectible Expense (726) 0 1,172 8 2.04 Regulatory Expense (5) 0 7 9 2.05 Injuries and Damages (98) 0 158 10 2.06 FIT/DFIT/TC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate Ader Schedules (4) 0 6 18 2.14 Nez Prece Settlement Adjustment 3 0 (4) 18 2.14 Nez Prece Settlement Adjustment 763 0 (1,231) 21 2.17 Restatia Deb In	5	2.01	Eliminate B & O Taxes			
8 2.04 Regulatory Expense (5) 0 7 9 2.05 Injuries and Damages (98) 0 158 10 2.06 IT/DFIT/TC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate Adder Schedules (4) 0 66 16 2.12 Mise. Restating Non-Util (969) 0 1,564 17 2.13 Eliminate Adder Schedules 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 18 2.14 Nee Perce SettInterest 405 0 (654) 22 2.18 Authorized Power Sup Non-ERM Rev/Exp (66) 0 10.6 23 <td< td=""><td>6</td><td>2.02</td><td>Restate Property Tax</td><td></td><td>0</td><td>(925)</td></td<>	6	2.02	Restate Property Tax		0	(925)
9 2.05 Injuries and Damages (98) 0 158 10 2.06 FIT/DFIT/TC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate VA Power Cost Defer 4,388 0 (7,081) 18 2.14 Nez Power Cost Defer 4,388 0 (1,011) 19 2.15 Restating Incentives 377 0 (664) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (664) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,306) 0 12,420	7	2.03	Uncollectible Expense	(726)	0	1,172
10 2.06 FT/DFIT/ITC Expense (69) 0 111 11 2.07 Office Space Charges to Non-Utility 20 0 (33) 12 2.08 Restate Excise Taxes 40 0 (65) 13 2.09 Net Gains / Losses 61 0 (99) 14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate Adfor Schedules (4) 0 6 16 2.12 Mise. Restating Non-Util (969) 0 1,564 17 2.13 Eliminate Adder Schedules 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Dol Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 24 0 1321 12,55 0 0 0 25 3.01	8	2.04	Regulatory Expense	(5)	0	7
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9	2.05	Injuries and Damages	(98)	0	158
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	10	2.06	FIT/DFIT/ITC Expense	(69)	0	111
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	11	2.07	Office Space Charges to Non-Utility	20	0	(33)
14 2.10 Weather Normalization 827 0 (1,334) 15 2.11 Eliminate Adder Schedules (4) 0 6 16 2.12 Misc. Restating Non-Util (969) 0 1,564 17 2.13 Eliminate WA Power Cost Defer 4,388 0 (7,081) 18 2.14 Nez Perce Settlement Adjustment 3 0 (4) 19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restating Totals (4,088) 62,540 14,169 24 Restate 2016 AMA Rate Base to EOP (1,306) 0 2,108 25 3.01 Pro Forma Labor Exec 21 0 (35) 28 3.04 Pro Forma Employee Benefits 234 0 (378) <t< td=""><td>12</td><td>2.08</td><td>Restate Excise Taxes</td><td>40</td><td>0</td><td>(65)</td></t<>	12	2.08	Restate Excise Taxes	40	0	(65)
15 2.11 Eliminate Adder Schedules (4) 0 6 16 2.12 Misc. Restating Non-Util (969) 0 1,564 17 2.13 Eliminate WA Power Cost Defer 4,388 0 (7,081) 18 2.14 Nez Perce Settlement Adjustment 3 0 (4) 19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (408) 62,540 14,169 25 3.01 Pro Forma Trans/Power Sup Non-EEM Rev/Exp (660) 0 106 26 3.02 Pro Forma Labor Non-Exec 21 0 (35) 27 3.03 Pro Forma Incentive Expenses 0 0 0 <	13	2.09	Net Gains / Losses	61	0	(99)
16 2.12 Misc. Restating Non-Util (969) 0 1,564 17 2.13 Eliminate WA Power Cost Defer 4,388 0 (7,081) 18 2.14 Nez Perce Settlement Adjustment 3 0 (4) 19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (624) 22 2.18 A uthorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (4088) 62,540 14,169 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (660) 0 106 26 3.02 Pro Forma Labor Non-Exc 21 0 (35) 28 3.04 Pro Forma Incentive Expenses 0 0 0 29 3.05 Pro Forma Def Debits, Credits & Regulatory Amort: 1,014 (5	14	2.10	Weather Normalization	827	0	(1,334)
17 2.13 Eliminate WA Power Cost Defer 4,388 0 (7,081) 18 2.14 Nez Perce Settlement Adjustment 3 0 (4) 19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 restating Totals (4,088) 62,540 14,169 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exce 1.1 0 (35) 28 3.04 Pro Forma Employee Benefits 234 0 (378) 29 3.05 Pro Forma Is/IT Expense (41) 0 2,039 31 3.07 Pro Forma Of Debits, Credits & Regulatory Amort: 1,014 (15	2.11	Eliminate Adder Schedules	(4)	0	6
18 2.14 Nez Perce Settlement Adjustment 3 0 (4) 19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (4,088) 62,2540 14,169 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exce 21 0 (35) 28 3.04 Pro Forma Employce Benefits 234 0 (378) 29 3.05 Pro Forma Revenue Normalization (3,286) 0 5,303 30 Pro Forma 2017 Threshold Capital Adds (544) 16,915 2,928 35 3.11 Pro Forma Odd Offsets 41 0 (66)	16	2.12	Misc. Restating Non-Util	(969)	0	1,564
19 2.15 Restating Incentives 377 0 (608) 20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (4,088) 62,540 14,169 25 3.01 Pro Forma Labor Non-Exec (1,306) 0 2,108 27 3.03 Pro Forma Enployee Benefits 234 0 (378) 29 3.05 Pro Forma Incentive Expenses 0 0 0 30 3.06 Pro Forma Revenue Normalization (3,286) 0 5,303 31 3.07 Pro Forma Def Debits, Credits & Regulatory Amort: 1,014 (5,346) (2,284) 32 3.08 Pro Forma Director Fees Exp 0 0 0 33 3.09 Pro Forma Director Fees Exp 0 0	17	2.13	Eliminate WA Power Cost Defer	4,388	0	(7,081)
20 2.16 Normalize CS2 / Colstrip Major Maint 763 0 (1,231) 21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (4,608) 62,540 14,169 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exce (1,306) 0 2,108 27 3.03 Pro Forma Labor Exec 21 0 (35) 28 3.04 Pro Forma Incentive Expenses 0 0 0 29 3.05 Pro Forma Property Tax (1,264) 0 2,039 31 3.07 Pro Forma Revenue Normalization (3,286) 0 5,303 33 3.09 Pro Forma 2017 Threshold Capital Adds (544) 16,915 2,928 35 3.11 Pro Forma O&M Offsets 41 0	18	2.14	Nez Perce Settlement Adjustment	3	0	(4)
21 2.17 Restate Debt Interest 405 0 (654) 22 2.18 Authorized Power Supply (7,696) 0 12,420 23 2.19 Restate 2016 AMA Rate Base to EOP (1,804) 69,691 11,351 24 Restating Totals (4,088) 62,540 14,169 25 3.01 Pro Forma Labor Non-Exec (1,306) 0 2,108 27 3.03 Pro Forma Labor Exec 21 0 (35) 28 3.04 Pro Forma Incentive Expenses 0 0 0 29 3.05 Pro Forma Revenue Normalization (3,286) 0 2,039 31 3.07 Pro Forma Oef Debits, Credits & Regulatory Amort: 1,014 (5,346) (2,284) 32 3.08 Pro Forma Olf Debits, Credits & Regulatory Amort: 1,014 (5,346) (2,284) 33 3.09 Pro Forma Corma CS2/Colstrip Major Maint (225) 0 364 34 3.10 Pro Forma CS2/Colstrip Major Maint (225) 0 364 36 3.12 Pro Forma C	19	2.15	Restating Incentives	377	0	(608)
22 2.18 Authorized Power Supply $(7,696)$ 0 $12,420$ 23 2.19 Restate 2016 AMA Rate Base to EOP $(1,804)$ $69,691$ $11,351$ 24 Restate 2016 AMA Rate Base to EOP $(1,804)$ $69,691$ $11,351$ 24 Restate 2016 AMA Rate Base to EOP 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exec $(1,306)$ 0 $2,108$ 27 3.03 Pro Forma Employee Benefits 234 0 (378) 29 3.05 Pro Forma Property Tax $(1,264)$ 0 $2,039$ 31 3.07 Pro Forma Revenue Normalization $(3,286)$ 0 $5,303$ 33 3.09 Pro Forma O&M Offsets 41 0 (66) 34 3.10 Pro Forma OM Offsets 41 0 (66) 35 3.11 Pro Forma OM Offsets 41 0 (66) 36 3.12 Pro Forma OM Offsets 0 0 0	20	2.16	Normalize CS2 / Colstrip Major Maint	763	0	(1,231)
23 2.19 Restate 2016 AMA Rate Base to EOP $(1,804)$ $69,691$ $11,351$ 24 Restating Totals $(4,088)$ $62,540$ $14,169$ 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exec $(1,306)$ 0 $2,108$ 27 3.03 Pro Forma Employee Benefits 234 0 (35) 28 3.04 Pro Forma Employee Benefits 234 0 0 29 3.05 Pro Forma Incentive Expenses 0 0 0 0 30 306 Pro Forma Revenue Normalization $(3,286)$ 0 $5,303$ 31 3.07 Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 34 3.10 Pro Forma O& Offsets 41 0 (66) 35 3.11 Pro Forma Underground Equip Inspection (346) 0 52928 35 3.11 Pro Forma CS2/Colstrip Major Maint (225) 0 0	21	2.17	Restate Debt Interest	405	0	(654)
24 Restating Totals $(4,088)$ $62,540$ $14,169$ 25 3.01 Pro Forma Trans/Power Sup Non-ERM Rev/Exp (66) 0 106 26 3.02 Pro Forma Labor Non-Exec $(1,306)$ 0 2,108 27 3.03 Pro Forma Labor Exec 21 0 (35) 28 3.04 Pro Forma Employee Benefits 234 0 (378) 29 3.05 Pro Forma Incentive Expenses 0 0 0 30 3.06 Pro Forma Revenue Normalization $(3,286)$ 0 5,303 31 3.07 Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,344)$ $16,915$ 2,928 35 3.11 Pro Forma Director Fees Exp 0 0 0 36 3.12 Pro Forma Director Fees Exp 0 0 0 37 3.13 Pro Forma O&M Offsets 41 0 (66) 36 3.12 Pro Forma Director Fees Exp 0 0 <	22	2.18	Authorized Power Supply	(7,696)	0	12,420
253.01Pro Forma Trans/Power Sup Non-ERM Rev/Exp 106 263.02Pro Forma Labor Non-Exec $(1,306)$ 02,108273.03Pro Forma Labor Exec210 (35) 283.04Pro Forma Employee Benefits2340 (378) 293.05Pro Forma Incentive Expenses000303.06Pro Forma Property Tax $(1,264)$ 02,039313.07Pro Forma Revenue Normalization $(3,286)$ 05,303333.09Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma Outh Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 0 $1,071$ 403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Dower Supply & Transm Revs $(8,996)$ 0 $14,519$ 42 $Pro Forma Reverse Tax PF ARAM Amort4,6194,094(5,726)465.03Tax Reform Excess Tax PF ARAM Amort4,6194,094(5,726)465.03Tax Reform Excess Tax PF Non-Plant Amort1000465.05$	23	2.19	Restate 2016 AMA Rate Base to EOP	(1,804)	69,691	11,351
263.02Pro Forma Labor Non-Exec $(1,306)$ 02,108273.03Pro Forma Labor Exec210 (35) 283.04Pro Forma Employee Benefits2340 (378) 293.05Pro Forma Incentive Expenses000303.06Pro Forma Property Tax $(1,264)$ 02,039313.07Pro Forma IS/IT Expense (451) 0728323.08Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0 364 383.14Pro Forma Duderground Equip Inspection (346) 0 558 39A1New MT Aquatic Invasive Fee (663) 0 $10,071$ 403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Provers Supply & Transm Revs $(8,996)$ 0 $14,519$ 42Pro Forma Proterma The Reform FIT/DFIT Expense Adj $10,0944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 465.03Tax Reform Excess Tax PF Non-Plant Amort000	24		Restating Totals	(4,088)	62,540	14,169
273.03Pro Forma Labor Exec210(35)283.04Pro Forma Employee Benefits2340(378)293.05Pro Forma Incentive Expenses000303.06Pro Forma Property Tax(1,264)02,039313.07Pro Forma IS/IT Expense(451)0728323.08Pro Forma Revenue Normalization(3,286)05,303333.09Pro Forma Def Debits, Credits & Regulatory Amort:1,014(5,346)(2,284)343.10Pro Forma O&M Offsets410(66)363.12Pro Forma Director Fees Exp000373.13Pro Forma Underground Equip Inspection(346)055839A1New MT Aquatic Invasive Fee(663)01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Prover Supply & Transm Revs(8,996)014,51942 Pro Forma Total (15,837)11,56926,960435.01Tax Reform FIT/DFIT Expense Adj10,9440(21,216)445.02Tax Reform Excess Tax PF ARAM Amort4,6194,094(5,726)465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000465.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370(4,431)485.05Tax Reform Jan-Apr Deferral ARAM	25	3.01	Pro Forma Trans/Power Sup Non-ERM Rev/Exp	(66)	0	106
28 3.04 Pro Forma Employee Benefits 234 0 (378) 29 3.05 Pro Forma Incentive Expenses00030 3.06 Pro Forma Property Tax $(1,264)$ 0 $2,039$ 31 3.07 Pro Forma IS/IT Expense (451) 072832 3.08 Pro Forma Revenue Normalization $(3,286)$ 0 $5,303$ 33 3.09 Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 34 3.10 Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 35 3.11 Pro Forma O&M Offsets410 (66) 36 3.12 Pro Forma CS2/Colstrip Major Maint (225) 0 364 38 3.14 Pro Forma Underground Equip Inspection (346) 0 558 39A1New MT Aquatic Invasive Fee (663) 0 $1,071$ 40 3.15 EOP 2017 Capital Net Rate Base00041 4.00 Pro Forma Power Supply & Transm Revs $(8,996)$ 0 $14,519$ 42Pro Forma Total43 5.01 Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 44 5.02 Tax Reform Excess Tax PF Non-Plant Amort 0 0045Revenue Requirement (Base Rates)46 5.03 Tax Reform Lander Pro Forma Lander 0 0046 5.05 Tax Reform Lander	26	3.02	Pro Forma Labor Non-Exec	(1,306)	0	2,108
293.05Pro Forma Incentive Expenses000303.06Pro Forma Property Tax $(1,264)$ 02,039313.07Pro Forma IS/IT Expense (451) 0728323.08Pro Forma Revenue Normalization $(3,286)$ 05,303333.09Pro Forma Def Debits, Credits & Regulatory Amorts $1,014$ $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 0 $1,071$ 403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 0 $14,519$ 42Pro Forma Power Supply & Transm Revs $(8,996)$ 0 $14,519$ 435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 465.03Tax Reform Excess Tax PF Non-Plant Amort000465.05Tax Reform Lan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 73	27	3.03	Pro Forma Labor Exec	21	0	(35)
303.06Pro Forma Property Tax $(1,264)$ 02,039313.07Pro Forma IS/IT Expense (451) 0728323.08Pro Forma Revenue Normalization $(3,286)$ 05,303333.09Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942 Pro Forma Total 435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000465.05Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$ <	28	3.04	Pro Forma Employee Benefits	234	0	(378)
31 3.07 Pro Forma IS/IT Expense (451) 072832 3.08 Pro Forma Revenue Normalization $(3,286)$ 0 $5,303$ 33 3.09 Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 34 3.10 Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 35 3.11 Pro Forma O&M Offsets410(66)36 3.12 Pro Forma Director Fees Exp00037 3.13 Pro Forma CS2/Colstrip Major Maint (225) 036438 3.14 Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,07140 3.15 EOP 2017 Capital Net Rate Base00041 4.00 Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942 Pro Forma Total $(15,837)$ $11,569$ $26,960$ 43 5.01 Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 44 5.02 Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 46 5.03 Tax Reform Excess Tax PF Non-Plant Amort ¹ 00046 5.05 Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	29	3.05	Pro Forma Incentive Expenses	0	0	0
323.08Pro Forma Revenue Normalization $(3,286)$ 05,303333.09Pro Forma Def Debits, Credits & Regulatory Amort: $1,014$ $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	30	3.06		(1,264)	0	2,039
333.09Pro Forma Def Debits, Credits & Regulatory Amort:1,014 $(5,346)$ $(2,284)$ 343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	31	3.07	Pro Forma IS/IT Expense	(451)	0	728
343.10Pro Forma 2017 Threshold Capital Adds (544) $16,915$ $2,928$ 353.11Pro Forma O&M Offsets410 (66) 363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total $(15,837)$ $11,569$ $26,960$ 435.01Tax Reform FIT/DFIT Expense Adj10,9440 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	32	3.08				5,303
353.11Pro Forma O&M Offsets410(66)363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint(225)0364383.14Pro Forma Underground Equip Inspection(346)055839A1New MT Aquatic Invasive Fee(663)01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs(8,996)014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj10,9440(21,216)445.02Tax Reform Excess Tax PF ARAM Amort4,6194,094(5,726)465.03Tax Reform Excess Tax PF Non-Plant Amort000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370(4,431)485.05Tax Reform Jan-Apr Deferral ARAM Amort1,476736(1,886)	33	3.09	Pro Forma Def Debits, Credits & Regulatory Amorts	1,014	(5,346)	(2,284)
363.12Pro Forma Director Fees Exp000373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj10,9440(21,216)445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	34	3.10	Pro Forma 2017 Threshold Capital Adds	(544)	16,915	2,928
373.13Pro Forma CS2/Colstrip Major Maint (225) 0364383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj10,9440(21,216)445.02Tax Reform Excess Tax PF ARAM Amort4,6194,094(5,726)45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370(4,431)485.05Tax Reform Jan-Apr Deferral ARAM Amort1,476736(1,886)	35				0	(66)
383.14Pro Forma Underground Equip Inspection (346) 055839A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total435.01Tax Reform FIT/DFIT Expense Adj10,9440(21,216)445.02Tax Reform Excess Tax PF ARAM Amort4,6194,094(5,726)45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370(4,431)485.05Tax Reform Jan-Apr Deferral ARAM Amort1,476736(1,886)	36	3.12		0	0	0
39A1New MT Aquatic Invasive Fee (663) 01,071403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total $(15,837)$ 11,56926,960435.01Tax Reform FIT/DFIT Expense Adj10,9440 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort4,6194,094 $(5,726)$ 45Revenue Requirement (Base Rates)106,1951,523,12910,763465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort1,476736 $(1,886)$		3.13			0	
403.15EOP 2017 Capital Net Rate Base000414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total $(15,837)$ $11,569$ $26,960$ 435.01Tax Reform FIT/DFIT Expense Adj10,9440 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates) $106,195$ $1,523,129$ $10,763$ 465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$					0	
414.00Pro Forma Power Supply & Transm Revs $(8,996)$ 014,51942Pro Forma Total $(15,837)$ $11,569$ $26,960$ 435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates) $106,195$ $1,523,129$ $10,763$ 465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	39	A1	New MT Aquatic Invasive Fee	(663)	0	1,071
42Pro Forma Total(15,837)11,56926,960435.01Tax Reform FIT/DFIT Expense Adj $10,944$ 0 $(21,216)$ 445.02Tax Reform Excess Tax PF ARAM Amort $4,619$ $4,094$ $(5,726)$ 45Revenue Requirement (Base Rates)465.03Tax Reform Excess Tax PF Non-Plant Amort 0 0 0 475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp $3,337$ 0 $(4,431)$ 485.05Tax Reform Jan-Apr Deferral ARAM Amort $1,476$ 736 $(1,886)$	40				0	
43 5.01 Tax Reform FIT/DFIT Expense Adj 10,944 0 (21,216) 44 5.02 Tax Reform Excess Tax PF ARAM Amort 4,619 4,094 (5,726) 45 Revenue Requirement (Base Rates) 106,195 1,523,129 10,763 46 5.03 Tax Reform Excess Tax PF Non-Plant Amort ¹ 0 0 0 47 5.04 Tax Reform Jan-Apr Deferral FIT/DFIT Exp 3,337 0 (4,431) 48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort 1,476 736 (1,886)		4.00				14,519
44 5.02 Tax Reform Excess Tax PF ARAM Amort 4,619 4,094 (5,726) 45 <i>Revenue Requirement (Base Rates)</i> 106,195 1,523,129 10,763 46 5.03 Tax Reform Excess Tax PF Non-Plant Amort ¹ 0 0 0 47 5.04 Tax Reform Jan-Apr Deferral FIT/DFIT Exp 3,337 0 (4,431) 48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort 1,476 736 (1,886)					11,569	· · · · · · · · · · · · · · · · · · ·
45Revenue Requirement (Base Rates)106,1951,523,12910,763465.03Tax Reform Excess Tax PF Non-Plant Amort ¹ 000475.04Tax Reform Jan-Apr Deferral FIT/DFIT Exp3,3370(4,431)485.05Tax Reform Jan-Apr Deferral ARAM Amort1,476736(1,886)						
46 5.03 Tax Reform Excess Tax PF Non-Plant Amort ¹ 0 0 0 47 5.04 Tax Reform Jan-Apr Deferral FIT/DFIT Exp 3,337 0 (4,431) 48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort 1,476 736 (1,886)		5.02				
47 5.04 Tax Reform Jan-Apr Deferral FIT/DFIT Exp 3,337 0 (4,431) 48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort 1,476 736 (1,886)	45		Revenue Requirement (Base Rates)	106,195	1,523,129	10,763
48 5.05 Tax Reform Jan-Apr Deferral ARAM Amort <u>1,476 736 (1,886)</u>	46	5.03	Tax Reform Excess Tax PF Non-Plant Amort ¹	0	0	0
	47	5.04	Tax Reform Jan-Apr Deferral FIT/DFIT Exp	3,337	0	(4,431)
	48	5.05	Tax Reform Jan-Apr Deferral ARAM Amort	1,476	736	(1,886)
	49		Total Schedule 74 Credit ²	4,813	736	(6,317)

¹The Commission authorized these monies to be deferred for resolution in Docket U-170970.

²Schedule 74 rate credits are estimates and to be recalculated per Order 07 upon the Company's compliance report and returned to customers over a one-year amortization period.

Revenue Requirement Adjustment Summary

The table below represents the Commission's decisions relating to the restating and pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

NATURAL GAS

$(in 000^{\circ}s)$	(in	000's)
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Line No.	Adj. No.	Adjustment Title	NOI	Rate Base	Rev. Req.
1	1.00	Results of Operations	23,458	287,787	(3,002)
2	1.01	Deferred FIT Rate Base	(3)	(325)	(34)
3	1.02	Deferred Debits and Credits	(1)	0	2
4	1.03	Working Capital	(20)	(2,007)	(211)
5	2.01	Eliminate B & O Taxes	(21)	0	34
6	2.02	Restate Property Tax	(168)	0	272
7	2.03	Uncollectible Expense	251	0	(405)
8	2.04	Regulatory Expense	2	0	(3)
9	2.05	Injuries and Damages	(49)	0	80
10	2.06	FIT/DFIT/ITC Expense	0	0	0
11	2.07	Office Space Charges to Non-Utility	6	0	(9)
12	2.08	Restate Excise Taxes	(1)	0	2
13	2.09	Net Gains / Losses	8	0	(14)
14	2.10	Weather Normalization / Gas Cost Adjust	(12)	0	19
15	2.11	Eliminate Adder Schedules	(309)	0	499
16	2.12	Misc. Restating Non-Util / Non-Recurring Expenses	205	0	(330)
17	2.13	Project Compass Deferral	(701)	0	1,132
19	2.14	Restating Incentives	109	0	(175)
21	2.15	Restate Debt Interest	81	0	(131)
23	2.16	Restate 2016 AMA Rate Base to EOP	(336)	14,160	2,257
24		Restating Totals	(959)	11,828	2,983
25	3.01	Pro Forma Atmospheric Testing & Leak Survey	(226)	0	365
26	3.02	Pro Forma Labor Non-Exec	(421)	0	679
27	3.03	Pro Forma Labor Exec	7	0	(10)
28	3.04	Pro Forma Employee Benefits	114	0	(185)
29	3.05	Pro Forma Incentive Expenses	0	0	0
30	3.06	Pro Forma Property Tax	(279)	0	450
31	3.07	Pro Forma IS/IT Expense	(131)	0	211
32	3.08	Pro Forma Revenue Normalization	(543)	0	877
33	3.09	Pro Forma Regulatory Amortization	701	0	(1,132)
34	3.10	Pro Forma 2017 Threshold Capital Adds	(244)	8,160	1,382
35	3.11	Pro Forma O&M Offsets	3	0	(5)
36	3.12	Pro Forma Director Fees Exp	0	0	0
37	3.13	Pro Forma LEAP Deferral Gas Line Ext.	(365)	1,474	768
40	3.14	EOP 2017 Capital Net Rate Base	0	0	0
42		Pro Forma Total	(1,384)	9,634	3,400
43	5.01	Tax Reform FIT/DFIT Expense Adj	2,803	0	(4,320)
44	5.02	Tax Reform Excess Tax PF ARAM Amort	972	850	(1,206)
45		Revenue Requirement (Base Rates)	24,890	310,099	(2,145)
46	5.03	Tax Reform Excess Tax PF Non-Plant Amort	937	1,048	(1,140)
47	5.04	Tax Reform Jan-Apr Deferral FIT/DFIT Exp	874	0	(1,160)
48	5.05	Tax Reform Jan-Apr Deferral ARAM Amort	304	152	(389)
49		Total Schedule 174 Credit	2,115	1,200	(2,689)

¹Schedule 174 rate credits are estimates to be recalculated per Order 07 upon the Company's compliance report and returned to customers over a one-year amortization period.