

**Washington Limited Issues Filing (UE-152253)**  
**Year-Two Capital Project Costs - FINAL UPDATE**

The table below presents the Company's actual rate base recorded on capital projects as approved in Order 15 of Docket No. UE-152253 reflected in the second step rate increase in the Company's approved Two-Year Rate Plan.

A	B	C	D	E	F
Line No.	Project Description	<u>TOTAL CO.</u> <u>Rate Base</u>	<u>Allocation</u> <u>Factor</u>	<u>%</u>	<u>WA ALLOC.</u> <u>Rate Base</u>
1	Jim Bridger Unit 4 Overhaul & SCR Installation	130,189,577	JBG	22.437%	29,210,641
2	<i>(less SCR disallowed)<sup>1</sup></i>	<u>(120,385,241)</u>	JBG	22.437%	<u>(27,010,842)</u>
3	<i>Net Jim Bridger Unit 4 Overhaul Additions</i>	9,804,336	JBG	22.437%	2,199,799
4	SCADA EMS Replacement & Upgrade	33,369,626	SO	6.655%	2,220,683
5	Union Gap Transmission Project	20,281,080	CAGW	22.565%	4,576,436
6					
7	Subtotal Rate Base Increase (incl. SCR)	183,840,283			36,007,761
8					
9	<b>Net Rate Base Increase (excl. SCR)</b>	<b><u>63,455,042</u></b>			<b><u>8,996,919</u></b>
10		-			-

Notes:

1) Disallowance of "return on" component. "Return of", through depreciation expense recorded, will be calculated on gross balance of \$130.2 million rate base addition for the Jim Bridger Unit 4 Overhaul & SCR Installation project.

EMS/SCADA Replacement Project  
 Summary of Accounting Entries by Major Cost Category  
 Actual Booked Costs

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Material Components</b>				<b>\$ 3,618,797</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 456,315	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 19,481	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 5,990	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 1,352,333	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 224,204	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 1,552,975	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 7,500	
<b>2 Internal Labor</b>				<b>\$ 7,044,737</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 6,843,488	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 4,929	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 47,376	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 44,736	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 5,722	
	PDIT/2013/C/005/SCCBLDG	EMS/SCADA SCC - Building	\$ 5,596	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 64,280	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 28,610	
<b>3 External Contract Services</b>				<b>\$ 16,737,043</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 16,009,872	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 256,557	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 31,382	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 21,317	
	PDIT/2013/C/005/SCCBLDG	EMS/SCADA SCC - Building	\$ 332,598	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 64,870	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 20,448	
<b>4 Other Employee Related</b>				<b>\$ 226,369</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 221,806	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 115	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 213	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 23	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 4,213	
<b>5 AFUDC</b>				<b>\$ 2,798,878</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 2,282,439	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 1,046	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 29,951	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 211,323	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 24,235	
	PDIT/2013/C/005/SCCBLDG	EMS/SCADA SCC - Building	\$ 14,649	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 230,809	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 4,426	
<b>6 Capital Surcharge / Other</b>				<b>\$ 2,212,746</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 1,879,824	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 1,941	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 24,803	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 118,086	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 20,435	
	PDIT/2013/C/005/SCCBLDG	EMS/SCADA SCC - Building	\$ 26,822	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 136,011	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 4,824	
<b>7 Utilities/Other Services</b>				<b>\$ 731,265</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ 605,176	
	PDIT/2013/C/005/HW	EMS/SCADA - Add'l memory for laptops	\$ 357	
	PDIT/2013/C/005/PCCBLDG	EMS/SCADA PCC - Building	\$ 7,848	
	PDIT/2013/C/005/PCCHW	EMS/SCADA PCC - IT Hardware	\$ 49,360	
	PDIT/2013/C/005/PCCSW	EMS/SCADA PCC - IT Software	\$ 1,225	
	PDIT/2013/C/005/SCCBLDG	EMS/SCADA SCC - Building	\$ 5,679	
	PDIT/2013/C/005/SCCHW	EMS/SCADA SCC - IT Hardware	\$ 60,249	
	PDIT/2013/C/005/SCCSW	EMS/SCADA SCC - IT Software	\$ 1,371	
<b>8 Customer Advances</b>				<b>\$ (210)</b>
	PDIT/2013/C/005/DEV	EMS/SCADA Software Development	\$ (210)	
		<b>Total spend</b>		<b>\$ 33,369,626</b>

CONFIDENTIAL  
SUBJECT TO GENERAL PROTECTIVE ORDER

UNION GAP PHASE II  
Summary of Accounting Entries by Major Cost Category  
Actual Booked Costs

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Union Gap Substation</b>				<b>\$ 17,841,211</b>
	TWAS/2010/C/001/10046858	Issues 250MVA XFMR 230	\$ 1,675	
	TWAS/2010/C/001/10048673	Union Gap Substation 230kV Ph2	\$ 17,839,536	
<b>2 Pomona Heights Substation</b>				<b>\$ 522,040</b>
	TWAS/2010/C/001/10047159	Pomona Heights Substation 230kV Ph 2	\$ 234,104	
	TWAS/2010/C/001/5698797	Union Gap Upgrade, 230KV Pomona Relocation	\$ 287,936	
<b>3 Midway Substation</b>				<b>\$ 1,077,419</b>
	TWAS/2010/C/001/10047157	Midway Substation 230kV Ph 2	\$ 503	
	TWAS/2010/C/001/5698798	Union Gap Upgrade, 230KV Midway Relocation	\$ 1,076,916	
<b>4 Transmission Line</b>				<b>\$ 74,332</b>
	TWAS/2010/C/001/10047408	Midway/Union Gap 230 Line Phase 2	\$ 4,791	
	TWAS/2010/C/001/10047409	Pomona Heights/UG 230 Line Phase 2	\$ 69,073	
	TWAS/2010/C/001	Union Gap Add 230 - 115kV Capac - RCMS	\$ 468	
<b>5 Removal</b>				<b>\$ 18,494</b>
	TWAS/2010/C/001/UGAP2REM	Communication - Union Gap Substation REMOVAL	\$ 11,191	
	TWAS/2010/C/001/YAKRDGRM	Communication - Yakima Ridge REMOVAL	\$ 2,929	
	TWAS/2010/C/001/10049761	Removal/Salvage 230kV	\$ 4,374	
<b>6 Communication</b>				<b>\$ 747,585</b>
	TWAS/2010/C/001/10052358	Communication - Keys Road	\$ 94,420	
	TWAS/2010/C/001/10048162	Communication - Midway Substation	\$ 28,936	
	TWAS/2010/C/001/10048163	Communication - Pomona Heights	\$ 38,333	
	TWAS/2010/C/001/10048165	Communication - Yakima Ridge	\$ 119,724	
	TWAS/2010/C/001/10055762	Communication - Tieton	\$ 29,241	
	TWAS/2010/C/001/10049739	Communication - Union Gap Substation	\$ 436,930	
		<b>Total Spend</b>		<b>\$ 20,281,080</b>

**JIM BRIDGER 4 STEAM-COOLED FLOOR REPLACEMENT PROJECT**

**Summary of Accounting Entries by Major Cost Category**

**Actual Booked Costs**

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Project Detail</b>	SJIM/2016/C/004/U4STFLR	U4 Steam-Cooled Floor Replacement 16		
	SJIM/2016/C/004/REMOVAL	U4 Steam-Cooled Floor REMOVAL		
<b>2 Capital Surcharge</b>	SJIM/2016/C/004/U4STFLR	Capital Surcharge		
	SJIM/2016/C/004/REMOVAL	Capital Surcharge		
<b>3 AFUDC</b>		AFUDC		
			<b>Total Spend</b>	

**JIM BRIDGER 4 REPLACE HOT REHEAT PIPE PROJECT**  
**Summary of Accounting Entries by Major Cost Category**  
**Actual Booked Costs**

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Project Detail</b>				
	SJIM/2015/C/079/U4HOTRH	U4 Replace Hot Reheat Pipe 16		
	SJIM/2015/C/079/U4PRESUR	U4 Preliminary Investigation RH Pipe		
	SJIM/2015/C/079/REMOVAL	U4 Replace Hot Reheat Pipe REMOVAL		
<b>2 Capital Surcharge</b>				
	SJIM/2015/C/079/U4HOTRH	Capital Surcharge		
	SJIM/2015/C/079/U4PRESUR	Capital Surcharge		
	SJIM/2015/C/079/REMOVAL	Capital Surcharge		
<b>3 AFUDC</b>		AFUDC		
		<b>Total Spend Thru May 31, 2017</b>		

**JIM BRIDGER 4 FINISHING SUPERHEATER PROJECT**  
**Summary of Accounting Entries by Major Cost Category**  
**Actual Booked Costs**

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Project Detail</b>				
	SJIM/2015/C/070/U4FSH	U4 Replace Finishing Superheater 16		
	SJIM/2015/C/070/U4MOD	U4 Add'l Scope for FSH Modification		
	SJIM/2015/C/070/REMOVAL	U4 Replace Finishing Superheater REMOVAL		
<b>2 Capital Surcharge</b>				
	SJIM/2015/C/070/OH	Capital Surcharge		
<b>3 AFUDC</b>		AFUDC		
		<b>Total Spend</b>		

**JIM BRIDGER 4 BURNERS - MAJOR PROJECT**  
Summary of Accounting Entries by Major Cost Category  
Actual Booked Costs

<u>Cost Categor</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Project Detail</b>				
	SJIM/2016/C/034/U4BURNER	U4 Burners - Major 16		
	SJIM/2016/C/034/REMOVAL	U4 Burners - Major 16 REMOVAL		
<b>2 Capital Surcharge</b>				
	SJIM/2016/C/034/U4BURNER	Capital Surcharge		
	SJIM/2016/C/034/REMOVAL	Capital Surcharge		
<b>3 AFUDC</b>		AFUDC		
			<b>Total Spend</b>	

**JIM BRIDGER 4 ASBORBER RELINE PROJECT**  
**Summary of Accounting Entries by Major Cost Category**  
**Actual Booked Costs**

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Project Detail</b>	SJIM/2016/C/035/U4ABSLIN	U4 Absorber Reline 16	[REDACTED]	[REDACTED]
	SJIM/2016/C/035/REMOVAL	U4 Absorber Reline REMOVAL	[REDACTED]	[REDACTED]
<b>2 Capital Surcharge</b>	SJIM/2016/C/035/U4ABSLIN	Capital Surcharge	[REDACTED]	[REDACTED]
	SJIM/2016/C/035/REMOVAL	Capital Surcharge	[REDACTED]	[REDACTED]
<b>3 AFUDC</b>		AFUDC		[REDACTED]
			<b>Total Spend</b>	[REDACTED]



**JIM BRIDGER UNIT 4 SCR SYSTEM PROJECT**  
**Summary of Accounting Entries by Major Cost Category**  
**Actual Booked Costs**

<u>Cost Category</u>	<u>WBS Element</u>	<u>Description</u>	<u>Amount</u>	<u>Category Total</u>
<b>1 Development</b>				
	SJIM/2011/C/039/OEDEV	Owner's Engineer Development Contract		
	SJIM/2011/C/039/BLFTEST	Baseline flow testing		
	SJIM/2011/C/039/DPERMIT	WDEQ AQD permitting and fees, dev phase		
	SJIM/2011/C/039/DINTLAB	RESD labor, PM, internal consultants		
	SJIM/2011/C/039/DOTHER	Other, travel expenses, printing, mail		
<b>2 EPC Contract</b>				
	SJIM/2011/C/039/EPC	EPC Contract		
	SJIM/2011/C/039/OE_IMPL	Owner's Engr Contract Implementation Pha		
	SJIM/2011/C/039/PERMIT	Permitting & agreemt fees, implement pha		
	SJIM/2011/C/039/BLRSTRCT	Boiler Structural Reinforcement		
	SJIM/2011/C/039/BREINFP2	Boiler & APH reinforce engr, fab, del Ph		
	SJIM/2011/C/039/BRINREP	Boiler & APH reinforceAlstom field rep		
	SJIM/2011/C/039/ECONEM	Economizer upgrade engineer and matls		
	SJIM/2011/C/039/ECONINST	Economizer upgrade install (outage)		
	SJIM/2011/C/039/ECONREP	Economizer upgrade Alstom field rep		
	SJIM/2011/C/039/EEGTP1	Low Temp EEGT control syst ph 1 study		
	SJIM/2011/C/039/FGDPATH	FGD Gas Path Reinforcement		
	SJIM/2011/C/039/FGREINF	Flue gas path reinforcement		
	SJIM/2011/C/039/ANHYD	Anhydrous Ammonia del system approval		
	SJIM/2011/C/039/CONSTMGR	Construction site mgr, inspect & doc cn		
	SJIM/2011/C/039/HAZMH	PC hazardous matls handling & disposal		
	SJIM/2011/C/039/PLTSECR	Project provided addit plant security		
	SJIM/2011/C/039/BDIDFAN	Boiler Draft ID Fan Replacement		
	SJIM/2011/C/039/REMOVAL	Boiler Draft ID Fan Removal		
<b>3 Transmission</b>				
	SJIM/2011/C/039/RMPINTC	Rocky Mountain Power interconnect costs		
<b>4 Communication and Data</b>				
	SJIM/2011/C/039/OSIPI	OSI-PI Data Historian integration		
	SJIM/2011/C/039/PCIT	PacifiCorp IT Hardware		
	SJIM/2011/C/039/ADDCOM	Additional voice communications		
<b>5 Plant Labor and Material</b>				
	SJIM/2011/C/039/SPARE	Critical, non-critical spare parts allow		
	SJIM/2011/C/039/IFILL	Initial fills, lubricant, operation cons		
	SJIM/2011/C/039/PLTLBR1	Plant labr, training & start-up assistan		
	SJIM/2011/C/039/PLTOOL	Plant tools, equipment & furnishings		
<b>6 Administration and Management</b>				
	SJIM/2011/C/039/RESDLBR1	RESD labor, PM, internal consultants		
	SJIM/2011/C/039/OTRI	Other, travel, expenses, printing, matl		
	SJIM/2011/C/039/SECRSYS	Additional owner provided plant sec syst		
<b>7 Capital Surcharge</b>				
	SJIM/2011/C/039/OH	Capital Surcharge		
<b>8 AFUDC</b>				
		AFUDC		
		<b>Total Spend</b>		