

73 **Exhibit A-3 Colstrip Fixed Costs (Page 2 of 2)**

74			
75			
76			
77			
78	Support for Revenue Requirement - Expenses		12ME December 2013
79			Amount before
80	Order Description		Prod. Adj.
81	50004011 Colstrip 1&2 - Supv & Eng'g - Steam Ope		128,799
82	50005011 Colstrip 3&4 - Supv & Eng'g - Steam Ope		103,411
83	50204001 Colstrip 1&2 - Steam Exp - Steam Gen Op		4,331,115
84	50205001 Colstrip 3&4 - Steam Exp - Steam Gen Op		2,316,737
85	50504001 Colstrip 1&2 - Electric Exp - Steam Gen		123,245
86	50505001 Colstrip 3&4 - Electric Exp - Steam Gen		110,674
87	50604001 Colstrip 1&2 - Misc Stm Pwr - Steam Gen		4,720,045
88	50604009 Colstrip 1&2 - Steam Gen-Thermal Jnt O&PC		184,373
89	50605001 Colstrip 3&4 - Misc Stm Pwr - Steam Gen		3,917,973
90	50605009 Colstrip 3&4 - Steam Gen-Thermal Jnt O&PC		167,537
91	50704001 Colstrip 1&2 - Rents - Steam Gen Oper		20,114
92	50705001 Colstrip 3&4 - Rents - Steam Gen Oper		49,058
93	51004001 Colstrip 1&2 - Supv & Eng'g - Steam Gen		770,891
94	51005001 Colstrip 3&4 - Supv & Eng'g - Steam Gen		620,075
95	51104001 Colstrip 1&2 - Structures - Steam Gen M		1,246,787
96	51105001 Colstrip 3&4 - Structures - Steam Gen M		996,726
97	51204001 Colstrip 1&2 - Boiler Plant - Steam Gen		5,444,942
98	51205001 Colstrip 3&4 - Boiler Plant - Steam Gen		5,976,621
99	51304001 Colstrip 1&2 - Electric Plant - Steam G		776,929
100	51305001 Colstrip 3&4 - Electric Plant - Steam G		1,384,162
101	51404001 Colstrip 1&2 -Misc Steam Plt -Steam Gen		968,274
102	51405001 Colstrip 3&4 -Misc Steam Plt -Steam Gen		847,361
103	50604002 Colstrip 1&2 Belmontez Settlement		-
104	50604003 Colstrip 1&2 Global Settlement		-
105	50604004 Colstrip 1&2 Ash Pond Settlement		-
106	50605003 Colstrip 3&4 Global Settemt		-
107	50605004 Colstrip 3&4 Ash Pond Settlement		1
108	Subtotal for the test year		<u>35,205,850</u>
109	Adjustment to the rate year		<u>7,220,735</u>
110	Subtotal on Orders		<u>42,426,585</u>
111			
112	Electric Energy Tax		1,750,088
113	403xxxxx Depreciation / Accretion		<u>12,737,418</u>
114			<u>\$ 56,914,092</u>

Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods)

Rate

2014 PCORC - PCA Time Periods
(UE-141141) Compliance Filing

2011 GRC	5/14/2012	6.71%
2013 ERF	7/1/2013	6.69%

Ref	Description	12 Months Ended		PCA Period		Return				
		Asset Amort	Balance net of AA & ADFFIT (Note 1)	Asset Amort	AMA Ratebase as of (Note 1)	A.T. %	Amount	Pre Tax	Monthly	
9										
10	BEP				G/L Accts #18230071, #18230081, and #28300431 and Order #55500007					
11	Dec 2013	\$ (3,526,620)	8,416,383	(3,526,620)	9,615,693	12/13	6.71% & 6.69%	644,244	991,144	82,595
12	Dec 2014	\$ (3,526,620)	6,017,763	(3,526,620)	7,217,073	12/14	6.69%	482,822	742,803	61,900
13	Dec 2015	\$ (3,526,620)	3,619,143	(3,526,620)	4,818,453	12/15	6.69%	322,355	495,930	41,328
14	Dec 2016	\$ (3,526,620)	1,220,523	(3,526,620)	2,419,833	12/16	6.69%	161,887	249,057	20,755
15	Dec 2017	\$ (1,763,261)	0	(1,763,261)	309,550	12/17	6.69%	20,709	31,860	2,655
16										
17	White River Relicensing				G/L Accts #18230641, 691, #18236021, 31, 41, 51, 61, 71, 91, 6101, #18230971, #19000021 and #28300011					
18	Dec 2013	\$ 25,650,904	-	25,636,717	25,636,717	12/13	6.71% & 6.69%	1,717,639	2,642,522	220,210
19	Dec 2014	\$ 25,658,116	-	25,657,313	32,002,977	12/14	6.69%	1,716,474	2,640,730	220,061
20	Dec 2015	\$ 25,658,116	-	25,658,116	30,508,276	12/15	6.69%	1,716,528	2,640,812	220,068
21	Dec 2016	\$ 25,658,116	-	25,658,116	29,013,574	12/16	6.69%	1,716,528	2,640,812	220,068
22	Dec 2017	\$ 25,658,116	-	25,658,116	27,518,872	12/17	6.69%	1,716,528	2,640,812	220,068
23										
24	White River Plant Costs				G/L Accts #18220011, #21, #31, #41 and #51 and Order #40700015, portion of #28200121					
25	Dec 2013	\$ (1,494,702)	32,750,328	(1,494,702)	33,497,679	12/13	6.71% & 6.69%	2,244,317	3,452,795	287,733
26	Dec 2014	\$ (1,494,702)	31,255,627	(1,494,702)	32,002,977	12/14	6.69%	2,140,999	3,293,845	274,487
27	Dec 2015	\$ (1,494,702)	29,760,925	(1,494,702)	30,508,276	12/15	6.69%	2,041,004	3,140,006	261,667
28	Dec 2016	\$ (1,494,702)	28,266,223	(1,494,702)	29,013,574	12/16	6.69%	1,941,008	2,986,166	248,847
29	Dec 2017	\$ (1,494,702)	26,771,521	(1,494,702)	27,518,872	12/17	6.69%	1,841,013	2,832,327	236,027
30										
31	CWA Sales Proceeds				G/L Accts #18220061					
32	Dec 2013	\$ (30,211,680)	(30,211,680)	(30,211,680)	(30,211,680)	12/13	6.71% & 6.69%	(2,024,158)	(3,114,089)	(259,507)
33	Dec 2014	\$ (30,211,680)	(30,211,680)	(30,211,680)	(30,211,680)	12/14	6.69%	(2,021,161)	(3,109,479)	(259,123)
34	Dec 2015	\$ (30,211,680)	(30,211,680)	(30,211,680)	(30,211,680)	12/15	6.69%	(2,021,161)	(3,109,479)	(259,123)
35	Dec 2016	\$ (30,211,680)	(30,211,680)	(30,211,680)	(30,211,680)	12/16	6.69%	(2,021,161)	(3,109,479)	(259,123)
36	Dec 2017	\$ (30,211,680)	(30,211,680)	(30,211,680)	(30,211,680)	12/17	6.69%	(2,021,161)	(3,109,479)	(259,123)
37										
38	White River DFIT				G/L Accts #28300651					
39	Dec 2013	\$ (9,866,342)	(9,866,342)	(10,122,932)	(10,122,932)	12/13	6.71% & 6.69%	(678,228)	(1,043,428)	(86,952)
40	Dec 2014	\$ (9,345,941)	(9,345,941)	(9,607,169)	(9,607,169)	12/14	6.69%	(642,720)	(988,799)	(82,400)
41	Dec 2015	\$ (8,822,795)	(8,822,795)	(9,084,368)	(9,084,368)	12/15	6.69%	(607,744)	(934,991)	(77,916)
42	Dec 2016	\$ (8,299,649)	(8,299,649)	(8,561,222)	(8,561,222)	12/16	6.69%	(572,746)	(881,147)	(73,429)
43	Dec 2017	\$ (7,776,504)	(7,776,504)	(8,038,077)	(8,038,077)	12/17	6.69%	(537,747)	(827,304)	(68,942)
44										
45	FB Energy Capacity Payment - UE-082013				G/L Accts #25300601 and #19000151 and Order #54700005					
46	Dec 2013	\$ 392,170	(1,232,066)	392,170	(1,359,521)	12/13	6.71% & 6.69%	(91,087)	(140,134)	(11,678)
47	Dec 2014	\$ 392,170	(977,156)	392,170	(1,104,611)	12/14	6.69%	(73,898)	(113,690)	(9,474)
48	Dec 2015	\$ 392,170	(722,246)	392,170	(849,701)	12/15	6.69%	(56,845)	(87,454)	(7,288)
49	Dec 2016	\$ 392,170	(467,336)	392,170	(594,791)	12/16	6.69%	(39,791)	(61,218)	(5,101)
50	Dec 2017	\$ 392,170	(212,425)	392,170	(339,880)	12/17	6.69%	(22,738)	(34,982)	(2,915)
51	Dec 2018	\$ 326,808	0	326,808	(88,510)	12/18	6.69%	(5,921)	(9,110)	(759)
52	Dec 2019	\$ -	0	-	0	12/19	6.69%	0	0	0
53										
54	Mint Farm Deferral				G/L Accts #18600351, 361, 371, #18235521, #28300601, 611, 661 and Orders #40740061					
55	Dec 2013	\$ (2,885,052)	20,988,887	(2,885,052)	21,926,523	12/13	6.71% & 6.69%	1,469,059	2,260,091	188,341
56	Dec 2014	\$ (2,885,052)	19,113,604	(2,885,052)	20,051,245	12/14	6.69%	1,341,428	2,063,736	171,978
57	Dec 2015	\$ (2,885,052)	17,238,320	(2,885,052)	18,175,962	12/15	6.69%	1,215,972	1,870,726	155,894
58	Dec 2016	\$ (2,885,052)	15,363,036	(2,885,052)	16,300,678	12/16	6.69%	1,090,515	1,677,716	139,810
59	Dec 2017	\$ (2,885,052)	13,487,752	(2,885,052)	14,425,394	12/17	6.69%	965,059	1,484,706	123,725
60										
61	BNP Capacity - UE-100503				G/L Accts # 19000711, # 25302121, #25400191 and Order #54700010					
62	Dec 2013	\$ 537,626	(1,689,042)	537,626	(1,863,771)	12/13	6.71% & 6.69%	(124,871)	(192,109)	(16,009)
63	Dec 2014	\$ 537,626	(1,339,585)	537,626	(1,514,314)	12/14	6.69%	(101,308)	(155,858)	(12,988)
64	Dec 2015	\$ 537,626	(990,128)	537,626	(1,164,857)	12/15	6.69%	(77,929)	(119,891)	(9,991)
65	Dec 2016	\$ 537,626	(640,671)	537,626	(815,400)	12/16	6.69%	(54,550)	(83,923)	(6,994)
66	Dec 2017	\$ 537,626	(291,214)	537,626	(465,943)	12/17	6.69%	(31,172)	(47,956)	(3,996)
67	Dec 2018	\$ 448,022	-	448,022	(121,339)	12/18	6.69%	(8,118)	(12,489)	(1,041)
68										
69	Chelan PUD Contract Initiation				G/L Accts # 18230351, #28300561, #18600271 Order #55500153					
70	Payment									
71	Dec 2013	\$ (7,088,066)	\$109,938,102	(7,088,066)	113,020,474	12/13	6.71% & 6.69%	7,572,279	11,649,660	970,805
72	Dec 2014	\$ (7,088,066)	\$103,773,360	(7,088,066)	106,855,731	12/14	6.69%	7,148,648	10,997,921	916,493
73	Dec 2015	\$ (7,088,066)	\$97,608,617	(7,088,066)	100,690,988	12/15	6.69%	6,736,227	10,363,426	863,619
74	Dec 2016	\$ (7,088,066)	\$91,443,875	(7,088,066)	94,526,246	12/16	6.69%	6,323,806	9,728,932	810,744
75	Dec 2017	\$ (7,088,066)	\$85,279,132	(7,088,066)	88,361,503	12/17	6.69%	5,911,385	9,094,438	757,870
76										
77	Chelan - Rock Island Security Deposit				G/L Accts # 12800001					
78	Dec 2013	\$ -	18,500,000	-	18,500,000	12/13	6.71% & 6.69%	1,239,485	1,906,900	158,908
79	Dec 2014	\$ -	18,500,000	-	18,500,000	12/14	6.69%	1,237,650	1,904,077	158,673

Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods)

Rate

2014 PCORC - PCA Time Periods
(UE-141141) Compliance Filing

2011 GRC	5/14/2012	6.71%
2013 ERF	7/1/2013	6.69%

12 Months Ended						PCA Period				
Ref	Description	Asset Amort	Balance net of		AMA Ratebase as of	Return				
			AA & ADFIT (Note 1)	Asset Amort		A.T. %	Amount	Pre Tax	Monthly	
151	Electron (2014 PCORC) NEW in Supplemental Filing									
152	Dec 2014	\$ (1,929,202)	8,634,179	(1,929,202)	0	12/14	6.69%	-	-	-
153	Dec 2015	\$ (3,391,494)	6,429,708	(3,391,494)	7,531,944	12/15	6.69%	503,887	775,211	64,601
154	Dec 2016	\$ (3,391,494)	4,225,237	(3,391,494)	5,327,472	12/16	6.69%	356,408	548,320	45,693
155	Dec 2017	\$ (3,391,494)	2,020,765	(3,391,494)	3,123,001	12/17	6.69%	208,929	321,429	26,786
156										
157										
158	Period	From	To	Asset Amort	AMA Ratebase as of	A.T. %	Return			
159	(Annualized)									
163										
164	PCA #13	\$ Jan 2014	Dec 2014	(31,511,664)	573,497,969	12/14	6.69%	48,467,388	74,565,212	7,899,898
165	PCA #14	\$ Jan 2015	Dec 2015	(32,295,308)	266,124,919	12/15	6.69%	17,803,757	27,390,396	2,282,533
166	PCA #15	\$ Jan 2016	Dec 2016	(29,404,571)	242,684,342	12/16	6.69%	16,235,583	24,977,819	2,081,485
167	PCA #16	\$ Jan 2017	Dec 2017	(26,027,118)	221,641,958	12/17	6.69%	14,827,847	22,812,072	1,901,006
168										
169	Note (1) Amounts in these columns are net of accumulated amortization AND the associated Deferred FIT liability / asset.									