Exhibit No (EMA-5)	
REDACTED	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UE-080416	
EXHIBIT NO(EMA-5)	
ELIZABETH M. ANDREWS	
REPRESENTING AVISTA CORPORATION	

## UPDATED ELECTRIC REVENUE REQUIREMENT

	OF DOLLARS)	W	ITH PRESENT RAT	ES	WITH PROPO	SED RATES
		Actual Per			Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION  a	Report b	Adjustments c	<b>Total</b> d	Related Exp	Total f
	DEVENHES					
1	REVENUES Total General Business	\$372,660	\$ (17,400)	\$355,260	\$47,364	\$402,624
2	Interdepartmental Sales	739	\$ (17,400)	739	φ+7,30+	739
3	Sales for Resale	89,528	(15,383)	74,145		74,145
4	Total Sales of Electricity	462,927	(32,783)	430,144	47,364	477,508
5	Other Revenue	18,604	(10,664)	7,940		7,940
6	Total Electric Revenue	481,531	(43,447)	438,084	47,364	485,448
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	148,644	(32,987)	115,657		115,65
8	Purchased Power	110,620	10,133	120,753		120,753
9	Depreciation and Amortization	22,020	8,425	30,445		30,445
10	Taxes	8,771	(14)	8,757		8,75
11	Total Production & Transmission	290,055	(14,443)	275,612	0	275,612
10	Distribution	14.562	1.152	15.716		15.71
12	Operating Expenses	14,563	1,153	15,716		15,716
13 14	Depreciation Taxes	11,438 30,938	4,010 (13,272)	15,448 17,666	1,830	15,448 19,496
15	Total Distribution	56,939	(8,109)	48,830	1,830	50,660
16	Customer Accounting	8,640	(773)	7,867	123	7,990
17	Customer Service & Information	7,472	(6.652)	820	123	82
18	Sales Expenses	682	24	706		700
	Administrative & General					
19	Operating Expenses	35,912	1,086	36,998	95	37,093
20	Depreciation	6,739	232	6,971		6,97
21	Taxes		188	188		188
22	Total Admin. & General	42,651	1,506	44,157	95	44,252
23	Total Electric Expenses	406,439	(28,447)	377,992	2,048	380,040
24	OPERATING INCOME BEFORE FIT	75,092	(15,000)	60,092	45,316	105,408
	FEDERAL INCOME TAX					
25	Current Accrual	9,917	(8,089)	1,828	15,861	17,689
26	Deferred Income Taxes	1,377	5,063	6,440		6,440
27	Amortized Investment Tax Credit					
28	SETTLEMENT EXCHANGE POWER					
29	NET OPERATING INCOME	\$63,798	(\$11,974)	\$51,824	\$29,455	\$81,279
	RATE BASE					
	PLANT IN SERVICE					
30	Intangible	\$20,632	\$24,774	\$45,406		\$45,400
31	Production	645,576	111,102	756,678		756,678
32	Transmission	259,532	34,962	294,494		294,494
33	Distribution	529,067	34,869	563,936		563,936
34	General	81,368	17,702	99,070		99,070
35	Total Plant in Service	1,536,175	223,409	1,759,584	0	1,759,584
36	ACCUMULATED DEPRECIATION	519,958	50,434	570,392		570,392
37	ACCUM. PROVISION FOR AMORTIZATION	6,349	55,059	61,408	0	61,408
38 39	Total Accum. Depreciation & Amort. GAIN ON SALE OF BUILDING	526,307	105,493	631,800	0	631,80
	DEFERRED TAXES		(323) (163,280)	(323) (163,280)		(32)
40						
40	TOTAL RATE BASE	\$1,009,868	(\$45,687)	\$964,181	\$0	\$964,18

#### **AVISTA UTILITIES**

### Calculation of General Revenue Requirement Washington - Electric System

# TWELVE MONTHS ENDED DECEMBER 31, 2007

# **UPDATED FILING**

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$964,181
2	Proposed Rate of Return	8.43%
3	Net Operating Income Requirement	\$81,280
4	Pro Forma Net Operating Income	\$51,824
5	Net Operating Income Deficiency	\$29,456
6	Conversion Factor	0.62190134
7	Revenue Requirement	\$47,364
8	Total General Business Revenues	\$355,999
9	Percentage Revenue Increase	13.30%

### AVISTA UTILITIES

### Revenue Conversion Factor Washington - Electric System

### TWELVE MONTHS ENDED DECEMBER 31, 2007

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.002599
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038629
5	Franchise Fees	0.000000
6	Total Expense	0.043229
7	Net Operating Income Before FIT	0.956771
8	Federal Income Tax @ 35%	0.334870
9	REVENUE CONVERSION FACTOR	0.621901

Line	DEGGDERAN	Per Results	Deferred FIT	Deferred Gain on Office	Colstrip 3 AFUDC	Colstrip Common	Kettle Falls	Customer
No.	DESCRIPTION	Report	Rate Base	Building d	Elimination	AFUDC f	Disallow.	Advances
	a	b	С	ď	e	1	g	h
	REVENUES							
1	Total General Business	\$372,660						
2	Interdepartmental Sales	739						
3	Sales for Resale	89,528						
4	Total Sales of Electricity	462,927	0	0	0	0	0	0
5	Other Revenue	18,604						
6	Total Electric Revenue	481,531	0	0	0	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	148,644						
8	Purchased Power	110,620						
9	Depreciation and Amortization	22,020			(225)			
10	Taxes	8,771						
11	Total Production & Transmission	290,055	0	0	(225)	0	0	0
	Distribution							
12	Operating Expenses	14,563						
13	Depreciation	11,438						
14	Taxes	30,938						
15	Total Distribution	56,939	0	0	0	0	0	0
16	Customer Accounting	8,640						
17	Customer Service & Information	7,472						
18	Sales Expenses	682						
	Administrative & General							
19	Operating Expenses	35,912						
20	Depreciation	6,739						
21	Taxes							
22	Total Admin. & General	42,651	0	0	0	0	0	0
23	Total Electric Expenses	406,439	0	0	(225)	0	0	0
24	OPERATING INCOME BEFORE FIT	75,092	0	0	225	0	0	0
	FEDERAL INCOME TAX							
25	Current Accrual	9,917						
26	Deferred Income Taxes	1,377					56	
27	NET OPERATING INCOME	\$63,798	\$0	\$0	\$225	\$0	(\$56)	\$0
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible	\$20,632						
29	Production	645,576			(7,452)	460	(5,248)	
30	Transmission	259,532						
31	Distribution	529,067						(258)
32	General	81,368						
33	Total Plant in Service	1,536,175	0	0	(7,452)	460	(5,248)	(258)
34	ACCUMULATED DEPRECIATION	519,958			(5,110)		(3,695)	
25	ACCUM. PROVISION FOR AMORTIZATION	6,349						
36	Total Accum. Depreciation & Amort.	526,307	0	0	(5,110)	0	(3,695)	0
37	GAIN ON SALE OF BUILDING			(323)				
38	DEFERRED TAXES		(139,033)	113			640	
39	TOTAL RATE BASE	\$1,009,868	(\$139,033)	(\$210)	(\$2,342)	\$460	(\$913)	(\$258)
40	RATE OF RETURN	6.32%						

	0 0 0 452) 452) 4818) (1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
REVENUES   1 Total General Business   \$372,660   \$ (12,625)	0 0 452) 452) 818)	0 0
Total General Business   \$372,660   \$(12,625)	0 452) 452) 818)	0 0
Total General Business   \$372,660   \$(12,625)	0 452) 452) 818)	0 0
Interdepartmental Sales   739   89,528   89,528   89,528   4   Total Sales of Electricity   0   0   462,927   (12,625)   5   Other Revenue   0   0   481,531   (12,642)	0 452) 452) 818)	0 0
Sales for Resale   89,528	0 452) 452) 818)	0 0
5 Other Revenue         18,604 (17)           6 Total Electric Revenue         0 0 481,531 (12,642)           EXPENSES Production and Transmission           7 Operating Expenses         148,644 (10,620)           8 Purchased Power         110,620           9 Depreciation and Amortization         (2,782) 19,013           10 Taxes         8,771           11 Total Production & Transmission         (2,782) 0 287,048 0           Distribution           12 Operating Expenses         14,563 (14,63)           13 Depreciation         3,344 (14,782)           14 Taxes         30,938 (12,613)           15 Total Distribution         3,344 (0,628)           16 Customer Accounting         8,640           17 Customer Service & Information         7,472           18 Sales Expenses         682           Administrative & General           19 Operating Expenses         35,912           20 Depreciation         (888)         5,851           21 Taxes         35,912           22 Total Admin. & General         (888)         0 41,763 0           23 Total Electric Expenses         (326) 0 405,888 (12,613) (1           24 OPERATING INCOME BEFORE FIT         326 0 75,643 (29)           25 Current Accr	0 452) 452) 818)	0 0
EXPENSES   Production and Transmission	452) 452) 818)	0 0
EXPENSES   Production and Transmission   7	452) 452) 818)	0 0
Production and Transmission	818) 818)	
Production and Transmission	818) 818)	
8         Purchased Power         110,620           9         Depreciation and Amortization         (2,782)         19,013           10         Taxes         8,771           11         Total Production & Transmission         (2,782)         0 287,048         0           Distribution           12         Operating Expenses         14,563         1           13         Depreciation         3,344         14,782         1           14         Taxes         30,938         (12,613)         (12,613)           15         Total Distribution         3,344         0 60,283         (12,613)           16         Customer Accounting         8,640         1           17         Customer Service & Information         7,472         1           18         Sales Expenses         682         682           Administrative & General         (888)         5,851         1           20         Depreciation         (888)         5,851         1           21         Taxes         1         1         1         1           22         Total Admin. & General         (888)         0 41,763         0         0           23         Tot	818) 818)	
9         Depreciation and Amortization         (2,782)         19,013           10         Taxes         8,771           11         Total Production & Transmission         (2,782)         0         287,048         0           Distribution           12         Operating Expenses         14,563         13         14,782         14,743         14,743         14,747         14,747         14,747         14,743         14,744         14,763         14,743         14,743         14,743         14,743         14,743         14,743         14,	818) 818)	
Taxes	818) 818)	
Distribution   C2,782   O 287,048   O	818) 818)	
Distribution   12   Operating Expenses   14,563   14,782   14,782   14,782   14,782   14,782   14,782   14,782   14,782   15   Total Distribution   3,344   0   60,283   (12,613)   16   Customer Accounting   8,640   17   Customer Service & Information   7,472   18   Sales Expenses   682	818)	
12	818)	0 0
13   Depreciation   3,344   14,782   14   Taxes   30,938   (12,613)   15   Total Distribution   3,344   0   60,283   (12,613)   16   Customer Accounting   8,640   7,472   18   Sales Expenses   682	818)	0 0
14 Taxes     30,938 (12,613)       15 Total Distribution     3,344 0 60,283 (12,613)       16 Customer Accounting     8,640       17 Customer Service & Information     7,472       18 Sales Expenses     682       Administrative & General     35,912       19 Operating Expenses     35,912       20 Depreciation     (888)     5,851       21 Taxes     (888)     0 41,763 0       22 Total Admin. & General     (888)     0 41,763 0       23 Total Electric Expenses     (326)     0 405,888 (12,613) (10)       24 OPERATING INCOME BEFORE FIT     326 0 75,643 (29)       FEDERAL INCOME TAX       25 Current Accrual     114 10,031 (10)	818)	0 0
15 Total Distribution 3,344 0 60,283 (12,613)  16 Customer Accounting 8,640 17 Customer Service & Information 7,472 18 Sales Expenses 682  Administrative & General 19 Operating Expenses 35,912 20 Depreciation (888) 5,851 21 Taxes 22 Total Admin. & General (888) 0 41,763 0 23 Total Electric Expenses (326) 0 405,888 (12,613) (24 OPERATING INCOME BEFORE FIT 326 0 75,643 (29)  FEDERAL INCOME TAX 25 Current Accrual 114 10,031 (10)	818)	0 0
16 Customer Accounting       8,640         17 Customer Service & Information       7,472         18 Sales Expenses       682         Administrative & General         19 Operating Expenses       35,912         20 Depreciation       (888)       5,851         21 Taxes       (888)       0 41,763       0         22 Total Admin. & General       (888)       0 41,763       0         23 Total Electric Expenses       (326)       0 405,888       (12,613)       (10)         FEDERAL INCOME BEFORE FIT       326       0 75,643       (29)       1         FEDERAL INCOME TAX         25 Current Accrual       114       10,031       (10)		0 0
17 Customer Service & Information       7,472         18 Sales Expenses       682         Administrative & General         19 Operating Expenses       35,912         20 Depreciation       (888)       5,851         21 Taxes       22 Total Admin. & General       (888)       0 41,763       0         23 Total Electric Expenses       (326)       0 405,888       (12,613)       (12,613)       (12,613)       (13,613)       (14,613)       (15,613)       (15,613)       (16,613)       (17,613)       (17,613)       (18,613)       (18,613)       (19,613)       (10,613) <td>(1</td> <td>v</td>	(1	v
17 Customer Service & Information       7,472         18 Sales Expenses       682         Administrative & General         19 Operating Expenses       35,912         20 Depreciation       (888)       5,851         21 Taxes       22 Total Admin. & General       (888)       0 41,763       0         23 Total Electric Expenses       (326)       0 405,888       (12,613)       (12,613)       (12,613)       (13,613)       (14,613)       (15,613)       (15,613)       (16,613)       (17,613)       (17,613)       (18,613)       (18,613)       (19,613)       (10,613) <td></td> <td>107)</td>		107)
Administrative & General  19 Operating Expenses 35,912  20 Depreciation (888) 5,851  21 Taxes  22 Total Admin. & General (888) 0 41,763 0  23 Total Electric Expenses (326) 0 405,888 (12,613) (24 OPERATING INCOME BEFORE FIT 326 0 75,643 (29)  FEDERAL INCOME TAX  25 Current Accrual 114 10,031 (10)		
19		
19		
Depreciation   (888)   5,851		19
21     Taxes       22     Total Admin. & General     (888)     0     41,763     0       23     Total Electric Expenses     (326)     0     405,888     (12,613)     0       24     OPERATING INCOME BEFORE FIT     326     0     75,643     (29)     1       FEDERAL INCOME TAX       25     Current Accrual     114     10,031     (10)		1)
23 Total Electric Expenses     (326)     0 405,888 (12,613)     (326)       24 OPERATING INCOME BEFORE FIT     326     0 75,643 (29)       FEDERAL INCOME TAX       25 Current Accrual     114 10,031 (10)	(9)	
24 OPERATING INCOME BEFORE FIT 326 0 75,643 (29)  FEDERAL INCOME TAX 25 Current Accrual 114 10,031 (10)	(9)	0 19
FEDERAL INCOME TAX 25 Current Accrual 114 10,031 (10)	279) (1	107) 19
FEDERAL INCOME TAX 25 Current Accrual 114 10,031 (10)		
25 Current Accrual 114 10,031 (10)	279 1	107 (19)
25 Current Accrual 114 10,031 (10)		
	448	37 (7)
		` '
27 NET OPERATING INCOME \$212 \$0 \$64,179 (\$19)	831 5	\$70 (\$12)
27 NET OI ERATINO INCOME \$212 \$0 \$04,179 (\$19)	331	\$70 (\$12)
RATE BASE		
PLANT IN SERVICE		
28 Intangible \$20,632		
29 Production 79,626 712,962		
30 Transmission 259,532		
31 Distribution 528,809		
32     General     81,368       33     Total Plant in Service     0     79,626     1,603,303     0	0	0 0
	•	Ü
34 ACCUMULATED DEPRECIATION 511,153		
25     ACCUM. PROVISION FOR AMORTIZATION     54,718     61,067       36     Total Accum. Depreciation & Amort.     0     54,718     572,220     0	0	0 0
37 GAIN ON SALE OF BUILDING (323)	J	0
38 DEFERRED TAXES (4,476) (142,756)		
39 TOTAL RATE BASE \$0 \$20,432 \$888,004 \$0	\$0	\$0 \$0
40 RATE OF RETURN 7.23%		

Line		Injuries and		Eliminate WA Power	Nez Perce Settlement	Eliminate A/R	Office Space Charges to	Restate Excise
No.	DESCRIPTION	Damages	FIT	Cost Defer	Adjustment	Expenses	Subsidiaries	Taxes
	a	0	p	q	r	S	t	u
	REVENUES							
1	Total General Business			\$ (32,418)				
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity	0	0	(32,418)	0	0	0	0
5	Other Revenue		•	(22,410)			0	0
6	Total Electric Revenue	0	0	(32,418)	0	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses			(14,658)	9			
8	Purchased Power							
9	Depreciation and Amortization							
10	Taxes							
11	Total Production & Transmission	0	0	(14,658)	9	0	0	0
	Distribution							
12	Operating Expenses							
13	Depreciation							
14	Taxes			(1,251)				(50)
15	Total Distribution	0	0	(1,251)	0	0	0	(50)
16	Customer Accounting			(103)		(913)		
17	Customer Service & Information			(103)		(>15)		
18	Sales Expenses							
	A1							
10	Administrative & General	(12)		(62)			(10)	
19 20	Operating Expenses Depreciation	(12)		(62)			(10)	
21	Taxes							
22	Total Admin. & General	(12)	0	(62)	0	0	(10)	0
23	Total Electric Expenses	(12)	0	(16,074)	9	(913)	(10)	(50)
	-				-			
24	OPERATING INCOME BEFORE FIT	12	0	(16,344)	(9)	913	10	50
	FEDERAL INCOME TAX							
25	Current Accrual	4	(83)	(10,851)	(3)	320	4	18
26	Deferred Income Taxes		(123)	5,130				
27	NET OPERATING INCOME	\$8	\$206	(\$10,623)	(\$6)	\$593	\$6	\$32
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible							
29	Production							
30	Transmission							
31	Distribution							
32	General							
33	Total Plant in Service	0	0	0	0	0	0	0
34	ACCUMULATED DEPRECIATION							
25	ACCUM. PROVISION FOR AMORTIZATION							
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0
37	GAIN ON SALE OF BUILDING							
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

8 Purchased Power   10,620   10,133   9				Revenue	Restate		Pro Forma	Pro Forma
REVENUES 1 Total General Business 2		DESCRIPTION		Normalization				
REVENUES 1 Total General Business 27,643 3 Sales for Resule 4 Total Sales of Reflecting 5 Operating Expenses Production and Transmission 7 Operating Expenses 9 Description 10 Taxes 10 Total Production & Transmission 10 Taxes 11 Total Production & Transmission 10 Operating Expenses 11 1 134,006 (16,203) (6,371) 10 Taxes 10 Description 11 Total Production & Transmission 11 Total Production & Transmission 12 Operating Expenses 13 Sales Expenses 14 Sales Sales Sales 15 Total Distribution 16 Customer Accounting 17 Total Production & Transmission 18 Sales Expense 19 Operating Expenses 19 Description 19 Description 10 Sales Sales Sales 10 Sales Sales Sales 10 Sales Sales Sales 10 Sales Sales Sales 11 Sales Sales Sales 10 Sales Sales Sales 10 Sales Sales Sales Sales 10 Sales Sales Sales 10 Sales Sales Sales 10 Sales Sales Sales Sales 10 Sales Sales Sales Sales 10 Sales Sales Sales Sales Sales 10 Sales	140.			w				
Total General Business   \$27,643   \$353.260								
2   Interceptomental Sales   9,758   15,848   38,958   16,548   4   Total Sales of Electricity   0   27,643   0   444,527   15,843   0   0   0   0   0   0   0   0   0								
3 Sales for Reasle				\$27,643				
Total Sales of Electricity		•					(4 <b>= 202</b> )	
5 Other Revenue				27.642	0			0
EXPENSES   Production and Transmission   Total Electric Revenue   0   28.054   0   464,525   (23,818)   (17,79)		•	U		U			
EXPENSES   Production and Transmission   Production and Transmission   1			0		0			
Production and Transmission   1	Ü	Total Electric Revenue	v	20,054	v	404,323	(23,010)	(1,755)
7   Operating Expenses   11   134,006   (16,208)   (16,174)		EXPENSES						
8   Purchased Power		Production and Transmission						
Poperciation and Amoritzation   5.582   24.595   8.319				11				(6,171)
Taxes							10,133	
Total Production & Transmission		=		5,582				
Distribution   12   Operating Expenses   14,563   13   Depreciation   (105)   1,083   17,289   14,677   14   Taxes   1,083   17,289   15   Total Distribution   (105)   1,083   0   46,529   0   0   0   0   0   0   0   0   0				5 502			(6.070)	(6.151)
12   Operating Expenses   14,563   14,677   14   Taxes   1,083   17,289   12,289   14,677   14   Taxes   1,083   17,289   17,28	11	Total Production & Transmission	0	5,593	U	277,540	(6,070)	(6,171)
12   Operating Expenses   14,563   14,677   14   Taxes   1,083   17,289   12,289   14,677   14   Taxes   1,083   17,289   17,28		Distribution						
13	12					14 563		
Taxes			(105)					
Total Distribution		1	(200)	1.083				
17   Customer Service & Information   (6,668)   804     18   Sales Expenses   682     19   Operating Expenses   56   35,903     20   Depreciation   5,881     21   Taxes   (9)     22   Total Admin. & General   0   56   0   41,745   0   0     23   Total Electric Expenses   (105)   139   0   374,892   (6,670)   (6,17)     24   OPERATING INCOME BEFORE FIT   105   27,915   0   89,633   (17,748)   4,412     FEDERAL INCOME TAX   25   Current Accrual   37   9,770   2,453   12,168   (6,212)   1,544     25   Current Accrual   37   9,770   2,453   12,168   (6,212)   1,544     26   Deferred Income Taxes   568   \$18,145   (\$2,453)   \$71,025   (\$11,536)   \$2,868     RATE BASE   PLANT IN SERVICE   1   1   1   1   1   1   1     28   Intangible   \$20,632   1   1   1   1     29   Production   712,962   (12,981)     30   Transmission   528,809   1   1   1   1   1   1   1     31   Distribution   528,809   1   1   1   1   1   1   1   1     32   General   81,368   1   1   1   1   1   1   1   1     33   Total Plant in Service   0   0   0   1,603,303   0   (12,981)     34   ACCUMULATED DEPRECIATION   511,153   1   1   1   1   1   1   1   1   1			(105)		0		0	0
17   Customer Service & Information   (6,668)   804     18   Sales Expenses   682     19   Operating Expenses   56   35,903     20   Depreciation   5,881     21   Taxes   (9)     22   Total Admin. & General   0   56   0   41,745   0   0     23   Total Electric Expenses   (105)   139   0   374,892   (6,670)   (6,17)     24   OPERATING INCOME BEFORE FIT   105   27,915   0   89,633   (17,748)   4,412     FEDERAL INCOME TAX   25   Current Accrual   37   9,770   2,453   12,168   (6,212)   1,544     25   Current Accrual   37   9,770   2,453   12,168   (6,212)   1,544     26   Deferred Income Taxes   568   \$18,145   (\$2,453)   \$71,025   (\$11,536)   \$2,868     RATE BASE   PLANT IN SERVICE   1   1   1   1   1   1   1     28   Intangible   \$20,632   1   1   1   1     29   Production   712,962   (12,981)     30   Transmission   528,809   1   1   1   1   1   1   1     31   Distribution   528,809   1   1   1   1   1   1   1   1     32   General   81,368   1   1   1   1   1   1   1   1     33   Total Plant in Service   0   0   0   1,603,303   0   (12,981)     34   ACCUMULATED DEPRECIATION   511,153   1   1   1   1   1   1   1   1   1								
Sales Expenses   682	16	Customer Accounting				7,592		
Administrative & General  19 Operating Expenses 20 Depreciation 21 Taxes 22 Total Admin. & General 23 Total Electric Expenses 35 0 0 41,745 0 0  24 OPERATING INCOME BEFORE FIT 40 0 27,915 0 89,633 (17,748) 4,412  FEDERAL INCOME TAX 40 Deferred Income Taxes 41 0 2,453 12,168 (6,212) 1,544  FEDERAL INCOME TAX 41 0 Deferred Income Taxes 42 0 Deferred Income Taxes 43 9,770 2,453 12,168 (6,212) 1,544  FEDERAL INCOME TAX 45 0 Deferred Income Taxes 46 0,440  70 NET OPERATING INCOME 568 \$18,145 (\$2,453) \$71,025 (\$11,536) \$2,868  RATE BASE PLANT IN SERVICE 18 Intangible 9 Production 17 12,962 (12,981) 19 Distribution 1 528,809 13 General 13 Total Plant in Service 10 0 0 1,603,303 0 (12,981) 14 ACCUMULATED DEPRECIATION 15 11,153 (23) 16 OFFIRE PRICE PRICE PRICE OF O 0 0 572,220 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17	Customer Service & Information		(6,668)		804		
Operating Expenses   56   35,903   20   Depreciation   5,851   21   Taxes   (9)   22   Total Admin, & General   0   56   0   41,745   0   0   0   0   0   0   0   0   0	18	Sales Expenses				682		
Operating Expenses   56   35,903   20   Depreciation   5,851   21   Taxes   (9)   22   Total Admin, & General   0   56   0   41,745   0   0   0   0   0   0   0   0   0								
Depreciation   S,851   (9)	10			56		25 002		
Taxes				30				
Total Admin. & General   0   56   0   41,745   0   0		=						
23 Total Electric Expenses			0	56	0		0	0
24 OPERATING INCOME BEFORE FIT  105 27,915 0 89,633 (17,748) 4,412  FEDERAL INCOME TAX 25 Current Accrual 37 9,770 2,453 12,168 (6,212) 1,544  26 Deferred Income Taxes  27 NET OPERATING INCOME \$68 \$18,145 (\$2,453) \$71,025 (\$11,536) \$2,868  RATE BASE PLANT IN SERVICE  11 Intangible \$20,632 (12,981)  29 Production \$259,532 (12,981)  30 Transmission \$259,532 (12,981)  31 Distribution \$528,809 (12,981)  32 General \$1,368 (1,603,303) 0 (12,981)  33 Total Plant in Service 0 0 0 0 1,603,303 0 (12,981)  34 ACCUMULATED DEPRECIATION \$11,153 (1,603,303) (1,603,303) (1,603,303) (1,603,303) (1,603,303)  36 Total Accum. Depreciation & Amort. 0 0 0 0 572,220 0 0 0  37 GAIN ON SALE OF BUILDING (323) (142,756)  39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)								
FEDERAL INCOME TAX 25 Current Accrual 26 Deferred Income Taxes 37 9,770 2,453 12,168 (6,212) 1,544 26 Deferred Income Taxes 27 NET OPERATING INCOME  RATE BASE PLANT IN SERVICE 28 Intangible Production Transmission Transmission Transmission Transmission Total Plant in Service 30 Total Plant in Service 4 ACCUMLATED DEPRECIATION 5 ACCUML PROVISION FOR AMORTIZATION 5 Total Accum. Depreciation & Amort. 6 Total Accum. Depreciation & Amort. 7 Total Accum. Depreciation & Amort. 7 Total Accum. Depreciation & Amort. 8 Total Plant in Service 9 Total Accum. Depreciation & Amort. 9 Total Accum. Depreciation &	23	Total Electric Expenses	(105)	139	0	374,892	(6,070)	(6,171)
FEDERAL INCOME TAX 25 Current Accrual 26 Deferred Income Taxes 37 9,770 2,453 12,168 (6,212) 1,544 26 Deferred Income Taxes 27 NET OPERATING INCOME  RATE BASE PLANT IN SERVICE 28 Intangible Production Transmission Transmission Transmission Transmission Total Plant in Service 30 Total Plant in Service 4 ACCUMLATED DEPRECIATION 5 ACCUML PROVISION FOR AMORTIZATION 5 Total Accum. Depreciation & Amort. 6 Total Accum. Depreciation & Amort. 7 Total Accum. Depreciation & Amort. 7 Total Accum. Depreciation & Amort. 8 Total Plant in Service 9 Total Accum. Depreciation & Amort. 9 Total Accum. Depreciation &	24	OPERATING INCOME BEFORE FIT	105	27.915	0	89.633	(17,748)	4.412
25   Current Accrual   26   Deferred Income Taxes   27   NET OPERATING INCOME   S68   \$18,145   \$(\$2,453)   \$571,025   \$(\$11,536)   \$2,868				,,,		57,400	(-1,1-1)	,,
26       Deferred Income Taxes       6,440         27       NET OPERATING INCOME       \$68       \$18,145       (\$2,453)       \$71,025       (\$11,536)       \$2,868         RATE BASE PLANT IN SERVICE       18,156       20       20,632       20,632       21,2962       (12,981)         30       Transmission       259,532       31       Distribution       259,532       31       10 Distribution       32 General       81,368       31 Total Plant in Service       0       0       0       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       1,603,303       0       0       0       0       0       0       0       0       0       0       0		FEDERAL INCOME TAX						
27 NET OPERATING INCOME  \$68 \$18,145 (\$2,453) \$71,025 (\$11,536) \$2,868  RATE BASE PLANT IN SERVICE  28 Intangible \$20,632 29 Production 712,962 (12,981) 30 Transmission \$259,532 31 Distribution \$528,809 32 General \$81,368 33 Total Plant in Service 0 0 0 1,603,303 0 (12,981) 34 ACCUMULATED DEPRECIATION \$11,153 ACCUM, PROVISION FOR AMORTIZATION 61,067 36 Total Accum. Depreciation & Amort. 0 0 0 \$772,220 0 0 0 37 GAIN ON SALE OF BUILDING (323) 38 DEFERRED TAXES \$0 \$80 \$888,004 \$0 (\$12,981) 39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)	25	Current Accrual	37	9,770	2,453	12,168	(6,212)	1,544
RATE BASE PLANT IN SERVICE  28 Intangible \$20,632 29 Production 712,962 (12,981) 30 Transmission 259,532 31 Distribution 528,809 32 General 81,368 33 Total Plant in Service 0 0 0 1,603,303 0 (12,981) 34 ACCUMULATED DEPRECIATION 511,153 25 ACCUM. PROVISION FOR AMORTIZATION 61,067 36 Total Accum. Depreciation & Amort. 0 0 0 0 572,220 0 0 37 GAIN ON SALE OF BUILDING (323) 38 DEFERRED TAXES (142,756) 39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)	26	Deferred Income Taxes				6,440		
RATE BASE PLANT IN SERVICE  28 Intangible \$20,632 29 Production 712,962 (12,981) 30 Transmission 259,532 31 Distribution 528,809 32 General 81,368 33 Total Plant in Service 0 0 0 1,603,303 0 (12,981) 34 ACCUMULATED DEPRECIATION 511,153 25 ACCUM. PROVISION FOR AMORTIZATION 61,067 36 Total Accum. Depreciation & Amort. 0 0 0 0 572,220 0 0 37 GAIN ON SALE OF BUILDING (323) 38 DEFERRED TAXES (142,756) 39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)								
RATE BASE PLANT IN SERVICE  28 Intangible \$20,632 29 Production 712,962 (12,981) 30 Transmission 259,532 31 Distribution 528,809 32 General 81,368 33 Total Plant in Service 0 0 0 1,603,303 0 (12,981) 34 ACCUMULATED DEPRECIATION 511,153 25 ACCUM. PROVISION FOR AMORTIZATION 61,067 36 Total Accum. Depreciation & Amort. 0 0 0 0 572,220 0 0 37 GAIN ON SALE OF BUILDING (323) 38 DEFERRED TAXES (142,756) 39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)	27	NET OPED ATING INCOME	0.00	¢10.145	(\$2.452)	£71.025	(611.526)	<b>\$2.0</b> 00
PLANT IN SERVICE           28         Intangible         \$20,632           29         Production         712,962         (12,981)           30         Transmission         259,532           31         Distribution         528,809           32         General         81,368           33         Total Plant in Service         0         0         1,603,303         0         (12,981)           34         ACCUMULATED DEPRECIATION         511,153         COUM. PROVISION FOR AMORTIZATION         61,067         61,067           36         Total Accum. Depreciation & Amort.         0         0         572,220         0         0           37         GAIN ON SALE OF BUILDING         (323)         <	21	NET OPERATING INCOME	\$08	\$18,145	(\$2,453)	\$71,025	(\$11,536)	\$2,808
PLANT IN SERVICE           28         Intangible         \$20,632           29         Production         712,962         (12,981)           30         Transmission         259,532           31         Distribution         528,809           32         General         81,368           33         Total Plant in Service         0         0         1,603,303         0         (12,981)           34         ACCUMULATED DEPRECIATION         511,153         COUM. PROVISION FOR AMORTIZATION         61,067         61,067           36         Total Accum. Depreciation & Amort.         0         0         572,220         0         0           37         GAIN ON SALE OF BUILDING         (323)         <		RATE BASE						
28								
29       Production       712,962       (12,981)         30       Transmission       259,532         31       Distribution       528,809         32       General       81,368         33       Total Plant in Service       0       0       0       1,603,303       0       (12,981)         34       ACCUMULATED DEPRECIATION       511,153         25       ACCUM. PROVISION FOR AMORTIZATION       61,067         36       Total Accum. Depreciation & Amort.       0       0       572,220       0       0         37       GAIN ON SALE OF BUILDING       (323)       (323)       (42,756)         39       TOTAL RATE BASE       \$0       \$0       \$888,004       \$0       (\$12,981)	28					\$20,632		
30 Transmission   259,532								(12,981)
Distribution   528,809   32   General   81,368   33   Total Plant in Service   0   0   0   0   1,603,303   0   (12,981)   34   ACCUMULATED DEPRECIATION   511,153   25   ACCUM. PROVISION FOR AMORTIZATION   61,067   36   Total Accum. Depreciation & Amort.   0   0   0   572,220   0   0   0   37   GAIN ON SALE OF BUILDING   (323)   38   DEFERRED TAXES   (142,756)   39   TOTAL RATE BASE   \$0   \$0   \$0   \$888,004   \$0   (\$12,981)   39   TOTAL RATE BASE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$								(,)
32 General       81,368         33 Total Plant in Service       0       0       1,603,303       0       (12,981)         34 ACCUMULATED DEPRECIATION       511,153         25 ACCUM. PROVISION FOR AMORTIZATION       61,067         36 Total Accum. Depreciation & Amort.       0       0       572,220       0       0         37 GAIN ON SALE OF BUILDING       (323)       (323)       (142,756)         39 TOTAL RATE BASE       \$0       \$0       \$888,004       \$0       (\$12,981)								
34       ACCUMULATED DEPRECIATION       511,153         25       ACCUM. PROVISION FOR AMORTIZATION       61,067         36       Total Accum. Depreciation & Amort.       0       0       572,220       0       0         37       GAIN ON SALE OF BUILDING       (323)       (323)       (142,756)         39       TOTAL RATE BASE       \$0       \$0       \$888,004       \$0       (\$12,981)	32	General						
25       ACCUM. PROVISION FOR AMORTIZATION       61,067         36       Total Accum. Depreciation & Amort.       0       0       572,220       0       0         37       GAIN ON SALE OF BUILDING       (323)         38       DEFERRED TAXES       (142,756)         39       TOTAL RATE BASE       \$0       \$0       \$888,004       \$0       (\$12,981)	33	Total Plant in Service	0	0	0	1,603,303	0	(12,981)
25       ACCUM. PROVISION FOR AMORTIZATION       61,067         36       Total Accum. Depreciation & Amort.       0       0       572,220       0       0         37       GAIN ON SALE OF BUILDING       (323)         38       DEFERRED TAXES       (142,756)         39       TOTAL RATE BASE       \$0       \$0       \$888,004       \$0       (\$12,981)	3/1	ACCUMULATED DEPRECIATION				511 152		
36     Total Accum. Depreciation & Amort.     0     0     572,220     0     0       37     GAIN ON SALE OF BUILDING     (323)       38     DEFERRED TAXES     (142,756)       39     TOTAL RATE BASE     \$0     \$0     \$888,004     \$0     (\$12,981)								
37 GAIN ON SALE OF BUILDING 38 DEFERRED TAXES (142,756)  39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)			0	0	0		0	0
38 DEFERRED TAXES (142,756)  39 TOTAL RATE BASE \$0 \$0 \$888,004 \$0 (\$12,981)			v					V
39 TOTAL RATE BASE \$0 \$0 \$0 \$888,004 \$0 (\$12,981)								
40 RATE OF RETURN 8.00%	39	TOTAL RATE BASE	\$0	\$0	\$0	\$888,004	\$0	(\$12,981)
	40	RATE OF RETURN				8.00%		

Line		Pro Forma Labor	Pro Forma Labor	Pro Forma Transmission	Pro Forma Capital Add	Pro Forma Capital Add	Pro Forma Asset
No.	DESCRIPTION a	Non-Exec PF3	Exec PF4	Rev/Exp PF5	2007 PF6	2008 PF7	Management PF8
	а	113	114	113	110	11.7	11-0
	REVENUES						
1	Total General Business						
2	Interdepartmental Sales						
3 4	Sales for Resale	0	0	0	0	0	0
5	Total Sales of Electricity Other Revenue	U	U	(864)	U	U	U
6	Total Electric Revenue	0	0	(864)	0	0	0
	EXPENSES						
_	Production and Transmission	0.4.0					4.000
7	Operating Expenses	813	38	(114)			1,238
8 9	Purchased Power Depreciation and Amortization				431	476	
10	Taxes				451	305	
11	Total Production & Transmission	813	38	(114)	431	781	1,238
	Distribution						
12	Operating Expenses	619					534
13	Depreciation				59	712	
14	Taxes	_				377	_
15	Total Distribution	619	0	0	59	1,089	534
16	Customer Accounting	275					
17	Customer Service & Information	16					
18	Sales Expenses	24					
	Administrative & General						
19	Operating Expenses	595	208				
20	Depreciation				42	1,078	
21	Taxes					197	
22	Total Admin. & General	595	208	0	42	1,275	0
23	Total Electric Expenses	2,342	246	(114)	532	3,145	1,772
24	OPERATING INCOME BEFORE FIT	(2,342)	(246)	(750)	(532)	(3,145)	(1,772)
	FEDERAL INCOME TAX						
25	Current Accrual	(820)	(86)	(263)	(186)	(1,101)	(620)
26	Deferred Income Taxes						
27	NET OPERATING INCOME	(\$1,522)	(\$160)	(\$487)	(\$346)	(\$2,044)	(\$1,152)
	RATE BASE						
	PLANT IN SERVICE						
28	Intangible				\$542	\$1,931	
29	Production				6,805	12,771	
30	Transmission				27,156	7,806	
31	Distribution				9,658	25,469	
32 33	General	0	0	0	5,935 50,096	11,767 59,744	0
	Total Plant in Service	U	U	U			U
34 25	ACCUMULATED DEPRECIATION ACCUM. PROVISION FOR AMORTIZATION				14,227	44,922	
36	Total Accum. Depreciation & Amort.	0	0	0	14,227	44,922	0
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES				(3,060)	(7,530)	
			<b></b>	<b>*</b> -			
39	TOTAL RATE BASE	\$0	\$0	\$0	\$32,809	\$7,292	\$0
40	RATE OF RETURN						

			IAL - Protected per I		Pro Forma	Pro Forma	Pro Forma
Line	DECORPORA		TC Dockets UE-0804 by WAC 480-07-160	116 and UG-	Colstrip Mercury	Incentives	2009 Noxon
No.	DESCRIPTION a	PF09	PF10	PF11	Emiss. O&M PF12	PF13	Upgrade PF14
	REVENUES		30				
1	Total General Business		7				
2	Interdepartmental Sales		.20				
4	Sales for Resale Total Sales of Electricity	_	Ö		0	0	0
5	Other Revenue		84		· ·	U	•
6	Total Electric Revenue	_	ò		0	0	0
Ü	Total Electric Revenue		CONFIDENTIAL - Protected per Protective Order in WUTC Dockets UE-080416 and UG-080417 and by WAC 480-07-160		· ·		
	EXPENSES		>				
7	Production and Transmission		9		300		
7 8	Operating Expenses Purchased Power		Ĕ		300		
9	Depreciation and Amortization		0				255
10	Taxes		77				133
11	Total Production & Transmission	_	9		300	0	388
	Total Production & Transmission		80		300		200
	Distribution		Ġ				
12	Operating Expenses		$\supset$				
13	Depreciation		<u> </u>				
14	Taxes	_	<u></u>				
15	Total Distribution		116		0	0	0
16	Customer Accounting		307				
17	Customer Service & Information		Ÿ				
18	Sales Expenses		H				
	Administrative & Company		ts l				
19	Administrative & General Operating Expenses		ě			397	
20	Depreciation		00			391	
21	Taxes		Ŏ				
22	Total Admin. & General	-	2		0	397	0
23	Total Electric Expenses	_	Þ		300	397	388
	-	_	>				
24	OPERATING INCOME BEFORE FIT		.=		(300)	(397)	(388)
	FEDERAL INCOME TAX		ğ				
25	Current Accrual		0		(105)	(139)	(136)
26	Deferred Income Taxes		φ			( /	(/
			ਓ				
		_	te				
27	NET OPERATING INCOME	=	Pro		(\$195)	(\$258)	(\$252)
	D. ITTO D. C. C.		<u> </u>				
	RATE BASE		ď				
20	PLANT IN SERVICE		þ				
28	Intangible Production		<del>ŏ</del>				9 940
29 30	Production Transmission		ě				8,840
31	Distribution		5				
32	General		-				
33	Total Plant in Service	-	ᆛ		0	0	8,840
34	ACCUMULATED DEPRECIATION		<b>≠</b>				90
25	ACCUM. PROVISION FOR AMORTIZATION		Z				90
36	Total Accum. Depreciation & Amort.	_	吕		0	0	90
37	GAIN ON SALE OF BUILDING		菎			· ·	70
38	DEFERRED TAXES		Z				(36)
		_	$\aleph$				
39	TOTAL RATE BASE	=			\$0	\$0	\$8,714
40	RATE OF RETURN						

	<u> </u>	Pro Forma	
Line		Misc.	Pro Forma
No.	DESCRIPTION	Adj.	TOTAL
	a	PF15	PFT
	REVENUES		
1	Total General Business		\$355,260
2	Interdepartmental Sales		739
3	Sales for Resale		74,145
4	Total Sales of Electricity	0	430,144
5	Other Revenue		7,940
6	Total Electric Revenue	0	438,084
	EXPENSES		
	Production and Transmission		
7	Operating Expenses		115,657
8	Purchased Power		120,753
9 10	Depreciation and Amortization Taxes		30,445
11	Total Production & Transmission	0	8,757 275,612
	Total Troduction & Transmission	V	273,012
	Distribution		
12	Operating Expenses		15,716
13	Depreciation		15,448
14	Taxes Total Distribution	0	17,666
15	Total Distribution	U	48,830
16	Customer Accounting		7,867
17	Customer Service & Information		820
18	Sales Expenses		706
19	Administrative & General	(105)	26.009
20	Operating Expenses Depreciation	(105)	36,998 6,971
21	Taxes		188
22	Total Admin. & General	(105)	44,157
23	Total Electric Expenses	(105)	377,992
23	Total Electric Expenses	(102)	311,222
24	OPERATING INCOME BEFORE FIT	105	60,092
25	FEDERAL INCOME TAX	277	1 929
25 26	Current Accrual Deferred Income Taxes	37	1,828 6,440
20	Deterred income Taxes		0,440
27	NET OPERATING INCOME	\$68	\$51,824
	RATE BASE		
28	PLANT IN SERVICE Intangible		\$45,406
29	Production		756,678
30	Transmission		294,494
31	Distribution		563,936
32	General		99,070
33	Total Plant in Service	0	1,759,584
34	ACCUMULATED DEPRECIATION		570,392
25	ACCUM. PROVISION FOR AMORTIZATION		61,408
36	Total Accum. Depreciation & Amort.	0	631,800
37	GAIN ON SALE OF BUILDING DEFERRED TAXES		(323) (163,280)
38	DECENTED IAAES		(103,280)
39	TOTAL RATE BASE	\$0	\$964,181
40	RATE OF RETURN		5.37%