

Line	Adj. No.	Public Counsel Adj. No.	Description	PSE Supp Filing @ PSE Proposed COC			Public Counsel Proposed			Impact of Public Counsel Adjustments				Public Counsel Position	
				Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)		
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
1	1.00		Per Book Results (Y/E Sep. 30, 2016)	401,003	5,153,204	(41,757)	401,003	5,153,204	(41,757)						
<i>Restating Adjustments:</i>															
2	6.01		Revenues & Expenses	(29,139)	-	47,071	(29,139)	-	47,071	-	-	-	-	-	Public Counsel Neutral
3	6.02		Temperature Normalization	17,527	-	(28,313)	17,527	-	(28,313)	-	-	-	-	-	Public Counsel Neutral
4	6.03		Pass-Through Revs. & Exps.	(1,001)	-	1,616	(1,001)	-	1,616	-	-	-	-	-	Public Counsel Neutral
5	6.04		Federal Income Tax	(27,023)	-	43,653	(27,023)	-	43,653	-	-	-	-	-	Public Counsel Neutral
6	6.05	C-13	Tax Benefit Of Proforma Interest	53,348	-	(86,177)	53,348	-	(86,319)	-	88	-	(142)	-	Public Counsel Modified
7	6.06	B-3, B-4 & C-12	Depreciation Study	(34,611)	(17,305)	53,874	(16,971)	(8,486)	26,417	27,138	17,639	8,820	(27,457)	-	Public Counsel Oppose
8	6.07		Normalize Inj & Dmgs	69	-	(112)	69	-	(112)	-	-	-	-	-	Public Counsel Neutral
9	6.08	C-2	Bad Debts	681	-	(1,100)	681	-	(1,100)	-	-	-	-	-	Public Counsel Accepted
10	6.09	C-3	Incentive Pay	(110)	-	178	(110)	-	178	-	-	-	-	-	Public Counsel Accepted
11	6.10		D&O Insurance	16	-	(26)	16	-	(26)	-	-	-	-	-	Public Counsel Neutral
12	6.11	C-4	Interest On Cust Deposits	(177)	-	285	(177)	-	285	-	-	-	-	-	Public Counsel Accepted
13	6.12		Rate Case Expenses	(265)	-	428	(265)	-	428	-	-	-	-	-	Public Counsel Neutral
14	6.13		Deferred G/L On Property Sales	171	-	(277)	171	-	(277)	-	-	-	-	-	Public Counsel Neutral
15	6.14		Property & Liability Ins	66	-	(107)	66	-	(107)	-	-	-	-	-	Public Counsel Neutral
16	6.15	C-14	Pension Plan	(1,185)	-	1,914	(436)	-	705	1,151	748	-	(1,209)	-	Public Counsel Oppose
17	6.16	C-5	Wage Increase	(1,358)	-	2,193	(1,358)	-	2,193	-	-	-	-	-	Public Counsel Accepted
18	6.17	C-6	Investment Plan	(97)	-	156	(97)	-	156	-	-	-	-	-	Public Counsel Accepted
19	6.18		Employee Insurance	(122)	-	197	(122)	-	197	-	-	-	-	-	Public Counsel Neutral
20	6.19	C-15	Environmental Remediation	(925)	-	1,494	(553)	-	893	572	372	-	(601)	-	Public Counsel Modified
21	6.20	C-16	Payment Processing Costs	(3,088)	-	4,987	(2,010)	-	3,247	1,657	1,077	-	(1,740)	-	Public Counsel Modified
22	6.21		South King Service Center	434	15,915	1,170	434	15,915	1,170	-	-	-	-	-	Public Counsel Neutral
23	6.22		Excise Tax And Wutc Filing Fee	10	-	(17)	10	-	(17)	-	-	-	-	-	Public Counsel Neutral
24		B-5	Plant Held for Future Use	-	-	-	-	(437)	(51)	-	-	(437)	(51)	-	Public Counsel Proposed
25			Restated Results	374,228	5,151,814	1,331	394,153	5,160,197	(29,869)	30,519	19,925	8,383	(31,200)		
<i>Pro Forma Adjustments</i>															
26	7.01		Power Costs	(14,773)	-	23,863	(14,773)	-	23,863	-	-	-	-	-	Public Counsel Accepted
27	7.02		MT Electric Energy Tax	61	-	(99)	61	-	(99)	-	-	-	-	-	Public Counsel Accepted
28	7.03		Wild Horse Solar	138	(1,969)	(454)	138	(1,969)	(454)	-	-	-	-	-	Public Counsel Neutral
29	7.04		ASC 815 (Prev. SFAS 133)	(41,673)	-	67,317	(41,673)	-	67,317	-	-	-	-	-	Public Counsel Neutral
30	7.05	C-9	Storm Damage	(8,389)	-	13,551	(5,776)	-	9,331	4,020	2,613	-	(4,221)	-	Public Counsel Modified
31	7.06		Reg Assets & Liabilities	1,736	(44,085)	(7,989)	1,736	(44,085)	(7,989)	-	-	-	-	-	Public Counsel Neutral
32	7.07		Glacier Battery Strg	(145)	2,843	569	(145)	2,843	569	-	-	-	-	-	Public Counsel Neutral
33	7.08		Energy Imb Market	(3,493)	5,132	6,246	(3,493)	5,132	6,246	-	-	-	-	-	Public Counsel Neutral
34	7.09		Goldendale Capacity Upgrade	2	18,141	2,130	2	18,141	2,130	-	-	-	-	-	Public Counsel Neutral
35	7.10		Mint Farm Capacity Upgrade	-	19,005	2,235	-	19,005	2,235	-	-	-	-	-	Public Counsel Neutral
36	7.11		White River	(3,288)	(4,109)	4,829	(3,288)	(4,109)	4,829	-	-	-	-	-	Public Counsel Accepted
37	7.12		Reclass Of Hydro Treasury Grants	(2,132)	5,740	4,119	(2,132)	5,740	4,119	-	-	-	-	-	Public Counsel Neutral
38	7.13		Production Adjustment	3,116	(54,763)	(11,474)	3,129	(54,763)	(11,495)	-	-	-	-	-	Public Counsel Accepted
39			Pro Forma Results	305,390	5,097,748	144,053	327,940	5,106,131	70,731	34,538	22,538	8,383	(35,421)		
40			Less: Firm Sales Before Resale			(405)			(405)						
41			Net Revenue Requirement Deficiency			143,648			70,326						
References For Line 39															
				Exh. KJB-11 Page 1, Line 6	Exh. KJB-11 Page 1, Line 1	Exh. KJB-11 Page 1, Line 10	Exh. RCS-3 Sch. A, page 1 Col. B, Line 4	Exh. RCS-3 Sch. A, page 1 Col. B, Line 1	Exh. RCS-3 Sch. A, page 1 Col. B, Line 7						
References for Line 41															
						Exh. KJB-11 Page 1, Line 13			Exh. RCS-3 Sch. A, page 1 Col. B, Line 9						