# BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-16\_\_\_\_\_

EXHIBIT NO.\_\_\_(JSS-2)

JENNIFER S. SMITH

REPRESENTING AVISTA CORPORATION

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND CROSS CHECK STUDIES

	LVE MONTHS ENDED SEPTEMBER 30, 2015 OF DOLLARS)	wr	TH PRESENT RAT	2017 ES	WITH 2017 PROP	OSED RATES
(0005		Actual Per		2017	Proposed	2017
Line		Results	Total	Adjusted	Revenues &	Proposed
No.	DESCRIPTION	Report	Adjustments	Total (1)	Related Exp	Total
	a	b	с	d	е	f
	REVENUES	<b>\$512.020</b>	(*15.054)	<b><i><b>ФИОИ 111</b></i></b>	\$20.5<0	¢500.510
1 2	Total General Business	\$512,020 920	(\$17,876)	\$494,144 920	\$38,568	\$532,712 920
2	Interdepartmental Sales Sales for Resale	920 84,664	- (47,454)	920 37,210		37,210
4	Total Sales of Electricity	597,604	(65,330)	532,274	38,568	570,842
5	Other Revenue	76,513	(62,391)	14,122	50,500	14,122
6	Total Electric Revenue	674,117	(127,721)	546,396	38,568	584,964
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	189,010	(55,979)	133,031		133,031
8	Purchased Power	115,031	(43,991)	71,040		71,040
9	Depreciation/Amortization	24,379	3,607	27,986		27,986
10	Regulatory Amortization	(1,445)	6,276	4,831		4,831
11	Taxes	13,890	1,260	15,150		15,150
12	Total Production & Transmission	340,865	(88,827)	252,038	-	252,038
	Distribution					
13	Operating Expenses	22,961	621	23,582		23,582
14	Depreciation/Amortization	25,024	4,194	29,218		29,218
15	Regulatory Amortization	-	1,237	1,237		1,237
16	Taxes	45,055	(16,852)	28,203	1,485	29,688
17	Total Distribution	93,040	(10,800)	82,240	1,485	83,725
18	Customer Accounting	10,543	1,358	11,901	226	12,127
19	Customer Service & Information	19,433	(17,886)	1,547	220	1,547
20	Sales Expenses	-	(17,000)	1,547		1,547
20	•		0	0		Ŭ
	Administrative & General					
21	Operating Expenses	49,315	161	49,476	77	49,553
22	Depreciation/Amortization	20,268	12,822	33,090		33,090
23 24	Taxes Total Admin. & General	-	-	-	77	
24 25	Total Electric Expenses	<u>69,583</u> 533,464	12,983 (103,172)	82,566 430,292	1,788	82,643 432,080
23	Total Electric Expenses	555,404	(105,172)	430,292	1,700	432,080
26	OPERATING INCOME BEFORE FIT	140,653	(24,549)	116,104	36,780	152,884
	FEDERAL INCOME TAX					
27	Current Accrual	(7,654)	(7,998)	(15,652)	12,873	(2,779
28	Debt Interest	-	(1,653)	(1,653)		(1,653
29	Deferred Income Taxes	46,391	(1,603)	44,788		44,788
30	Amortized Investment Tax Credit	(127)	(71)	(198)		(198
31	NET OPERATING INCOME	\$102.043	(\$13,224)	\$88.819	\$23,907	\$112,726
			(			
	RATE BASE					
32	PLANT IN SERVICE Intangible	\$132,877	\$58,879	\$191,756		\$191,756
33	Production	762,834	127,942	890,776		890,776
34	Transmission	390,240	63,695	453,935		453,935
35	Distribution	880,960	120,667	1,001,627		1,001,627
36	General	207,659	33,115	240,774		240,774
37	Total Plant in Service	2,374,570	404,298	2,778,868	-	2,778,868
	ACCUMULATED DEPRECIATION					
38	Intangible	(23,450)	(27,808)	(51,258)		(51,258
39	Production	(334,622)	(30,998)	(\$365,620)		(365,620
40	Transmission	(126,839)	(10,212)	(137,051)		(137,051
41	Distribution	(268,267)	(53,397)	(321,664)		(321,664
42	General	(70,794)	(8,242)	(79,036)		(79,036
43	Total Accumulated Depreciation	(823,972)	(130,657)	(954,629)	-	(954,629
44	NET PLANT BEFORE DFIT	1,550,598	273,641	1,824,239	-	1,824,239
45	DEFERRED TAXES	(294,027)	(96,102)	(390,129)		(390,129
46	NET PLANT AFTER DFIT	1,256,571	177,539	1,434,110	-	1,434,110
47	DEFERRED DEBITS AND CREDITS	8,204	(15,614)	(7,410)		(7,410
48	WORKING CAPITAL	44,420	4,352	48,772		48,772
50	TOTAL RATE BASE	\$1,309,195	\$166,277	\$1,475,472	\$0	\$1,475,472
50	IOTAL RATE DASE	\$1,509,195	\$100,277	\$1,475,472	30	\$1,473,472

 51
 RATE OF RETURN
 7.79%
 6.02%
 7.64%

 (1) The 2017 Adjusted Total column, Column "d" developed by the Company's Attrition Study is used for the final adjusted results and revenue requirement on an attrition adjusted basis (see Andrews' Exhibit No. \_(EMA-2). However, the values shown in the Adjusted Total column, lines 1-50 above, were used for the limited purpose of preparing the cost-of-service study that is presented by Company witness Ms. Knox, as these values more readily lend themselves to Ms. Knox's cost-of-service analysis.
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## AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - PRO FORMA AND CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015

0003	OF DOLLARS)		WITH PRESE		(6 Months)	WITH 2018 PRO	DOSED DATES
		2017	2018	2018	2017 Proposed	2018 Proposed	2018 (6 months
Line		Pro Forma	Total	Adjusted	Revenues &	Revenues &	Proposed
No.	DESCRIPTION	Total (1)	Adjustments	Total	Related Exp	Related Exp	Total
	a	b	С	d	е	f	g
	REVENUES						
1	Total General Business	\$494,144	\$0	\$494,144	\$38,568	\$10,301	\$543,01
2	Interdepartmental Sales	920	-	920	-		92
3	Sales for Resale	37,210	(92)	37,118	-		37,1
4	Total Sales of Electricity	532,274	(92)	532,182	38,568	10,301	581,05
5	Other Revenue	14,122	(194)	13,928	-		13,92
6	Total Electric Revenue	546,396	(286)	546,110	38,568	10,301	594,97
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	133,031	1,876	134,907			134,9
8	Purchased Power	71,040	1,077	72,117			72,1
9	Depreciation/Amortization	27,986	610	28,596			28,5
10	Regulatory Amortization	4,831	-	4,831			4,8
11	Taxes	15,150	-	15,150			15,1:
12	Total Production & Transmission	252,038	3,563	255,601	-	-	255,6
	Distribution						
13	Operating Expenses	23,582	(1,167)	22,415			22,4
14	Depreciation/Amortization	29,218	1,739	30,957			30,9
15	Regulatory Amortization	1,237	-	1,237			1,2
16	Taxes	28,203	-	28,203	1,485	397	30,0
17	Total Distribution	82,240	572	82,812	1,485	397	84,6
18	Customer Accounting	11,901	87	11,988	226	60	12,2
19	Customer Service & Information	1,547	8	1,555			1,5
20	Sales Expenses	0	-	0			-,
	Administrative & General						
21	Operating Expenses	49,476	(1,151)	48,325	77	21	48,4
22	Depreciation/Amortization	33,090	4,504	37,594			37,5
23	Taxes	-	-	-			-
24	Total Admin. & General	82,566	3,353	85,919	77	21	86,0
25	Total Electric Expenses	430,292	7,583	437,875	1,788	478	440,1
26	OPERATING INCOME BEFORE FIT	116,104	(7,869)	108,235	36,780	9,823	154,8
	FEDERAL INCOME TAX						
27	Current Accrual	(15,652)	(2,754)	(18,406)	12,873	3,438	(2,0
28	Debt Interest	(1,653)	(190)	(1,843)			(1,84
29	Deferred Income Taxes	44,788	-	44,788			44,78
30	Amortized Investment Tax Credit	(198)	-	(198)			(19
31	NET OPERATING INCOME	\$88,819	(\$4,925)	\$83,894	\$23,907	\$6,385	\$114,13
	RATE BASE						
	PLANT IN SERVICE		<b>.</b> .				
32	Intangible	\$191,756	\$14,331	\$206,087			\$206,08
33	Production	890,776	17,860	908,636			908,63
34	Transmission	453,935	13,807	467,742			467,74
35	Distribution	1,001,627	39,464	1,041,091			1,041,0
36	General	240,774	4,229	245,003			245,0
37	Total Plant in Service ACCUMULATED DEPRECIATION	2,778,868	89,691	2,868,559	-	-	2,868,5
38	Intangible	(51,258)	(15,353)	(66,611)			(66,6
39	Production	(365,620)	(11,765)	(\$377,385)			(377,3
40	Transmission	(137,051)	(3,959)	(141,010)			(141,0
41	Distribution	(321,664)	(20,671)	(342,335)			(342,3
42	General	(79,036)	(3,310)	(82,346)			(82,3
43	Total Accumulated Depreciation	(954,629)	(55,058)	(1,009,687)	-	-	(1,009,6
44	NET PLANT BEFORE DFIT	1,824,239	34,633	1,858,872	-	-	1,858,8
45	DEFERRED TAXES	(390,129)	(22,045)	(412,174)			(412,1
46	NET PLANT AFTER DFIT	1,434,110	12,588	1,446,698	-	-	1,446,6
47	DEFERRED DEBITS AND CREDITS	(7,410)	6,530	(880)			(8
48	WORKING CAPITAL	48,772		48,772			48,7
	TOTAL RATE BASE	\$1,475,472	\$19,118	\$1,494,590	\$0	\$0	1,494,5
50	IOTAL RATE DASE	$\psi_{1,+}, \psi_{2,+}, \psi$					

## AVISTA UTILITIES CALCULATION OF GENERAL REVENUE REQUIREMENT WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2015 PRO FORMA & CROSS CHECK STUDY

	PRO FORMA & CE	(055	CHECKSTUD	Ĩ		
						Incremental
			2017	201	8 (6 Months)	Jan-Jun 2018
Line			(000's of		(000's of	(000's of
No.	Description		Dollars)		Dollars)	Dollars)
1	Pro Forma Rate Base	\$	1,475,472	\$	1,494,590	
2	Proposed Rate of Return		7.64%		7.64%	
3	Net Operating Income Requirement		\$112,726		\$114,187	
4	Pro Forma Net Operating Income		\$88,819		83,894	
5	Net Operating Income Deficiency		\$23,907		\$30,292	\$6,385
6	Conversion Factor		0.619864		0.619864	0.619864
7	Revenue Requirement		\$38,568		\$48,869	\$10,301
8	Total General Business Revenues		\$495,064			\$533,632
9	Percentage Revenue Increase	_	7.79%			3.90%
10	Total Billed General Business Revenues		\$505,346			(1)
11	Percentage Revenue Increase		7.63%			
	Historical Pro Forma Study & Attrition Adjustments					
12	Pro Forma Study Rate Base			\$	1,411,117	
13	Pro Forma Study Net income			\$	100,468	_
14	Pro Forma Study Revenue Requirement			\$	11,843	Pro Forma
15	Proposed Revenue Requirement 2017				\$38,568	2017 Attrition
16	2017 Attrition Allowance				\$26,725	2017 Attrition Allowance
17	2018 Incremental Attrition Allowance (6 months)				\$10,301	Jun-Jul 2018 Attrition Allowance

(1) Per Company witness Mr. Ehrbar, rate necessary to recover incremental revenue requirement over 6-month period January- June 2018.

V	AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON ELECTRIC Proposed Capital Structure*										
Component	Capital Component Structure Cost										
Total Debt	51.5%	5.51%	2.84%								
Common	48.5%	9.90%	4.80%								
Total	100.00%	-	7.64%								

\* Based on 2017 estimated capital structure and cost of debt.

## AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Line No.	Description	Factor		
1	Revenues	1.000000		
2	Expense: Uncollectibles	0.005855		
3	Commission Fees	0.002000		
4	Washington Excise Tax	0.038507		
6	Total Expense	0.046363		
7	Net Operating Income Before FIT	0.953637		
8	Federal Income Tax @ 35%	0.333773		
9	<b>REVENUE CONVERSION FACTOR</b>	0.619864		

(Per Order No. 6; UE-120436, dated 6/20/2012 - "hard" CF rounded to 6 digits)

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

## RESTATEMENT ADJUSTMENTS

CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000S OF DOLLARS)

(000'S	OF DOLLARS)				*** * 4				
Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Plant Held For Future Use	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense
	Adjustment Number Workpaper Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-PHF	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
	REVENUES								
1	Total General Business	\$512,020	\$0	\$0	\$0	\$0	(\$18,110)	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-	-	-
3 4	Sales for Resale Total Sales of Electricity	84,664 597,604	-	-	-	-	(18,110)		-
5	Other Revenue	76,513	-	-	-	-	(18,110) (14)	-	-
6	Total Electric Revenue	674,117	-	-	-	-	(18,124)	-	-
	EXPENSES								
7	Production and Transmission Operating Expenses	189,010		(363)					
8	Purchased Power	115,031	-	(303)	-	-	-	-	-
9	Depreciation/Amortization	24,379	-	-	-	-	-	-	-
10	Regulatory Amortization	(1,445)	-	(1,360)	-	-	-	-	-
11	Taxes	13,890	-	-	-	-	-	(178)	-
12	Total Production & Transmission	340,865	-	(1,723)	-	-	-	(178)	-
13	Distribution Operating Expenses	22,961	-	-	-	-	-	-	-
14	Depreciation/Amortization	25,024	-	-	-	-	-	-	-
15	Regulatory Amortization	0	-	-	-	-	-	-	-
16	Taxes	45,055	-	-	-	-	(18,028)	613	-
17	Total Distribution	93,040	-	-	-	-	(18,028)	613	-
18	Customer Accounting	10,543	-	3	-	-	-	-	1,054
19 20	Customer Service & Information Sales Expenses	19,433 0	-	-	-	-	-	-	-
	Administrative & General								
21	Operating Expenses	49,315	-	-	-	-	-	-	-
22	Depreciation/Amortization	20,268	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-
24	Total Admin. & General	69,583	-	- (1.720)	-	-	-	-	-
25	Total Electric Expenses	533,464	-	(1,720)	-	-	(18,028)	435	1,054
26	OPERATING INCOME BEFORE FIT	140,653	-	1,720	-	-	(96)	(435)	(1,054)
	FEDERAL INCOME TAX								
27	Current Accrual	(7,654)	-	602	-	-	(34)	(152)	(369)
28 29	Debt Interest Deferred Income Taxes	0 46,391	65	63	(43)	(54)	-	-	-
30	Amortized ITC - Noxon	(127)	-		-	-	-	-	
31	NET OPERATING INCOME	\$102,043	(\$65)	\$1,055	\$43	\$54	(\$62)	(\$283)	(\$685)
	RATE BASE PLANT IN SERVICE								
32	Intangible	\$132.877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	762,834	-	-	-	2,293	-	-	-
34	Transmission	390,240	-	-	-	-	-	-	-
35	Distribution	880,960	-	-	-	3,138	-	-	-
36 37	General Total Plant in Service	207,659	-	-	-	5 /21	-	-	-
57	Total Plant in Service	2,374,570	-	_	_	5,431	-	-	-
38	ACCUMULATED DEPRECIATION/AMORT Intangible	(23,450)							
39	Production	(334,622)	-	-	-	-	-	-	-
40	Transmission	(126,839)	-	-	-	-	-	-	-
41	Distribution	(268,267)	-	-	-	-	-	-	-
42	General	(70,794)	-	-	-	-	-	-	-
43 44	Total Accumulated Depreciation NET PLANT	(823,972) 1,550,598	-		-	5,431	-	-	-
45	DEFERRED TAXES	(294,027)	(6,556)	-	-	-	-	-	-
46	Net Plant After DFIT	1,256,571	(6,556)	-	-	5,431	-	-	-
47 48	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	8,204 44,420	-	(6,302)	4,352	-	-	-	-
49	TOTAL RATE BASE	1,309,195	(\$6,556)	(\$6,302)	\$4,352	\$5,431	\$0	\$0	\$0
50 51	RATE OF RETURN REVENUE REQUIREMENT	7.79% (3,260)	(703)	(2,479)	467	582	101	456	1,105

## WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT/DFIT/ ITC/PTC Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules
	Adjustment Number Workpaper Reference	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$3,108	(\$10,581)
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3 4	Sales for Resale Total Sales of Electricity		-	-	-	-	-	3,108	(10,581)
5	Other Revenue	-	-	-	-	-	-	5,108	(10,581)
6	Total Electric Revenue	-	-	-	-	-	-	3,108	(10,581)
	EXPENSES								
-	Production and Transmission								(200
7 8	Operating Expenses Purchased Power	-	-	-	-	-	-	-	(206)
9	Depreciation/Amortization	0	_	-	-	-	_	_	_
10	Regulatory Amortization	-	-	-	-	-	-	-	8,029
11	Taxes		-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	-	7,823
13	Distribution Operating Expenses	_	-	-	_	_	-	-	_
14	Depreciation/Amortization	-	-	-	-	-	(79)	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	(333)	-	120	(407)
17	Total Distribution	-	-	-	-	(333)	(79)	120	(407)
18	Customer Accounting	-	-	-	-	-	-	18	(62)
19	Customer Service & Information	-	-	-	-	-	-	-	(17,914)
20	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
21 22	Operating Expenses Depreciation/Amortization	18	181	-	(33)	-	-	6	(21)
22	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	18	181	-	(33)	-	-	6	(21)
25	Total Electric Expenses	18	181	-	(33)	(333)	(79)	144	(10,581)
26	OPERATING INCOME BEFORE FIT	(18)	(181)	-	33	333	79	2,964	-
	FEDERAL INCOME TAX								
27	Current Accrual	(6)	(63)	(566)	12	117	28	1,037	-
28	Debt Interest	-	-		-	-	-	-	-
29 30	Deferred Income Taxes Amortized ITC - Noxon		-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$12)	(\$118)	\$566	\$21	\$216	\$51	\$1,927	\$0
	RATE BASE								
22	PLANT IN SERVICE	03	60	60	¢0.	¢0.	¢0.	¢0.	60
32 33	Intangible Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General		-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39 40	Production Transmission	-	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
	DEFERRED TAXES		-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47 48	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	-	-	-	-	-	-	-	-
			**		A.A.		<i></i>	**	A-
	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 50	RATE OF RETURN								

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

CROSS CHECK STUDIES

TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000'S OF DOLLARS)

International DECENTION DECOMPONING         WA Prover Control         Southment international provided internatioprovided international provided international provid	(000)	S OF DOLLARS)						
Aussent Number         1.12         2.13         2.14         2.15         2.15         15.10         15.10           Number Num								Restated TOTAL
Process         Process <t< th=""><th></th><th>Adjustment Number</th><th>2.12</th><th>2.13</th><th>2.14</th><th>2.15</th><th>2.16</th><th>R-Ttl</th></t<>		Adjustment Number	2.12	2.13	2.14	2.15	2.16	R-Ttl
1         Tar. Control States         30         51.2.86         50         60         60         60         60         60         60         60         60         60         60         60         60         60         60         60         60         60         70								
1         Sample in Reads         -	1		\$0	\$12,886	\$0	\$0	\$0	\$499,323
4         To Basks of Exciting         -			- `		-	-	-	
1         0.0000 Revenue         -         -         -         Total Barry Revenue           7         Tutal Barry Revenue         -         -         -         -         6.41.460           7         Operating Revenue         -         -         -         -         -         -         1.92.72           7         Operating Revenue         -         -         -         -         1.92.72           9         Parkade Devenue         -         -         -         1.92.72           10         Tatal         -         -         -         1.92.72           11         Tatas         -         -         -         1.92.72           12         Tatal Develop Revenue         -         -         1.92.72           13         Tatal Develop Revenue         -         -         1.92.72           14         Tatal Develop Revenue         -         -         1.92.72           15         Tatal Develop Revenue         -         -         1.92.72           16         Develop Revenue Revenue         -         -         1.92.72           17         Tatal Develop Revenue Revenue         -         -         1.92.72 <td< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></td<>				-	-	-	-	
6         Total Excise Revenue         -         12386         -         -         64.4466           EXPENSES         -         -         14527         (0)         -         (15)         192573           7         Operating Expenses         (1)         4.537         (0)         -         (15)         192573           8         Dependent Anomatoriation         -         -         -         -         15.339           10         Regulary Anomatoriation         -         -         -         -         3.539           12         Total Position anomatoriation         -         -         -         3.539           12         Total Expense         (1)         -         -         -         3.539           13         Operating Expense         (1)         -         -         -         3.539           14         Regulary Anomatorian         -         -         -         7.56         -         7.516           14         Operating Expenses         (1)         -         -         -         7.57         -         -         1.620         5.57           14         Operating Expenses         (216)         26         -         -				12,886		-		
Postance / Depression / Operating Depression				12,886		-		
1         Operating Express         (1)         4.457         (9)         (415)         P12,73           9         Deprecision/Amoritation         -         -         -         13,79           9         Deprecision/Amoritation         -         -         -         13,79           11         Tool Production & Taxonission         (1)         4,557         (9)         -         (415)         358,919           12         Tool Production & Taxonission         (1)         4,557         (9)         -         (415)         324,951           13         Repaired Express         -         -         -         -         7.5           14         Tool Scribbins         -         -         -         7.5         -         -         7.5         -         -         7.5         -         -         7.5         -         -         7.5         -         -         7.5         -         -         7.5         -         -         -         -         -         7.5         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		EXPENSES						
8         1         1         1         1         15,031           9         Depending Amerization         1         1         15,031           10         Regimary Amerization         1         1,021           11         Taren         1         1,021           12         Team Posterion A Transmission         (1)         4,537         (9)         1         (1,15)           13         Operating Expanses         (1)         -         -         2,4945           14         Depending Amerization         -         -         2,4945           15         Depending Amerization         -         -         2,4945           16         Depending Amerization         -         -         -         2,4945           16         Depending Amerization         -         -         -         2,4945           17         Teal Disolfbiotion         -         -         -         -         2,4945           16         Depending Amerization         -         -         -         -         2,516           17         Teal Disolfbiotion         -         -         -         -         -         -         -         -         -	-			1.557			(115)	102 552
9         Deprecision/Ameritarian         -         -         -         -         -         -         5.21           11         Take         -         -         -         -         5.21           12         Total Production & Transmission         (1)         4.557         (9)         -         (15)         3.02           13         Operating Exponses         (1)         -         -         -         7.01           14         Deprecision Ameritarian         -         -         -         7.01         3.02         7.01           15         Total Distribution         -         -         -         7.01         1.02         1.02         7.01           16         Constant Accounting         -         -         -         -         -         7.01         1.02         1			(1)	4,557	(9)	-	(415)	
10         Replaney Ameritanian         .			-	-	-	-	-	
12         Total Production & Transmission         (1)         4.557         (9)         -         (415)         338,989           Distribution         10         -         -         -         -         -         24,655           13         Depended/Amoritation         -         -         -         -         24,655           14         Depended/Amoritation         -         -         -         24,655           15         Total Souther Accounting         -         -         -         75,116           15         Cosoner Accounting         -         -         -         75,116           16         Cosoner Accounting         -         -         -         10,120           16         Cosoner Accounting         -         -         -         20,221           17         Total Aminia Costent         -         -         -         20,223           17         Total Aminia Costent         -         -         -         20,283           18         Costent Account         -         -         -         20,284           10         Define Expenses         (816)         26         -         -         (16)         45,538	10		-	-	-	-	-	
Durinhation         Operating Expanse         (1)         -         -         -         (305)         22.68           13         Depresion Amontaine         -         -         -         23.09         23.09           14         Depresion Amontaine         -         -         -         23.09         23.09           14         Total Distribution         -         496         -         -         23.09         73.19           17         Total Distribution         -         -         -         (10)         496         -         -         23.09         73.19           15         Ostatione Kennakin         -         -         -         -         -         1.00         1.00         1.00         -         -         20.00         1.00         -         -         20.00					-	-	-	
13         Operating Expenses         (1)         -         -         (10)         -         -         -         24.945           15         Regulatory Amoritation         -         -         -         -         -         24.945           16         Regulatory Amoritation         -         -         -         -         -         24.945           17         Traces         -         -         -         -         0.050         75.116           16         Catoant Accounting         -         -         -         0.050         75.116           19         Catoant Accounting         -         -         -         0.020         1.030         1.1496           19         Catoant Accounting         -         -         0.020         1.030         1.496           10         Operating Expenses         -         -         -         0.040         4.312           10         Operating Expenses         -         -         -         0.040         4.312           12         Operating Expenses         -         -         1.031         5.545         0.0         1.231         5.5458           10         OPEratines Connel Account Expense	12	Total Production & Transmission	(1)	4,557	(9)	-	(415)	350,919
14         Deprecision/Amoritation         -         -         -         -         24,945           16         Taxes         -         496         -         -         27,516           16         Taxes         -         496         -         -         27,516           17         Total Baceholion         (1)         496         -         -         (153)         11,496           18         Casterner Accounting         -         7         -         -         (152)         11,596           20         Sales Expenses         -         -         -         -         10,200         34,83,12           21         Operating Expenses         (816)         26         -         -         (364)         48,312           22         Depreciation/Amoritation         -         -         -         20,264         36,512         (9)         -         (1,21)         97,418         37,732         7         -         1,231         183,788           7         Carear Accounting         -         -         -         1,231         183,788         -         1,231         183,788         -         1,231         183,788         -         1,231	13		(1)	_	-	_	(305)	22.655
15         Regulatory Amortization         -         -         -         -         -         -         -         27.516           17         Trad Distribution         (1)         496         -         -         27.516           18         Casomer Accounting         -         7.5         -         -         (135)         11.496           10         Casomer Socie & Information         -         -         -         -         -         -         -         -         20.55         -         -         103         11.496           10         Operating Expenses         (816)         2.6         -         -         -         20.55         -         20.55         -         20.55         -         20.55         -         20.55         -         -         104.05         -         -         20.55         -         -         105.05         -         -         105.05         -         -         105.05         -         -         105.05         -         -         105.05         -         -         11.53.788         -         -         105.05         -         -         105.05         -         -         105.05         -         -				-	-	-	-	
17       Teal Diambation       (1)       496       -       -       (308)       75,116         18       Castomer Accounting       -       -       -       -       (12)       1,496         19       Castomer Accounting       -       -       -       -       (12)       1,597         20       Sales Expenses       -	15	Regulatory Amortization	-	-	-	-	-	-
18         Customer Accounting         -         75         -         -         (12)         1.597           19         Customer Service & Information         -         -         -         -         1(2)         1.597           21         Operating Expenses         (816)         26         -         -         20.06           21         Operating Expenses         (816)         26         -         -         20.05           23         Total Admin. & General         (816)         2.6         -         -         10.30         46.5590           24         Total Admin. & General         (816)         2.14         (9)         -         (12.31)         567.418           25         Total Exercite Expenses         (818)         5.154         (9)         -         (12.31)         567.418           26         OPERATING INCOME EXERCITE T         818         7.732         9         -         (12.31)         567.418           29         Debt Inferest         -         -         1.31         1.57.88         41.127.127           31         NET OPERATING INCOME         5552         55.03         50         50         51.12.577           31         Nettoristori					-	-	-	
19         Castomer Service & Information         - <t< td=""><td>17</td><td>Total Distribution</td><td>(1)</td><td>496</td><td>-</td><td>-</td><td>(305)</td><td>75,116</td></t<>	17	Total Distribution	(1)	496	-	-	(305)	75,116
19         Castomer Service & Information         - <t< td=""><td>18</td><td>Customer Accounting</td><td>-</td><td>75</td><td>-</td><td>-</td><td>(135)</td><td>11,496</td></t<>	18	Customer Accounting	-	75	-	-	(135)	11,496
Administrative & General         21         Operating Expenses         (364)         4.34.34           21         Deprecing Expenses         (316)         26         -			-	-	-	-		
11         Operating Expenses         (816)         26         .         .         (364)         443,12           22         Depreciation/Amortization         -         -         -         20.20           21         Total Amin. & General         (816)         20         -         -         (364)         6858           25         Total Electric Expenses         (818)         5.154         (9)         -         (1,21)         507,618           26         OPERATING INCOME BEFORE FIT         818         7,732         9         -         1,231         153,788           27         Current Acctual         286         4,301         3         (435)         431         4,4453           20         Debet Income Taxes         -         -         -         10,231         24,788           21         Debet Income Taxes         -         (1,63)         -         -         10,231           21         Debet Income Taxes         -         (1,63)         -         -         10,231           22         Intramotion Taxes         -         (1,63)         -         -         10,271           23         Intramotion Toxon         -         -         -	20	Sales Expenses	-	-	-	-	-	-
12         Deprecianal/anontration         -         -         -         -         -         20268           3         Toxes         -         1         1         3         -         -         1         3         -         -         -         1         3         -         -         1         3         -         1         3         -         -         1         3         1         3         -         -         1         3         1         3         -         1         3         3         -         -         1         3         3         1         3         3         -         -         -         1         3         3         <								
13         Taxe         - <td></td> <td></td> <td>(816)</td> <td>26</td> <td>-</td> <td>-</td> <td>(364)</td> <td></td>			(816)	26	-	-	(364)	
24       Total Admin, & General       (816)       26       -       -       (264)       68,589         25       Total Electric Expenses       (818)       5,154       (9)       -       (1,231)       507,618         26       OPERATING INCOME BEFORE FIT       818       7,752       9       -       1,231       153,788         FEDERAL INCOME TAX       7       2       9       -       1,231       153,788         7       Current Accrual       286       4,301       3       (435)       431       (2,463)         28       Debt Interest       -       -       -       -       41,788         30       Antorized ITC - Noxon       -       -       -       41,788         PLANT IN SERVICE       -       -       -       111,599         RATE BASE       -       -       -       -       765,127         73       Production       -       -       -       -       765,127         31       Deferred Inservice       -       -       -       765,127         32       Intangible       -       -       -       216,669         35       Totan Main Service       -       -			-	-	-	-	-	20,268
25       Total Electric Expenses       (818)       5,154       (9)       -       (1,231)       507,618         26       OPERATING INCOME BEFORE FIT       818       7,732       9       -       1,231       153,788         FEDERAL INCOME TAX       -       -       -       1,231       153,788         27       Current Accrual       286       4,301       3       (435)       441       (2,463)         28       Debt Interest       -       -       -       44,788       31         29       Deferred Income Taxes       -       (1,003)       -       -       44,788         30       Amotire dot ITC - Noxon       -       -       -       111,559         RATE BASE       -       -       -       -       765,127         713       Production       -       -       -       765,127         31       Transmission       -       -       -       207,659         37       Total Plant in Service       -       -       -       238,000         ACCUMULATED DEPRECIATION/AMORT       -       -       -       23,480,01         ACCUMULATED DEPRECIATION/AMORT       -       -       -       23,48						-		68,580
FEDERAL INCOME TAX           27         Current Accrual         286         4.301         3         (435)         431         (2,463)           28         Defend theome Taxes         -         -         -         31           30         Amontized ITC - Noxon         -         -         -         44,788           30         Amontized ITC - Noxon         -         -         -         -         44,788           31         NET OPERATING INCOME         \$552         \$5034         \$6         435         \$800         \$111,599           7         Production         S0         \$0         \$0         \$132,877           31         Production         -         -         -         -         765,127           31         Transmission         -         -         -         390,240           35         Distribution         -         -         -         205,659           36         General         -         -         -         2360,01           ACCUMULATED DEPRECIATION/AMORT         -         -         -         23480,01           37         Transmission         -         -         -         234,500						-		
27       Current Accrual       28       4.301       3       (435)       4.31       (2.43)         38       Defirend Income Taxes       .	26	OPERATING INCOME BEFORE FIT	818	7,732	9	-	1,231	153,788
28       Debd Interest       -		FEDERAL INCOME TAX						
29       Deferred Income Taxes       -       -       -       -       -       -       -       -       -       1(127)         30       Amonized ITC - Noxon       5532       \$5,034       \$6       435       \$800       111,559         31       NET OPERATING INCOME       \$552       \$5,034       \$6       435       \$800       111,559         32       Intangible       \$0       \$0       \$0       \$0       \$0       \$0       \$111,559         32       Intangible       \$0       \$0       \$0       \$0       \$0       \$0       \$12,877         33       Production       -       -       -       -       390,240       390,240         35       Distribution       -       -       -       -       390,240       390,240         36       General       -       -       -       -       2,280,001       390,240         37       Total Plant in Service       -       -       -       2,348,001       390,240       -       34,287,72         36       General       -       -       -       -       -       2,348,001       340,803       340,803       340,803       340,803			286	4,301	3	(435)	431	(2,463)
30         Amonized ITC - Noxon         .			-	-	-		-	
RATE BASE PLANT IN SERVICE         S0         S0         S0         S0         S0         S0         S0         S12,877           31         Production         -         -         -         -         30,242,877           34         Transmission         -         -         -         -         309,240           35         Distribution         -         -         -         -         309,240           36         General         -         -         -         -         207,659           37         Total Plant in Service         -         -         -         2,380,001           ACCUMULATED DEPRECIATION/AMORT         -         -         -         2,380,001           38         Intagible         -         -         -         2,380,001           37         Total Plant in Service         -         -         -         2,380,001           39         Poduction         -         -         -         2,380,001           40         Transmission         -         -         -         (23,450)           41         Distribution         -         -         -         (26,82,07)           42         General			-	(1,603)	-	-	-	44,788 (127)
RATE BASE PLANT IN SERVICE         S0         S0         S0         S0         S0         S0         S0         S12,877           31         Production         -         -         -         -         30,242,877           34         Transmission         -         -         -         -         309,240           35         Distribution         -         -         -         -         309,240           36         General         -         -         -         -         207,659           37         Total Plant in Service         -         -         -         2,380,001           ACCUMULATED DEPRECIATION/AMORT         -         -         -         2,380,001           38         Intagible         -         -         -         2,380,001           37         Total Plant in Service         -         -         -         2,380,001           39         Poduction         -         -         -         2,380,001           40         Transmission         -         -         -         (23,450)           41         Distribution         -         -         -         (26,82,07)           42         General	31	NET OPERATING INCOME	\$532	\$5,034	\$6	435	\$800	111,559
32       Intangible       \$0       \$0       \$0       \$0       \$0       \$132,877         33       Production       -       -       -       -       -       309,240         34       Transmission       -       -       -       -       309,240         35       Distribution       -       -       -       309,240         36       General       -       -       -       -       309,240         37       Total Plant in Service       -       -       -       207,659         37       Total Plant in Service       -       -       -       2,380,001         39       Production       -       -       -       -       2,380,001         39       Production       -       -       -       -       2,380,001         40       Transmission       -       -       -       -       2,380,001         41       Distribution       -       -       -       -       (23,450)         41       Distribution       -       -       -       -       (268,267)         42       General       -       -       -       -       (268,267)								
33       Production       -       -       -       -       765,127         34       Transmission       -       -       -       -       390,240         35       Distribution       -       -       -       -       390,240         35       Distribution       -       -       -       390,240         36       General       -       -       -       380,098         36       General       -       -       -       207,659         37       Total Plant in Service       -       -       -       207,659         37       Total Plant in Service       -       -       -       207,659         38       Intangible       -       -       -       207,659         39       Production       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         31       Distribution       -       -       -       (23,450)         31       Distribution       -       -       -       (26,267)         42								
34       Transmission       -       -       -       -       390,240         35       Distribution       -       -       -       880,400         36       General       -       -       -       880,400         37       Total Plant in Service       -       -       -       207,659         37       Total Plant in Service       -       -       -       2,380,001         ACCUMULATED DEPRECIATION/AMORT       -       -       -       2,380,001         38       Intangible       -       -       -       2,380,001         39       Production       -       -       -       2,380,001         40       Transmission       -       -       -       (23,450)         41       Distribution       -       -       -       (23,462)         42       General       -       -       -       (24,620)         43       Total Accumulated Depreciation       -       -       (268,267)         44       NET PLANT       -       -       -       (282,972)         45       DEFERRED TAXES       -       -       -       (20,850)         46       Net Plant Af			\$0	\$0	\$0	\$0	\$0	
35       Distribution       -       -       -       -       884,098         36       General       -       -       -       2,2380,001         37       Total Plant in Service       -       -       2,2380,001         ACCUMULATED DEPRECIATION/AMORT       -       -       -       2,380,001         38       Intangible       -       -       -       2,3450,001         39       Production       -       -       -       (23,450)         34       Intangible       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         34       Distribution       -       -       -       (23,450)         35       Ondersion       -       -       -       (23,450)         39       Production       -       -       -       (24,620)         310       Total Accumulated Depreciation       -       -       -       (26,826)         41       Distribution       -       -       -       1,505,99         42       General       -       -       -       1,505,99         43       Total Accumulated Depreci			-	-	-	-	-	
37       Total Plant in Service       -       -       -       2,380,001         ACCUMULATED DEPRECIATION/AMORT         38       Intangible       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         40       Transmission       -       -       -       (23,450)         41       Distribution       -       -       -       (126,839)         41       Distribution       -       -       -       (268,267)         42       General       -       -       -       (268,267)         43       Total Accumulated Depreciation       -       -       (70,794)         43       Total Accumulated Depreciation       -       -       (828,372)         44       NET PLANT       -       -       -       1,556,029         45       DEFERRED TAXES       -       -       -       1,092,833,723         46       Net Plant After DFIT       -       -       -       1,954,646			-	-	-	-	-	
ACCUMULATED DEPRECIATION/AMORT         38       Intangible       -       -       -       (23,450)         39       Production       -       -       -       (23,450)         39       Production       -       -       -       (334,622)         40       Transmission       -       -       -       (26,839)         41       Distribution       -       -       -       (26,839)         42       General       -       -       -       (70,794)         43       Total Accumulated Depreciation       -       -       (823,972)         44       NET PLANT       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (823,972)         46       Net PLANT       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (823,972)         46       Net Plant After DFIT       -       -       -       (823,972)         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       1,556,029         48       WORKING CAPITAL       -       -       -       1,9	36	General		-	-	-	-	207,659
38       Intangible       -       -       -       -       (23,450)         39       Production       -       -       -       (334,622)         40       Transmission       -       -       -       (23,450)         41       Distribution       -       -       -       (23,462)         42       General       -       -       -       (26,839)         43       Total Accumulated Depreciation       -       -       -       (26,8267)         43       Total Accumulated Depreciation       -       -       -       (70,794)         43       Total Accumulated Depreciation       -       -       -       (823,972)         44       NET PLANT       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (823,972)         46       Net Plant After DFIT       -       -       -       (823,972)         47       DEFERRED TAXES       -       -       -       (300,583)         48       WORKING CAPITAL       -       -       -       1,902         49       TOTAL RATE BASE       S0       \$0       \$0       \$1,306,120 <td>37</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>2,380,001</td>	37		-	-	-	-	-	2,380,001
39       Production       -       -       -       -       (33,622)         40       Transmission       -       -       -       -       (126,839)         41       Distribution       -       -       -       -       (126,839)         41       Distribution       -       -       -       -       (268,267)         42       General       -       -       -       -       (823,972)         43       Total Accumulated Depreciation       -       -       -       (823,972)         44       NET PLANT       -       -       -       (823,972)         44       NET PLANT       -       -       -       (300,583)         45       DEFERRED TAXES       -       -       -       (300,583)         46       Net Plant After DFIT       -       -       -       1,556,029         48       WORKING CAPITAL       -       -       -       1,255,446         49       TOTAL RATE BASE       S0       \$0       \$0       \$1,002         49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       (858	38		-	-	-	-	-	(23.450)
41       Distribution       -       -       -       -       (268,267)         42       General       -       -       -       -       (70,794)         43       Total Accumulated Depreciation       -       -       -       (823,972)         44       NET PLANT       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (823,972)         46       Net Plant After DFTT       -       -       -       (300,583)         46       Net Plant After DFTT       -       -       -       (300,583)         48       WORKING CAPITAL       -       -       -       1,255,464         49       TOTAL RATE BASE       S0       \$0       \$0       \$0       \$1,902         49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       -       -       -       -       (1,153,106,120         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)       (18,991)			-	-	-	-	-	(334,622)
42       General       -       -       -       -       (70,794)         43       Total Accumulated Depreciation       -       -       -       (823,972)         44       NET PLANT       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (823,972)         45       DEFERRED TAXES       -       -       -       (800,583)         46       Net Plant After DFTT       -       -       -       (300,583)         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       1,255,446         48       WORKING CAPITAL       -       -       -       -       148,772         49       TOTAL RATE BASE       50       \$0       \$0       \$0       \$10       \$1,36,120         50       RATE OF RETURN       -       (858)       (8,121)       (9)       (702)       (1,291)       (18,991)	40	Transmission	-	-	-	-	-	(126,839)
43       Total Accumulated Depreciation       -       -       -       -       (823,972)         44       NET PLANT       -       -       -       -       (823,972)         44       NET PLANT       -       -       -       1,556,029         45       DEFERRED TAXES       -       -       -       (300,583)         46       Net Plant After DFT       -       -       -       (300,583)         46       Net Plant After DFT       -       -       -       (300,583)         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       1,255,446         48       WORKING CAPITAL       -       -       -       1,902         48       WORKING CAPITAL       -       -       -       48,772         49       TOTAL RATE BASE       S0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       -       (858)       (8,121)       (9)       (702)       (1,291)         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)			-	-	-	-	-	
44       NET PLANT       -       -       -       1,556,029         45       DEFERRED TAXES       -       -       -       (300,583)         46       Net Plant After DFTT       -       -       -       (300,583)         46       Net Plant After DFTT       -       -       -       1,255,446         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       1,902         48       WORKING CAPITAL       -       -       -       48,772         49       TOTAL RATE BASE       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       -       -       -       (1)         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)				-	-	-	-	
45       DEFERRED TAXES       -       -       -       -       -       (300,583)         46       Net Plant After DFTT       -       -       -       -       1,255,446         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       -       1,255,446         48       WORKING CAPITAL       -       -       -       -       1,902         48       WORKING CAPITAL       -       -       -       4,772         49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       -       -       -       -       (1)         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)       (18,991)					-			
46       Net Plant After DFTT       -       -       -       -       1,255,446         47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       -       1,902         48       WORKING CAPITAL       -       -       -       -       4,772         49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       -       -       -       -       (1)         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)       (18,991)	45		_	_	_	_	_	(300 583)
47       DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       -       -       1,902         48       WORKING CAPITAL       -       -       -       -       48,772         49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       . <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td>					-	-	-	
49       TOTAL RATE BASE       \$0       \$0       \$0       \$0       \$1,306,120         50       RATE OF RETURN       (1)         51       REVENUE REQUIREMENT       (858)       (8,121)       (9)       (702)       (1,291)       (18,991)	47	DEFERRED DEBITS AND CREDITS & OTHER				-		1,902
50         RATE OF RETURN         (1)           51         REVENUE REQUIREMENT         (858)         (8,121)         (9)         (702)         (1,291)	48	WORKING CAPITAL		-	-	-	-	48,772
51 REVENUE REQUIREMENT (858) (8,121) (9) (702) (1,291) (18,991)	49		\$0	\$0	\$0	\$0	\$0	
			··· = ···					
	51	KEVENUE REQUIREMENT						

(1) The Restated TOTAL column does not represent 9/30/2015 Test Period results of operation on a normalized basis. There are differences between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here. Examples include removal of CBR Power Supply Adjustment, and inclusion of pro forma debt interest, restated deferred debits and credits and restated regulatory amortizations. Normalized CB results of operations at 09/30/2015 was 8.34% as shown on Exhibit No. \_\_(EMA-2) page 5.

## WASHINGTON ELECTRIC RESULTS - PRO FORMA AND PRO FORMA ADJUSTMENTS

CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000S OF DOLLARS)

Adjustment Numbe Workpaper Referent REVENUES 1 Total General Busi 2 Interdepartmental 3 3 Sales for Resale 4 Total Sales of Elec 5 Other Revenue 6 Total Electric Revenue 6 Total Electric Revenue 7 Operating Exper 8 Purchased Powe	nce iness Sales tricity enue ansmission nses	3.00 E-PPS \$0 (47,454) (63,844) (111,298)	3.01 E-PTR 50 - - (415) (415)	3.02 E-PLN \$0 -	3.03 E-PLE \$0	3.04 E-PEB \$0	3.05 E-PRA \$0	3.06 E-PPT	3.07 E-PMD
1       Total General Busi         2       Interdepartmental S         3       Sales for Resale         4       Total Sales of Election         5       Other Revenue         6       Total Electric Revolution         6       Total Electric Revolution and Tri         7       Operating Experimental Sales	Sales tricity enue ansmission nses	(47,454) (47,454) (63,844)	(415)		-		\$0		
<ol> <li>Interdepartmental S</li> <li>Sales for Resale</li> <li>Total Sales of Elect</li> <li>Other Revenue</li> <li>Total Electric Reve</li> <li>EXPENSES</li> <li>Production and Tra</li> <li>Operating Exper</li> </ol>	Sales tricity enue ansmission nses	(47,454) (47,454) (63,844)	(415)		-		\$0		
<ul> <li>3 Sales for Resale</li> <li>4 Total Sales of Elec</li> <li>5 Other Revenue</li> <li>6 Total Electric Reve</li> <li>EXPENSES</li> <li>Production and Tra</li> <li>7 Operating Exper</li> </ul>	tricity enue ansmission nses	(47,454) (63,844)	(415)	-	-		\$0	\$0	\$0
<ul> <li>4 Total Sales of Elec</li> <li>5 Other Revenue</li> <li>6 Total Electric Reve</li> <li>EXPENSES</li> <li>Production and Tra</li> <li>7 Operating Exper</li> </ul>	ansmission nses	(47,454) (63,844)	(415)			-	-	-	-
<ul> <li>Total Electric Reve</li> <li>EXPENSES</li> <li>Production and Tra</li> <li>Operating Exper</li> </ul>	ansmission nses			-	-	-	-	-	-
Production and Tra 7 Operating Exper	nses			-			-		
7 Operating Exper	nses								
		(61,781)	153	696	(31)	385	-	-	-
		(43,991)	-	-	-		-	-	-
9 Depreciation/An		-	-	-	-	-	(202)	-	-
<ol> <li>Regulatory Amo</li> <li>Taxes</li> </ol>	ortization	-	-	-	-	-	(393)	620	-
12 Total Production &	t Transmission	(105,772)	153	696	(31)	385	(393)	620	-
Distribution 13 Operating Exper	nses	-	_	509	_	267	_	-	_
14 Depreciation/An		-	-	-	-	-	-	-	(84)
15 Regulatory Amo	ortization	-	-	-	-	-	-	-	1,237
16 Taxes 17 Total Distribution				509	-	267	-	463	1,153
				507		207		405	1,155
18 Customer Account		-	-	230	-	130	-	-	-
<ol> <li>Customer Service a</li> <li>Sales Expenses</li> </ol>	& Information	-	-	21 0	-	12	-	-	-
Administrative & C									
21 Operating Exper 22 Depreciation/Arr		-	-	619	85	360	-	-	-
23 Taxes	nortization	-	-	-	-	-	-	-	-
24 Total Admin. & Ge	eneral	-	-	619	85	360	-	-	-
25 Total Electric Expe	enses	(105,772)	153	2,075	54	1,154	(393)	1,083	1,153
26 OPERATING INC	OME BEFORE FIT	(5,526)	(568)	(2,075)	(54)	(1,154)	393	(1,083)	(1,153)
FEDERAL INCON 27 Current Accrual	ME TAX	(1,934)	(199)	(726)	(19)	(404)	138	(379)	(403)
28 Debt Interest		(1,754)	(199)	(720)	(1)	(+0+)		(377)	(405)
29 Deferred Income T		-	-	-	-	-	-	-	-
30 Amortized ITC - N			-	-	-	-	-	-	-
31 NET OPERATING RATE BASE	3 INCOME	(\$3,592)	(\$369)	(\$1,349)	(\$35)	(\$750)	\$255	(\$704)	(749)
PLANT IN SERVI	CE								
32 Intangible 33 Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Transmission		-	-	-	-	-	-	-	-
35 Distribution		-	-	-	-	-	-	-	(18,551)
<ul><li>36 General</li><li>37 Total Plant in Serv.</li></ul>	ice		-	-	-	-	-	-	(18,551)
									(10,551)
38 Intangible	DEPRECIATION/AMORT	-	-	-	-	-	-	-	-
39 Production		-	-	-	-	-	-	-	-
40 Transmission 41 Distribution		-	-	-	-	-	-	-	-
41 Distribution 42 General		-	-	-	-	-	-	-	-
43 Total Accumulated	1 Depreciation	-	-	-	-	-	-	-	-
<ul><li>44 NET PLANT</li><li>45 DEFERRED TAX</li></ul>	E6	-	-	-	-	-	-	-	(18,551)
45 DEFERRED TAX 46 Net Plant After I						-		-	(18,551)
47 DEFERRED DEB 48 WORKING CAPIT	ITS AND CREDITS & OTHER ΓAL	-	-	-	-	-	-	-	18,551
49 TOTAL RATE BA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 RATE OF RETUR							40	+*	+2
51 REVENUE REQU		5,795	596	2,176	57	1,210	(412)	1,136	1,209

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000'S OF DOI LARS)

(000'S	OF DOLLARS)						
T		Pro Forma	Pro Forma	Pro Forma	Pro Forma	PF Major Maint	Pro Forma Sub-Total
Line No.	DESCRIPTION	Revenue Normalization	Capital Add Dec 2015 AMA	2016 Limited Capital Adds	O&M Offsets	Normalize CS2/Colstrip	Sub-1 otal
1101	Adjustment Number	3.08	3.09	3.10	3.11	3.12	PF-Ttl
	Workpaper Reference	E-PREV	E-PCAP15	E-PCAP16	E-POFF	E-PMM	
	REVENUES						
1	Total General Business	(\$5,179)	\$0	\$0	\$0	\$0	\$494,144
2	Interdepartmental Sales	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	37,210
4 5	Total Sales of Electricity	(5,179)	-	-	-	-	532,274
6	Other Revenue Total Electric Revenue	1,882 (3,297)		-	-	-	14,122 546,396
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	-	-	-	822	132,817
8	Purchased Power	-	-	-	-	-	71,040
9	Depreciation/Amortization	-	174	871	-	-	25,424
10	Regulatory Amortization	-			-	-	4,831
11	Taxes		-	-	-	-	14,332
12	Total Production & Transmission	-	174	871	-	822	248,444
	Distribution						-
13	Operating Expenses	-	-	-	-	-	23,431
14	Depreciation/Amortization	-	142	-	-	-	25,003
15 16	Regulatory Amortization Taxes	(199)	-	-	-	-	1,237 27,780
17	Total Distribution	(199)	142		-	-	77,451
		(20)					
18	Customer Accounting	(30)	-	-	-	-	11,826
19 20	Customer Service & Information Sales Expenses	-	-	-	-	-	1,540 0
20	Sales Expenses					-	U
	Administrative & General	(10)					10.1.0
21 22	Operating Expenses	(10)	1,598	-	(204)	-	49,162
22	Depreciation/Amortization Taxes	-	1,598	988	-	-	22,854
24	Total Admin. & General	(10)	1,598	988	(204)	-	72,016
25	Total Electric Expenses	(239)	1,914	1,859	(204)	822	411,277
26	OPERATING INCOME BEFORE FIT	(3,058)	(1,914)	(1,859)	204	(822)	135,119
	FEDERAL INCOME TAX						
27	Current Accrual	(1,070)	(670)	(651)	71	(288)	(8,997)
28	Debt Interest	-	(182)	(862)	-	-	(1,013)
29	Deferred Income Taxes	-	-	-	-	-	44,788
30	Amortized ITC - Noxon		-	-	-	-	(127)
31	NET OPERATING INCOME	(1,988)	(\$1,062)	(\$347)	133	(534)	100,468
	RATE BASE						
	PLANT IN SERVICE						
32	Intangible	\$0	\$17,298	\$8,745	\$0	\$0	\$158,920 857,903
33 34	Production Transmission	-	4,012 5,019	88,764 7,442	-	-	402,701
35	Distribution	-	13,449	7,442	-	-	878,996
36	General	-	(2,945)	7,559	-	-	212,273
	Total Plant in Service	-	36,833	112,510	-	-	2,510,793
	ACCUMULATED DEPRECIATION/AMORT						
38	Intangible	-	(1,396)	(1,925)	-	-	(26,771)
39	Production	-	(2,322)	(1,607)	-	-	(\$338,551)
40	Transmission	-	(584)	(164)	-	-	(127,587)
41 42	Distribution General	-	(5,477) 2,234	(180)	-	-	(273,744) (68,740)
42			(7,545)	(3,876)		-	(835,393)
44	NET PLANT		29,288	108,634	-	-	1,675,400
45	DEFERRED TAXES	-	(10,981)	(21,944)	-	-	(333,508)
46	Net Plant After DFIT	-	18,307	86,690	-	-	1,341,892
	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	20,453
48	WORKING CAPITAL		-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	18,307	86,690	\$0	\$0	1,411,117
50	RATE OF RETURN						
51		3,207	3,970	11,244	(214)	862	11,843

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND 2017 CROSS CHECK ADJUSTMENTS

CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Cross Check Capital Add 2016 AMA (Inc)	Cross Check Capital Add 2017 AMA	Cross Check Labor Non-Exec	Cross Check 2017 AMI Capital & Expense	Cross Check Information Tech/Serv Exp	Cross Check Property Tax
	Adjustment Number Workpaper Reference	4.00 E-CCAP16	4.01 E-CCAP17	4.02 E-CLN	4.03 E-CM	4.04 E-CIS	4.05 E-CPT
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2 3	Interdepartmental Sales Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity		-		-	-	-
5	Other Revenue	-	_	_	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
	EXPENSES						
-	Production and Transmission			21.4			
7 8	Operating Expenses Purchased Power	-	-	214	-	-	-
9	Depreciation/Amortization	732	1,830	-	-	-	-
10	Regulatory Amortization	152	1,050	-	-	-	-
11	Taxes	-	-	-	-	-	818
12	Total Production & Transmission	732	1,830	214	-	-	818
	Distribution						
13	Operating Expenses	-	-	151	-	-	-
14 15	Depreciation/Amortization	1,814	1,272	-	1,129	-	-
15	Regulatory Amortization Taxes		_	-	_	-	423
17	Total Distribution	1,814	1,272	151	1,129	-	423
18	Customer Accounting	-	-	75	-	-	-
19	Customer Service & Information	-	-	7	-	-	-
20	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
21	Operating Expenses	-	-	202	-	1,866	-
22 23	Depreciation/Amortization Taxes	3,993	4,092	-	2,151	-	-
23 24	Total Admin. & General	3,993	4,092	202	2,151	1,866	-
25	Total Electric Expenses	6,539	7,194	649	3,280	1,866	1,241
26	OPERATING INCOME BEFORE FIT	(6,539)	(7,194)	(649)	(3,280)	(1,866)	(1,241)
	FEDERAL INCOME TAX						
27	Current Accrual	(2,289)	(2,518)	(227)	(1,148)	(653)	(434)
28	Debt Interest	(22)	(689)	-	(206)	-	-
29	Deferred Income Taxes	-	-	-	-	-	-
30	Amortized ITC - Noxon	(27)	(44)	-	-	-	-
31	NET OPERATING INCOME	(4,201)	(3,943)	(422)	(1,926)	(\$1,213)	(\$807)
	RATE BASE						
22	PLANT IN SERVICE Intangible	\$13,177	\$15.046	\$0	\$4 612	\$0	\$0
32 33	Production	(34,363)	\$15,046 67,236	\$0	\$4,613	\$0	\$0
34	Transmission	22,564	28,670	-	-	-	-
35	Distribution	62,120	43,562	-	16,949	-	-
36	General	9,537	14,222	-	4,742	-	-
37	Total Plant in Service	73,035	168,736	-	26,304	-	-
20	ACCUMULATED DEPRECIATION/AMORT	(A 1 - A)	44.01 **				
38	Intangible	(9,160)	(14,814)	-	(513)	-	-
39 40	Production Transmission	(12,428)	(14,641)	-	-	-	-
40 41	Distribution	(4,600) (22,820)	(4,864) (24,536)	-	(564)	-	-
42	General	(4,918)	(4,816)	_	(562)	-	-
43	Total Accumulated Depreciation	(53,926)	(63,671)	-	(1,639)	-	-
44	NET PLANT	19,109	105,065	-	24,665	-	-
45	DEFERRED TAXES	(16,875)	(35,784)	-	(3,962)	-	-
46	Net Plant After DFIT	2,234	69,281	-	20,703	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	=	=	-	-	-	-
48	WORKING CAPITAL		-	=	-	-	=
			A CO 201	\$0	\$20,702	\$0	\$0
49	TOTAL RATE BASE	\$2,234	\$69,281	30	\$20,703	\$U	\$0
49 50 51	TOTAL RATE BASE RATE OF RETURN REVENUE REQUIREMENT	\$2,234	\$69,281	681	5,659	1,957	1,301

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

	SS CHECK STUDIES					1
	LVE MONTHS ENDED SEPTEMBER 30, 2015 S OF DOLLARS)				2017 FINAL	
(0001		Cross Check	2017	Reconcile 2017	Attrition Adjusted	
Line		Insurance	Cross Check	Cross Check	/ Cross Check	
No.	DESCRIPTION	Expense	Total	to Attrition	Total (2)	
	Adjustment Number Workpaper Reference	4.06 E-CI	17CC-Ttl	4.07 E-CREC	17AA/CC-Ttl	
	workpuper reference	1-61		E-CREC		
	REVENUES					
1	Total General Business	\$0	\$494,144	\$0	\$494,144	
2 3	Interdepartmental Sales Sales for Resale	-	920 37,210	-	920 37,210	
4	Total Sales of Electricity	-	532,274	-	532,274	
5	Other Revenue		14,122	-	14,122	
6	Total Electric Revenue	-	546,396	-	546,396	
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	-	133,031	-	133,031	
8	Purchased Power	-	71,040	-	71,040	
9 10	Depreciation/Amortization Regulatory Amortization	-	27,986 4,831	-	27,986 4,831	
11	Taxes	_	15,150	-	15,150	
12	Total Production & Transmission	-	252,038	-	252,038	
	Distinguis					
13	Distribution Operating Expenses		23,582		23,582	
15	Depreciation/Amortization	-	25,582 29,218	-	25,582 29,218	
15	Regulatory Amortization	-	1,237	-	1,237	
16	Taxes	-	28,203	-	28,203	
17	Total Distribution	-	82,240	-	82,240	
18	Customer Accounting	-	11,901	-	11,901	
19	Customer Service & Information	-	1,547	-	1,547	
20	Sales Expenses	-	0	-	0	
21	Administrative & General Operating Expenses	76	51,306	(1,830)	49,476	
22	Depreciation/Amortization	-	33,090	(1,850)	33,090	
23	Taxes	-	-	-	-	
24	Total Admin. & General	76	84,396	(1,830)	82,566	
25	Total Electric Expenses	76	432,122	(1,830)	430,292	
				1.000		
26	OPERATING INCOME BEFORE FIT	(76)	114,274	1,830	116,104	
	FEDERAL INCOME TAX					
27	Current Accrual	(27)	(16,293)	641	(15,652)	
28	Debt Interest	-	(1,930)	277	(1,653)	
29 30	Deferred Income Taxes Amortized ITC - Noxon	-	44,788 (198)	-	44,788 (198)	
50	Amonized ITC - Noxon		(198)		(198)	
31	NET OPERATING INCOME	(\$49)	87,907	913	88,819	
	RATE BASE					
	PLANT IN SERVICE					
32	Intangible	\$0	\$191,756	\$0	\$191,756	
33 34	Production Transmission	-	890,776 453,935	-	890,776 453,935	
34	Distribution	-	455,955 1,001,627	-	453,935	
36	General	-	240,774	-	240,774	
37	Total Plant in Service	-	2,778,868	-	2,778,868	
	ACCUMULATED DEPRECIATION/AMORT					
38	Intangible	-	(51,258)	-	(51,258)	
39 40	Production	-	(\$365,620)	-	(\$365,620)	
40 41	Transmission Distribution	-	(137,051) (321,664)	-	(137,051) (321,664)	
42	General		(79,036)		(79,036)	
43	Total Accumulated Depreciation	-	(954,629)	-	(954,629)	
44	NET PLANT	-	1,824,239	-	1,824,239	
45	DEFERRED TAXES		(390,129)	-	(390,129)	
46	Net Plant After DFIT	-	1,434,110	-	1,434,110	
47 48	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	-	20,453 48,772	(27,863)	(7,410) 48,772	
+0	"ORANO CALITAL		40,772	-	40,772	2017 Attrition Adjustment
49	TOTAL RATE BASE	\$0	1,503,335	(\$27,863)	1,475,472	Above Pro Forma Study
50	RATE OF RETURN				6.02%	26,725
	REVENUE REQUIREMENT	80	43,474	(4,906)	38,568	
		(2) The final Attaition (				I and by the Company's Attrition Study is us

(2) The final Attrition Adjusted Total revenue requirement of \$38.568 million on line 50 developed by the Company's Attrition Study is used for the final adjusted results and revenue requirement on an attrition adjusted basis. However, the values shown in the Attrition Adjusted Total column, lines 1-50, above were used for the limited purpose of preparing the cost-of-service study that is presented by Company witness Ms. Knox, because these values more readily lend themselves to Ms. Knox's cost-of-service analysis.

AVISTA UTILITIES Step 2 Increase WASHINGTON ELECTRIC RESULTS - PRO FORMA AND 1/1/2018 CROSS CHECK STUDIES TWELVE MONTHS ENDED SEPTEMBER 30, 2015

(6 Months 2018: 1/1/2018-6/30/2018) 2018 CROSS CHECK ADJUSTMENTS

	S OF DOLLARS)	FINAL					
Line		Attrition Adjusted / Cross Check	Cross Check Power Supply	Cross Check Transmission	Cross Check Labor	Cross Check Planned Capital	Cross Check 2018 AMI
No.	DESCRIPTION Adjustment Number	Total 17AA/CC-Ttl	Adjustment 18.01	Rev/Exp Adj 18.02	Non-Exec 18.03	Add 2018 AMA 18.04	Capital & Expense 18.05
	Workpaper Reference	1/AA/CC-10	E-CPS18	E-CTR18	E-CLN18	E-CCAP18	E-CPT18
	REVENUES						
1	Total General Business	\$494,144	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	
3	Sales for Resale	37,210	(92)	-	-	-	
4 5	Total Sales of Electricity Other Revenue	532,274 14,122	(92)	(194)	-	-	-
6	Total Electric Revenue	546,396	(92)	(194)	-	-	
	EXPENSES						
	Production and Transmission	-					
7	Operating Expenses	133,031	1,617	-	259	-	
8 9	Purchased Power	71,040	1,077	-	-	610	
9 10	Depreciation/Amortization	27,986 4,831	-	-	-	610	
10	Regulatory Amortization Taxes	4,831	_	_	_	-	
12	Total Production & Transmission	252,038	2,694	-	259	610	
	Distribution						
13	Operating Expenses	23,582	-	-	188	-	(1,355
14	Depreciation/Amortization	29,218	-	-	-	694	1,045
15	Regulatory Amortization	1,237	-	-	-	-	
16 17	Taxes Total Distribution	28,203 82,240	-	-	188	694	(310
18	Customer Accounting	11,901	-	-	87	_	
19	Customer Service & Information	1,547	-	-	8	-	
20	Sales Expenses	0	-	-	-	-	-
	Administrative & General						
21	Operating Expenses	49,476	-	-	234		
22	Depreciation/Amortization	33,090	-	-	-	2,158	2,346
23 24	Taxes Total Admin. & General	82,566			234	2,158	2,346
25	Total Electric Expenses	430,292	2,694	-	776	3,462	2,036
26	OPERATING INCOME BEFORE FIT	116,104	(2,786)	(194)	(776)	(3,462)	(2,036
	FEDERAL INCOME TAX						
27	Current Accrual	(15,652)	(975)	(68)	(272)	(1,212)	(713
28	Debt Interest	(1,653)	-	-	-	49	(174
29	Deferred Income Taxes	44,788	-	-	-	-	-
30	Amortized ITC - Noxon	(198)	-	-	-	-	
31	NET OPERATING INCOME	88,819	(1,811)	(\$126)	(504)	(\$2,299)	(\$1,150
	RATE BASE PLANT IN SERVICE						
32	Intangible	\$191,756	\$0	\$0	\$0	\$9,298	\$5,033
33	Production	890,776	-	-	-	17,860	
34	Transmission	453,935	-	-	-	13,807	
35	Distribution	1,001,627	-	-	-	23,773	15,691
36	General	240,774	-	-	-	(945)	5,174
37	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	2,778,868	-	-	-	63,793	25,898
38	Intangible	(51,258)	-	-	-	(13,673)	(1,680
39	Production	(365,620)	-	-	-	(11,765)	-
40	Transmission	(137,051)	-	-	-	(3,959)	
41	Distribution	(321,664)	-	-	-	(19,121)	(1,550
42	General	(79,036)	-	-	-	(1,471)	(1,839
43 44	Total Accumulated Depreciation NET PLANT	(954,629) 1,824,239	-	-	-	(49,989) 13,804	(5,069
45	DEFERRED TAXES	(390,129)	-	-	-	(18,699)	(3,346
46 47	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	1,434,110	-	-	-	(4,895)	17,483
4/	WORKING CAPITAL	(7,410) 48,772	-	-	-	-	
48						-	
	TOTAL RATE BASE	1.475.472	\$0	\$0	\$0	(\$4 895)	\$17.483
48 49 50	TOTAL RATE BASE RATE OF RETURN	1,475,472 6.02%	\$0	\$0	\$0	(\$4,895)	\$17,483

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

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C	POS	sc	ч	C	z	тт	Ш	FS

CROSS CHECK STUDIES	

Insurance         Insurance         Information Technology (Construction)         Construction         Construction         Construction           Adjustment Namiker         ISBR		OF DOLLARS)	Cross Check	Cross Check	2018	Reconcile 2018	FINAL Attrition Adjusted	2018 (I) Attrition Adjusted
Adjuments Namer         IK.66         B.97         BCCTU         IK.88         BAACCCTU         BAACCTU           Vordprep References         E-CIB         E-CRICUS         50         50         544.141         50           Data Grant Innines         50         50         554.141         50         543.142         50           Stals for Reside         -         -         553.152         -         553.152         071.115         072.152	Line							
Wondpaper Reference         FCUB         FCUB         FCUB (SIM)         FCUB (SIM)         FCUB (SIM)           REVINITS         50         59         590.414         50         50         500.414         600           REVINITS         -         77.118         -         77.118         -         77.118         0.21           Constrained         -         532.418         -         532.418         0.02           Constrained         -         532.418         -         532.418         0.02           Constrained         -         532.418         -         532.418         0.02           Constrained Transmission         -         -         124.407         -         124.407         1.3407 </th <th>No.</th> <th>DESCRIPTION</th> <th>Expense</th> <th>Tech/Serv Exp</th> <th>Total</th> <th>to Attrition</th> <th>Total</th> <th>Total</th>	No.	DESCRIPTION	Expense	Tech/Serv Exp	Total	to Attrition	Total	Total
NUME         Solution         Solution <th< td=""><td></td><td></td><td></td><td></td><td>18CC-Ttl</td><td></td><td>18AA/CC-Ttl</td><td>18AA/CC-Ttl</td></th<>					18CC-Ttl		18AA/CC-Ttl	18AA/CC-Ttl
Total General bisines         50         50         50         504-57         50-57		Workpaper Reference	E-CI18	E-CIS18		E-CREC18		
Total General bisines         50         50         50         504-57         50-57		PEVENIJES						
interlaymental Sales         -         -         920         -         920         - <td>1</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$494.144</td> <td>\$0</td> <td>\$494.144</td> <td>\$0</td>	1		\$0	\$0	\$494.144	\$0	\$494.144	\$0
Sale for Reads         .         97.118         97.1	2		-	-		-		
Ohe Revenue         13.293         -         13.293         (194)           Coll Extr. Revenue         546,110         -         546,110         -         546,110         (286)           EXPENSES         -         13.507         -         13.507 <t< td=""><td>3</td><td></td><td>-</td><td>-</td><td>37,118</td><td>-</td><td>37,118</td><td>(92)</td></t<>	3		-	-	37,118	-	37,118	(92)
Total Electic Revenue         -         546,110         -         546,110         -         546,110         (286)           EXPRINSIS         Production af Transission         -         -         114,497         -         114,197         1,1576           Operating Express         -         -         124,575         -         72,597         1,075           Parking Proves dots         -         -         22,556         -         22,548         -         515,59         -           Total Production & Transition         -         22,5415         -         22,541         -         1,559         -         -         1,559         -         1,559         -         1,559         -         1,559         -         1,559         -         1,550         -         1,553         -         1,555         -         1,555         -         1,555         1,555         8         5,531         -         1,555         8         5,541         -         5,541         -         5,541         -         5,551         8         5,551         8         5,551         8         5,551         8         5,551         8         5,551         8         5,551         8         5,551	4	Total Sales of Electricity	-	-	532,182	-	532,182	(92)
EXPLINES         Image: constraint of transmission         Image: c			-	-		-		
Production and Transmission         -         154.007         -         154.007         1.54.007         1.54.007           Operating Expenses         -         72,117         -         75,153         -         15,151         3.556         -         73,157         -         73,157         73,157         74,153         -         12,337         -         12,337         -         12,337         -         12,337         -         12,337         -         12,337         -         12,357         756         -         14,349         14,349         14,349         14,349         14,344         14,343         14,341         14,341         14,341         14,341         14,353	6	Total Electric Revenue	-	-	546,110	-	546,110	(286)
Production and Transmission         -         154.007         -         154.007         1.54.007         1.54.007           Operating Expenses         -         72,117         -         75,153         -         15,151         3.556         -         73,157         -         73,157         73,157         74,153         -         12,337         -         12,337         -         12,337         -         12,337         -         12,337         -         12,337         -         12,357         756         -         14,349         14,349         14,349         14,349         14,344         14,343         14,341         14,341         14,341         14,341         14,353		EXDENSES						
Operating Expenses         -         -         134,007         144,007         1,137           Durchased Nover         -         -         25,556         -         25,556         -         25,556         -         25,556         -         25,556         -         25,550         -         -         50,557         -         -         25,550         -         1,555         -         1,555         -         1,555         -         1,555         -         1,555         -         1,555         -         -         -         -         -         -         -         -								
Perchased Power         -         7,2117         7,2117         7,2117         1,077           Depreciation Anomization         -         -         25,556         -         25,556         600           Regulatory Amoritation         -         -         43,51         -         43,51         -         43,51         -         55,569         600           Total Production & Transmission         -         22,451         .         15,150         -         15,150         -         15,150         -         15,150         -         15,150         -         15,150         -         15,150         -         15,150         -         11,157         -         12,377         -         11,157         -         22,415         (11,167)         -         12,377         -         12,377         -         12,377         -         12,377         -         12,375         -         12,375         -         12,375         12,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355         14,355	7		-	-	134,907	-	134.907	1.876
Regulary Amortization         -         -         44.81         -         44.81           Taxes         -         -         15.150         -         15.150         -           Total Production & Transmission         -         255.64         -         225.601         3.563           Distribution         -         -         22.415         -         22.415         1.170           Depreside Expense         -         -         23.03         3.057         1.173           Depreside Expense         -         -         28.201         8.2012         572           Customer Accounting         -         -         1.988         -         1.1988         87           Customer Service & Information         -         -         1.555         -         1.555 <t< td=""><td>8</td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td></t<>	8		-	-		-		
Tarks         .         15,180         .         15,180         .           Other Decision & Transmission         . <td>9</td> <td>Depreciation/Amortization</td> <td>-</td> <td>-</td> <td>28,596</td> <td>-</td> <td>28,596</td> <td>610</td>	9	Depreciation/Amortization	-	-	28,596	-	28,596	610
Total Production & Transmission         -         255,601         -         255,601         3,563           Distribution         Openating Expanses         -         22,415         -         22,415         1,167           Depresentation Annotization         -         -         30,957         -         30,957         1,739           Regulatory Annotization         -         -         28,2612         -         28,312         -         28,312         5         -         28,312         -         28,312         -         55,51         1,555         8         8         5         0         0         0         0         0         0         0         0         0         0         0         0         -         0         0         -	0	Regulatory Amortization	-	-	4,831	-	4,831	-
Distribution         - <t< td=""><td>1</td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>	1			-		-		-
Operating Expenses         -         -         22,415         -         22,415         (1,167)           Depreciation/Anorization         -         -         1,237         -         1,237         -           Taxes         -         -         28,203         -         28,203         -         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,255         5         8         5         5         5         5         5         8         5         -         0         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         1,55         5         8         5         1,55         5         8         0         1,55         1,55         7         3         3,53         1,55         1,55         1,55         1,55         <	2	Total Production & Transmission	-	-	255,601	-	255,601	3,563
Operating Expenses         -         -         22,415         -         22,415         (1,167)           Depreciation/Anorization         -         -         1,237         -         1,237         -           Taxes         -         -         28,203         -         28,203         -         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,237         -         1,255         5         8         5         5         5         5         5         8         5         -         0         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         1,55         5         8         5         1,55         5         8         0         1,55         1,55         7         3         3,53         1,55         1,55         1,55         1,55         <		Distribution						
Depreciation/Amoritation         -         -         30,957         1.739           Regulary Amoritation         -         -         28,203         -         28,203         -           Taxes         -         -         28,203         -         28,203         -           Customer Accounting         -         -         11,988         -         11,988         87           Customer Service & Information         -         -         11,555         -         1,555         8           Sales Expenses         -         -         -         0         0         -         -         -         -         -         -         0         0         -	13		-	-	22.415	_	22,415	(1.167)
Regulatory Amorization         -         -         1,237         -         1,237           Taxes         -         -         28,203         -         28,203         -           Total Distribution         -         -         82,812         -         82,812         -           Customer Accounting         -         -         11,988         -         11,988         87           Customer Service & Information         -         -         0         0         0         -           Operating Expenses         66         393         50,169         (1,844)         48,325         (1,51)           Operating Expenses         66         393         57,763         (1,844)         55,919         3,253           Total Admin. & General         66         393         57,763         (1,844)         492,253         (7,869)           PEDERAL INCOME TAX         -<	14		-	-		_		
Total Distribution         -         82,812         -         82,812         572           Customer Accounting         -         -         11,988         -         11,988         87           Customer Scrive & Information         -         -         1555         -         1,555         8           Sales Expenses         -         -         0         -         -         0         -         1         5         5         1         1.6.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	5		-	-		-		-
Customer Accounting         -         -         11,988         -         11,988         87           Customer Service & Information         -         -         1,555         -         1,555         8           Sales Expenses         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0	16	· ·		-				-
Customer Service & Information         .         .         .         1,555         .         1,555         8           Sales Expenses         .         .         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         .         0         .         .         .         37,54         .	17	Total Distribution	-	-	82,812	-	82,812	572
Customer Service & Information         .         .         .         1,555         .         1,555         8           Sales Expenses         .         .         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         0         .         .         0         .         .         .         37,54         .		~						
Sales Expenses         -         -         0         .         0           Administrative & General         .	18	6	-	-		-		
Administrative & General         66         393         50,169         (1.844)         483,25         (1.15)           Depreciation/Amorization         -         -         37,594         -         37,594         4,504           Taxes         -         -         37,594         -         37,594         4,504           Taxes         -         -         37,763         (1.844)         85,919         3,353           Total Admin, & General         -         66         393         439,719         (1.844)         437,875         7,583           OPERATING INCOME BEFORE FIT         (66)         (393)         106,391         1,844         108,235         (7,869)           FEDERAL INCOME TAX         -         -         1(1,778)         (65)         (1,844)         (198,235)         (1,843)         (199)         -         -         -         44,778         -         44,778         -         44,778         -         44,778         -         44,778         -         44,778         -         44,778         -         -         -         1098         -         -         1098         -         -         1098         -         -         1014,1109         104,178         -	19		-	-		-		8
Operating Expenses         66         393         50,169         (1,844)         443,325         (1,151)           Depreciation/Montrization         - <td< td=""><td>0</td><td>Sales Expenses</td><td>-</td><td>-</td><td>U</td><td>-</td><td>U</td><td>-</td></td<>	0	Sales Expenses	-	-	U	-	U	-
Operating Expenses         66         393         50,169         (1,844)         443,325         (1,151)           Depreciation/Montrization         - <td< td=""><td></td><td>Administrative &amp; General</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		Administrative & General						
Depreciation/amortization         -         -         37,594         -         37,594         -         4.504           Taxes         - <td>21</td> <td></td> <td>66</td> <td>393</td> <td>50,169</td> <td>(1.844)</td> <td>48.325</td> <td>(1.151)</td>	21		66	393	50,169	(1.844)	48.325	(1.151)
Total Admin. & General         66         393         87,763         (1,544)         85,919         3,353           Total Electric Expenses         66         393         439,719         (1,844)         437,875         7,583           OPERATING INCOME BEFORE FIT         (66)         (393)         106,91         1,844         108,235         (7,869)           FEDERAL INCOME TAX         (23)         (138)         (19,052)         645         (18,406)         (2,754)           Debt Interest         -         (1,778)         (65)         (1343)         (190)           Debt Interest         -         (1,778)         (65)         (14,843)         (190)           Deft Interest         -         (1,778)         (65)         (14,843)         (190)         .           NET OPERATING INCOME         (\$43)         (\$255)         82,631         1,264         83,894         (4,925)           RATE BASE         PLANT IN SERVICE         .	2		-	-		-		
Total Electric Expenses         66         393         439,719         (1,844)         437,875         7,583           OPERATING INCOME BEFORE FIT         (66)         (393)         106,391         1,844         108,235         (7,869)           FEDERAL INCOME TAX         (23)         (138)         (19,052)         645         (18,406)         (2,754)           Definition function         -         -         (1,778)         (65)         (1,843)         (199)           Deferred Income Taxes         -         -         44,788         -         44,788         -         44,788         -         44,788         -         -         (198)         -         (198)         -         (198)         -         -         (178)         -         (198)         -         (198)         -         44,788         -         -         -         44,788         -         -         -         (198)         -         -         -         44,788         -         -         -         -         44,788         -         -         -         -         44,786         -         -         -         -         -         164,109         -         164,109         -         -         -         - <td>3</td> <td>Taxes</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	3	Taxes	-	-	-	-	-	-
OPERATING INCOME BEFORE FIT         (66)         (393)         106,391         1,844         108,235         (7,869)           FEDERAL INCOME TAX         (23)         (138)         (19,052)         645         (18,406)         (2,754)           Deb Interest         -         -         (1,778)         (65)         (1,843)         (190)           Defered Income Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         (198)         -         (198)         -         (198)           NET OPERATING INCOME         (543)         (525)         82,631         1,264         83,894         (4,925)           RATE BASE         -         -         908,636         -         908,636         17,860           Poduction         -         -         908,636         -         908,635         13,807           Distribution         -         -         1,041,091         -         1,041,91         3,946           General         -         -         2,268,559         -         2,266,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         1,041,091         -         1,041,091         3,41,7655	4	Total Admin. & General	66	393	87,763	(1,844)	85,919	3,353
FEDERAL INCOME TAX         (23)         (138)         (19,052)         645         (18,466)         (2,754)           Debt Interest         -         -         1(778)         (65)         (1,843)         (190)           Deferred Incom Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         (198)         -         (198)         -         (198)         -           NET OPERATING INCOME         (\$43)         \$2555         \$2,631         1,264         \$8,894         (4,925)           RATE BASE         -         -         908,636         -         908,636         17,860           Transmission         -         -         908,636         -         908,636         17,860           Transmission         -         -         1041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4229           Total Plant in Service         -         -         246,0559         2,865,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         66,661)         (15,353)	5	Total Electric Expenses	66	393	439,719	(1,844)	437,875	7,583
FEDERAL INCOME TAX         (23)         (138)         (19,052)         645         (18,466)         (2,754)           Debt Interest         -         -         1(778)         (65)         (1,843)         (190)           Deferred Incom Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         (198)         -         (198)         -         (198)         -           NET OPERATING INCOME         (\$43)         \$2555         \$2,631         1,264         \$8,894         (4,925)           RATE BASE         -         -         908,636         -         908,636         17,860           Transmission         -         -         908,636         -         908,636         17,860           Transmission         -         -         1041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4229           Total Plant in Service         -         -         246,0559         2,865,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         66,661)         (15,353)								
Current Accrual         (23)         (138)         (19,052)         645         (18,406)         (2,754)           Debt Interest         -         -         (1,778)         (65)         (1,843)         (190)           Deferred Income Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         (198)         -         (198)         -         (198)         -           NET OPERATING INCOME         (543)         (\$255)         82,631         1,264         83,894         (4,925)           RATE BASE         -         -         908,636         -         908,636         17,860           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         467,742         -         467,742         13,807           Distribution         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         2,668,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)	5	OPERATING INCOME BEFORE FIT	(66)	(393)	106,391	1,844	108,235	(7,869)
Current Accrual         (23)         (138)         (19,052)         645         (18,406)         (2,754)           Debt Interest         -         -         (1,778)         (65)         (1,843)         (190)           Deferred Income Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         (198)         -         (198)         -         (198)         -           NET OPERATING INCOME         (543)         (\$255)         82,631         1,264         83,894         (4,925)           RATE BASE         -         -         908,636         -         908,636         17,860           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         467,742         -         467,742         13,807           Distribution         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         2,668,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)		FEDERAL INCOME TAX						
Debi Interest         -         -         (1,778)         (65)         (1,843)         (190)           Deferred Income Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         -         198)         -         (199)         -           NET OPERATING INCOME         (\$43)         (\$255) <b>82,631</b> 1.264 <b>83,894</b> (4,925)           RATE BASE         -         -         908,636         -         908,636         -         908,636         17,860           PLANT IN SERVICE         -         -         908,636         -         908,636         17,860           Transmission         -         -         908,636         -         908,636         17,860           Transmission         -         -         467,742         -         667,742         13,807           Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         1,655,51	7		(23)	(138)	(19.052)	645	(18.406)	(2.754)
Deferred Income Taxes         -         -         44,788         -         44,788         -           Amortized ITC - Noxon         -         -         (198)         -			(23)	(196)				
NET OPERATING INCOME         (\$43)         (\$255)         82,631         1.264         83,894         (4,925)           RATE BASE         Intangible         \$0         \$0         \$206,087         \$0         \$206,087         \$14,331           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         467,742         -         467,742         13,807           Distribution         -         -         -         467,742         -         467,742         13,807           Total Plant in Service         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4,229           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)         (15,353)           Production         -         -         (8377,385)         -         (327,385)         (\$11,763)           Intangible         -         -         (66,611)         -         (66,611)         (15,555)           ACCUMULATED DEPRECIATION/AMORT         -         -         (141,010)         (342			-	-				-
RATE BASE         S0         S0         S0         S206,087         S0         S206,087         S14,331           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         908,636         -         908,636         13,807           Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         245,003         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)         (15,353)           Production         -         -         (8377,385)         -         (8377,385)         (811,765)           Transmission         -         -         (64,611)         -         (141,010)         (3,959)           Distribution         -         -         (82,346)         -         (82,346)         (3,310)           Total Accumulated Depreciation         -         -         (1,009,687)         -         1,858,872	30	Amortized ITC - Noxon		-	(198)	-	(198)	-
RATE BASE         S0         S0         S0         S206,087         S0         S206,087         S14,331           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         908,636         -         908,636         13,807           Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         245,003         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)         (15,353)           Production         -         -         (8377,385)         -         (8377,385)         (811,765)           Transmission         -         -         (64,611)         -         (141,010)         (3,959)           Distribution         -         -         (82,346)         -         (82,346)         (3,310)           Total Accumulated Depreciation         -         -         (1,009,687)         -         1,858,872	1	NET OPED ATING INCOME	(6.42)	(0)55	92 (21	1004	02 00 4	(4.025)
PLANT IN SERVICE         S0         \$206,087         \$00         \$206,087         \$14,331           Intangible         -         -         908,636         -         908,636         17,860           Production         -         -         908,636         -         908,636         13,807           Distribution         -         -         467,742         -         467,742         13,807           Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4,229           ACCUMULATED DEPRECIATION/AMORT         -         -         2,868,559         -         2,866,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         (66,611)         -         (66,611)         (15,353)           Production         -         -         (68,677,385)         -         (342,335)         (24,233)         (20,671)           Intangible         -         -         (68,611)         -         (141,010)         (342,335)         (24,233)         (20,671)           Distribution         -         -         (342,335)         -	1	NET OFERATING INCOME	(\$43)	(\$255)	82,031	1,204	83,894	(4,925)
Intangible         \$0         \$0         \$206,087         \$0         \$206,087         \$14,331           Production         -         -         908,636         -         908,636         17,860           Transmission         -         -         467,742         -         467,742         13,807           Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4229           Total Plant in Service         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         2,868,559         -         2,868,559         89,691           Production         -         -         2,868,559         -         2,868,559         89,691           Intangible         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         6,66,11         15,353         (\$11,553           Transmission         -         -         (141,010         0         3,959         16,342,335         (20,671)								
Production       -       -       908,636       -       908,636       17,860         Transmission       -       -       467,742       -       467,742       13,807         Distribution       -       -       1,041,091       -       1,041,091       39,464         General       -       245,003       -       245,003       4229         Total Plant in Service       -       -       2,868,559       -       2,868,559       89,691         ACCUMULATED DEPRECIATION/AMORT       -       -       (66,611)       -       (66,611)       (15,353)         Production       -       -       (141,010)       -       (8377,385)       (\$11,765)         Transmission       -       -       (141,010)       -       (141,010)       (3,259)         Distribution       -       -       (142,335)       -       (342,335)       (20,671)         General       -       -       (82,346)       -       (82,346)       (3,310)         Distribution       -       -       (1,009,687)       -       (1,009,687)       (5,058)         Net PLANT       -       -       1,858,872       -       1,858,872       34,633								
Transmission       -       -       467,742       -       467,742       13,807         Distribution       -       -       1,041,091       -       1,041,091       39,464         General       -       -       245,003       -       245,003       4,229         Total Plant in Service       -       -       2,868,559       -       2,868,559       89,691         ACCUMULATED DEPRECIATION/AMORT       -       -       (66,611)       (15,353)       Production       -       -       (66,611)       (15,353)         Production       -       -       (141,010)       -       (141,010)       (3,959)         Distribution       -       -       -       (82,346)       -       (342,335)       (20,671)         Distribution       -       -       -       (141,010)       -       (141,010)       (3,959)         Distribution       -       -       -       (82,346)       -       (82,346)       (3,310)         Total Accumulated Depreciation       -       -       -       (1,009,687)       -       (1,009,687)       (55,058)         NET PLANT       -       -       -       1,858,872       -       1,846,698 <td< td=""><td>32</td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td></td><td></td></td<>	32		\$0	\$0		\$0		
Distribution         -         -         1,041,091         -         1,041,091         39,464           General         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         666,611         -         666,611         (15,353)           Production         -         -         (8377,385)         -         (8377,385)         (\$11,765)           Transmission         -         -         (141,010)         -         (141,010)         (3,959)           Distribution         -         -         (142,335)         -         (342,335)         (20,671)           General         -         -         (142,355)         -         (142,074)         (22,0457)           General         -         -         (10,09,687)         -         (1342,335)         (20,671)           General         -         -         (10,09,687)         -         (55,058)	33 34		-	-		-		
General         -         -         245,003         -         245,003         4,229           Total Plant in Service         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         2,868,559         -         2,868,559         89,691           ACCUMULATED DEPRECIATION/AMORT         -         -         666,611         -         666,611         (15,353)           Production         -         -         (8377,385)         -         (8377,385)         (\$11,765)           Transmission         -         -         (141,010)         -         (141,010)         (3,959)           Distribution         -         -         (342,335)         -         (342,335)         (20,671)           General         -         -         (1609,687)         -         (1609,687)         (55,058)           NET PLANT         -         -         (1609,687)         -         (142,174)         (22,045)           Net Plant After DFIT         -         -         (142,174)         -         (412,174)         (22,045)           Net Plant After DFIT         -         -         (7,410)         6,550         (880)	54 35		-	-		-		
Total Plant in Service       -       -       2,868,559       -       2,868,559       89,691         ACCUMULATED DEPRECIATION/AMORT       -       -       (66,611)       -       (15,353)         Production       -       -       (66,611)       -       (15,353)         Production       -       -       (8377,385)       -       (877,385)       (\$11,765)         Distribution       -       -       (141,010)       -       (141,010)       (3,959)         Distribution       -       -       (342,335)       -       (342,335)       (20,671)         General       -       -       (82,346)       -       (82,346)       (3,310)         Total Accumulated Depreciation       -       -       1,858,872       -       1,858,872       34,633         DEFERRED TAXES       -       -       1,446,698       -       1,446,698       12,588         Net Plant After DFIT       -       -       -       1,446,698       -       1,446,698       12,588         DEFERRED CASTES       -       -       -       -       1,446,698       12,588       -       -       -       -       -       -       -       -       -	6		-	-		-		
ACCUMULATED DEPRECIATION/AMORT       -       -       (66,611)       -       (66,611)       (15,353)         Intangible       -       -       (\$377,385)       -       (\$377,385)       (\$377,385)       (\$11,765)         Transmission       -       -       (141,010)       -       (141,010)       (3,959)         Distribution       -       -       (342,335)       -       (342,335)       (20,671)         General       -       -       (1,009,687)       -       (1,009,687)       (55,058)         NET PLANT       -       -       1,858,872       -       1,858,872       34,633         DEFERRED TAXES       -       -       -       (412,174)       -       (22,045)         Net Plant After DFIT       -       -       -       1,446,698       -       1,446,698       1,446,698       1,2588         DEFERRED DEBITS AND CREDITS & OTHER       -       -       -       48,772       -				-		-		
Intangible         -         -         (66,611)         (15,353)           Production         -         -         (\$377,385)         -         (\$377,385)         (\$11,765)           Transmission         -         -         (141,010)         -         (141,010)         (3,959)           Distribution         -         -         (342,335)         -         (342,335)         (20,671)           General         -         -         (82,346)         -         (82,346)         (3,310)           Total Accumulated Depreciation         -         -         (1,009,687)         -         (1,009,687)         (55,058)           NET PLANT         -         -         1,858,872         -         1,858,872         34,633           DEFERRED TAXES         -         -         (412,174)         -         (412,174)         (22,045)           Net Plant After DFIT         -         -         1,446,698         -         1,446,698         6,530         1,446,698         6,530           WORKING CAPITAL         -         -         1,446,698         -         -         48,772         -         -           TOTAL RATE BASE         S0         \$0         \$0         6,530 <td< td=""><td></td><td></td><td></td><td></td><td>,,</td><td></td><td>,,</td><td>,</td></td<>					,,		,,	,
Production         -         -         (\$377,385)         -         (\$377,385)         (\$11,765)           Transmission         -         -         (141,010)         -         (141,010)         (3,959)           Distribution         -         -         (342,335)         -         (342,335)         (20,671)           General         -         -         (82,346)         -         (82,346)         (33,10)           Total Accumulated Depreciation         -         -         (1,009,687)         -         (1,009,687)         (55,058)           NET PLANT         -         -         1,858,872         -         1,858,872         34,633           DEFERRED TAXES         -         -         -         (412,174)         -         (422,045)           Net Plant After DFIT         -         -         -         1,446,698         -         1,446,698         1,446,698         6,530         6,530         6,530         6,530         6,530         -	38				(66 611)		(66 611)	(15 252)
Transmission       -       -       (141,010)       (3,959)         Distribution       -       -       (342,335)       -       (342,335)       (20,671)         General       -       -       (82,346)       -       (82,336)       (342,335)         Total Accumulated Depreciation       -       -       (80,9687)       -       (1009,687)       (55,058)         NET PLANT       -       -       1,858,872       -       1,858,872       34,633         DEFERRED TAXES       -       -       -       (412,174)       -       (22,045)         Net Plant After DFIT       -       -       1,446,698       -       1,446,698       12,588         DEFERRED TAXES       -       -       -       7(7,410)       6,530       (880)       6,530         WORKING CAPITAL       -       -       -       48,772       -       48,772       -         TOTAL RATE BASE       S0       \$0       \$0       1,448,060       6,530       1,494,590       19,118         RATE OF RETURN       -       5,55%       5,61%       (1)	8 9		-	-		-		
Distribution         -         -         (342,335)         -         (342,335)         (20,671)           General         -         -         (82,346)         -         (82,346)         (3,310)           Total Accumulated Depreciation         -         -         (1,009,687)         -         (109,687)         (55,058)           NET PLANT         -         1,858,872         -         1,858,872         34,633           DEFERRED TAXES         -         -         (412,174)         -         (412,174)         (22,045)           Net Plant After DFTT         -         -         1,446,698         -         1,446,698         12,588           DEFERRED CAPITAL         -         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         -         48,772         - <td>0</td> <td></td> <td>-</td> <td>_</td> <td></td> <td></td> <td></td> <td></td>	0		-	_				
General         -         -         (82,346)         -         (82,346)         (3,310)           Total Accumulated Depreciation         -         -         (1,009,687)         -         (1,009,687)         (55,058)           NET PLANT         -         -         1,858,872         -         1,858,872         34,633           DEFERRED TAXES         -         -         (412,174)         -         (412,174)         (22,045)           Net Plant After DFTT         -         -         1,446,698         -         1,446,698         1,446,698         12,588           DEFERRED DEBITS AND CREDITS & OTHER         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         48,772         -         -         -         -         -         1,449,590         19,118           RATE OF RETURN         50         \$0         1,488,060         6,530         1,494,590         19,118	1		-			_		
Total Accumulated Depreciation       -       -       (1,009,687)       -       (1,009,687)       (55,058)         NET PLANT       -       -       1,858,872       -       1,858,872       34,633         DEFERRED TAXES       -       -       (412,174)       -       (412,174)       (22,045)         Net Plant After DFIT       -       -       1,446,698       -       1,446,698       1,446,698       16,530         DEFERRED DEBITS AND CREDITS & OTHER       -       -       7,7410)       6,530       (880)       6,530         WORKING CAPITAL       -       -       48,772       -       <	2			-				
DEFERRED TAXES         -         -         (412,174)         -         (22,045)           Net Plant After DFIT         -         -         1,446,698         -         1,446,698         1,2,588           DEFERRED DEBITS AND CREDITS & OTHER         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         48,772         -         48,772         -           TOTAL RATE BASE         \$0         \$0         1,488,060         6,530         1,494,590         19,118           RATE OF RETURN         5.55%         5.61%         (1)	13	Total Accumulated Depreciation		-		-		(55,058)
Net Plant After DFTT         -         -         1,446,698         -         1,446,698         12,588           DEFERRED DEBITS AND CREDITS & OTHER         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         48,772         -         48,772         -           TOTAL RATE BASE         S0         \$0         1,488,060         6,530         1,494,590         19,118           RATE OF RETURN         5.55%         5.61%         (1)	4	NET PLANT	-	-	1,858,872	-	1,858,872	34,633
Net Plant After DFTT         -         -         1,446,698         -         1,446,698         12,588           DEFERRED DEBITS AND CREDITS & OTHER         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         48,772         -         48,772         -           TOTAL RATE BASE         S0         \$0         1,488,060         6,530         1,494,590         19,118           RATE OF RETURN         5.55%         5.61%         (1)	45	DEFERRED TAXES	-		(412.174)	_	(412.174)	(22.045)
DEFERRED DEBITS AND CREDITS & OTHER         -         -         (7,410)         6,530         (880)         6,530           WORKING CAPITAL         -         -         48,772         -         48,772         -           TOTAL RATE BASE         \$0         \$0         1,488,060         6,530         1,494,590         19,118           RATE OF RETURN         5.55%         5.61%         (1)	46			_		_		
WORKING CAPITAL         -         48,772         -         48,772         -           TOTAL RATE BASE         \$0         \$0         \$1,488,060         6,530         \$1,494,590         \$19,118           RATE OF RETURN         \$5,55%         \$5,61%         \$(1)			-	-	· · ·	6,530		
RATE OF RETURN 5.55% 5.61% (1)	48			-		-		-
RATE OF RETURN 5.55% 5.61% (1)								
	49	TOTAL RATE BASE	\$0	\$0	1,488,060	6,530	1,494,590	19,118
REVENUE REQUIREMENT         69         412         50,103         (1,234)         48,869         10,301	50	RATE OF RETURN			5.55%		5.61%	(1)
(1) January to June 2018 Incremental Cross Check results in \$11.535 million prior to column (18.08) "Reconcile 20	51	REVENUE REQUIREMENT						· · · · · · · · · · · · · · · · · · ·

 69
 412
 50,103
 (1,234)
 48,869
 10,301
 Attrition Adjustment

 (1) January to June 2018 Incremental Cross Check results in \$11.535 million prior to column (18.08) "Reconcile 2018 Cross Check to Attrition" (\$10,301 + \$1,234 = \$11,535).
 Attrition (18.08) "Reconcile 2018 Cross Check to Attrition" (\$10,301 + \$1,234 = \$11,535).