

DOCKET NO. UT-120128
 REDACTED CONFIDENTIAL EXHIBIT D

Washington
 Preliminary: Sale-Leaseback of Bell Plaza, 1600 7th Ave, Seattle WA

Redacted

\$ Thousands

DR/<CR>

1) Book Costs as of 12-31-2011:

<u>Account</u>	<u>Account Description</u>	<u>Amount</u>
20121110	Land	
20121213	Building - Large Admin	
31221210	Accumulated Depreciation - Buildings	
	Net Book Value of Building	
	<u>Total Net Book Value</u>	

2) Estimated Journal Entry to record the sale of Bell Plaza, 1600 7th Ave, Seattle WA - Land and Building.

<u>Activity</u>	<u>Account</u>	<u>Account Description</u>	<u>DEBITS</u>	<u>CREDITS</u>		
<u>Record Cash Received:</u>						
	11201980	Cash				
	43600000	Other Long-term Deferred Credits				
<u>Retire Land:</u>						
	71600000	Other Operating Gain or Loss				
	20121110	Land				
<u>Retire Building:</u>						
	31221210	Accumulated Depreciation - Buildings				
	20121213	Building - Large Admin				
<u>Record Proceeds: (Record Proceeds to Gain on Land; Record Proceeds on Building as Salvage; Record Proceeds on Lease)</u>						
	43600000	Other Deferred Credits				
	71600000	Other Operating Gain or Loss				
	31221210	Accumulated Depreciation - Buildings				
	43600000	Other Deferred Credits				
<u>Total Debits and Credits</u>						

Notes:

- (1) These are preliminary numbers and do not include the potential impact of changes in the discount rate used to compute the deferred gain, changes in accumulated depreciation as of the actual close date or changes in the estimated closing costs that could affect the cash proceeds and the actual allocation of the proceeds between the land and building.