BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)))
Complainant, v.) Docket Nos. UE-090134/) UG-090135 (Consolidated)
AVISTA CORPORATION d/b/a AVISTA UTILITIES,)))
Respondent.)) _)
In the Matter of the Petition of))
AVISTA CORPORATION, d/b/a AVISTA UTILITIES,	Docket No. UG-060518 (Consolidated)
For an Order Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record Accounting Entries Associated With the Mechanism.))))

EXHIBIT NO.___(DWS-4)

ELECTRIC RESULTS OF OPERATION
CALCULATION OF GENERAL REVENUE REQUIREMENT
REVENUE CONVERSION FACTOR

August 17, 2009

Line	(000'S	OF DOLLARS)	**/**	PH DDECENT DAT	TEC .	WITH BRODO	CED DATEC
Image				IN PRESENT KAT	ES		
REVENUES		DESCRIPTION	Results			Revenues &	Proposed
REVENUES	110.						
Total General Business							· ·
1							
1				\$ (17,696)		\$37,812	
Total Sales of Electricity \$35,128 (64,990) 470,138 37,812 507,950		•		(15.00.0)			
Color Revenue Sol. 72 Col. 700 9,866 9,866 10 10 10 10 10 10 10						27.012	
Total Electric Revenue			,	` ' '		37,812	,
Production and Transmission						37,812	
Production and Transmission		EXPENSES					
Poperating Expenses 175,800 168,220 168,220 76,623 76,							
Poperciation and Amortization 23,675 8,568 32,245 11,481 12,482 12,582 12,582 12,582 12,582 12,582 13,582 13,582 14,482	7		175,800	(7,580)	168,220		168,220
Taxes	8	Purchased Power	147,076	(70,453)	76,623		76,623
Total Production & Transmission	9	Depreciation and Amortization	23,675	8,568	32,243		32,243
Distribution	10	Taxes	8,935	2,546	11,481		11,481
	11	Total Production & Transmission	355,486	(66,919)	288,567	0	288,567
1,4 1,4		Distribution					
Taxes		Operating Expenses		,	20,922		
Total Distribution		•					
16 Customer Accounting 8,559 25 8,584 98 8,682 17 Customer Service & Information 11,359 (10,649) 710 710 18 Sales Expenses 696 61 757 757 Administrative & General 19 Operating Expenses 35,147 5,238 40,385 76 40,461 20 Depreciation 7,022 2,061 9,083 9,083 21 Taxes 252 252 252 252 22 Total Admin. & General 42,169 7,551 49,720 76 49,796 23 Total Ectric Expenses 483,333 (78,491) 404,842 1,635 406,477 24 OPERATING INCOME BEFORE FIT 88,367 (13,205) 75,162 36,177 111,339 FEDERAL INCOME TAX 16,759 (10,351) 6,408 12,662 19,070 25 Deferred Income Taxes 3,070 6,276 9,346 2,662 19,070 26 Deferred Income Taxes 3,070 6,276 9,346 3,462 9,346 27 Annortized Investment Tax Credit 58,538 (\$9,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE 522,439 \$57,494 \$79,933 \$79,933 31 Production 666,077 113,409 769,486 769,486 22 Transmission 285,760 13,573 299,333 299,333 23 Total Data in Service 1,604,319 261,338 1,865,657 0 1,865,657 34 ACCUM, PROVISION FOR AMORTIZATION 6,907 57,28 64,635 64,635 64,635 36 ACCUM, LATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM, PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 64,635 38 Gold Report Canada and Caum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING 6,907 57,228 64,635 64,635 64,635 40 DEFERRED TAXES 51,033,828 (\$40,100) \$1,013,728 50 \$1,013,728					•		
Customer Service & Information 11,359 (10,649) 710 710 710 757	15	Total Distribution	65,064	(8,560)	56,504	1,461	57,965
Administrative & General	16	Customer Accounting	8,559	25	8,584	98	8,682
Administrative & General 19 Operating Expenses 35,147 5,238 40,385 76 40,461 20 Depreciation 7,022 2,061 9,083 9,083 21 Taxes 252 252 252 252 22 Total Admin, & General 42,169 7,551 49,720 76 49,796 23 Total Electric Expenses 483,333 (78,491) 404,842 1,635 406,477 24 OPERATING INCOME BEFORE FIT 88,367 (13,205) 75,162 36,177 111,339 FEDERAL INCOME TAX 25 Current Accrual 16,759 (10,351) 6,408 12,662 19,070 26 Deferred Income Taxes 3,070 6,276 9,346 9,346 27 Amortized Investment Tax Credit 28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME \$68,538 (\$9,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES \$1,053,828 (\$40,100) \$1,01,728 \$0 \$1,013,728	17	Customer Service & Information	11,359	(10,649)	710		710
Operating Expenses	18	Sales Expenses	696	61	757		757
Depreciation 7,022 2,061 9,083 9,083 2,125 2,252 2,252 2,525		Administrative & General					
Taxes 252 25	19	Operating Expenses	35,147	5,238	40,385	76	40,461
Total Admin. & General 42,169 7,551 49,720 76 49,796	20	Depreciation	7,022	2,061	9,083		9,083
Total Electric Expenses	21	Taxes		252	252		252
PEDERAL INCOME BEFORE FIT 88,367 (13,205) 75,162 36,177 111,339 FEDERAL INCOME TAX Current Accrual 16,759 (10,351) 6,408 12,662 19,070 Deferred Income Taxes 3,070 6,276 9,346 9,346 Amortized Investment Tax Credit SETTLEMENT EXCHANGE POWER PLANT IN SERVICE Intangible \$22,439 \$57,494 \$79,933 \$79,933 Intangible \$22,439 \$57,494 \$79,933 \$79,933 Intangible \$28,5760 13,573 299,333 299,333 Distribution 552,007 55,301 607,308 607,308 General 88,036 21,562 109,598 109,598 General 88,036 21,562 109,598 109,598 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 ACCUM PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 GAIN ON SALE OF BUILDING (194) (194) (194) DEFERRED TAXES \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	22	Total Admin. & General	42,169	7,551	49,720	76	49,796
FEDERAL INCOME TAX 25 Current Accrual 16,759 (10,351) 6,408 12,662 19,070 26 Deferred Income Taxes 3,070 6,276 9,346 9,346 27 Amortized Investment Tax Credit 28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME \$68,538 (\$9,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production \$656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution \$552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION \$43,584 71,136 614,720 614,720 37 ACCUM PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	23	Total Electric Expenses	483,333	(78,491)	404,842	1,635	406,477
16,759	24	OPERATING INCOME BEFORE FIT	88,367	(13,205)	75,162	36,177	111,339
26 Deferred Income Taxes 3,070 6,276 9,346 9,346 27 Amortized Investment Tax Credit 28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME \$68,538 (\$9,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE \$22,439 \$57,494 \$79,933 \$79,933 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEFRECIATION 543,584 71,136 614,720 614,720 37 ACCUM, PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 39 GAIN ON SALE OF BUILDING		FEDERAL INCOME TAX					
27 Amortized Investment Tax Credit 28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME \$68,538 \$89,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 \$79,933 1 Production \$656,077 \$113,409 \$769,486 \$769,486 32 Transmission \$285,760 \$15,773 \$299,333 \$299,333 \$299,333 \$30 Distribution \$552,007 \$55,301 \$607,308 \$607,308 \$607,308 \$4 General \$88,036 \$21,562 \$109,598 \$109,598 \$109,598 \$57,494 \$79,933 \$10,5773 \$29,333 \$29,333 \$20,333 \$20,333 \$20,333 \$30 Distribution \$552,007 \$55,301 \$607,308 \$607	25	Current Accrual	16,759	(10,351)	6,408	12,662	19,070
28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 30 Intangible	26	Deferred Income Taxes	3,070	6,276	9,346		9,346
29 NET OPERATING INCOME \$68,538 (\$9,130) \$59,408 \$23,515 \$82,923 RATE BASE PLANT IN SERVICE \$22,439 \$57,494 \$79,933 \$79,933 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM, PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum, Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING </td <td>27</td> <td>Amortized Investment Tax Credit</td> <td></td> <td></td> <td></td> <td></td> <td></td>	27	Amortized Investment Tax Credit					
RATE BASE PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380)	28	SETTLEMENT EXCHANGE POWER					
PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	29	NET OPERATING INCOME	\$68,538	(\$9,130)	\$59,408	\$23,515	\$82,923
PLANT IN SERVICE 30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728		RATE BASE					
30 Intangible \$22,439 \$57,494 \$79,933 \$79,933 31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) (172,380)							
31 Production 656,077 113,409 769,486 769,486 32 Transmission 285,760 13,573 299,333 299,333 33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	30		\$22,439	\$57,494	\$79,933		\$79,933
33 Distribution 552,007 55,301 607,308 607,308 34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	31			113,409			
34 General 88,036 21,562 109,598 109,598 35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	32	Transmission			299,333		299,333
35 Total Plant in Service 1,604,319 261,338 1,865,657 0 1,865,657 36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	33	Distribution	552,007	55,301	607,308		607,308
36 ACCUMULATED DEPRECIATION 543,584 71,136 614,720 614,720 37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728	34	General	88,036	21,562	109,598		109,598
37 ACCUM. PROVISION FOR AMORTIZATION 6,907 57,728 64,635 64,635 38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728						0	
38 Total Accum. Depreciation & Amort. 550,491 128,864 679,355 0 679,355 39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728							
39 GAIN ON SALE OF BUILDING (194) (194) (194) 40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728							
40 DEFERRED TAXES (172,380) (172,380) (172,380) 41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728		*	550,491			0	
41 TOTAL RATE BASE \$1,053,828 (\$40,100) \$1,013,728 \$0 \$1,013,728							
	40	DEFERRED TAXES	_	(172,380)	(172,380)		(172,380)
42 RATE OF RETURN 6.50% 5.86% 8.18%	41	TOTAL RATE BASE	\$1,053,828	(\$40,100)	\$1,013,728	\$0	\$1,013,728
	42	RATE OF RETURN	6.50%		5.86%		8.18%

AVISTA UTILITIES Calculation of General Revenue Requirement Washington - Electric System TWELVE MONTHS ENDED SEPTEMBER 30, 2008

\$390,953

9.67%

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$1,013,728
2	Proposed Rate of Return	8.18%
3	Net Operating Income Requirement	\$82,923
4	Pro Forma Net Operating Income	\$59,408
5	Net Operating Income Deficiency	\$23,515
6	Conversion Factor	0.62190134
7	Revenue Requirement	\$37,812

8

9

Total General Business Revenues

Percentage Revenue Increase

AVISTA UTILITIES **Revenue Conversion Factor** Washington - Electric Systen TWELVE MONTHS ENDED SEPTEMBER 30, 2008

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

Line		Per Results	Deferred FIT	Deferred Gain on Office	Colstrip 3 AFUDC	Colstrip Common	Kettle Falls	Customer
No.	DESCRIPTION a	Report b	Rate Base	Building d	Elimination e	AFUDC f	Disallow.	Advances h
	a	b	C	u	C	1	Б	11
	REVENUES							
1	Total General Business	\$407,849						
2	Interdepartmental Sales	800						
3	Sales for Resale	126,479						
4 5	Total Sales of Electricity Other Revenue	535,128	0	0	0	0	0	0
6	Total Electric Revenue	36,572 571,700	0	0	0	0	0	0
U	Total Electric Revenue	371,700	o o	Ü	o o	O	O	O
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	175,800						
8	Purchased Power	147,076						
9	Depreciation and Amortization	23,675			(202)			
10	Taxes	8,935	0	0	(202)			
11	Total Production & Transmission	355,486	0	0	(202)	0	0	0
	Distribution							
12	Operating Expenses	17,279						
13	Depreciation	14,599						
14	Taxes	33,186						
15	Total Distribution	65,064	0	0	0	0	0	0
16	Customer Accounting	8,559						
17	Customer Service & Information	11,359						
18	Sales Expenses	696						
	Administrative & General							
19	Operating Expenses	35,147						
20	Depreciation Depreciation	7,022						
21	Taxes	7,022						
22	Total Admin. & General	42,169	0	0	0	0	0	0
22	Total Plantic Parameter		0	0	(202)	0	0	0
23	Total Electric Expenses	483,333	0	0	(202)	0	0	0
24	OPERATING INCOME BEFORE FIT	88,367	0	0	202	0	0	0
		22,227						
	FEDERAL INCOME TAX							
25	Current Accrual	16,759						
26	Deferred Income Taxes	3,070					56	
27	NET OPERATING INCOME	\$68,538	\$0	\$0	\$202	\$0	(\$56)	\$0
21	NET OF ERATING INCOME	ψ00,550	ψ0	φυ	\$202	40	(\$30)	ψ0
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible	\$22,439						
29	Production	656,077			(7,452)	436	(5,248)	
30	Transmission	285,760						
31	Distribution	552,007						(231)
32	General	88,036						
33	Total Plant in Service	1,604,319	0	0	(7,452)	436	(5,248)	(231)
34	ACCUMULATED DEPRECIATION	543,584			(5,496)		(3,796)	
25	ACCUM. PROVISION FOR AMORTIZATION	6,907			(5,.75)		(5,75)	
36	Total Accum. Depreciation & Amort.	550,491	0	0	(5,496)	0	(3,796)	0
37	GAIN ON SALE OF BUILDING	<i>'</i>		(194)			., .,	
38	DEFERRED TAXES		(142,713)	68			598	
39	TOTAL RATE BASE	\$1,053,828	(\$142,713)	(\$126)	(\$1,956)	\$436	(\$854)	(\$231)
40	RATE OF RETURN	6.50%						

			Settlement		Eliminate			
Line No.	DESCRIPTION	Depreciation True-up	Exchange Power	Subtotal Actual	B & O Taxes	Property Tax	Uncollect. Expense	Regulatory Expense
	a	i	j	-	k	1	m	n
	DEVIENTIES							
1	REVENUES Total General Business			\$407,849	\$ (13,744)			
2	Interdepartmental Sales			800	φ (13,744)			
3	Sales for Resale			126,479				
4	Total Sales of Electricity	0	0	535,128	(13,744)	0	0	0
5	Other Revenue			36,572	(16)			
6	Total Electric Revenue	0	0	571,700	(13,760)	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses			175,800				
8	Purchased Power	(695)		147,076				
9 10	Depreciation and Amortization Taxes	(685)		22,788 8,935		2,085		
11	Total Production & Transmission	(685)	0	354,599	0	2,085	0	0
	Distribution							
12	Distribution Operating Expenses			17,279				
13	Depreciation	857		15,456				
14	Taxes	037		33,186	(13,726)	(643)		
15	Total Distribution	857	0	65,921	(13,726)	(643)	0	0
16	Customer Accounting			8,559			(108)	
17	Customer Service & Information			11,359			(100)	
18	Sales Expenses			696				
	Administrative & General							
19	Operating Expenses			35,147				80
20	Depreciation	(232)		6,790				
21	Taxes					3		
22	Total Admin. & General	(232)	0	41,937	0	3	0	80
23	Total Electric Expenses	(60)	0	483,071	(13,726)	1,445	(108)	80
24	OPERATING INCOME BEFORE FIT	60	0	88,629	(34)	(1,445)	108	(80)
	FEDERAL INCOME TAX							
25	Current Accrual	21		16,780	(12)	(506)	38	(28)
26	Deferred Income Taxes			3,126				
27	NET OPERATING INCOME	\$39	\$0	\$68,723	(\$22)	(\$939)	\$70	(\$52)
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible			\$22,439				
29	Production		79,626	723,439				
30	Transmission			285,760				
31	Distribution			551,776				
32	General		70.626	88,036	0			
33	Total Plant in Service	0	79,626	1,671,450	0	0	0	0
34	ACCUMULATED DEPRECIATION			534,292				
25	ACCUM. PROVISION FOR AMORTIZATION		57,168	64,075	0			
36 37	Total Accum. Depreciation & Amort. GAIN ON SALE OF BUILDING	0	57,168	598,367 (194)	0	0	0	0
38	DEFERRED TAXES		(4,036)	(146,083)				
					*	**		*
39	TOTAL RATE BASE	\$0	\$18,422	\$926,806	\$0	\$0	\$0	\$0
40	RATE OF RETURN			7.42%				

Line		Injuries and		Eliminate WA Power	Nez Perce Settlement	Eliminate A/R	Office Space Charges to	Restate Excise
No.	DESCRIPTION	Damages	FIT	Cost Defer	Adjustment	Expenses	Subsidiaries	Taxes
	a	О	p	q	r	S	t	u
	REVENUES							
1	Total General Business			\$ (32,702)				
2	Interdepartmental Sales			. (-))				
3	Sales for Resale							
4	Total Sales of Electricity	0	0	(32,702)	0	0	0	0
5	Other Revenue							
6	Total Electric Revenue	0	0	(32,702)	0	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses			(17,668)	9			
8	Purchased Power							
9	Depreciation and Amortization							
10 11	Taxes Total Production & Transmission	0	0	(17,668)	9	0	0	0
	Distribution							
12	Distribution Operating Expenses							
13	Depreciation							
14	Taxes			(1,262)				31
15	Total Distribution	0	0	(1,262)	0	0	0	31
16	Customer Accounting			(104)		(516)		
17	Customer Service & Information			(104)		(510)		
18	Sales Expenses							
	Administrative & General							
19	Operating Expenses	86		(62)			(8)	
20	Depreciation	00		(02)			(0)	
21	Taxes							
22	Total Admin. & General	86	0	(62)	0	0	(8)	0
23	Total Electric Expenses	86	0	(19,096)	9	(516)	(8)	31
24	OPERATING INCOME BEFORE FIT	(86)	0	(13,606)	(9)	516	8	(31)
	FEDERAL INCOME TAX							
25	Current Accrual	(30)	1,715	(10,946)	(3)	181	3	(11)
26	Deferred Income Taxes		36	6,184				
27	NET OPERATING INCOME	(\$56)	(\$1,751)	(\$8,844)	(\$6)	\$335	\$5	(\$20)
	DATE DAGE	: 						
	RATE BASE PLANT IN SERVICE							
28	Intangible							
29	Production							
30	Transmission							
31	Distribution							
32	General							
33	Total Plant in Service	0	0	0	0	0	0	0
34	ACCUMULATED DEPRECIATION							
25	ACCUM. PROVISION FOR AMORTIZATION							
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0
37	GAIN ON SALE OF BUILDING	U	U	U	U	U	U	Ü
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	RATE OF RETURN							
+0	MIL OI KLIUKI							

			Revenue		Restate		Pro Forma
Line No.	DESCRIPTION	Net Gains/losses	Normalization	Misc Restating	Debt Interest	Restated TOTAL	Power Supply
110.	a	V	w	X	y	Z	PF1
	REVENUES		#20. 7 50			#200 152	
1	Total General Business		\$28,750			\$390,153	
2	Interdepartmental Sales					800	(45.702)
3 4	Sales for Resale Total Sales of Electricity	0	28,750	0	0	126,479 517,432	(45,793) (45,793)
5	Other Revenue	U	432	U	U	36,988	(27,028)
6	Total Electric Revenue	0	29,182	0	0	554,420	(72,821)
			,			ŕ	
	EXPENSES						
	Production and Transmission						
7	Operating Expenses		(70)			158,071	3,717
8	Purchased Power					147,076	(69,000)
9	Depreciation and Amortization		2,688			25,476	
10	Taxes	-	2 (10	0	0	11,020	(65.292)
11	Total Production & Transmission	0	2,618	0	0	341,643	(65,283)
	Distribution						
12	Operating Expenses					17,279	
13	Depreciation	(122)				15,334	
14	Taxes	(122)	1,127			18,713	
15	Total Distribution	(122)	1,127	0	0	51,326	0
16	Customer Accounting		76			7,907	
17	Customer Service & Information		(10,688)			671	
18	Sales Expenses					696	
4.0	Administrative & General		# 0			25.005	
19	Operating Expenses		58	(214)		35,087	
20 21	Depreciation					6,790 3	
22	Taxes Total Admin. & General	0	58	(214)	0	41,880	0
23	Total Electric Expenses	(122)	(6,809)	(214)	0	444,123	(65,283)
24	OPERATING INCOME BEFORE FIT	122	35,991	214	0	110,297	(7,538)
	OI ERTIFIC EXCONE BEFORE III	122	33,771	214	Ü	110,257	(7,550)
	FEDERAL INCOME TAX						
25	Current Accrual	43	12,597	75	(1,189)	18,707	(2,638)
26	Deferred Income Taxes					9,346	
27	NET OPERATING INCOME	\$79	\$23,394	\$139	\$1,189	\$82,244	(\$4,900)
	D. ATTE D. ATT						
	RATE BASE						
20	PLANT IN SERVICE					¢22.420	
28 29	Intangible Production					\$22,439 723,439	
30	Transmission					285,760	
31	Distribution					551,776	
32	General					88,036	
33	Total Plant in Service	0	0	0	0	1,671,450	0
		v	· ·	Ü	~		v
34	ACCUMULATED DEPRECIATION					534,292	
25	ACCUM. PROVISION FOR AMORTIZATION Total Accum. Depreciation & Amort	0	0	0	0	64,075	0
36 37	Total Accum. Depreciation & Amort. GAIN ON SALE OF BUILDING	U	0	0	U	598,367 (194)	0
38	DEFERRED TAXES					(146,083)	
30	DELENKED ITALD					(170,003)	
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$926,806	\$0
		<u>-</u>	·				
40	RATE OF RETURN					8.87%	

Line		Pro Forma Prod Property	Pro Forma Labor	Pro Forma Labor	Pro Forma Transmission	Pro Forma Capital Add	Pro Forma Capital Add
No.	DESCRIPTION	Adj PF2	Non-Exec PF3	Exec PF4	Rev/Exp PF5	2008 PF6	2009 PF7
	a	PF2	PF3	PF4	PF3	PFO	PF/
	REVENUES						
1	Total General Business						
2	Interdepartmental Sales						
3	Sales for Resale	(1,501)					
4	Total Sales of Electricity	(1,501)	0	0	0	0	0
5	Other Revenue	(118)			24		
6	Total Electric Revenue	(1,619)	0	0	24	0	0
	EXPENSES						
-	Production and Transmission	(2.101)	1.021		102		
7	Operating Expenses	(3,101)	1,031	9	103		
8	Purchased Power	(1,453)				(77)	722
9 10	Depreciation and Amortization Taxes	(340) (98)				(77)	722 477
11	Total Production & Transmission	(4,992)	1,031	9	103	(77)	1,199
••		(1,772)	1,001		103	(11)	1,177
	Distribution						
12	Operating Expenses		842				
13	Depreciation					296	810
14 15	Taxes Total Distribution	0	842	0	0	296	1,239
13	Total Distribution	U	842	U	U	296	1,239
16	Customer Accounting		348				
17	Customer Service & Information		20				
18	Sales Expenses		31				
	Administrative & General						
19	Operating Expenses		715	230			
20	Depreciation					509	1,784
21	Taxes						249
22	Total Admin. & General	0	715	230	0	509	2,033
23	Total Electric Expenses	(4,992)	2,987	239	103	728	4,471
24	OPERATING INCOME BEFORE FIT	3,373	(2,987)	(239)	(79)	(728)	(4,471)
	FEDERAL INCOME TAX						
25	Current Accrual	1,181	(1,045)	(84)	(28)	(255)	(1,565)
26	Deferred Income Taxes						
27	NET OPERATING INCOME	\$2,192	(\$1,942)	(\$155)	(\$51)	(\$473)	(\$2,906)
	RATE BASE						
•	PLANT IN SERVICE	A (0.00)				***	A. 400
28	Intangible	\$ (922)				\$349	\$5,498
29	Production Transmission	(6,747)				18,107	24,825
30 31	Distribution	(2,837)				9,165 26,515	7,245 29,017
32	General					26,515 9,697	11,865
33	Total Plant in Service	(10,507)	0	0	0	63,833	78,450
34	ACCUMULATED DEPRECIATION	(3,545)	· ·	v	v	35,387	47,867
25 36	ACCUM. PROVISION FOR AMORTIZATION Total Accum. Depreciation & Amort.	(3,545)	0	0	0	35,387	47,867
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES	1,114				(7,001)	(7,647)
٥٥							
	TOTAL RATE BASE	(\$5,848)	\$0	\$0	\$0	\$21,445	\$22,936

Line		Pro Forma Noxon Gen	Pro Forma Asset	Pro Forma Information	Pro Forma Spokane Rvr	Pro Forma CDA Tribe	Pro Forma Montana
No.	DESCRIPTION	2010 PF8	Management PF9	Services PF10	Relicensing PF11	Settlement PF12	Lease PF13
	a	PF8	PF9	PF10	PFII	PF12	PF13
	REVENUES						
1	Total General Business						
2	Interdepartmental Sales						
3	Sales for Resale						
4	Total Sales of Electricity	0	0	0	0	0	0
5 6	Other Revenue Total Electric Revenue	0	0	0	0	0	0
O	Total Electric Revenue	U	U	Ü	U	U	U
	EXPENSES						
	Production and Transmission						
7	Operating Expenses		874		1,677		
8	Purchased Power						
9	Depreciation and Amortization	158			1,959	829	3,516
10	Taxes	82	074	0	2.626	020	2.516
11	Total Production & Transmission	240	874	0	3,636	829	3,516
	Distribution						
12	Operating Expenses		2,023				
13	Depreciation						
14	Taxes						
15	Total Distribution	0	2,023	0	0	0	0
16	Customer Accounting						
17 18	Customer Service & Information						
10	Sales Expenses						
	Administrative & General						
19	Operating Expenses			1,752			
20	Depreciation						
21	Taxes						
22	Total Admin. & General	0	0	1,752	0	0	0
23	Total Electric Expenses	240	2,897	1,752	3,636	829	3,516
	•		*	,	*		,
24	OPERATING INCOME BEFORE FIT	(240)	(2,897)	(1,752)	(3,636)	(829)	(3,516)
	FEDERAL INCOME TAX						
25	Current Accrual	(84)	(1,014)	(613)	(1,273)	(290)	(1,231)
26	Deferred Income Taxes						
		-					
27	NET OPERATING INCOME	(\$156)	(\$1,883)	(\$1,139)	(\$2,363)	(\$539)	(\$2,285)
	RATE BASE						
	PLANT IN SERVICE						
28	Intangible				\$26,703	\$25,866	
29	Production	5,464					4,398
30	Transmission						
31 32	Distribution General						
33	Total Plant in Service	5,464	0	0	26,703	25,866	4,398
			Ü	O .	20,703		7,570
34	ACCUMULATED DEPRECIATION	56			#20	663	
25	ACCUM. PROVISION FOR AMORTIZATION		0	0	560 560	662	0
36 37	Total Accum. Depreciation & Amort. GAIN ON SALE OF BUILDING	56	0	0	560	663	0
38	DEFERRED TAXES	(22)			(2,818)	(8,384)	(1,539)
20		(22)			(2,010)	(0,004)	(1,007)
39	TOTAL RATE BASE	\$5,386	\$0	\$0	\$23,325	\$16,819	\$2,859
40	RATE OF RETURN						
70	MIL OF RETURN						

Line No.	DESCRIPTION	Pro Forma Colstrip Mercury Emiss. O&M	Pro Forma Incentives	Pro Forma O&M Plant Expense	Pro Forma Employee Benefits	Pro Forma Insurance
	a	PF14	PF15	PF16	PF17	PF18
	DEVENHER					
1	REVENUES Total General Business					
1						
2 3	Interdepartmental Sales Sales for Resale					
4	Total Sales of Electricity	0	0	0	0	0
5	Other Revenue	· ·	O	O O	· ·	O
6	Total Electric Revenue	0	0	0	0	0
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	1,873		2,269	1,041	
8	Purchased Power					
9	Depreciation and Amortization					
10	Taxes					
11	Total Production & Transmission	1,873	0	2,269	1,041	0
	Distribution					
12	Distribution				770	
12 13	Operating Expenses Depreciation				778	
14	Taxes					
15	Total Distribution	0	0	0	778	0
13	Total Distribution	· ·	· ·	· ·	770	o o
16	Customer Accounting				329	
17	Customer Service & Information				19	
18	Sales Expenses				30	
	Administrative & General					
19	Operating Expenses		550		1,768	283
20	Depreciation					
21	Taxes	- 0	550	0	1.769	292
22	Total Admin. & General	0	550	0	1,768	283
23	Total Electric Expenses	1,873	550	2,269	3,965	283
24	OPERATING INCOME BEFORE FIT	(1,873)	(550)	(2,269)	(3,965)	(283)
24	OI ERATING INCOME BEFORE I'II	(1,673)	(330)	(2,209)	(3,903)	(263)
	FEDERAL INCOME TAX					
25	Current Accrual	(656)	(193)	(794)	(1,388)	(99)
26	Deferred Income Taxes	` '	` ′	` ,		` ,
	NET OPEN LETTER NEGOVE	(04.045)	(0.55)	(04.455)	(00.555)	(0.40.4)
27	NET OPERATING INCOME	(\$1,217)	(\$357)	(\$1,475)	(\$2,577)	(\$184)
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible					
29	Production					
30	Transmission					
31	Distribution					
32	General					
33	Total Plant in Service	0	0	0	0	0
34	ACCUMULATED DEPRECIATION					
25	ACCUM. PROVISION FOR AMORTIZATION					
36	Total Accum. Depreciation & Amort.	0	0	0	0	0
37	GAIN ON SALE OF BUILDING					
38	DEFERRED TAXES					
20	TOTAL DATE DAGE		* -		-	_
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0
40	RATE OF RETURN					

	T	Duo Formo	
T :		Pro Forma	Due Ferme
Line	programmov.	Clark Fork	Pro Forma
No.	DESCRIPTION	PM&E	TOTAL
	a	PF19	PFT
	DEVENIEG		
	REVENUES		#200.152
1	Total General Business		\$390,153
2	Interdepartmental Sales		800
3	Sales for Resale		79,185
4	Total Sales of Electricity	0	470,138
5	Other Revenue	-	9,866
6	Total Electric Revenue	0	480,004
	EXPENSES		
	Production and Transmission		
7	Operating Expenses	656	168,220
8	Purchased Power		76,623
9	Depreciation and Amortization		32,243
10	Taxes		11,481
11	Total Production & Transmission	656	288,567
	Distribution		
12	Operating Expenses		20,922
13	Depreciation		16,440
14	Taxes		19,142
15	Total Distribution	0	56,504
13	Total Distribution	O O	30,304
16	Customer Accounting		8,584
17	=		710
	Customer Service & Information		
18	Sales Expenses		757
	Administration 0 Commit		
10	Administrative & General		10.205
19	Operating Expenses		40,385
20	Depreciation		9,083
21	Taxes		252
22	Total Admin. & General	0	49,720
23	Total Electric Expenses	656	404,842
			,
24	OPERATING INCOME BEFORE FIT	(656)	75,162
		(/	, .
	FEDERAL INCOME TAX		
25	Current Accrual	(230)	6,408
26	Deferred Income Taxes	(=++)	9,346
20	Deferred medite ruses		7,540
		-	
27	NET OPERATING INCOME	(\$426)	\$59,408
	TIET OF ENGLISH TO EXCOSINE	(ψ.20)	ψου,
	RATE BASE		
	PLANT IN SERVICE		
20			¢70.022
28	Intangible		\$79,933
29	Production		769,486
30	Transmission		299,333
31	Distribution		607,308
32	General		109,598
33	Total Plant in Service	0	1,865,657
34	ACCUMULATED DEPRECIATION		614,720
25	ACCUM. PROVISION FOR AMORTIZATION		64,635
		0	
36	Total Accum. Depreciation & Amort.	0	679,355
37	GAIN ON SALE OF BUILDING		(194)
38	DEFERRED TAXES	-	(172,380)
20	TOTAL DATE DAGE	do	0
39	TOTAL RATE BASE	\$0	\$1,013,728
40	RATE OF RETURN		5.86%