

**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a PACIFIC POWER  
AND LIGHT COMPANY,

Respondent.

DOCKET UE-230172  
(*Consolidated*)

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

DOCKET UE-210852  
(*Consolidated*)

**EXHIBIT BGM-3**

**ELECTRIC REVENUE REQUIREMENT CALCULATIONS - RATE YEAR 1**

**Rate Year 1 Electric Revenue Requirement Summary (\$000)**

Line	Adj. No.	Description	PAC Filed @ AWEC RoR			AWEC Proposed		
			Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1		<b>Per Book Results (Y/E Jun. 2022)</b>	<b>67,901</b>	<b>1,150,398</b>	<b>15,571</b>	<b>\$67,901</b>	<b>1,150,398</b>	<b>15,571</b>
<i>Adjustments:</i>								
2	3.1	Temperature Normalization	(1,770)	-	2,354	(1,770)	-	2,354
3	3.2	Revenue Normalizing	26,633	-	(35,425)	26,633	-	(35,425)
4	3.3	Wheeling Revenue - Year 1	1,108	-	(1,474)	1,108	-	(1,474)
5	3.4	Pole Attachment Revenues	-	-	-	654	-	(871)
6	4.1	Miscellaneous Expense & Revenue	(137)	-	182	(137)	-	182
7	4.2	General Wage Increase (Annualizing)	(297)	-	395	(297)	-	395
8	4.3	General Wage Increase(Pro Forma) - Year 1	(1,428)	-	1,899	(1,428)	-	1,899
9	4.4	Pension Related Non-Service Expense	481	-	(640)	481	-	(640)
10	4.5	Insurance Expense	2,790	(2,507)	(3,942)	2,790	(2,507)	(3,942)
11	4.6	Advertising	(13)	-	18	(13)	-	18
12	4.7	Memberships & Subscriptions	1	-	(1)	1	-	(1)
13	4.8	Revenue-Sensitive/ Uncollectible Expense	(431)	-	573	(431)	-	573
14	4.9	Legal Expenses	497	-	(661)	497	-	(661)
15	4.10	Remove Non-Recurring Entries	(1,585)	-	2,109	(1,585)	-	2,109
16	4.11	Environmental Remediation	(1,049)	1,273	1,512	(1,049)	1,273	1,512
17	4.12	Payment Services Fees	(58)	-	77	(58)	-	77
18	4.13	Incremental O&M Expenses	(3,263)	-	4,340	(3,263)	-	4,340
19	5.1	Net Power Costs (Restating)	5,642	-	(7,505)	5,642	-	(7,505)
20	5.2	Net Power Costs (Pro Forma) - Year 1	(29,331)	-	39,014	(14,551)	-	19,354
21	5.3	Pryor Mountain REC Revenues	210	-	(279)	210	-	(279)
22	5.4	WRAP Fees	(90)	-	120	(90)	-	120
23	5.5	AURORA Access Fees	(30)	-	40	(30)	-	40
24	6.1	Pro Forma Depreciation & Amortization Expense - Year 1	12,328	-	(16,397)	12,476	-	(16,594)
25	6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,698)	(8,072)	-	(87,320)	(8,037)
26	6.3	End-of-Period Reserves - Historical	-	(27,898)	(2,568)	-	(27,898)	(2,568)
27	6.4	Decommissioning & Other Plant Closure Costs - Year 1	(4,615)	(12,099)	5,025	(4,615)	(12,099)	5,025
28	7.1	Interest True Up - Year 1	(468)	-	623	(649)	-	863
29	7.2	Property Tax Expense - Year 1	(667)	-	887	(667)	-	887
30	7.3	Production Tax Credit - Year 1	6,026	-	(8,015)	7,407	-	(9,853)
31	7.4	PowerTax ADIT Balance - Year 1	3,906	(32,791)	(8,214)	3,906	(32,791)	(8,214)
32	7.5	Permanent Schedule M Adjustment - Year 1	(302)	-	402	(302)	-	402
33	7.6	Remove Deferred State Tax Expense & Balance - Year 1	(124)	28,173	2,758	(124)	28,173	2,758
34	7.7	Washington Public Utility Tax Adjustment	(1,020)	-	1,356	(1,020)	-	1,356

**Rate Year 1 Electric Revenue Requirement Summary (\$000)**

Line	Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
1		<b>Per Book Results (Y/E Jun. 2022)</b>					
<i>Adjustments:</i>							
2	3.1	Temperature Normalization	-	-	-	-	
3	3.2	Revenue Normalizing	-	-	-	-	
4	3.3	Wheeling Revenue - Year 1	-	-	-	-	
5	3.4	Pole Attachment Revenues	828	654	-	(871)	Proposed
6	4.1	Miscellaneous Expense & Revenue	-	-	-	-	
7	4.2	General Wage Increase (Annualizing)	-	-	-	-	
8	4.3	General Wage Increase(Pro Forma) - Year 1	-	-	-	-	
9	4.4	Pension Related Non-Service Expense	-	-	-	-	
10	4.5	Insurance Expense	-	-	-	-	
11	4.6	Advertising	-	-	-	-	
12	4.7	Memberships & Subscriptions	-	-	-	-	
13	4.8	Revenue-Sensitive/ Uncollectible Expense	-	-	-	-	
14	4.9	Legal Expenses	-	-	-	-	
15	4.10	Remove Non-Recurring Entries	-	-	-	-	
16	4.11	Environmental Remediation	-	-	-	-	
17	4.12	Payment Services Fees	-	-	-	-	
18	4.13	Incremental O&M Expenses	-	-	-	-	
19	5.1	Net Power Costs (Restating)	-	-	-	-	
20	5.2	Net Power Costs (Pro Forma) - Year 1	18,710	14,781	-	(19,660)	Oppose
21	5.3	Pryor Mountain REC Revenues	-	-	-	-	
22	5.4	WRAP Fees	-	-	-	-	
23	5.5	AURORA Access Fees	-	-	-	-	
24	6.1	Pro Forma Depreciation & Amortization Expense - Year 1	188	148	-	(197)	Oppose
25	6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	-	378	35	Oppose
26	6.3	End-of-Period Reserves - Historical	-	-	-	-	
27	6.4	Decommissioning & Other Plant Closure Costs - Year 1	-	-	-	-	
28	7.1	Interest True Up - Year 1	(229)	(181)	-	240	Update
29	7.2	Property Tax Expense - Year 1	-	-	-	-	
30	7.3	Production Tax Credit - Year 1	1,749	1,382	-	(1,838)	Oppose
31	7.4	PowerTax ADIT Balance - Year 1	-	-	-	-	
32	7.5	Permanent Schedule M Adjustment - Year 1	-	-	-	-	
33	7.6	Remove Deferred State Tax Expense & Balance - Year 1	-	-	-	-	
34	7.7	Washington Public Utility Tax Adjustment	-	-	-	-	

Line	Adj. No.	Description	PAC Filed @ AWEC RoR			AWEC Proposed		
			Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
35	7.8	Removal of TCJA Deferred Balances Adjustment	(8,451)	40,316	14,952	(8,451)	40,316	14,952
36	7.9	Washington Low Income Tax Credit	13	-	(18)	13	-	(18)
37	7.10	Wyoming Wind Generation Tax	(184)	-	244	(184)	-	244
38	8.1	End-of-Period Plant Balances - Historical	-	30,000	2,761	-	30,000	2,761
39	8.2	Regulatory Assets/ Liabilities Amortization - Year 1	(4,859)	26,318	8,885	3,064	26,318	(1,653)
40	8.3	Customer Advances for Construction	-	(1,733)	(160)	-	(1,733)	(160)
41	8.4	Pro Forma Major Plant Additions - Year 1	80	132,944	12,130	80	126,946	11,578
42	8.5	Miscellaneous Rate Base	-	(27,253)	(2,508)	-	(27,253)	(2,508)
43	8.6	Customer Service Deposits	(2)	(408)	(35)	(2)	(408)	(35)
44	8.7	Investor Supplied Working Capital	-	29,874	2,750	-	8,944	823
45	8.8	Labor Day Wildfire Restoration Capital Removal	-	(16,596)	(1,528)	268	(16,596)	(1,884)
46	8.9	WIJAM Transmission Reallocation	-	(6,227)	(573)	-	(6,227)	(573)
47	8.10	Klamath Hydroelectric Assets Transfer - Year 1	143	(77)	(197)	143	(77)	(197)
48	8.11	Confidential Wind Capital Additions - Year 1	(181)	2,316	454	(181)	2,316	454
49	8.12	Major Transmission Capital Additions - Year 1	(511)	37,655	4,146	(511)	37,655	4,146
50	9.1	Production Factor - Year 1	(843)	(3)	1,121	-	-	-
51	10.1	Removal of Coal-Fired Generation Assets	-	(144,705)	(13,319)	-	(144,705)	(13,319)
52	10.2	Jim Bridger SCRs Removal	(316)	(22,652)	(1,665)	(316)	(22,652)	(1,665)
53	10.3	Colstrip Unit 3 Removal	918	(9,977)	(2,139)	918	(9,977)	(2,139)
54	10.4	Jim Bridger Mine Rate Base - Year 1	-	5,212	480	-	5,212	480
55	10.5	Existing Coal-Fired Generation Assets - Year 1	(2,227)	797	3,035	(2,227)	797	3,035
56	10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(46)	3,712	402	(46)	3,712	402
57	10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	(36)	4,061	422	(36)	4,061	422
58	10.8	Fly Ash Revenues - Year 1	(806)	-	1,073	(806)	-	1,073
59		<b>Rate Year 1 Results</b>	<b>63,541</b>	<b>1,100,424</b>	<b>16,771</b>	<b>89,359</b>	<b>1,073,878</b>	<b>(20,014)</b>
		<b>Rate Year 1 Results W/Price Change</b>	<b>76,149</b>	<b>1,100,424</b>	<b>-</b>	<b>74,312</b>	<b>1,073,878</b>	<b>-</b>

Line	Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
35	7.8	Removal of TCJA Deferred Balances Adjustment	-	-	-	-	
36	7.9	Washington Low Income Tax Credit	-	-	-	-	
37	7.10	Wyoming Wind Generation Tax	-	-	-	-	
38	8.1	End-of-Period Plant Balances - Historical	-	-	-	-	
39	8.2	Regulatory Assets/ Liabilities Amortization - Year 1	10,029	7,923	-	(10,539)	Oppose
40	8.3	Customer Advances for Construction	-	-	-	-	
41	8.4	Pro Forma Major Plant Additions - Year 1	-	-	(5,998)	(552)	Oppose
42	8.5	Miscellaneous Rate Base	-	-	-	-	
43	8.6	Customer Service Deposits	-	-	-	-	
44	8.7	Investor Supplied Working Capital	-	-	(20,930)	(1,926)	Oppose
45	8.8	Labor Day Wildfire Restoration Capital Removal	339	268	-	(356)	Oppose
46	8.9	WIJAM Transmission Reallocation	-	-	-	-	
47	8.10	Klamath Hydroelectric Assets Transfer - Year 1	-	-	-	-	
48	8.11	Confidential Wind Capital Additions - Year 1	-	-	-	-	
49	8.12	Major Transmission Capital Additions - Year 1	-	-	-	-	
50	9.1	Production Factor - Year 1	1,067	843	3	(1,121)	Oppose
51	10.1	Removal of Coal-Fired Generation Assets	-	-	-	-	
52	10.2	Jim Bridger SCRs Removal	-	-	-	-	
53	10.3	Colstrip Unit 3 Removal	-	-	-	-	
54	10.4	Jim Bridger Mine Rate Base - Year 1	-	-	-	-	
55	10.5	Existing Coal-Fired Generation Assets - Year 1	-	-	-	-	
56	10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	-	-	-	-	
57	10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	-	-	-	-	
58	10.8	Fly Ash Revenues - Year 1	-	-	-	-	
59		<b>Rate Year 1 Results</b>	<b>32,681</b>	<b>25,818</b>	<b>(26,547)</b>	<b>(36,784)</b>	
		<b>Rate Year 1 Results W/Price Change</b>					

Rate Year 1 Electric Revenue Requirement Summary (\$000) With AWEC Adjustment Detail

Line	Sub Adj. No.	Adj. No.	Description	PAC Filed @ AWEC RoR			AWEC Proposed		
				Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1			Per Book Results (Y/E Jun. 2022)	67,901	1,150,398	15,571	\$67,901	1,150,398	15,571
<i>Adjustments:</i>									
2	3.1		Temperature Normalization	(1,770)	-	2,354	(1,770)	-	2,354
3	3.2		Revenue Normalizing	26,633	-	(35,425)	26,633	-	(35,425)
4	3.3		Wheeling Revenue - Year 1	1,108	-	(1,474)	1,108	-	(1,474)
5	3.4	A15	Pole Attachment Revenues	-	-	-	492	-	(654)
6	4.1		Miscellaneous Expense & Revenue	(137)	-	182	(137)	-	182
7	4.2		General Wage Increase (Annualizing)	(297)	-	395	(297)	-	395
8	4.3		General Wage Increase(Pro Forma) - Year 1	(1,428)	-	1,899	(1,428)	-	1,899
9	4.4		Pension Related Non-Service Expense	481	-	(640)	481	-	(640)
10	4.5		Insurance Expense	2,790	(2,507)	(3,942)	2,790	(2,507)	(3,942)
11	3.4	A16	Two-Year Injuries and Damages (Kaufman)	-	-	-	163	-	(216)
12	4.6		Advertising	(13)	-	18	(13)	-	18
13	4.7		Memberships & Subscriptions	1	-	(1)	1	-	(1)
14	4.8		Revenue-Sensitive/ Uncollectible Expense	(431)	-	573	(431)	-	573
15	4.9		Legal Expenses	497	-	(661)	497	-	(661)
16	4.10		Remove Non-Recurring Entries	(1,585)	-	2,109	(1,585)	-	2,109
17	4.11		Environmental Remediation	(1,049)	1,273	1,512	(1,049)	1,273	1,512
18	4.12		Payment Services Fees	(58)	-	77	(58)	-	77
19	4.13		Incremental O&M Expenses	(3,263)	-	4,340	(3,263)	-	4,340
20	5.1		Net Power Costs (Restating)	5,642	-	(7,505)	5,642	-	(7,505)
21	5.2		Net Power Costs (Pro Forma) - Year 1	(29,331)	-	39,014	(29,331)	-	39,014
22	5.2	A4	Remove BCC Post-2023 Recl. & Depr.	-	-	-	4,881	-	(6,492)
23	5.2	A5	Washington Balancing Adjustment	-	-	-	4,005	-	(5,327)
24	5.2	A6	Market Caps	-	-	-	(257)	-	342
25	5.2	A7	Ozone Transport Rule	-	-	-	6,152	-	(8,183)
26	5.3		Pryor Mountain REC Revenues	210	-	(279)	210	-	(279)
27	5.4		WRAP Fees	(90)	-	120	(90)	-	120
28	5.5		AURORA Access Fees	(30)	-	40	(30)	-	40
29	6.1		Pro Forma Depreciation & Amortization Expense - Year 1	12,328	-	(16,397)	12,328	-	(16,397)
30	6.1	A1	Remove Projects < \$1 M	-	-	-	148	-	(197)
31	6.2		Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,698)	(8,072)	-	(87,698)	(8,072)
32	6.2	A1	Remove Projects < \$1 M	-	-	-	-	378	35
33	6.3		End-of-Period Reserves - Historical	-	(27,898)	(2,568)	-	(27,898)	(2,568)
34	6.4		Decommissioning & Other Plant Closure Costs - Year 1	(4,615)	(12,099)	5,025	(4,615)	(12,099)	5,025

Rate Year 1 Electric Revenue Requirement Summary (\$000) With AWEC Adjustment Detail

Line	Sub Adj. No.	Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
				Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
1			<b>Per Book Results (Y/E Jun. 2022)</b>					
<i>Adjustments:</i>								
2	3.1		Temperature Normalization	-	-	-	-	
3	3.2		Revenue Normalizing	-	-	-	-	
4	3.3		Wheeling Revenue - Year 1	-	-	-	-	
5	3.4	A15	<b>Pole Attachment Revenues</b>	623	492	-	(654)	Proposed
6	4.1		Miscellaneous Expense & Revenue	-	-	-	-	
7	4.2		General Wage Increase (Annualizing)	-	-	-	-	
8	4.3		General Wage Increase(Pro Forma) - Year 1	-	-	-	-	
9	4.4		Pension Related Non-Service Expense	-	-	-	-	
10	4.5		Insurance Expense	-	-	-	-	Oppose
11	3.4	A16	<b>Two-Year Injuries and Damages (Kaufman)</b>	206	163	-	(216)	Proposed
12	4.6		Advertising	-	-	-	-	
13	4.7		Memberships & Subscriptions	-	-	-	-	
14	4.8		Revenue-Sensitive/ Uncollectible Expense	-	-	-	-	
15	4.9		Legal Expenses	-	-	-	-	
16	4.10		Remove Non-Recurring Entries	-	-	-	-	
17	4.11		Environmental Remediation	-	-	-	-	
18	4.12		Payment Services Fees	-	-	-	-	
19	4.13		Incremental O&M Expenses	-	-	-	-	
20	5.1		Net Power Costs (Restating)	-	-	-	-	
21	5.2		Net Power Costs (Pro Forma) - Year 1	-	-	-	-	Oppose
22	5.2	A4	<b>Remove BCC Post-2023 Recl. &amp; Depr.</b>	6,178	4,881	-	(6,492)	Proposed
23	5.2	A5	<b>Washington Balancing Adjustment</b>	5,070	4,005	-	(5,327)	Proposed
24	5.2	A6	<b>Market Caps</b>	(325)	(257)	-	342	Proposed
25	5.2	A7	<b>Ozone Transport Rule</b>	7,787	6,152	-	(8,183)	Proposed
26	5.3		Pryor Mountain REC Revenues	-	-	-	-	
27	5.4		WRAP Fees	-	-	-	-	
28	5.5		AURORA Access Fees	-	-	-	-	
29	6.1		Pro Forma Depreciation & Amortization Expense - Year 1	-	-	-	-	Oppose
30	6.1	A1	<b>Remove Projects &lt; \$1 M</b>	188	148	-	(197)	Proposed
31	6.2		Pro Forma Depreciation & Amortization Reserves - Year 1	-	-	-	-	Oppose
32	6.2	A1	<b>Remove Projects &lt; \$1 M</b>	-	-	378	35	Proposed
33	6.3		End-of-Period Reserves - Historical	-	-	-	-	
34	6.4		Decommissioning & Other Plant Closure Costs - Year 1	-	-	-	-	

Line	Adj. No.	Sub Adj. No.	Description	PAC Filed @ AWEC RoR			AWEC Proposed		
				Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
35	7.1		Interest True Up - Year 1	(468)	-	623	(649)	-	863
36	7.2		Property Tax Expense - Year 1	(667)	-	887	(667)	-	887
37	7.3		Production Tax Credit - Year 1	6,026	-	(8,015)	6,026	-	(8,015)
38	7.3	A8	PTC Rate	-	-	-	618	-	(822)
39	7.3	A9	PTC Rate Year Volumes	-	-	-	485	-	(645)
40	7.3	A10	PTC Disallowance	-	-	-	279	-	(371)
41	7.4		PowerTax ADIT Balance - Year 1	3,906	(32,791)	(8,214)	3,906	(32,791)	(8,214)
42	7.5		Permanent Schedule M Adjustment - Year 1	(302)	-	402	(302)	-	402
43	7.6		Remove Deferred State Tax Expense & Balance - Year 1	(124)	28,173	2,758	(124)	28,173	2,758
44	7.7		Washington Public Utility Tax Adjustment	(1,020)	-	1,356	(1,020)	-	1,356
45	7.8		Removal of TCJA Deferred Balances Adjustment	(8,451)	40,316	14,952	(8,451)	40,316	14,952
46	7.9		Washington Low Income Tax Credit	13	-	(18)	13	-	(18)
47	7.10		Wyoming Wind Generation Tax	(184)	-	244	(184)	-	244
48	8.1		End-of-Period Plant Balances - Historical	-	30,000	2,761	-	30,000	2,761
49	8.2		Regulatory Assets/ Liabilities Amortization - Year 1	(4,859)	26,318	8,885	(4,859)	26,318	8,885
50	8.2	A3	Fly Ash Deferral	-	-	-	3,757	-	(4,997)
51	8.2	A12	Remove COVID Deferral	-	-	-	4,166	-	(5,542)
52	8.3		Customer Advances for Construction	-	(1,733)	(160)	-	(1,733)	(160)
53	8.4		Pro Forma Major Plant Additions - Year 1	80	132,944	12,130	80	132,944	12,130
54	8.4	A1	Remove Projects < \$1 M	-	-	-	-	(5,998)	(552)
55	8.5		Miscellaneous Rate Base	-	(27,253)	(2,508)	-	(27,253)	(2,508)
56	8.6		Customer Service Deposits	(2)	(408)	(35)	(2)	(408)	(35)
57	8.7		Investor Supplied Working Capital	-	29,874	2,750	-	29,874	2,750
58	8.7	A13	Remove Other A/P	-	-	-	-	(4,204)	(387)
59	8.7	A14	ISWC - Pension Settlement	-	-	-	-	(16,726)	(1,540)
60	8.8		Labor Day Wildfire Restoration Capital Removal	-	(16,596)	(1,528)	-	(16,596)	(1,528)
61	8.8	A17	2022 Fire Litigation Exp. (Kaufman)	-	-	-	268	-	(356)
62	8.9		WIJAM Transmission Reallocation	-	(6,227)	(573)	-	(6,227)	(573)
63	8.10		Klamath Hydroelectric Assets Transfer - Year 1	143	(77)	(197)	143	(77)	(197)
64	8.11		Confidential Wind Capital Additions - Year 1	(181)	2,316	454	(181)	2,316	454
65	8.12		Major Transmission Capital Additions - Year 1	(511)	37,655	4,146	(511)	37,655	4,146
66	9.1		Production Factor - Year 1	(843)	(3)	1,121	(843)	(3)	1,121
67	9.1	A11	Remove Production Factor Adj.	-	-	-	843	3	(1,121)
68	10.1		Removal of Coal-Fired Generation Assets	-	(144,705)	(13,319)	-	(144,705)	(13,319)
69	10.2		Jim Bridger SCRs Removal	(316)	(22,652)	(1,665)	(316)	(22,652)	(1,665)
70	10.3		Colstrip Unit 3 Removal	918	(9,977)	(2,139)	918	(9,977)	(2,139)
71	10.4		Jim Bridger Mine Rate Base - Year 1	-	5,212	480	-	5,212	480



Line	Adj. No.	Sub Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
				Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
35	7.1		Interest True Up - Year 1	-	(181)	-	240	
36	7.2		Property Tax Expense - Year 1	-	-	-	-	
37	7.3		Production Tax Credit - Year 1	-	-	-	-	Oppose
38	7.3	A8	PTC Rate	783	618	-	(822)	Proposed
39	7.3	A9	PTC Rate Year Volumes	614	485	-	(645)	Proposed
40	7.3	A10	PTC Disallowance	353	279	-	(371)	Proposed
41	7.4		PowerTax ADIT Balance - Year 1	-	-	-	-	
42	7.5		Permanent Schedule M Adjustment - Year 1	-	-	-	-	
43	7.6		Remove Deferred State Tax Expense & Balance - Year 1	-	-	-	-	
44	7.7		Washington Public Utility Tax Adjustment	-	-	-	-	
45	7.8		Removal of TCJA Deferred Balances Adjustment	-	-	-	-	
46	7.9		Washington Low Income Tax Credit	-	-	-	-	
47	7.10		Wyoming Wind Generation Tax	-	-	-	-	
48	8.1		End-of-Period Plant Balances - Historical	-	-	-	-	
49	8.2		Regulatory Assets/ Liabilities Amortization - Year 1	-	-	-	-	Oppose
50	8.2	A3	Fly Ash Deferral	4,755	3,757	-	(4,997)	Proposed
51	8.2	A12	Remove COVID Deferral	5,274	4,166	-	(5,542)	Proposed
52	8.3		Customer Advances for Construction	-	-	-	-	
53	8.4		Pro Forma Major Plant Additions - Year 1	-	-	-	-	Oppose
54	8.4	A1	Remove Projects < \$1 M	-	-	(5,998)	(552)	Proposed
55	8.5		Miscellaneous Rate Base	-	-	-	-	
56	8.6		Customer Service Deposits	-	-	-	-	
57	8.7		Investor Supplied Working Capital	-	-	-	-	Oppose
58	8.7	A13	Remove Other A/P	-	-	(4,204)	(387)	Proposed
59	8.7	A14	ISWC - Pension Settlement	-	-	(16,726)	(1,540)	Proposed
60	8.8		Labor Day Wildfire Restoration Capital Removal	-	-	-	-	Oppose
61	8.8	A17	2022 Fire Litigation Exp. (Kaufman)	339	268	-	(356)	Proposed
62	8.9		WIJAM Transmission Reallocation	-	-	-	-	
63	8.10		Klamath Hydroelectric Assets Transfer - Year 1	-	-	-	-	
64	8.11		Confidential Wind Capital Additions - Year 1	-	-	-	-	
65	8.12		Major Transmission Capital Additions - Year 1	-	-	-	-	
66	9.1		Production Factor - Year 1	-	-	-	-	Oppose
67	9.1	A11	Remove Production Factor Adj.	1,067	843	3	(1,121)	Proposed
68	10.1		Removal of Coal-Fired Generation Assets	-	-	-	-	
69	10.2		Jim Bridger SCRs Removal	-	-	-	-	
70	10.3		Colstrip Unit 3 Removal	-	-	-	-	
71	10.4		Jim Bridger Mine Rate Base - Year 1	-	-	-	-	

Line	Sub Adj. No.	Adj. No.	Description	PAC Filed @ AWEC RoR			AWEC Proposed		
				Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
72	10.5		Existing Coal-Fired Generation Assets - Year 1	(2,227)	797	3,035	(2,227)	797	3,035
73	10.6		Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(46)	3,712	402	(46)	3,712	402
74	10.7		Pro Forma JB Units 1 & 2 Additions - Year 1	(36)	4,061	422	(36)	4,061	422
75	10.8		Fly Ash Revenues - Year 1	(806)	-	1,073	(806)	-	1,073
76			<b>Rate Year 1 Results</b>	<b>63,541</b>	<b>1,100,424</b>	<b>16,771</b>	<b>89,359</b>	<b>1,073,878</b>	<b>(20,014)</b>
			<b>Rate Year 1 Results W/Price Change</b>	<b>76,149</b>	<b>1,100,424</b>	<b>-</b>	<b>74,312</b>	<b>1,073,878</b>	<b>-</b>

Line	Adj. No.	Sub Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
				Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
72	10.5		Existing Coal-Fired Generation Assets - Year 1	-	-	-	-	
73	10.6		Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	-	-	-	-	
74	10.7		Pro Forma JB Units 1 & 2 Additions - Year 1	-	-	-	-	
75	10.8		Fly Ash Revenues - Year 1	-	-	-	-	
<b>Rate Year 1 Results</b>				<b>32,910</b>	<b>25,818</b>	<b>(26,547)</b>	<b>(36,784)</b>	
<b>Rate Year 1 Results W/Price Change</b>								