

Line #	(A) Changes to Allocation Factors: <sup>1</sup>	(B) Gross	(C) NOI	(D) Rate Base	(E) Revenue Requirement	(F) Category Subtotal
1	Revenue	\$ (42,336)	\$ (27,518)		\$ (44,470)	
2	O&M Expenses	(822,265)	(534,472)		(863,710)	
3	Depreciation Expense	(109,096)	(70,912)		(114,595)	
4	Property Taxes	(656,794)	(426,916)		(689,899)	
5	Net Power Costs	(46,213)	(30,038)		(48,542)	
6	Plant In Service			(974,143)	(122,789)	
7	Accum Depreciation			336,003	42,353	
8	Working Capital			(301,301)	(37,979)	
9	Adjustment to Y/E Plant Balance			(12,807)	(1,614)	
10	Other Misc. Rate Base			(23,454)	(2,956)	
11	Subtotal				\$ (1,884,201)	\$ (1,884,201)
<b>Changes to ProForma Adjustments: <sup>2</sup></b>						
12	NPC - QFs outside of WA Removed	\$ (10,704,482)	\$ (6,957,914)		\$ (11,244,023)	
13	NPC - Hedging Losses Removed	(2,980,906)	(1,937,589)		(3,131,153)	
14	BPA Trans Rate Increases Removed - Speculative	(3,033,611)	(1,971,847)		(3,186,514)	
15	NPC - Company Updated Prices and Adjustments	(830,595)	(539,887)		(872,460)	
16	Plant Additions (Removed after Feb 2013)			(3,703,431)	(466,811)	
17	Plant Additions - Depreciation Expense	(109,691)	(71,299)		(115,220)	
18	Jim Bridger- Remove Turbine Write-off in Rate Base			(3,493,008)	(440,288)	
19	Working Capital ( Remove Company Changes)	(197,769)	(128,550)	(21,526,449)	(2,713,374)	(3,735,693)
20	Uncollectible Expense	(41,232)	(26,801)		(207,737)	
21	Liability Insurance Normalization				(43,310)	
22	Subtotal				\$ (22,420,891)	
<b>Labor &amp; Executive Compensation: <sup>2</sup></b>						
23	Employee Headcount Reduction	(256,519)	(166,737)		(269,448)	
24	Remove MEHC Holding Company Allocated. Comp	(131,493)	(85,470)		(138,121)	
25	Executive Comp Adjusted to Market Pay	(65,079)	(42,301)		(68,359)	
26	Subtotal				\$ (475,928)	\$ (475,928)
27	Total Adjustment to Company Filed Revenue Requirement				\$ (24,781,020)	\$ (24,781,020)

Source: (1) PC-WCA-WP1-10.  
(2) Exhibit SC-5 to SC-15.