

COMPARISON OF BENCH REQUEST 011 AND STAFF RESPONSE (ELECTRIC)			STAFF ROR 7.33%			Conversion Factor 0.751381					
			PSE ROR 7.44%								
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			Staff Response Filing			Staff > PSE / (Staff < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
	Actual Results of Operations	ROR	\$ 391,140,691	\$ 5,208,778,506	\$ (4,801,253)	\$ 391,140,691	\$ 5,208,778,506	\$ (12,426,754)	\$ -	\$ -	\$ (7,625,501)
20.01 ER	Revenue & Expenses		8,327,800	-	(11,083,325)	8,327,800	-	(11,083,325)	-	-	-
20.02 ER	Temperature Normalization	UC*	4,922,913	-	(6,551,820)	4,922,913	-	(6,551,820)	-	-	-
20.03 ER	Federal Income Tax		(14,935,653)	-	19,877,603	(14,935,653)	-	19,877,603	-	-	-
20.04 ER	Tax Benefit of Interest	UC**	33,104,041	-	(44,057,597)	33,118,422	-	(44,076,736)	14,381	-	(19,140)
20.05 ER	Pass-Through Rev&Exp		(1,955,986)	-	2,603,188	(1,955,986)	-	2,603,188	-	-	-
20.06 ER	Injuries & Damages		66,597	-	(88,633)	66,597	-	(88,633)	-	-	-
20.07 ER	Bad Debts		303,154	-	(403,462)	303,154	-	(403,462)	-	-	-
20.08 ER	Incentive Pay		184,145	-	(245,076)	184,145	-	(245,076)	-	-	-
20.09 ER	Excise Tax & Filing Fee		71,835	-	(95,604)	71,835	-	(95,604)	-	-	-
20.10 ER	D&O Insurance		5,301	-	(7,055)	5,301	-	(7,055)	-	-	-
20.11 ER	Interest on Customer Deposits		(803,909)	-	1,069,909	(803,909)	-	1,069,909	-	-	-
20.12 ER	Rate Case Expense		(496,558)	-	660,860	(496,558)	-	660,860	-	-	-
20.13 ER	Pension Plan		(1,726,149)	-	2,297,302	(1,726,149)	-	2,297,302	-	-	-
20.14 ER	Property & Liab Insurance		319,951	-	(425,818)	319,951	-	(425,818)	-	-	-
20.15 ER	Wage & Payroll Tax		(61,810)	-	82,262	(61,810)	-	82,262	-	-	-
20.16 ER	Investment Plan		(13,157)	-	17,510	(13,157)	-	17,510	-	-	-
20.17 ER	Employee Insurance		(23,850)	-	31,742	(23,850)	-	31,742	-	-	-
20.18 ER	AMA to EOP Rate Base	ROR	-	182,818,242	18,102,237	-	190,746,231	18,608,001	-	7,927,989	505,764
20.19 ER	AMA to EOP Depreciation	ROR	(16,904,953)	(16,904,953)	20,824,622	(16,904,953)	(16,904,953)	20,849,370	-	-	24,748
20.20 ER	Annualize Rent Exp		340,893	-	(453,689)	340,893	-	(453,689)	-	-	-
21.01 ER	Power Costs	C	(7,589,560)	-	10,100,815	(8,047,883)	-	10,710,789	(458,323)	-	609,974
21.02 ER	Montana Tax		(68,620)	-	91,325	(68,620)	-	91,325	-	-	-
21.03 ER	Wild Horse Solar	ROR	167,531	(1,615,371)	(382,914)	167,531	(1,615,371)	(380,549)	-	-	2,365
21.04 ER	ASC 815		(32,912,586)	-	43,802,792	(32,912,586)	-	43,802,792	-	-	-
21.05 ER	Storm Damage		(11,001)	-	14,641	(11,001)	-	14,641	-	-	-
21.07 ER	Colstrip Depreciation	ROR	1,668,426	(11,018,407)	(3,311,497)	1,668,426	(11,018,407)	(3,295,366)	-	-	16,131
Staff-12.01	Remove Smart Burn	C	-	-	-	431,825	(5,272,401)	(1,089,050)	431,825	(5,272,401)	(1,089,050)
Staff-12.02	Remove Colstrip outage related RB	C	-	-	-	-	(326,274)	(31,829)	-	(326,274)	(31,829)
20.30 ER	Remove Green Direct rate base	ROR	-	(211,405)	(20,933)	-	(211,405)	(20,623)	-	0	310
21.11 EP	Remove Shuffleton depr & rate base	ROR	45,030	(550,000)	(114,389)	45,030	(550,155)	(113,599)	-	(155)	790
20.01 EP	Revenue & Expenses	UC*	(25,679,090)	-	34,175,857	(25,679,089)	-	34,175,856	1	-	(1)
20.02 EP	Temperature Normalization	UC*	8,570,014	-	(11,405,684)	8,570,014	-	(11,405,684)	0	-	(0)
20.04 EP	Tax Benefit of Interest	UC**	(357,152)	-	475,328	(659,022)	-	877,082	(301,870)	-	401,753
20.09 EP	Excise Tax & Filing Fee		(71,835)	-	95,604	(71,835)	-	95,604	-	-	-
20.10 EP	D&O Insurance		(5,301)	-	7,055	(5,301)	-	7,055	-	-	-
20.14 EP	Property & Liability Ins		(442,588)	-	589,033	(442,588)	-	589,033	-	-	-
20.15 EP	Wage Increase		(3,003,557)	-	3,997,382	(3,003,557)	-	3,997,382	-	-	-
20.16 EP	Investment Plan		(208,177)	-	277,060	(208,177)	-	277,060	-	-	-
20.17 EP	Employee Insurance		(691,247)	-	919,969	(691,247)	-	919,969	-	-	-
20.20 EP	Deferred G/L On Property Sales		2,791,832	-	(3,715,600)	2,791,832	-	(3,715,600)	-	-	-
20.21 EP	Environ Remediation		(120,118)	-	159,863	(120,118)	-	159,863	-	-	-
20.22 EP	AMI	ROR	(7,024,243)	64,963,194	15,780,948	(4,864,376)	28,244,979	9,229,317	2,159,866	(36,718,215)	(6,551,631)
20.23 EP	Annualize Rent Exp		394,549	-	(525,098)	394,549	-	(525,098)	-	-	-
20.24 EP	GTZ Plant & Dfrl	C	(12,677,569)	36,080,289	20,444,944	(5,181,410)	11,359,234	8,003,985	7,496,158	(24,721,055)	(12,440,959)

COMPARISON OF BENCH REQUEST 011 AND STAFF RESPONSE (ELECTRIC)			STAFF ROR 7.33%			Conversion Factor 0.751381					
			PSE ROR 7.44%								
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			Staff Response Filing			Staff > PSE / (Staff < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
20.25 EP	Credit Card Amort		477,331	-	(635,271)	477,331	-	(635,271)	-	-	-
20.26 EP	Remove Unprotected DFIT	ROR	9,006,372	4,503,186	(11,540,530)	9,006,372	4,503,186	(11,547,123)	-	-	(6,593)
20.27 EP	Public Improvement	C	(582,530)	25,767,063	3,326,673	-	-	-	582,530	(25,767,063)	(3,326,673)
20.28 EP	Contract Escalations		(1,330,726)	-	1,771,040	(1,330,726)	-	1,771,040	-	-	-
20.29 EP	HR Tops	C	(567,399)	5,798,358	1,329,281	-	-	-	567,399	(5,798,358)	(1,329,281)
21.01 EP	Power Cost	C	(17,795,212)	-	23,683,340	11,720,466	-	(15,598,566)	29,515,678	-	(39,281,906)
21.02 EP	Montana Tax	UC**	526,903	-	(701,247)	549,761	-	(731,668)	22,858	-	(30,421)
21.05 EP	Storm Damage		(10,681,805)	-	14,216,229	(10,681,805)	-	14,216,229	-	-	-
21.06 EP	Regulatory Assets & Liab	ROR	9,100,115	(23,391,892)	(14,427,397)	9,100,115	(23,391,892)	(14,393,152)	-	-	34,245
21.08 EP	Remove EIM	ROR	4,478,734	(3,321,470)	(6,289,554)	4,478,734	(3,321,470)	(6,284,691)	-	-	4,863
21.09 EP	High Molecular Weight Cable	C	(809,932)	34,322,392	4,476,448	-	-	-	809,932	(34,322,392)	(4,476,448)
21.10 EP	Energy Mgmt System (EMS)	ROR	(2,484,594)	4,143,549	3,716,988	(2,441,145)	4,644,661	3,701,981	43,449	501,112	(15,007)
Total Adjustments			(77,163,399)	301,382,774	132,537,657	(36,279,515)	176,885,963	65,539,660	40,883,884	(124,496,812)	(66,997,997)
Revenue Change Before Attrition and Riders			\$ 313,977,292	\$ 5,510,161,281	\$ 127,736,404	\$ 354,861,177	\$ 5,385,664,469	\$ 53,112,907	\$ 40,883,884	\$ (124,496,812)	\$ (74,623,497)
Total Changes to Other Price Schedules (JAP-14)					(3,124,000)			(3,124,000)			-
Attrition Adjustment					13,370,046			-			(13,370,046)
Net Revenue Change After Attrition					\$ 137,982,450			\$ 49,988,907			\$ (87,993,543)
Reduction to Supported Amount					-			-			-
Net Revenue Change Requested Exh. JAP-14					\$ 137,982,450			\$ 49,988,907			\$ (87,993,543)

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.

COMPARISON OF BENCH REQUEST 011 AND PUBLIC COUNSEL RESPONSE (ELECTRIC)			PC ROR 7.07%			Conversion Factor 0.751381						
			PSE ROR 7.44%									
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			PC Response Filing			PC > PSE / (PC < PSE)			
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)	
Actual Results of Operations			ROR	\$ 391,140,691	\$ 5,208,778,506	\$ (4,801,253)	\$ 391,140,691	\$ 5,208,778,506	\$ (30,491,565)	\$ -	\$ -	\$ (25,690,312)
20.01 ER	Revenue & Expenses		8,327,800	-	(11,083,325)	8,327,800	-	(11,083,325)	(0)	-	-	-
20.02 ER	Temperature Normalization		4,922,913	-	(6,551,820)	3,965,157	-	(5,277,159)	(957,756)	-	1,274,661	-
20.03 ER	Federal Income Tax	C	(14,935,653)	-	19,877,603	(1,471,359)	(22,532,936)	(161,817)	13,464,294	(22,532,936)	(20,039,420)	-
20.04 ER	Tax Benefit of Interest	UC**	33,104,041	-	(44,057,597)	33,105,346	-	(44,059,333)	1,305	-	(1,736)	-
20.05 ER	Pass-Through Rev&Exp		(1,955,986)	-	2,603,188	(1,955,986)	-	2,603,188	0	-	-	-
20.06 ER	Injuries & Damages		66,597	-	(88,633)	66,597	-	(88,633)	(0)	-	-	-
20.07 ER	Bad Debts		303,154	-	(403,462)	303,154	-	(403,462)	0	-	-	-
20.08 ER	Incentive Pay	C	184,145	-	(245,076)	3,965,339	-	(5,277,401)	3,781,193	-	(5,032,325)	-
20.09 ER	Excise Tax & Filing Fee		71,835	-	(95,604)	71,835	-	(95,604)	0	-	-	-
20.10 ER	D&O Insurance		5,301	-	(7,055)	5,301	-	(7,055)	(0)	-	-	-
20.11 ER	Interest on Customer Deposits		(803,909)	-	1,069,909	(803,909)	-	1,069,909	0	-	-	-
20.12 ER	Rate Case Expense		(496,558)	-	660,860	(496,558)	-	660,860	(0)	-	-	-
20.13 ER	Pension Plan		(1,726,149)	-	2,297,302	(1,726,149)	-	2,297,302	0	-	-	-
20.14 ER	Property & Liab Insurance		319,951	-	(425,818)	319,951	-	(425,818)	(0)	-	-	-
20.15 ER	Wage & Payroll Tax		(61,810)	-	82,262	(61,810)	-	82,262	0	-	-	-
20.16 ER	Investment Plan		(13,157)	-	17,510	(13,157)	-	17,510	(0)	-	-	-
20.17 ER	Employee Insurance		(23,850)	-	31,742	(23,850)	-	31,742	0	-	-	-
20.18 ER	AMA to EOP Rate Base	C	-	182,818,242	18,102,237	-	121,358,637	11,418,095	-	(61,459,605)	(6,684,142)	-
20.19 ER	AMA to EOP Depreciation	C	(16,904,953)	(16,904,953)	20,824,622	(14,714,547)	(14,714,547)	18,198,910	2,190,407	2,190,407	(2,625,712)	-
20.20 ER	Annualize Rent Exp		340,893	-	(453,689)	340,893	-	(453,689)	0	-	-	-
21.01 ER	Power Costs		(7,589,560)	-	10,100,815	(7,589,560)	-	10,100,815	0	-	-	-
21.02 ER	Montana Tax		(68,620)	-	91,325	(68,620)	-	91,325	0	-	-	-
21.03 ER	Wild Horse Solar	ROR	167,531	(1,615,371)	(382,914)	167,531	(1,615,371)	(374,947)	0	0	7,967	-
21.04 ER	ASC 815		(32,912,586)	-	43,802,792	(32,912,586)	-	43,802,792	(0)	-	-	-
21.05 ER	Storm Damage		(11,001)	-	14,641	(11,001)	-	14,641	(0)	-	-	-
21.07 ER	Colstrip Depreciation	ROR	1,668,426	(11,018,407)	(3,311,497)	1,668,426	(11,018,407)	(3,257,152)	(0)	(0)	54,345	-
20.30 ER	Remove Green Direct rate base	C	-	(211,405)	(20,933)	-	-	-	-	211,405	20,933	-
21.11 EP	Remove Shuffleton depr & rate base	C	45,030	(550,000)	(114,389)	-	-	-	(45,030)	550,000	114,389	-
20.01 EP	Revenue & Expenses		(25,679,090)	-	34,175,857	(25,687,973)	-	34,187,680	(8,883)	-	11,823	-
20.02 EP	Temperature Normalization		8,570,014	-	(11,405,684)	6,844,288	-	(9,108,944)	(1,725,726)	-	2,296,740	-
20.04 EP	Tax Benefit of Interest	UC**	(357,152)	-	475,328	(2,072,456)	-	2,758,196	(1,715,304)	-	2,282,868	-
20.09 EP	Excise Tax & Filing Fee	C	(71,835)	-	95,604	-	-	-	71,835	-	(95,604)	-
20.10 EP	D&O Insurance	C	(5,301)	-	7,055	-	-	-	5,301	-	(7,055)	-
20.14 EP	Property & Liability Ins		(442,588)	-	589,033	(442,588)	-	589,033	0	-	-	-
20.15 EP	Wage Increase	C	(3,003,557)	-	3,997,382	(2,151,713)	-	2,863,678	851,844	-	(1,133,704)	-
20.16 EP	Investment Plan	C	(208,177)	-	277,060	-	-	-	208,177	-	(277,060)	-
20.17 EP	Employee Insurance	C	(691,247)	-	919,969	-	-	-	691,247	-	(919,969)	-
20.20 EP	Deferred G/L On Property Sales	C	2,791,832	-	(3,715,600)	-	-	-	(2,791,832)	-	3,715,600	-
20.21 EP	Environ Remediation	C	(120,118)	-	159,863	-	-	-	120,118	-	(159,863)	-
20.22 EP	AMI	C	(7,024,243)	64,963,194	15,780,948	6,845,084	(56,165,620)	(14,394,377)	13,869,326	(121,128,814)	(30,175,325)	-
20.23 EP	Annualize Rent Exp	C	394,549	-	(525,098)	-	-	-	(394,549)	-	525,098	-

COMPARISON OF BENCH REQUEST 011 AND PUBLIC COUNSEL RESPONSE (ELECTRIC)			PC ROR 7.07%			Conversion Factor 0.751381			PSE ROR 7.44%		
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			PC Response Filing			PC > PSE / (PC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
20.24 EP	GTZ Plant & Dfrl	C	(12,677,569)	36,080,289	20,444,944	-	-	-	12,677,569	(36,080,289)	(20,444,944)
20.25 EP	Credit Card Amort	C	477,331	-	(635,271)	-	-	-	(477,331)	-	635,271
20.26 EP	Remove Unprotected DFIT	C	9,006,372	4,503,186	(11,540,530)	18,012,744	9,006,372	(23,125,480)	9,006,372	4,503,186	(11,584,950)
20.27 EP	Public Improvement	C	(582,530)	25,767,063	3,326,673	-	-	-	582,530	(25,767,063)	(3,326,673)
20.28 EP	Contract Escalations	C	(1,330,726)	-	1,771,040	-	-	-	1,330,726	-	(1,771,040)
20.29 EP	HR Tops	C	(567,399)	5,798,358	1,329,281	-	-	-	567,399	(5,798,358)	(1,329,281)
21.01 EP	Power Cost	C	(17,795,212)	-	23,683,340	17,690,536	-	(23,544,029)	35,485,747	-	(47,227,369)
21.02 EP	Montana Tax	UC**	526,903	-	(701,247)	518,011	-	(689,412)	(8,892)	-	11,835
21.05 EP	Storm Damage	C	(10,681,805)	-	14,216,229	(10,681,805)	-	14,216,229	(0)	-	-
21.06 EP	Regulatory Assets & Liab	C	9,100,115	(23,391,892)	(14,427,397)	-	-	-	(9,100,115)	23,391,892	14,427,397
21.08 EP	Remove EIM	ROR	4,478,734	(3,321,470)	(6,289,554)	4,478,734	(3,321,470)	(6,273,172)	0	(0)	16,382
21.09 EP	High Molecular Weight Cable	C	(809,932)	34,322,392	4,476,448	-	-	-	809,932	(34,322,392)	(4,476,448)
21.10 EP	Energy Mgmt System (EMS)	C	(2,484,594)	4,143,549	3,716,988	-	-	-	2,484,594	(4,143,549)	(3,716,988)
Total Adjustments			(77,163,399)	301,382,774	132,537,657	3,811,099	20,996,658	(3,096,642)	80,974,498	(280,386,116)	(135,634,299)
Revenue Change Before Attrition and Riders			\$ 313,977,292	\$ 5,510,161,280	\$ 127,736,404	\$ 394,951,790	\$ 5,229,775,164	\$ (33,588,207)	\$ 80,974,498	\$ (280,386,116)	\$ (161,324,611)
Total Changes to Other Price Schedules (JAP-14)						(3,124,000)			(3,117,000)	7,000	
Attrition Adjustment						13,370,046			-	(13,370,046)	
Net Revenue Change After Attrition						\$ 137,982,450			\$ (36,705,207)	\$ (174,687,657)	
Reduction to Supported Amount						-			-	-	
Net Revenue Change Requested Exh. JAP-14						\$ 137,982,450			\$ (36,705,207)	\$ (174,687,657)	

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments

COMPARISON OF BENCH REQUEST 011 AND AWEC RESPONSE (ELECTRIC)			AWEC ROR 7.62%			Conversion Factor 0.751381						
			PSE ROR 7.44%									
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			AWEC Response Filing			AWEC > PSE / (AWEC < PSE)			
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)	
Actual Results of Operations			ROR	\$ 391,140,691	\$ 5,208,778,506	\$ (4,801,253)	\$ 391,140,691	\$ 5,208,778,506	\$ 7,676,839	\$ -	\$ -	\$ 12,478,092
20.01	ER Revenue & Expenses		8,327,800	-	(11,083,325)	8,327,800	-	(11,083,325)	-	-	-	-
20.02	ER Temperature Normalization		4,922,913	-	(6,551,820)	3,965,157	-	(5,277,159)	(957,756)	-	1,274,661	-
20.03	ER Federal Income Tax	C	(14,935,653)	-	19,877,603	(8,177,003)	32,585,070	14,187,191	6,758,650	32,585,070	(5,690,413)	-
20.04	ER Tax Benefit of Interest	UC**	33,104,041	-	(44,057,597)	32,336,675	-	(43,036,322)	(767,366)	-	1,021,274	-
20.05	ER Pass-Through Rev&Exp		(1,955,986)	-	2,603,188	(1,955,986)	-	2,603,188	-	-	-	-
20.06	ER Injuries & Damages		66,597	-	(88,633)	66,597	-	(88,633)	-	-	-	-
20.07	ER Bad Debts		303,154	-	(403,462)	303,154	-	(403,462)	-	-	-	-
20.08	ER Incentive Pay		184,145	-	(245,076)	184,145	-	(245,076)	-	-	-	-
20.09	ER Excise Tax & Filing Fee		71,835	-	(95,604)	71,835	-	(95,604)	-	-	-	-
20.10	ER D&O Insurance		5,301	-	(7,055)	5,301	-	(7,055)	-	-	-	-
20.11	ER Interest on Customer Deposits		(803,909)	-	1,069,909	(803,909)	-	1,069,909	-	-	-	-
20.12	ER Rate Case Expense		(496,558)	-	660,860	(496,558)	-	660,860	-	-	-	-
20.13	ER Pension Plan		(1,726,149)	-	2,297,302	(1,726,149)	-	2,297,302	-	-	-	-
20.14	ER Property & Liab Insurance		319,951	-	(425,818)	319,951	-	(425,818)	-	-	-	-
20.15	ER Wage & Payroll Tax		(61,810)	-	82,262	(61,810)	-	82,262	-	-	-	-
20.16	ER Investment Plan		(13,157)	-	17,510	(13,157)	-	17,510	-	-	-	-
20.17	ER Employee Insurance		(23,850)	-	31,742	(23,850)	-	31,742	-	-	-	-
20.18	ER AMA to EOP Rate Base	UC***	-	182,818,242	18,102,237	-	182,606,838	18,518,756	-	(211,404)	416,518	-
20.19	ER AMA to EOP Depreciation	ROR	(16,904,953)	(16,904,953)	20,824,622	(16,904,953)	(16,904,953)	20,784,124	-	-	(40,497)	-
20.20	ER Annualize Rent Exp		340,893	-	(453,689)	340,893	-	(453,689)	-	-	-	-
21.01	ER Power Costs		(7,589,560)	-	10,100,815	(7,589,560)	-	10,100,815	-	-	-	-
21.02	ER Montana Tax		(68,620)	-	91,325	(68,620)	-	91,325	-	-	-	-
21.03	ER Wild Horse Solar	ROR	167,531	(1,615,371)	(382,914)	167,531	(1,615,371)	(386,784)	-	-	(3,870)	-
21.04	ER ASC 815		(32,912,586)	-	43,802,792	(32,912,586)	-	43,802,792	-	-	-	-
21.05	ER Storm Damage		(11,001)	-	14,641	(11,001)	-	14,641	-	-	-	-
21.07	ER Colstrip Depreciation	C	1,668,426	(11,018,407)	(3,311,497)	13,895,612	(167,893,397)	(35,520,048)	12,227,186	(156,874,990)	(32,208,551)	-
20.30	ER Remove Green Direct rate base	UC***	-	(211,405)	(20,933)	-	-	-	-	211,405	20,933	-
21.11	EP Remove Shuffleton depr & rate base	UC***	45,030	(550,000)	(114,389)	-	-	-	(45,030)	550,000	114,389	-
20.01	EP Revenue & Expenses		(25,679,090)	-	34,175,857	(25,687,973)	-	34,187,680	(8,884)	-	11,823	-
20.02	EP Temperature Normalization		8,570,014	-	(11,405,684)	6,844,288	-	(9,108,944)	(1,725,726)	-	2,296,740	-
20.04	EP Tax Benefit of Interest	UC**	(357,152)	-	475,328	(685,293)	-	912,045	(328,141)	-	436,717	-
20.09	EP Excise Tax & Filing Fee		(71,835)	-	95,604	(71,835)	-	95,604	-	-	-	-
20.10	EP D&O Insurance		(5,301)	-	7,055	(5,301)	-	7,055	-	-	-	-
20.14	EP Property & Liability Ins		(442,588)	-	589,033	(442,588)	-	589,033	-	-	-	-
20.15	EP Wage Increase		(3,003,557)	-	3,997,382	(3,003,557)	-	3,997,382	-	-	-	-
20.16	EP Investment Plan		(208,177)	-	277,060	(208,177)	-	277,060	-	-	-	-
20.17	EP Employee Insurance		(691,247)	-	919,969	(691,247)	-	919,969	-	-	-	-
20.20	EP Deferred G/L On Property Sales		2,791,832	-	(3,715,600)	2,791,832	-	(3,715,600)	-	-	-	-
20.21	EP Environ Remediation		(120,118)	-	159,863	(120,118)	-	159,863	-	-	-	-
20.22	EP AMI	ROR	(7,024,243)	64,963,194	15,780,948	(4,864,376)	28,244,979	9,338,330	2,159,866	(36,718,215)	(6,442,617)	-
20.23	EP Annualize Rent Exp		394,549	-	(525,098)	394,549	-	(525,098)	-	-	-	-

COMPARISON OF BENCH REQUEST 011 AND AWEC RESPONSE (ELECTRIC)			AWEC ROR 7.62%			Conversion Factor 0.751381			PSE ROR 7.44%		
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			AWEC Response Filing			AWEC > PSE / (AWEC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
20.24 EP	GTZ Plant & Dftrl	ROR	(12,677,569)	36,080,289	20,444,944	(9,704,033)	25,877,606	15,539,262	2,973,536	(10,202,683)	(4,905,681)
20.25 EP	Credit Card Amort		477,331	-	(635,271)	477,331	-	(635,271)	-	-	-
20.26 EP	Remove Unprotected DFIT	ROR	9,006,372	4,503,186	(11,540,530)	9,006,372	4,503,186	(11,529,743)	-	-	10,788
20.27 EP	Public Improvement	ROR	(582,530)	25,767,063	3,326,673	(296,261)	12,855,303	1,697,987	286,269	(12,911,760)	(1,628,686)
20.28 EP	Contract Escalations		(1,330,726)	-	1,771,040	(1,330,726)	-	1,771,040	-	-	-
20.29 EP	HR Tops	ROR	(567,399)	5,798,358	1,329,281	(538,588)	5,481,050	1,272,649	28,811	(317,308)	(56,633)
21.01 EP	Power Cost	C	(17,795,212)	-	23,683,340	2,739,528	-	(3,645,990)	20,534,739	-	(27,329,330)
21.02 EP	Montana Tax	UC**	526,903	-	(701,247)	518,011	-	(689,411)	(8,893)	-	11,835
21.05 EP	Storm Damage		(10,681,805)	-	14,216,229	(10,681,805)	-	14,216,229	-	-	-
21.06 EP	Regulatory Assets & Liab	ROR	9,100,115	(23,391,892)	(14,427,397)	9,100,115	(23,391,892)	(14,483,435)	-	-	(56,037)
21.08 EP	Remove EIM	ROR	4,478,734	(3,321,470)	(6,289,554)	4,478,734	(3,321,470)	(6,297,511)	-	-	(7,957)
21.09 EP	High Molecular Weight Cable	ROR	(809,932)	34,322,392	4,476,448	(292,768)	11,899,760	1,596,433	517,164	(22,422,633)	(2,880,015)
21.10 EP	Energy Mgmt System (EMS)	UC***	(2,484,594)	4,143,549	3,716,988	(2,441,145)	4,381,543	3,693,224	43,449	237,994	(23,764)
AWEC-1	Bothell Data Center	C				-	(52,488,670)	(5,323,047)	-	(52,488,670)	(5,323,047)
Total Adjustments			(77,163,399)	301,382,774	132,537,657	(35,475,524)	42,819,580	51,556,236	41,687,875	(258,563,194)	(80,981,421)
Revenue Change Before Attrition and Riders			\$ 313,977,292	\$ 5,510,161,281	\$ 127,736,404	\$ 355,665,167	\$ 5,251,598,086	\$ 59,233,075	\$ 41,687,875	\$ (258,563,194)	\$ (68,503,329)
Total Changes to Other Price Schedules (JAP-14)					(3,124,000)			(3,117,000)			7,000
Attrition Adjustment					13,370,046			-			(13,370,046)
Net Revenue Change After Attrition					\$ 137,982,450			\$ 56,116,075			\$ (81,866,375)
Reduction to Supported Amount					-			-			-
Net Revenue Change Requested Exh. JAP-14					\$ 137,982,450			\$ 56,116,075			\$ (81,866,375)

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments