

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,	)	
	)	
Complainant,	)	
	)	
v.	)	DOCKET UE-152253
	)	
PACIFIC POWER & LIGHT COMPANY,	)	
	)	
Respondent.	)	
_____	)	

**EXHIBIT NO. BGM-6  
RATE BASE ADJUSTMENT FOR JIM BRIDGER AND COLSTRIP**

Coal Plant Balance Adjustment  
Rate Base Adjustment to Reflect Accelerated Depreciation Through the Year Ending June 2018  
On an AMA Basis

	Source	Jim Bridger	Colstrip	Total	
<b>Rate Base Adjustment Calculation</b>					
1	YE June 2017 Depreciation Expense				
2	Current Depreciation Expense	* 6.4.1	31,158,901	2,286,474	33,445,375
3	Incremental Depreciation Expense for Accelerated Depreciation	\	44,565,903	1,229,742	45,795,644
4	Total Depreciation Expense	Σ[2]:[3]	75,724,803	3,516,216	79,241,019
5	YE June 2018 Depreciation Expense				
6	Current Depreciation Expense	* 6.4.1	31,158,901	2,286,474	33,445,375
7	Incremental Depreciation Expense for Accelerated Depreciation	\	44,565,903	1,229,742	45,795,644
8	Total Depreciation Expense	Σ[6]:[7]	75,724,803	3,516,216	79,241,019
9	YE June 2018 Incremental Depreciation Reserve AMA	[4] + [8] / 2	113,587,205	5,274,323	118,861,528
10	Incremental Depreciation Reserve In Filing	* 6.4	22,282,951	614,871	22,897,822
11	Total Company Rate Base Adjustment	[10] - [9]	(91,304,253)	(4,659,452.57)	(95,963,706)
12	Allocation Factor	* 6.4	0.224370042	0.225650524	
13	Washington Allocated Rate Base Adjustment	[11] * [12]	(20,485,939)	(1,051,408)	(21,537,347)
<b>ADIT Adjustment Calculation</b>					
14	Incremental ADIT YE June 2017	Boise DR 101	36,798,561	1,087,134	37,885,694
15	Incremental ADIT YE June 2018	Boise DR 101	37,182,507	1,097,646	38,280,152
16	Average ADIT YE June 2018	Σ[14]:[15] / 2	36,990,534	1,092,390	38,082,923
17	Incremental ADIT in Filing	* 6.4	44,565,903	1,229,742	45,795,644
18	Total Company ADIT Adjustment	[16] - [17]	(7,575,369)	(137,352)	(7,712,721)
19	Allocation Factor	* 6.4	0.224370042	0.225650524	
20	Washington Allocated ADIT Adjustment	[18] * [19]	(1,699,686)	(30,994)	(1,730,679)
21	Total Rate Base Adjustment YE June 2018, AMA	[13] + [20]	(22,185,625)	(1,082,401)	(23,268,026)

\* Refers to a page, or "tab", numbers in Exhibit No. SEM-3.