REVISED APPENDIX A ADJUSTMENTS TO REVENUE REQUIREMENTS

Adj. No. Adjustment NOI Rate Base Regular Restating Adjustments 391,140,691 5,208,778,506 (incompany 1,40,691 5,208,778,506 (incompany 1,40,691 5,208,778,506 (incompany 1,40,691 (incompany 1,4	
Restating Adjustments	levenue quirement
6.01 Revenues and Expenses 6.02 Temperature Normalization 6.03 Federal Income Tax (38,397,755) - 5 6.04 Tax Benefit of Interest 33,059,305 - (4 6.05 Pass-Through Revenues and Expenses (1,955,986) 6.06 Normalize Injuries and Damages 6.07 Bad Debts 303,154 6.08 Incentive Pay 184,145 6.09 Excise Tax & Filing Fee 71,835 6.10 Directors & Officers Insurance 6.10 Directors & Officers Insurance 6.11 Interest on Customer Deposits 6.12 Rate Case Expenses (496,558) 6.13 Pension Plan (1,726,149) 6.14 Property & Liability Insurance 6.15 Wage Increase (61,810) 6.16 Investment Plan (13,157) 6.17 Employee Insurance 6.18 ANA to EOP Rate Base (18,904,993) (16,904,993) (16,904,953) (2,604,963) (16,904,953) (2,604,963) (16,904,953) (2,604,963) (16,904,953) (2,604,963) (16,904,953) (2,604,963) (16,904,953) (2,604,964,964) (16,904,963) (16,904,953) (16,9	(8,267,390)
6.02 Temperature Normalization	11,083,325)
6.03 Federal Income Tax (38,397,755)	(6,551,820)
6.05 Pass-Through Revenues and Expenses (1,955,986) 6.06 Normalize injuries and Damages 66,597 - 66,598 - 61,59	51,102,909
6.06 Normalize Injuries and Damages	43,998,058)
6.07 Bad Debts 6.08 Incentive Pay 6.09 Excise Tax & Filing Fee 71,835 - 6.10 Directors & Officers Insurance 6.11 Interest on Customer Deposits 6.12 Rate Case Expenses 6.13 Pension Plan 6.14 Rate Case Expenses 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.18 AMA to EOP Rate Base 6.19 AMA to EOP Perciation 7.03 Wild Horse Solar 7.01 Dower Costs 7.02 Montana Electric Energy Tax 7.05 Storm Damage 7.07 Colstrip Depreciation 7.07 Colstrip Depreciation 6.01 Emperature Normalization 6.01 Temperature Remediation 6.01 Revenues and Expenses 6.02 Temperature Remediation 6.01 Revenues and Expenses 6.02 Temperature Rormalization 6.03 Perciation Remediation 6.04 Tax Benefit of Interest 6.05 Expenses 6.06 Expenses 6.07 Temperature Rormalization 6.09 Excise Tax & Filing Fee 6.10 Directors & Officers Insurance 6.11 Property & Liability Insurance 6.12 Employee Insurance 6.13 Remediation 6.14 Revenues and Expenses 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.18 Property & Liability Insurance 6.19 Excise Tax & Filing Fee 7.00 Directors & Officers Insurance 7.01 Control Cont	2,603,188
6.08 Incentive Pay 6.09 Excise Tax & Filling Fee 71,835 6.01 Directors & Officers Insurance 6.10 Interest on Customer Deposits 6.11 Interest on Customer Deposits 6.12 Rate Case Expenses (496,558) 6.13 Pension Plan (1,726,149) 6.14 Property & Liability Insurance 6.15 Wage Increase (61,810) 6.16 Investment Plan (13,157) 6.17 Employee Insurance (123,850) 6.18 AMA to EOP Rate Base 6.19 AMA to EOP Rate Base 6.19 AMA to EOP Rate Base 6.19 AMA to EOP Rate Base 7.01 Power Costs 7.01 Power Costs 7.02 Montana Electric Energy Tax (66,620) 7.03 Wild Horse Solar 7.04 ASC 815 7.05 Storm Damage (11,001) 7.07 Colstrip Depreciation (16,904,933) (16,904,933) (17,904,953) (17,904,953) (18,904,953) (19,904,953) (19,904,953) (19,904,953) (10,90	(88,633)
6.09 Excise Tax & Filing Fee	(403,462)
6.10 Directors & Officers Insurance	(245,076)
6.11 Interest on Customer Deposits (803,909) - 6.12 Rate Case Expenses (496,558) - 7. 6.13 Perosion Plan (1,726,149) - 7. 6.14 Property & Liability Insurance 319,951 - 7. 6.15 Wage Increase (61,810) - 7. 6.16 Investment Plan (13,157) - 7. 6.17 Employee Insurance (23,850) - 7. 6.18 AMA to EOP Rate Base (23,850) - 7. 6.19 AMA to EOP Depreciation (16,904,953) (16,904,953) (16,904,953) (26,904,95	(95,604) (7,055)
6.12 Rate Case Expenses (496,558) - (13 Pension Plan (1,726,149) - 1	1,069,909
6.13 Pension Plan 6.14 Property & Liability Insurance 6.15 Mage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.18 Investment Plan 6.18 MAN to EOP Rate Base 6.19 AMA to EOP Pare Base 6.19 AMA to EOP Berediation 6.19 Power Costs 6.19 Power Costs 7.01 Power Costs 7.02 Montana Electric Energy Tax 6.68,620 1 7.03 Wild Horse Solar 7.04 ASC 815 7.05 Storm Damage 7.07 Colstrip Depreciation 6.10 Revenues and Expenses 6.10 Directors & Officers Insurance 6.11 Revenues and Expenses 6.12 Employee Insurance 6.13 Mage Increase 6.14 Property & Liability Insurance 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.18 Investment Plan 6.19 Excise Tax & Eliling Fee 7.10 Directors & Officers Insurance 7.10 Directors & Officers Insurance 7.11 Employee Insurance 7.12 Environmental Remediation 7.13 Renefit of Investment Plan 7.14 Environmental Remediation 7.15 Storm Damage 7.16 Storm Damage 7.17 Employee Insurance 7.18 Contract Escalations 7.18 Renefit of Investment Plan 7.19 Colored Storm Property Sales 7.10 Directors & Officers Insurance 7.10 Directors & Officers Insurance 7.10 Directors & Officers Insurance 8.11 Environmental Remediation 8.12 Environmental Remediation 8.12 Environmental Remediation 8.12 Environmental Remediation 8.25 Contract Escalations 8.25 C	660,860
6.14 Property & Liability Insurance	2,297,302
6.16 Investment Plan (13,157) - (23,850) - (6.17 Employee Insurance (23,850) - (23,850) - (23,850) - (23,850) - (23,850) - (23,860) - (23,850) - (23,860) - (23,860) - (24,860)	(425,818)
6.17 Employee Insurance (23,850)	82,262
6.18 AMA to EOP Rate Base	17,510
6.19 AMA to EOP Depreciation (16,904,953) (16,904,953) 20 6.23 Rent Expense 340,893 - 1 7.01 Power Costs (7,589,560) - 1 7.02 Montana Electric Energy Tax (68,620) - 1 7.03 Wild Horse Solar 167,531 (1,615,371) (31,742
6.23 Rent Expense 340,893 - 7.01 Power Costs (7,589,560) - 1 7.02 Montana Electric Energy Tax (68,620) - - 7.03 Wild Horse Solar 167,531 (1,615,371) -	17,980,583
7.01 Power Costs (7,589,560) - 11 7.02 Montana Electric Energy Tax (68,620) - 1 7.03 Wild Horse Solar 167,531 (1,615,371) 17.04 ASC 815 (32,912,586) - 4 7.05 Storm Damage (11,001) - 1 7.07 Colstrip Depreciation 1,855,595 (12,991,853) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,991,852) (12,9	20,835,871
7.02 Montana Electric Energy Tax (68,620) - 7.03 Wild Horse Solar (167,531 (1,615,371) (7.04 ASC 815 (32,912,586) - 4.5 Storm Damage (11,001) - 7.07 Colstrip Damage (11,001) - 1.855,595 (12,991,853) (7.07 Forma Adjustments (25,679,090) - 3.6 Storm Damage (12,535,389) - 3.6 Storm Damage (12,535,389) 36,080,289 (12,535,389) 36,080,289 (25,672,091) - 3.6 Storm Damage (12,535,389) 5,798,358 (35,734) - 3.6 Storm Damage (10,681,593) - 3.6 Storm Dam	(453,689)
7.03 Wild Horse Solar 167,531 (1,615,371) 7.04 ASC 815 (32,912,586) - 43 7.05 Storm Damage (11,001) - - - 7.07 Colstrip Depreciation 1,855,595 (12,991,853) (0 Pro Forma Adjustments 6.01 Revenues and Expenses (25,679,090) - 3- 6.02 Temperature Normalization 8,570,014 - (1 6.04 Tax Benefit of Interest (768,317) - - 6.09 Excise Tax & Filing Fee - - - - 6.10 Directors & Officers Insurance -<	10,100,815
7.04 ASC 815 (32,912,586) - 4. 7.05 Storm Damage (11,001) - - 7.07 Colstrip Depreciation 1,855,595 (12,991,853) () Pro Forma Adjustments 6.01 Revenues and Expenses (25,679,090) - 3. 6.02 Temperature Normalization 8,570,014 - (1 6.04 Tax Benefit of Interest (768,317) - - 6.09 Excise Tax & Filing Fee - - - 6.10 Directors & Officers Insurance - - - - 6.10 Directors & Officers Insurance (442,588) -	91,325
7.05 Storm Damage (11,001) - 7.07 Colstrip Depreciation 1,855,595 (12,991,853) (2 Pro Forma Adjustments 8 Pro Forma Adjustments 6.01 Revenues and Expenses (25,679,090) - 3- 6.02 Temperature Normalization 8,570,014 - (1 6.04 Tax Benefit of Interest (768,317) - - 6.09 Excise Tax & Filing Fee - - - 6.10 Directors & Officers Insurance (442,588) - - 6.14 Property & Liability Insurance (442,588) - - - - 6.15 Wage Increase (3,003,557) -	43,802,792
7.07 Colstrip Depreciation 1,855,595 (12,991,853) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,852) (12,931,832) (12,931,832) (12,931,832) (12,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) (13,931,832) <td>14,641</td>	14,641
Pro Forma Adjustments 6.01 Revenues and Expenses (25,679,090) - 3.6 6.02 Temperature Normalization 8,570,014 - (1 6.04 Tax Benefit of Interest (768,317) - - 6.09 Excise Tax & Filing Fee - - - 6.10 Directors & Officers Insurance - - - 6.14 Property & Liability Insurance (442,588) - - 6.15 Wage Increase (3,003,557) - - 6.16 Investment Plan (208,177) - - 6.17 Employee Insurance (691,247) - - 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - (0 6.21 Environmental Remediation (120,118) - - 6.22 AMI (6,154,931) - - - 6.23 Rent Expense 394,549 - - - - 6.24 Get to Zero (12,535,389) 36,080,289 20 - - - - - - - - -<	(3,747,358)
6.02 Temperature Normalization 8,570,014 - (1 6.04 Tax Benefit of Interest (768,317) - (2 6.09 Excise Tax & Filing Fee - (2 - (2 6.10 Directors & Officers Insurance - (2 - (2 6.14 Property & Liability Insurance (442,588) - (2 6.15 Wage Increase (3,003,557) - (2 6.16 Investment Plan (208,177) - (2 6.17 Employee Insurance (691,247) - (2 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - (2 6.21 Environmental Remediation (120,118) - (2 6.22 AMI (6,154,931) - (2 6.23 Rent Expense 394,549 - (2 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - (2 6.26 Unprotected EDIT - (2 - (2 6.27 Public Improvement (582,530) 25,767,063 6.28 Contract Escalations (1,330,726) - (2 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - (2	(=,: ::,===,
6.04 Tax Benefit of Interest 6.09 Excise Tax & Filing Fee 6.10 Directors & Officers Insurance 6.14 Property & Liability Insurance 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.20 Deferred Gains/Losses on Property Sales 6.21 Environmental Remediation 6.22 AMI 6.23 Rent Expense 6.24 Get to Zero 6.25 Credit Card Payment Processing Costs 6.26 Unprotected EDIT 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.00 Montana Electric Energy Tax 6.19 Montana Electric Energy Tax 6.20 Montana Energy Imbalance Market (EIM) 6.10 May 1,001,15 (23,391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (12,5391,892) (13,5391,892) (13,5391,892) (13,5391,892) (14,5391,892) (15,681,805) - 14,5391,892) (15,681,805) - 15,5391,	34,175,857
6.09 Excise Tax & Filing Fee 6.10 Directors & Officers Insurance 6.14 Property & Liability Insurance 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.20 Deferred Gains/Losses on Property Sales 6.21 Environmental Remediation 6.22 AMI 6.23 Rent Expense 6.24 Get to Zero 6.25 Credit Card Payment Processing Costs 6.26 Unprotected EDIT 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.09 Investment Sales 6.10 (582,530) 6.26 (582,530) 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.00 (1,330,726) 6.01 Power Costs 6.02 Montana Electric Energy Tax 6.03 Energy Imbalance Market (EIM) 6.04 Regulatory Assets and Liabilities 6.05 (1,681,805) 6.06 Regulatory Assets and Liabilities 6.07 Regulatory Assets and Liabilities 6.07 Regulatory Assets and Liabilities 6.08 Energy Imbalance Market (EIM)	11,405,684)
6.10 Directors & Officers Insurance 6.14 Property & Liability Insurance 6.15 Wage Increase 6.16 Investment Plan 6.17 Employee Insurance 6.20 Deferred Gains/Losses on Property Sales 6.21 Environmental Remediation 6.22 AMI 6.23 Rent Expense 6.24 Get to Zero 6.25 Credit Card Payment Processing Costs 6.26 Unprotected EDIT 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.09 HR TOPS 7.00 Montana Electric Energy Tax 7.05 Storm Damage 6.10 (3,003,557) 6.10 (3,003,557) 6.11 (3,003,557) 6.12 (3,003,557) 6.12 (3,003,557) 6.13 (3,003,557) 6.14 (208,177) 6.15 (3,003,557) 6.16 (3,003,557) 6.17 (3,003,557) 6.18 (3,003,557) 6.19 (3,003,557) 6.29 (4,003,177) 6.20 (1,003,18) 6.21 (1,003,18) 6.22 (1,003,18) 6.23 (1,003,18) 6.24 (1,003,18) 6.25 (1,003,18) 6.26 (1,003,18) 6.27 (1,003,18) 6.28 (1,003,18) 6.29 (1,003,18) 6.29 (1,003,18) 6.20 (1,003,18) 6.21 (1,003,18) 6.22 (1,003,18) 6.23 (1,003,18) 6.24 (1,003,18) 6.25 (1,003,18) 6.26 (1,003,18) 6.27 (1,003,18) 6.28 (1,003,18) 6.29 (1,003,18) 6.29 (1,003,18) 6.20 (1,003,18) 6.20 (1,003,18) 6.21 (1,003,18) 6.22 (1,003,18) 6.23 (1,003,18) 6.24 (1,003,18) 6.25 (1,003,18) 6.26 (1,003,18) 6.27 (1,003,18) 6.28 (1,003,18) 6.29 (1,003,18) 6.29 (1,003,18) 6.20 (1,003,18) 6.20 (1,003,18) 6.21 (1,003,18) 6.22 (1,003,18) 6.23 (1,003,18) 6.24 (1,003,18) 6.25 (1,003,18) 6.26 (1,003,18) 6.27 (1,003,18) 6.28 (1,003,18) 6.29 (1,003,18) 6.29 (1,003,18) 6.20	1,022,540
6.14 Property & Liability Insurance (442,588) - 6.15 Wage Increase (3,003,557) - 6.16 Investment Plan (208,177) - 6.17 Employee Insurance (691,247) - 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - 6.21 Environmental Remediation (120,118) - 6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT - 6.27 Public Improvement (582,530) 25,767,063 (6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 (7.01 Power Costs (3835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) (4,478,734 (3,321,470)) (10,681,805) - 6.17 (1,200,115) (1,200,115) (1,200,115) (1,200,116) (1,200,1	-
6.15 Wage Increase (3,003,557) - 6.16 Investment Plan (208,177) - 6.17 Employee Insurance (691,247) - 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - (6.21 Environmental Remediation (120,118) - 6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT 6.27 Public Improvement (582,530) 25,767,063 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 14 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (17,08 Energy Imbalance Market (EIM)	
6.16 Investment Plan (208,177) - 6.17 Employee Insurance (691,247) - 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - 6.21 Environmental Remediation (120,118) - 6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT - 6.27 Public Improvement (582,530) 25,767,063 - 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (303,726) - 6.29 HR TOPS (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (10)	589,033
6.17 Employee Insurance (691,247) - 6.20 Deferred Gains/Losses on Property Sales 4,520,668 - (6.21 Environmental Remediation (120,118) - 6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT 6.27 Public Improvement (582,530) 25,767,063 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 10 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (17,08 Energy Imbalance Market (EIM)	3,997,382 277,060
6.20 Deferred Gains/Losses on Property Sales 6.21 Environmental Remediation 6.22 AMI 6.23 Rent Expense 6.24 Get to Zero 6.25 Credit Card Payment Processing Costs 6.26 Unprotected EDIT 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.29 HR TOPS 6.10 Power Costs 6.20 Montana Electric Energy Tax 6.21 Montana Electric Energy Tax 6.22 Storm Damage 6.23 Rent Expense 6.24 Get to Zero 6.25 Credit Card Payment Processing Costs 6.26 Unprotected EDIT 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.29 HR TOPS 6.29 HR TOPS 6.20 Montana Electric Energy Tax 7.02 Montana Electric Energy Tax 7.03 Energy Imbalance Market (EIM) 6.20 Markana Electric Energy Imbalance Market (EIM) 6.21 Environmental Remediation 6.22 AMI 6.23 (1,231,391,892) 6.24 Get to Zero 6.25 (1,231,391,892) 6.26 Get to Zero 6.27 Public Improvement 6.28 Contract Escalations 6.29 HR TOPS 6.29 HR TOPS 6.29 HR TOPS 6.20 Montana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.21 Markana Electric Energy Tax 6.22 Markana Electric Energy Tax 6.23 Markana Electric Energy Tax 6.24 Markana Electric Energy Tax 6.25 Markana Electric Energy Tax 6.26 Markana Electric Energy Tax 6.27 Markana Electric Energy Tax 6.28 Markana Electric Energy Tax 6.29 Markana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.21 Markana Electric Energy Tax 6.22 Markana Electric Energy Tax 6.23 Markana Electric Energy Tax 6.24 Markana Electric Energy Tax 6.25 Markana Electric Energy Tax 6.26 Markana Electric Energy Tax 6.27 Markana Electric Energy Tax 6.28 Markana Electric Energy Tax 6.29 Markana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.20 Markana Electric Energy Tax 6.21 Markana Electric Energy Tax 6.22 Markana Electric Energy Tax 6.23 Markana Electric Energy Tax 6.24 Markana Electric Energy Tax 6.25 Markana Electric Energy Tax 6.26 Markana Electric Energy Tax 6.27 Markana Elec	919,969
6.21 Environmental Remediation (120,118) - 6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT - 6.27 Public Improvement (582,530) 25,767,063 (6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 (7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (19,061,105) (10,10	(6,016,479)
6.22 AMI (6,154,931) - 6.23 Rent Expense 394,549 - 6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT - 6.27 Public Improvement (582,530) 25,767,063 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 10 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (10)	159,863
6.24 Get to Zero (12,535,389) 36,080,289 20 6.25 Credit Card Payment Processing Costs 477,331	8,191,491
6.25 Credit Card Payment Processing Costs 477,331 - 6.26 Unprotected EDIT 6.27 Public Improvement (582,530) 25,767,063 - 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 - 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (17,08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (19,08 - 6.29 HR TOPS (567,399) 5,798,358 - 7.01 Power Costs (567,399) 5,798,358 - 7.02 HR TOPS (567,399) 5,798,358 - 7.03 HR TOPS (567,399) 5,798,358 - 7.04 HR TOPS (567,399) 5,798,358 - 7.05 HR TOPS (567,399) 5,798,358 - 7.07 HR TOPS (567,399) 5,798,358 - 7.08 HR TOPS (567,399) 5,798,358 - 7.09 HR TOPS (567,399) 5,798,358 - 7.00 HR TOPS (567,399) 5,798,358 - 7.00 HR TOPS (567,399) 5,798,358 - 7.00 HR TOPS (567,399) 5,798,3	(525,098)
6.26 Unprotected EDIT	20,231,710
6.27 Public Improvement (582,530) 25,767,063 6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	(635,271)
6.28 Contract Escalations (1,330,726) - 6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	-
6.29 HR TOPS (567,399) 5,798,358 7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	3,309,527
7.01 Power Costs (835,714) - 7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1- 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1- 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	1,771,040
7.02 Montana Electric Energy Tax 526,903 - 7.05 Storm Damage (10,681,805) - 1- 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1- 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	1,325,423
7.05 Storm Damage (10,681,805) - 1- 7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1- 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (0	1,112,238
7.06 Regulatory Assets and Liabilities 9,100,115 (23,391,892) (1 7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (i	14,216,229
7.08 Energy Imbalance Market (EIM) 4,478,734 (3,321,470) (14,216,229 14,411,831)
	(6,287,344)
7.09 High Molecular Weight Cable (809,932) 34,322,392	4,453,609
	3,714,230
Other Party Adjustments	
	(1,093,260)
12.02 Remove Colstrip Outage (Staff)	
12.03 Remove Green Direct (Staff) - (211,405)	(20,792)
AWEC-1 Bothell Data Center (AWEC)	/444.022
12.04 Remove Shuffleton (Staff) 45,030 (550,000)	(114,023)
	41,466,143
	33,198,753 (3,117,000)
	70,484,295)
	59,597,458
	17,700,000)
	10,900,000)
Final Revenue Requirement 301,448,873 5,433,449,053 30	0,997,458

NATURA	RAL GAS OPERATIONS Comm			n
Adj. No.	Adjustment	NOI	Rate Base	Revenue Requirement
	Actual Results of Operation	103,864,304	1,951,252,143	53,485,466
	Adjustments			(4.040.075)
	Revenues and Expenses	1,442,871	-	(1,913,375)
	Temperature Normalization	54,148	-	(71,805)
	Federal Income Tax Tax Benefit of Interest	(5,017,714)	-	6,653,938
	Pass-Through Revenues and Expenses	12,916,466 (1,412,119)	-	(17,128,388) 1,872,595
	Normalize Injuries and Damages	(1,256,319)	_	1,665,991
	Bad Debts	(125,429)	_	166,330
	Incentive Pay	(187,098)	_	248,109
	Excise Tax & Filing Fee	69,886	-	(92,675)
	Directors & Officers Insurance	3,831	-	(5,080)
6.11	Interest on Customer Deposits	(204,504)	-	271,190
6.12	Rate Case Expenses	(438,078)	-	580,931
6.13	Pension Plan	(770,451)	-	1,021,687
6.14	Property & Liability Insurance	(52,646)	-	69,813
6.15	Wage Increase	(359,399)	-	476,596
6.16	Investment Plan	(4,190)	-	5,557
6.17	Employee Insurance	(10,645)	-	14,117
	AMA to EOP Rate Base	-	150,665,688	14,764,937
	AMA to EOP Depreciation	(9,738,308)	(9,738,308)	11,959,531
	Rent Expense	520,589	-	(690,348)
	Adjustments		ı	
	Revenues and Expenses	(7,393,164)	-	9,803,996
	Temperature Normalization	12,260,525	-	(16,258,552)
	Tax Benefit of Interest	(501,416)	-	664,923
	Excise Tax & Filing Fee Directors & Officers Insurance	-	-	-
	Property & Liability Insurance	(24.480)	-	22.462
	Wage Increase	(24,480)	-	32,463 2,532,802
	Investment Plan	(92,854)	-	123,132
	Employee Insurance	(308,532)	_	409,141
	Deferred Gains/Losses on Property Sales	72,647	_	(96,336)
	Environmental Remediation	(676,944)	_	897,688
6.22		(2,682,091)	_	3,556,692
6.23	Rent Expense	134,162	-	(177,910)
	Get to Zero	(6,383,799)	18,429,892	10,271,581
6.25	Credit Card Payment Processing Costs	344,098	-	(456,305)
6.26	Unprotected EDIT	-	-	-
6.27	Public Improvement	(128,060)	17,461,761	1,881,037
6.28	Contract Escalations	(303,817)	-	402,889
	HR TOPS	(289,829)	2,961,814	674,591
8.01	Remove 2018 CRM	31,240	(9,327,511)	(955,504)
	Proforma Exiting CRM	(5,263,989)	(6,388,044)	6,354,504
	rty Adjustments			
	Remove Green Direct (Staff)	-	(105,392)	(10,328)
	Tacoma LNG (Staff)	627,299	(26,191,470)	(3,398,566)
AWEC-1	Bothell Data Center (AWEC)	-	-	-
	Total Adjustments	(17,058,093)	137,768,432	36,121,586
	Revenue Requirement Before Other Tariff Schedules	86,806,211	2,089,020,576	89,607,052
	Less Riders			(32,408,666)
	Less EDIT Separate Credit Tariff Sch.	00.00	2 002 003	(14,267,653)
	Revenue Requirement Before Mitigation Strategy	86,806,211	2,089,020,576	42,930,734
	Extend Amortization of Regulatory Assets - Estimated			(4,400,000)
	PGA Deferral - Extend to 3 years	96 996 344	2 000 030 570	(30,800,000)
	Final Revenue Requirement	86,806,211	2,089,020,576	7,730,734