Exhibit No (EMA-6)	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKETING AND COOLS	
DOCKET NO. UG-090135	
DOCKET NO. UG-090133  DOCKET NO. UG-060518	
(consolidated)	
EXHIBIT NO(EMA-6)	
ELIZABETH M. ANDREWS	
REPRESENTING AVISTA CORPORATION	

(0003	OF DOLLARS)	WI	TH PRESENT RAT	ES	WITH PROPO	SED RATES
		Actual Per			Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION  a	Report b	Adjustments c	Total d	Related Exp	Total f
		-	•		•	J
1	REVENUES Total Constal Business	\$407,849	\$ (17.606)	\$390,153	¢27.475	\$427,628
2	Total General Business Interdepartmental Sales	\$407,849 800	\$ (17,696)	\$390,133	\$37,475	\$427,628 800
3	Sales for Resale	126,479	(50,518)	75,961		75,961
4	Total Sales of Electricity	535,128	(68,214)	466,914	37,475	504,389
5	Other Revenue	36,572	(26,705)	9,867	,	9,867
6	Total Electric Revenue	571,700	(94,919)	476,781	37,475	514,256
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	175,800	(12,836)	162,964		162,964
8	Purchased Power	147,076	(67,988)	79,088		79,088
9	Depreciation and Amortization	23,675	8,517	32,192		32,192
10	Taxes	8,935	1,835	10,770		10,770
11	Total Production & Transmission	355,486	(70,472)	285,014	0	285,014
	Distribution					
12	Operating Expenses	17,279	3,682	20,961		20,961
13	Depreciation	14,599	1,841	16,440		16,440
14	Taxes	33,186	(14,574)	18,612	1,448	20,060
15	Total Distribution	65,064	(9,051)	56,013	1,448	57,461
16	Customer Accounting	8,559	3	8,562	94	8,656
17	Customer Service & Information	11,359	(10,652)	707		707
18	Sales Expenses	696	56	752		752
	Administrative & General					
19	Operating Expenses	35,147	4,454	39,601	75	39,676
20	Depreciation	7,022	2,061	9,083		9,083
21	Taxes		244	244		244
22	Total Admin. & General	42,169	6,759	48,928	75	49,003
23	Total Electric Expenses	483,333	(83,357)	399,976	1,617	401,593
24	OPERATING INCOME BEFORE FIT	88,367	(11,562)	76,805	35,858	112,663
	FEDERAL INCOME TAX					
25	Current Accrual	16,759	(9,553)	7,206	12,550	19,756
26	Deferred Income Taxes	3,070	6,276	9,346		9,346
27	Amortized Investment Tax Credit					
28	SETTLEMENT EXCHANGE POWER	-				
29	NET OPERATING INCOME	\$68,538	(\$8,285)	\$60,253	\$23,308	\$83,561
	RATE BASE					
	PLANT IN SERVICE					
30	Intangible	\$22,439	\$56,580	\$79,019		\$79,019
31	Production	656,077	113,357	769,434		769,434
32	Transmission	285,760	13,550	299,310		299,310
33	Distribution	552,007	55,301	607,308		607,308
34	General	88,036	21,562	109,598		109,598
35	Total Plant in Service	1,604,319	260,350	1,864,669	0	1,864,669
36	ACCUMULATED DEPRECIATION	543,584	71,110	614,694		614,694
37	ACCUM. PROVISION FOR AMORTIZATION	6,907	57,656	64,563		64,563
38	Total Accum. Depreciation & Amort.	550,491	128,766	679,257	0	679,257
39	GAIN ON SALE OF BUILDING		(194)	(194)		(194
40	DEFERRED TAXES		(172,363)	(172,363)		(172,363)
41	TOTAL RATE BASE	\$1,053,828	(\$40,973)	\$1,012,855	\$0	\$1,012,855
42	RATE OF RETURN	6.50%		5.95%		8.25%

### **AVISTA UTILITIES**

# REVISED - Calculation of General Revenue Requirement Washington - Electric System

### Twelve Months Ended September 30, 2008

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$1,012,855
2	Proposed Rate of Return	8.25%
3	Net Operating Income Requirement	\$83,561
4	Pro Forma Net Operating Income	\$60,253
5	Net Operating Income Deficiency	\$23,308
6	Conversion Factor	0.62195
7	Revenue Requirement	\$37,475
8	Total General Business Revenues	\$390,953
9	Percentage Revenue Increase	9.59%

# AVISTA UTILITIES REVISED - Agreed to Cost of Capital in Partial Settlement Stipulation Washington - Electric System

	Theoretical		ProForma
	Capital	ProForma	Weighted
Component	Structure	Cost	Cost
Total Debt	53.50%	6.57%	3.51%
Pref Trust	0.00%	0.00%	0.00%
Common	46.50%	10.20%	4.74%
_		_	
Total	100.00%		8.25%

#### **AVISTA UTILITIES**

### REVISED - Revenue Conversion Factor Washington - Electric System

## TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.002517
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038633
5	Franchise Fees	0.000000
6	Total Expense	0.043150
7	Net Operating Income Before FIT	0.956850
8	Federal Income Tax @ 35%	0.334898
9	REVENUE CONVERSION FACTOR	0.62195

No.   Post Post Post Post Post Post Post Post	Line		Per Results	Deferred FIT	Deferred Gain on Office	Colstrip 3 AFUDC	Colstrip Common	Kettle Falls
REVINUISS   1 Total General Business   \$407,849								
1 mail General Banises   \$100   \$10		a	b	с	d	e	f	g
1   Total General Business   S00		DEVENIUS						
Secretar	1		\$407.849					
18.   Sales for Recale   126.479								
Total Sales of Electricity   555,128   0   0   0   0   0   0   0   0   0								
Total Electric Revenue				0	0	0	0	0
EXPENSES   Production and Transmission   Purchased Fower   147,076   Purchased Fower   Purchased Fow	5	Other Revenue						
Production and Transmission	6	Total Electric Revenue	571,700	0	0	0	0	0
7   Operating Expenses   175,800   Separation and Amortization   23,675   Capability   Capabil								
Purchased Power   147,076   23,675   202     Depreciation and Anontization   23,675   0   0   0   0   0     Distribution   25,5486   0   0   0   0   0     Distribution   25,5486   0   0   0   0   0     Distribution   25,5486   0   0   0   0   0     Distribution   14,599   0   0   0   0   0     Distribution   14,599   0   0   0   0   0     Ustomer Accounting   8,559   0   0   0   0   0     Ustomer Accounting   8,559   0   0   0   0   0     Ustomer Accounting   8,559   0   0   0   0   0     Ustomer Service & Information   11,559   0   0   0   0   0   0     Ustomer Service & Information   11,559   0   0   0   0   0   0     Depreciation   7,022   0   0   0   0   0   0     Distribution   7,022   0   0   0   0   0   0   0     Distribution   7,022   0   0   0   0   0   0   0     Depreciation   42,169   0   0   0   0   0   0   0   0     Depreciation   44,2169   0   0   0   0   0   0   0   0   0     Depreciation   44,2169   0   0   0   0   0   0   0   0   0     Depreciation   44,2169   0   0   0   0   0   0   0   0   0	_		455.000					
Depreciation and Amortization   23,675   2022   0   0   1   1   1   1   1   1   1   1								
Tarkes						(202)		
Total Production & Transmission						(202)		
17279   1727				0	0	(202)	0	0
14   Taxes		Distribution						
14   Taxes	12		17,279					
Total Distribution	13	Depreciation	14,599					
16   Customer Accounting   8,559   11,359   11,359   11,359   11,359   11,359   12,359   12,359   13,359   14								
Customer Service & Information   11,359	15	Total Distribution	65,064	0	0	0	0	0
Customer Service & Information   11,359	16	Customer Accounting	8,559					
Administrative & General Operating Expenses 35,147 Depreciation 7,022 Taxes  Total Admin. & General 42,169 0 0 0 0 0 0 0  Total Electric Expenses 483,333 0 0 0 (202) 0 0  PEDERAL INCOME BEFORE FIT 88,367 0 0 0 202 0 0  FEDERAL INCOME TAX  Current Accrual 16,759 Deferred Income Taxes 3,070 56  NET OPERATING INCOME \$68,538 \$0 \$0 \$202 \$0 \$56  NET OPERATING INCOME \$68,538 \$0 \$0 \$202 \$0 \$56  NET OPERATING INCOME \$68,538 \$0 \$0 \$202 \$0 \$56  NET OPERATING INCOME \$68,538 \$0 \$0 \$202 \$0 \$56  RATE BASE PLANT IN SERVICE Intangible \$22,439 \$ Production 656,077 \$ (7,452) 436 (5,248)  Taxnsmission 285,760 \$  Journal Plant in Service 1,604,319 0 0 (7,452) 436 (5,248)  ACCUMULATED DEPRECIATION 543,584 \$ (5,496) (3,796)  ACCUM. PROVISION FOR AMORTIZATION 6,907 ACCUM. PROVISION FOR AMORTIZATION 5907 GAIN ON SALE OF BUILDING (142,713) 68 598  TOTAL RATE BASE \$1,053,828 \$1,12,713) \$(\$126) (\$1,956) \$436 (\$854)	17	Customer Service & Information	11,359					
19	18	Sales Expenses	696					
Total Admin. & General   42,169   0   0   0   0   0   0   0   0   0		Administrative & General						
Taxes								
Total Admin. & General   42,169   0   0   0   0   0   0   0   0   0			7,022					
Total Electric Expenses			42.160	0	0	0	0	0
24 OPERATING INCOME BEFORE FIT 88,367 0 0 202 0 0  FEDERAL INCOME TAX 25 Current Accrual 16,759 26 Deferred Income Taxes 3,070 56  27 NET OPERATING INCOME \$68,538 \$0 \$0 \$0 \$202 \$0 \$0 \$556  RATE BASE PLANT IN SERVICE 28 Intangible \$22,439 29 Production 656,077 (7,452) 436 (5,248) 30 Transmission 285,760 31 Distribution 552,007 32 General 88,036 33 Total Plant in Service 1,604,319 0 0 (7,452) 436 (5,248) 34 ACCUMULATED DEPRECIATION 543,584 (5,496) (3,796) 25 ACCUM. PROVISION FOR AMORTIZATION 6,907 36 Total Accum. Depreciation & Amort. 550,491 0 0 (5,496) 0 (3,796) 37 GAIN ON SALE OF BUILDING (142,713) 68 598 39 TOTAL RATE BASE \$1,053,828 (\$142,713) (\$126) (\$1,956) \$436 (\$854)								
FEDERAL INCOME TAX  25 Current Accrual  26 Deferred Income Taxes  3,070  27 NET OPERATING INCOME  868,538  80  80  80  80  8202  80  (\$56)  RATE BASE PLANT IN SERVICE  81 Intangible  \$22,439  Production  656,077  (7,452)  436  (5,248)  30  Transmission  285,760  31  Distribution  522,007  32  General  88,036  Total Plant in Service  1,604,319  0  0  0  0  0  0  0  0  0  0  0  0  0	23	Total Electric Expenses	483,333	0	0	(202)	0	0
Current Accrual   16,759   3,070   56	24	OPERATING INCOME BEFORE FIT	88,367	0	0	202	0	0
26         Deferred Income Taxes         3,070         56           27         NET OPERATING INCOME         \$68,538         \$0         \$0         \$202         \$0         \$56           RATE BASE PLANT IN SERVICE           28         Intangible         \$22,439         \$22,439         \$2,2439         \$2,2439         \$2,2439         \$2,2439         \$3,243         \$3,248 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
27 NET OPERATING INCOME \$68,538 \$0 \$0 \$0 \$202 \$0 (\$56)  RATE BASE PLANT IN SERVICE  28 Intangible \$22,439 29 Production 656,077 (7,452) 436 (5,248) 30 Transmission 285,760 31 Distribution 552,007 32 General 88,036 33 Total Plant in Service 1,604,319 0 0 (7,452) 436 (5,248) 34 ACCUMULATED DEPRECIATION 543,584 (5,496) (3,796) 25 ACCUM. PROVISION FOR AMORTIZATION 6,907 36 Total Accum. Depreciation & Amort. 550,491 0 0 (5,496) 0 (3,796) 37 GAIN ON SALE OF BUILDING (194) 38 DEFERRED TAXES (142,713) 68 598  39 TOTAL RATE BASE \$1,053,828 (\$142,713) (\$126) (\$1,956) \$436 (\$854)								
RATE BASE PLANT IN SERVICE  Intangible  \$22,439  Production  556,077  10,452)  436  (5,248)  30 Transmission  285,760  31 Distribution  552,007  32 General  33 Total Plant in Service  1,604,319  0 0 0 (7,452)  436  (5,248)  436  (5,248)  437  400,000,000,000,000  438,036  400,000,000,000,000  438,036  400,000,000,000  438,036  400,000,000,000,000  438,036  400,000,000,000,000  438,036  400,000,000,000,000,000  438,036  400,000,000,000,000,000  438,036  400,000,000,000,000,000  438,036  400,000,000,000,000  400,000,000,000  400,000,0	26	Deferred Income Taxes	3,070					56
PLANT IN SERVICE           28 Intangible         \$22,439           29 Production         656,077         (7,452)         436         (5,248)           30 Transmission         285,760         (7,452)         436         (5,248)           31 Distribution         552,007         (7,452)         436         (5,248)           32 General         88,036         (7,452)         436         (5,248)           34 ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25 ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36 Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37 GAIN ON SALE OF BUILDING         (194) <td>27</td> <td>NET OPERATING INCOME</td> <td>\$68,538</td> <td>\$0</td> <td>\$0</td> <td>\$202</td> <td>\$0</td> <td>(\$56)</td>	27	NET OPERATING INCOME	\$68,538	\$0	\$0	\$202	\$0	(\$56)
PLANT IN SERVICE           28 Intangible         \$22,439           29 Production         656,077         (7,452)         436         (5,248)           30 Transmission         285,760         (7,452)         436         (5,248)           31 Distribution         552,007         (7,452)         436         (5,248)           32 General         88,036         (7,452)         436         (5,248)           34 ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25 ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36 Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37 GAIN ON SALE OF BUILDING         (194) <td></td> <td>RATE BASE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		RATE BASE						
28       Intangible       \$22,439         29       Production       656,077       (7,452)       436       (5,248)         30       Transmission       285,760         31       Distribution       552,007         32       General       88,036         33       Total Plant in Service       1,604,319       0       0       (7,452)       436       (5,248)         34       ACCUMULATED DEPRECIATION       543,584       (5,496)       (3,796)         25       ACCUM. PROVISION FOR AMORTIZATION       6,907         36       Total Accum. Depreciation & Amort.       550,491       0       0       (5,496)       0       (3,796)         37       GAIN ON SALE OF BUILDING       (194)								
29       Production       656,077       (7,452)       436       (5,248)         30       Transmission       285,760         31       Distribution       552,007         32       General       88,036         33       Total Plant in Service       1,604,319       0       0       (7,452)       436       (5,248)         34       ACCUMULATED DEPRECIATION       543,584       (5,496)       (3,796)         25       ACCUM. PROVISION FOR AMORTIZATION       6,907         36       Total Accum. Depreciation & Amort.       550,491       0       0       (5,496)       0       (3,796)         37       GAIN ON SALE OF BUILDING       (194) </td <td>28</td> <td></td> <td>\$22,439</td> <td></td> <td></td> <td></td> <td></td> <td></td>	28		\$22,439					
31         Distribution         552,007           32         General         88,036           33         Total Plant in Service         1,604,319         0         0         (7,452)         436         (5,248)           34         ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25         ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)         (194)         (194)         598           38         DEFERRED TAXES         (142,713)         68         598         598           39         TOTAL RATE BASE         \$1,053,828         (\$142,713)         (\$126)         (\$1,956)         \$436         (\$854)	29		656,077			(7,452)	436	(5,248)
32         General         88,036           33         Total Plant in Service         1,604,319         0         0         (7,452)         436         (5,248)           34         ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25         ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)								
33         Total Plant in Service         1,604,319         0         0         (7,452)         436         (5,248)           34         ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25         ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)								
34         ACCUMULATED DEPRECIATION         543,584         (5,496)         (3,796)           25         ACCUM. PROVISION FOR AMORTIZATION         6,907         (5,496)         0         (3,796)           36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)         <					0	(7.450)	426	(5.040)
25         ACCUM. PROVISION FOR AMORTIZATION         6,907           36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)				0	0		436	
36         Total Accum. Depreciation & Amort.         550,491         0         0         (5,496)         0         (3,796)           37         GAIN ON SALE OF BUILDING         (194)						(5,496)		(3,796)
37       GAIN ON SALE OF BUILDING       (194)         38       DEFERRED TAXES       (142,713)       68       598         39       TOTAL RATE BASE       \$1,053,828       (\$142,713)       (\$126)       (\$1,956)       \$436       (\$854)				-		75 40 C		(2.70.0
38 DEFERRED TAXES     (142,713)     68     598       39 TOTAL RATE BASE     \$1,053,828     (\$142,713)     (\$126)     (\$1,956)     \$436     (\$854)			550,491	0		(5,496)	0	(3,796)
				(142,713)				598
	39	TOTAL RATE BASE	\$1.053.828	(\$142.713)	(\$126)	(\$1.956)	\$436	(\$854)
	40	RATE OF RETURN	6.50%	(,, v)	(+-20)	(+-,0)	7.77	(+*** 1)

Line		Customer	Depreciation	Settlement Exchange	Subtotal	Eliminate B & O	REVISED Property	Uncollect.
No.	DESCRIPTION	Advances h	True-up i	Power	Actual	Taxes k	Tax	Expense m
	a	n	1	j	-	K	1	III
1	REVENUES Total General Business				\$407,849	\$ (13,744)		
2	Interdepartmental Sales				800	φ (13,744)		
3	Sales for Resale				126,479			
4	Total Sales of Electricity	0	0	0	535,128	(13,744)	0	0
5	Other Revenue	-	_	-	36,572	(16)	-	_
6	Total Electric Revenue	0	0	0	571,700	(13,760)	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses				175,800			
8	Purchased Power				147,076			
9	Depreciation and Amortization		(685)		22,788			
10	Taxes				8,935		1,374	
11	Total Production & Transmission	0	(685)	0	354,599	0	1,374	0
12	Distribution Consecting European				17,279			
13	Operating Expenses Depreciation		857		15,456			
14	Taxes		637		33,186	(13,726)	(1,173)	
15	Total Distribution	0	857	0	65,921	(13,726)	(1,173)	0
13	Total Distribution	· ·	057	· ·	05,721	(13,720)	(1,173)	V
16	Customer Accounting				8,559			(108
17	Customer Service & Information				11,359			
18	Sales Expenses				696			
	Administrative & General							
19	Operating Expenses		(222)		35,147			
20	Depreciation		(232)		6,790		(5)	
21 22	Taxes Total Admin. & General	0	(232)	0	41,937	0	(5)	0
23	Total Electric Expenses	0	(60)	0	483,071	(13,726)	196	(108
24	OPERATING INCOME BEFORE FIT	0	60	0	88,629	(34)	(196)	108
	FEDERAL INCOME TAX							
25	Current Accrual		21		16,780	(12)	(69)	38
26	Deferred Income Taxes				3,126			
27	NET OPERATING INCOME	\$0	\$39	\$0	\$68,723	(\$22)	(\$127)	\$70
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible				\$22,439			
29	Production			79,626	723,439			
30	Transmission			,.	285,760			
31	Distribution	(231)			551,776			
32	General				88,036			
33	Total Plant in Service	(231)	0	79,626	1,671,450	0	0	0
34	ACCUMULATED DEPRECIATION				534,292			
25	ACCUM. PROVISION FOR AMORTIZATION			57,168	64,075			
36	Total Accum. Depreciation & Amort.	0	0	57,168	598,367	0	0	0
	GAIN ON SALE OF BUILDING				(194)			
37				(4,036)	(146,083)			
37 38	DEFERRED TAXES			(4,030)	(140,003)			
	TOTAL RATE BASE	(\$231)	\$0	\$18,422	\$926,806	\$0	\$0	\$0

Line		Regulatory	Injuries and		Eliminate WA Power	Nez Perce Settlement	Eliminate A/R	Office Space Charges to
No.	DESCRIPTION	Expense	Damages	FIT	Cost Defer	Adjustment	Expenses	Subsidiaries
	a	n	0	p	q	r	s	t
	REVENUES							
1	Total General Business				\$ (32,702)			
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity	0	0	0	(32,702)	0	0	0
5	Other Revenue							
6	Total Electric Revenue	0	0	0	(32,702)	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses				(17,668)	9		
8	Purchased Power							
9	Depreciation and Amortization							
10	Taxes	0	0	0	(17.669)	9		0
11	Total Production & Transmission	O	Ü	U	(17,668)	9	0	U
	Distribution							
12	Operating Expenses							
13	Depreciation							
14	Taxes				(1,262)			
15	Total Distribution	0	0	0	(1,262)	0	0	0
16	Customer Accounting				(104)		(516)	
17	Customer Service & Information							
18	Sales Expenses							
	Administrative & General							
19	Operating Expenses	80	86		(62)			(8)
20	Depreciation							
21	Taxes							
22	Total Admin. & General	80	86	0	(62)	0	0	(8)
23	Total Electric Expenses	80	86	0	(19,096)	9	(516)	(8)
24	OPERATING INCOME BEFORE FIT	(80)	(86)	0	(13,606)	(9)	516	8
	FEDERAL INCOME TAX							
25	Current Accrual	(28)	(30)	1,715	(10,946)	(3)	181	3
26	Deferred Income Taxes			36	6,184			
27	NET OPERATING INCOME	(\$52)	(\$56)	(\$1,751)	(\$8,844)	(\$6)	\$335	\$5
	P. CO. P. LOS				<del>-</del>	<del></del>	-	
	RATE BASE							
20	PLANT IN SERVICE							
28 29	Intangible Production							
30	Transmission							
31	Distribution							
32	General							
33	Total Plant in Service	0	0	0	0	0	0	0
34	ACCUMULATED DEPRECIATION							
25	ACCUM. PROVISION FOR AMORTIZATION	-						
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0
37	GAIN ON SALE OF BUILDING							
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	RATE OF RETURN							

					REVISED	REVISED	
		Restate		Revenue		Restate	
Line		Excise	Net	Normalization	Misc	Debt	Restated
No.	DESCRIPTION	Taxes	Gains/losses		Restating	Interest	TOTAL
	a	u	v	W	x	y	Z
	REVENUES						
1	Total General Business			\$28,750			\$390,153
2	Interdepartmental Sales						800
3	Sales for Resale						126,479
4	Total Sales of Electricity	0	0	28,750	0	0	517,432
5 6	Other Revenue Total Electric Revenue	0	0	432 29,182	0	0	36,988 554,420
Ü		Ü	· ·	27,102	Ü	Ü	334,420
	EXPENSES Production and Transmission						
7	Operating Expenses			(70)			158,071
8				(70)			147,076
9	Purchased Power			2 600			
	Depreciation and Amortization			2,688			25,476
10 11	Taxes Total Production & Transmission	0	0	2,618	0	0	10,309 340,932
11	Total Froduction & Transmission	Ü	Ü	2,010	Ü	O	340,932
	Distribution						
12	Operating Expenses						17,279
13	Depreciation		(122)				15,334
14	Taxes	31		1,127			18,183
15	Total Distribution	31	(122)	1,127	0	0	50,796
16	Customer Accounting			76			7,907
17	Customer Service & Information			(10,688)			671
18	Sales Expenses			(,,			696
	Administrative & General						
19	Operating Expenses			58	(174)		35,127
20	Depreciation			36	(174)		6,790
21	Taxes						(5)
22	Total Admin. & General	0	0	58	(174)	0	41,912
23	Total Electric Expenses	31	(122)	(6,809)	(174)	0	442,914
24	OPERATING INCOME BEFORE FIT	(31)	122	35,991	174	0	111,506
	FEDERAL INCOME TAX						
25	Current Accrual	(11)	43	12,597	61	(965)	19,354
26	Deferred Income Taxes						9,346
27	NET OPERATING INCOME	(\$20)	\$79	\$23,394	\$113	\$965	\$82,806
			<u> </u>			•	
	RATE BASE						
20	PLANT IN SERVICE						¢22.422
28	Intangible						\$22,439
29	Production						723,439
30	Transmission						285,760
31	Distribution						551,776
32	General Total Plant in Service	0	0	0	0	0	88,036
33		0	0	0	0	0	1,671,450
34	ACCUMULATED DEPRECIATION						534,292
25	ACCUM. PROVISION FOR AMORTIZATION						64,075
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	598,367
37	GAIN ON SALE OF BUILDING						(194)
38	DEFERRED TAXES						(146,083)
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$926,806
40	RATE OF RETURN						8.93%

(	OF DOLLARS)	DELLIGED	nni irann	DEFEREN	DEFECTION	
Line No.	DESCRIPTION	Pro Forma Power Supply	REVISED Pro Forma Prod Property Adj	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Transmission Rev/Exp
	a	PF1	PF2	PF3	PF4	PF5
	REVENUES					
1	Total General Business					
2	Interdepartmental Sales					
3	Sales for Resale	(49,086)	(1,432)			
4	Total Sales of Electricity	(49,086)	(1,432)	0	0	0
5	Other Revenue	(27,028)	(117)			24
6	Total Electric Revenue	(76,114)	(1,549)	0	0	24
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	1,004	(2,718)	835	(26)	103
8	Purchased Power	(66,497)	(1,491)			
9 10	Depreciation and Amortization Taxes		(341) (98)			
11	Total Production & Transmission	(65,494)	(4,648)	835	(26)	103
		(00,151)	(1,010)	-	(==)	
	Distribution					
12	Operating Expenses			741		
13	Depreciation					
14 15	Taxes Total Distribution	0	0	741	0	0
16	Customer Accounting			266		
17	Customer Service & Information			14		
18	Sales Expenses			21		
	Administrative & General					
19	Operating Expenses			511	216	
20	Depreciation					
21 22	Taxes Total Admin. & General	0	0	511	216	0
23	Total Electric Expenses	(65,494)	(4,648)	2,388	190	103
23	Total Electric Expenses	(03,494)	(4,048)	2,366	190	103
24	OPERATING INCOME BEFORE FIT	(10,621)	3,099	(2,388)	(190)	(79)
	FEDERAL INCOME TAX					
25	Current Accrual	(3,717)	1,085	(836)	(67)	(28)
26	Deferred Income Taxes	ζ-γγ	,	(,	()	
27	NET OPERATING INCOME	(\$6,904)	\$2,014	(\$1,552)	(\$123)	(\$51)
27	THE OFERTING INCOME	(\$0,704)	Ψ2,014	(\$1,552)	(ψ123)	(ψ31)
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible		\$ (957)			
29 30	Production Transmission		(6,799)			
31	Distribution		(2,860)			
32	General					
33	Total Plant in Service	0	(10,616)	0	0	0
34	ACCUMULATED DEPRECIATION		(3,571)			
25	ACCUM. PROVISION FOR AMORTIZATION		(5,5,1)			
36	Total Accum. Depreciation & Amort.	0	(3,571)	0	0	0
37	GAIN ON SALE OF BUILDING					
38	DEFERRED TAXES		1,119			
39	TOTAL RATE BASE	\$0	(\$5,926)	\$0	\$0	\$0
			(45,720)	40	40	40

	· 	Pro Forma	Pro Forma	Pro Forma	Pro Forma	REVISED Pro Forma
Line No.	DESCRIPTION	Capital Add 2008	Capital Add 2009	Noxon Gen 2010	Asset Management	Information Services
110.	a	PF6	PF7	PF8	PF9	PF10
	REVENUES					
1	Total General Business					
2	Interdepartmental Sales					
3	Sales for Resale					
4 5	Total Sales of Electricity Other Revenue	0	0	0	0	0
6	Total Electric Revenue	0	0	0	0	0
	EXPENSES					
-	Production and Transmission				07.4	
7 8	Operating Expenses Purchased Power				874	
9	Depreciation and Amortization	(77)	722	158		
10	Taxes	(**)	477	82		
11	Total Production & Transmission	(77)	1,199	240	874	0
	Distribution					
12 13	Operating Expenses	296	810		2,023	
14	Depreciation Taxes	290	429			
15	Total Distribution	296	1,239	0	2,023	0
16	Customer Accounting					
17 18	Customer Service & Information Sales Expenses					
	Administrative & General					
19	Operating Expenses					1,066
20	Depreciation	509	1,784			
21 22	Taxes Total Admin. & General	509	249	0	0	1,066
			·	240		
23	Total Electric Expenses	728	4,471	240	2,897	1,066
24	OPERATING INCOME BEFORE FIT	(728)	(4,471)	(240)	(2,897)	(1,066)
	FEDERAL INCOME TAX					
25 26	Current Accrual Deferred Income Taxes	(255)	(1,565)	(84)	(1,014)	(373)
20	Deferred income Taxes					
27	NET OPERATING INCOME	(\$473)	(\$2,906)	(\$156)	(\$1,883)	(\$693)
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible	\$349	\$5,498	5.464		
29 30	Production Transmission	18,107 9,165	24,825 7,245	5,464		
31	Distribution	26,515	29,017			
32	General	9,697	11,865			
33	Total Plant in Service	63,833	78,450	5,464	0	0
34 25	ACCUMULATED DEPRECIATION ACCUM. PROVISION FOR AMORTIZATION	35,387	47,867	56		
36	Total Accum. Depreciation & Amort.	35,387	47,867	56	0	0
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES	(7,001)	(7,647)	(22)		
39	TOTAL RATE BASE	\$21,445	\$22,936	\$5,386	\$0	\$0
		Ψ21, ΤΤ	Ψ22,730	Ψ2,200	ΨΟ	ψ0
40	RATE OF RETURN					

		REVISED			REVISED	
Line No.	DESCRIPTION	Pro Forma Spokane Rvr Relicensing	Pro Forma CDA Tribe Settlement	Pro Forma Montana Lease	Pro Forma Colstrip Mercury Emiss. O&M	Pro Forma Incentives
	a	PF11	PF12	PF13	PF14	PF15
	REVENUES					
1	Total General Business					
2	Interdepartmental Sales Sales for Resale					
4	Total Sales of Electricity	0	0	0	0	0
5	Other Revenue	v	· ·	· ·	· ·	0
6	Total Electric Revenue	0	0	0	0	0
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	2,013			937	
8 9	Purchased Power Depreciation and Amortization	1,909	829	3,516		
10	Taxes	1,909	829	3,310		
11	Total Production & Transmission	3,922	829	3,516	937	0
	Distribution					
12	Operating Expenses					
13	Depreciation					
14 15	Taxes Total Distribution	0	0	0	0	0
	Contamor Assessing					
16 17	Customer Accounting Customer Service & Information					
18	Sales Expenses					
	Administrative & General					
19	Operating Expenses					550
20	Depreciation					
21	Taxes					
22	Total Admin. & General	0	0	0	0	550
23	Total Electric Expenses	3,922	829	3,516	937	550
24	OPERATING INCOME BEFORE FIT	(3,922)	(829)	(3,516)	(937)	(550)
	FEDERAL INCOME TAX					
25	Current Accrual	(1,373)	(290)	(1,231)	(328)	(193)
26	Deferred Income Taxes					
27	NET OPERATING INCOME	(\$2,549)	(\$539)	(\$2,285)	(\$609)	(\$357)
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible	\$25,824	\$25,866			
29	Production			4,398		
30	Transmission Distribution					
31 32	General					
33	Total Plant in Service	25,824	25,866	4,398	0	0
34	ACCUMULATED DEPRECIATION		663			
25	ACCUM. PROVISION FOR AMORTIZATION	488				
36	Total Accum. Depreciation & Amort.	488	663	0	0	0
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES	(2,806)	(8,384)	(1,539)		
	TOTAL RATE BASE	\$22,530	\$16,819	\$2,859	\$0	\$0
39						

(	S OF DOLLARS)	REVISED	REVISED	REVISED		REVISED
		Pro Forma	Pro Forma	Pro Forma	Pro Forma	
Line		O&M Plant	Employee	Insurance	Clark Fork	Pro Forma
No.	DESCRIPTION a	Expense PF16	Benefits PF17	PF18	PM&E PF19	TOTAL PFT
	REVENUES					
1	Total General Business					\$390,153
2	Interdepartmental Sales					800
3	Sales for Resale					75,961
4	Total Sales of Electricity	0	0	0	0	466,914
5	Other Revenue					9,867
6	Total Electric Revenue	0	0	0	0	476,781
	EXPENSES					
-	Production and Transmission		1.016			162.064
7	Operating Expenses		1,216		656	162,964
8 9	Purchased Power Depreciation and Amortization					79,088 32,192
10	Taxes					10,770
11	Total Production & Transmission	0	1,216	0	656	285,014
	Distribution					
12	Operating Expenses		918			20,961
13	Depreciation					16,440
14	Taxes					18,612
15	Total Distribution	0	918	0	0	56,013
16	Customer Accounting		389			8,562
17	Customer Service & Information		22			707
18	Sales Expenses		35			752
	Administrative & General					
19	Operating Expenses		1,912	219		39,601
20	Depreciation					9,083
21	Taxes					244
22	Total Admin. & General	0	1,912	219	0	48,928
23	Total Electric Expenses	0	4,492	219	656	399,976
24	OPERATING INCOME BEFORE FIT	0	(4,492)	(219)	(656)	76,805
	FEDERAL INCOME TAX					
25	Current Accrual		(1,572)	(77)	(230)	7,206
26	Deferred Income Taxes					9,346
27	NET OPERATING INCOME	\$0	(\$2,920)	(\$142)	(\$426)	\$60,253
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible					\$79,019
29	Production					769,434
30	Transmission					299,310
31	Distribution					607,308
32	General					109,598
33	Total Plant in Service	0	0	0	0	1,864,669
34	ACCUMULATED DEPRECIATION					614,694
25	ACCUM. PROVISION FOR AMORTIZATION					64,563
36	Total Accum. Depreciation & Amort.	0	0	0	0	679,257
37	GAIN ON SALE OF BUILDING					(194)
38	DEFERRED TAXES					(172,363)
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$1,012,855