

Line	Description	Rate Base	Net Operating Income	Revenue Requirement Impact
1	Company Adjusted Amounts	838,124,164	54,518,748	
2	Per Company Revenue Requirement Increase at 7.30% ROR			10,746,470
	<u>Revised Amounts Including Impacts of PATH Act of 2015 (a)</u>			
3	Revised Company Adjusted Amounts	835,682,807	54,496,241	
4	Per Co. Revised Revenue Requirement Increase @7.30% ROR			10,495,378
	<u>Revised Amounts with PATH Act of 2015 Impacts and AMA Rate Base (b):</u>			
5	Revised Company Adjusted Amounts - AMA Approach	828,023,254	54,792,366	
6	Per Co. Revised Revenue Requirement Increase @7.30% ROR			9,116,218
	<u>Public Counsel Adjustments:</u>			
7	Remove Accelerated Deprec. on Jim Bridger and Colstrip Plant:	3,188,308	6,376,617	(9,907,231)
8	Update Pro Forma Major Plant Additions to Actual	(2,148,790)	109,240	(429,099)
9	Jim Bridger U3 Plant Retirements - Deprec. Exp. Impact		45,129	(72,772)
10	Remove Accelerated Deprec. on Jim Bridger SCR Addition	764,903	734,269	(1,093,997)
11	Reflect Current Employee Level		426,187	(687,244)
12	Known & Measurable Pension Expense Reduction, corrected		51,062	(82,339)
13	Known & Measurable OPEB Expense Reduction, corrected		116,001	(187,055)
14	Normalize Salary Overhead Costs, corrected		11,882	(19,161)
15	Interest Synchronization		20,951	(33,784)
16	Revenue Requirement Based on Above Adjustments			<u>(3,396,464)</u>

Notes:

(a) On December 18, 2015, the Protecting Americans from Tax Hikes (PATH) Act of 2015 was signed into law. In response to Boise Data Request 9 (Exhibit No. DMR-6), the Company provided the impacts on its filing resulting from the PATH Act.

(b) In response to Boise Data Request 13 (Exhibit No. DMR-7), the Company provided the impacts on its filing resulting from the PATH Act and reflecting rate base using the Average of Month Averages approach instead of the End of Period approach.