

Line No	Description	Per Company Adjusted Amount (A)	Per Company Revised Amount with PATH Act Impacts (B)	Per Company Rev. Amount with PATH Act and AMA Impacts (C)	Public Counsel Amount (D)
1	Rate Base, as Adjusted	838,124,164	835,682,807	828,023,254	829,827,642
2	Operating Income, as Adjusted	54,518,748	54,496,241	54,792,365	62,679,375
3	Earned Rate of Return	6.505%	6.521%	6.617%	7.553%
4	Fair Rate of Return, per Company	<u>7.30%</u>	<u>7.30%</u>	<u>7.30%</u>	<u>7.30%</u>
5	Required Operating Income	61,183,064	61,004,845	60,445,698	60,577,418
6	Income (Deficiency) Sufficiency	(6,664,316)	(6,508,604)	(5,653,333)	2,101,957
7	Revenue Conversion Factor	<u>1.61254</u>	<u>1.61254</u>	<u>1.61254</u>	<u>1.61254</u>
8	Total Revenue (Deficiency) Sufficiency	<u>(\$10,746,470)</u>	<u>(\$10,495,378)</u>	<u>(\$9,116,220)</u>	<u>\$3,389,488</u>

Notes/Sources:

Col. (A): Company Exhibit SEM-3, page 1.1

Col. (B): Company response to Boise Data Request 009 (Exhibit No. DMR-6)

Col. (C): Company response to Boise Data Request 013 (Exhibit No. DMR-7)

Description:

The purpose of this page is to show, in summary form, the impacts on the Company's original filing of: 1) the PATH Act; 2) the PATH Act and AMA rate base approach combined; and 3) Public Counsel's recommended adjustments.

Line	Per Company Washington Unadjusted	3.1	3.2	3.3	3.4	3.5	3.6	4.1	4.2
		Temperature	Revenue	Effective Price	SO2 Emission	Renewable	Wheeling	Miscellaneous	General Wage
		Normalizaton	Normalizaton	Change	Allowances	Energy Credits	Revenue	Expense & Revenue	Increase (Annualizing)
		Per Company	Per Company	Per Company	Per Company	Per Company	Per Company	Per Company	Per Company
1 Operating Revenues:									
2 General Business	336,867,108	(879,265)	(8,427,679)	8,112,496					
3 Interdepartmental	-								
4 Special Sales	13,422,783								
5 Other Operating Revenues	9,740,155					(443,696)	23,967		
6 Total Operating Revenues	360,030,046	(879,265)	(8,427,679)	8,112,496	-	(443,696)	23,967	-	-
7									
8 Operating Expenses:									
9 Steam Production	67,493,070								19,104
10 Nuclear Production	-								
11 Hydro Production	6,641,502								7,809
12 Other Power Supply	81,408,339							(533)	10,881
13 Transmission	31,030,201						(66,703)	(199,638)	5,303
14 Distribution	11,025,297								17,398
15 Customer Accounting	5,916,884							(64)	10,940
16 Customer Service & Info	12,294,037							(1,502)	1,716
17 Sales	-								
18 Administrative & General	9,604,908							157,882	23,229
19 Total O & M Expense	225,414,238	-	-	-	-	-	(66,703)	(43,855)	96,381
20									
21 Depreciation	44,144,438							(132,826)	
22 Amortization	4,714,285								
23 Taxes Other Than Income	21,184,678								
24 Income Taxes - Federal	8,322,675	(307,743)	(2,949,688)	2,839,374	(9)	(155,294)	31,735	57,895	(33,733)
25 Income Taxes - State	-								
26 Income Taxes Deferred - Net	2,604,141				1,144				
27 Investment Tax Credit Adjustment	-								
28 Misc. Revenue & Expense	(5,365)				(2,990)			11,268	
29 Total Operating Expenses	306,379,090	(307,743)	(2,949,688)	2,839,374	(1,855)	(155,294)	(34,969)	(107,519)	62,648
30									
31 Operating Revenue for Return:	53,650,956	(571,522)	(5,477,991)	5,273,122	1,855	(288,402)	58,936	107,519	(62,648)
32									
33 Additions to Rate Base:									
34 Electric Plant In Service	1,711,240,085								
35 Plant Held for Future Use	424,723								
36 Misc. Deferred Debits	10,635,421								
37 Electric Plant Acq Adj	-								
38 Nuclear Fuel	-								
39 Prepayments	1,753,737								
40 Fuel Stock	6,572,936								
41 Materials and Supplies	7,344,634								
42 Cash Working Capital	2,150,960								
43 Weatherization Loans	1,840,890								
44 Misc. Additions to Rate Base	-								
45 Total Additions	1,741,963,386	-	-	-	-	-	-	-	-
46									
47 Deductions from Rate Base:									
48 Accum Prov For Depreciation	(650,698,309)								
49 Accum Prov For Amortization	(51,041,927)								
50 Accum Def Income Taxes	(254,566,534)				1,006				
51 Unamortized ITC	(107,192)								
52 Customer Adv For Construction	25,235								
53 Customer Service Deposits	-								
54 Misc. Rate Base Deductions	(4,253,593)				(2,651)				
55 Total Deductions	(960,642,320)	-	-	-	(1,645)	-	-	-	-
56									
57 RATE BASE	781,321,066	-	-	-	(1,645)	-	-	-	-

Line	PC-3 OPEB Expense Per PC	PC-4 Other Salary Overheads Per PC	5.1 Net Power Costs Removal Per Company	5.2 Colstrip #3 Removal Per PC - AMA	6.1 EOP Plant Reserves Per PC - AMA	6.2 Annualization of Base Period Deprec/Amort. Per PC - AMA	6.3 Hydro Decomm. Per PC - AMA	6.4 Acc. Deprec. On Jim Bridger and Colstrip Per PC	7.1 Interest True-Up Per PC
1	Operating Revenues:								
2	General Business			(129,744,692)					
3	Interdepartmental								
4	Special Sales			(13,422,783)					
5	Other Operating Revenues								
6	-	-	(143,167,475)	-	-	-	-	-	-
7									
8	Operating Expenses:								
9	(35,373)	(3,623)	(53,464,264)						
10	Nuclear Production								
11	(14,460)	(1,481)							
12	(20,147)	(2,064)	(71,878,393)						
13	(9,819)	(1,006)	(25,336,034)						
14	(32,215)	(3,300)							
15	(20,258)	(2,075)							
16	(3,178)	(326)							
17	Sales								
18	(43,012)	(4,406)							
19	(178,462)	(18,281)	(150,678,691)	-	-	-	-	-	-
20									
21	Depreciation				(612,501)	-	-	-	-
22	Amortization					-	-	-	-
23	Taxes Other Than Income				(39,453)				
24	62,462	6,398	2,628,926	71,335	-	-	-	(230,399)	
25	Income Taxes - State								
26	Income Taxes Deferred - Net				150,268	-	-	-	-
27	Investment Tax Credit Adjustment								
28	Misc. Revenue & Expense								
29	(116,001)	(11,882)	(148,049,765)	(430,352)	-	-	-	-	(230,399)
30									
31	116,001	11,882	4,882,290	430,352	-	-	-	-	230,399
32									
33	Additions to Rate Base:								
34	Electric Plant In Service				(28,055,197)				
35	Plant Held for Future Use								
36	Misc. Deferred Debits								
37	Electric Plant Acq Adj								
38	Nuclear Fuel								
39	Prepayments								
40	Fuel Stock								
41	Materials and Supplies								
42	Cash Working Capital								
43	Weatherization Loans								
44	Misc. Additions to Rate Base								
45	-	-	-	(28,055,197)	-	-	-	-	-
46									
47	Deductions from Rate Base:								
48	Accum Prov For Depreciation				18,814,480	-	-	-	-
49	Accum Prov For Amortization					-	-	-	-
50	Accum Def Income Taxes				1,229,123	-	-	-	-
51	Unamortized ITC				823				
52	Customer Adv For Construction								
53	Customer Service Deposits								
54	Misc. Rate Base Deductions								
55	-	-	-	20,044,426	-	-	-	-	-
56									
57	-	-	-	(8,010,771)	-	-	-	-	-

Line	7.2 Property Tax Expense Per Company	7.3 Production Tax Credit Per Company	7.4 Power Tax ADIT Balance Per PC - AMA	7.5 WA Low Income Tax Credit Per Company	7.6 Flow- Through Adjustment Per Company	7.7 Remove Def. State Tax Exp. and Balance Per PC - AMA	7.8 WA Public Utility Tax Adjustment Per Company	7.9 AFUDC Equity Per Company	8.1 Jim Bridger Mine Rate Base Per PC - AMA	8.2 Environmental Remediation Per Company
1	Operating Revenues:									
2	General Business									
3	Interdepartmental									
4	Special Sales									
5	Other Operating Revenues									
6	-	-	-	-	-	-	-	-	-	-
7										
8	Operating Expenses:									
9	Steam Production									
10	Nuclear Production									
11	Hydro Production									
12	Other Power Supply									
13	Transmission									
14	Distribution									
15	Customer Accounting									
16	Customer Service & Info									
17	Sales									
18	Administrative & General									
19	-	-	-	-	-	-	-	-	-	456,622
20	Total O & M Expense									
21	Depreciation									
22	Amortization									
23	255,830			(18,906)			280,172			
24	(89,541)	(47,086)	-	6,617	-	-	(98,060)	1,353	-	(157,331)
25	Income Taxes - State									
26	Income Taxes Deferred - Net									
27	Investment Tax Credit Adjustment									
28	Misc. Revenue & Expense									
29	166,290	(47,086)	-	(12,289)	2,123,178	(71,221)	182,112	1,353	-	434,575
30	Total Operating Expenses									
31	(166,290)	47,086	-	12,289	(2,123,178)	71,221	(182,112)	(1,353)	-	(434,575)
32	Operating Revenue for Return:									
33	Additions to Rate Base:									
34	Electric Plant In Service									
35	Plant Held for Future Use									
36	Misc. Deferred Debits									
37	Electric Plant Acq Adj									
38	Nuclear Fuel									
39	Prepayments									
40	Fuel Stock									
41	Materials and Supplies									
42	Cash Working Capital									
43	Weatherization Loans									
44	Misc. Additions to Rate Base									
45	-	-	-	-	-	-	-	-	71,819,978	(326,958)
46	Total Additions									
47	Deductions from Rate Base:									
48	Accum Prov For Depreciation									
49	Accum Prov For Amortization									
50	Accum Def Income Taxes									
51	Unamortized ITC									
52	Customer Adv For Construction									
53	Customer Service Deposits									
54	Misc. Rate Base Deductions									
55	-	-	13,399,694	-	(2,260,168)	(78)	-	-	(42,823,752)	(522,219)
56	Total Deductions									
57	-	-	13,399,694	-	(2,260,168)	(78)	-	-	28,996,225	(849,177)
	RATE BASE									

Line	8.3 Customer Advances for Constr.	8.4.1 Pro Forma Major Plant Additions	8.4.2 Pro Forma Major Plant Additions	8.5 Miscellaneous Rate Base	8.6 Remove Colstrip 4 AFUDC	8.7 Trojan Unrecovered Plant	8.8 Customer Service Deposits	8.9 Misc. Asset Sales and Removals	8.10 Investor Supplied Work Cap.
	Per Company	Per PC	Per PC	Per Company	Per Company	Per Company	Per Company	Per Company	Per Company
1	Operating Revenues:								
2	General Business								
3	Interdepartmental								
4	Special Sales								
5	Other Operating Revenues								
6	-	-	-	-	-	-	-	-	-
7									
8	Operating Expenses:								
9	Steam Production								
10	Nuclear Production								
11	Hydro Production								
12	Other Power Supply								
13	Transmission								
14	Distribution								
15	Customer Accounting								
16	Customer Service & Info								
17	Sales								
18	Administrative & General								
19	-	-	-	-	-	-	-	-	-
20	Total O & M Expense								
21		1,881,905	(1,129,621)		(17,991)				
22	Depreciation								
23	Amortization								
24	-	(456,550)	395,367	-	-	(2,901)	(1,524)	-	-
25	Taxes Other Than Income								
26		(219,159)							
27	Income Taxes - Federal								
28	Income Taxes - State								
29	-	1,206,196	(734,254)	-	(17,991)	(2,901)	2,831	-	-
30	Income Taxes Deferred - Net								
31	-	(1,206,196)	734,254	-	17,991	2,901	(2,831)	-	-
32	Investment Tax Credit Adjustment								
33	Misc. Revenue & Expense								
34	Total Operating Expenses								
35	Operating Revenue for Return:								
36	-	(1,206,196)	734,254	-	17,991	2,901	(2,831)	-	-
37									
38	Additions to Rate Base:								
39		26,303,638			(342,058)				
40	Electric Plant In Service								
41	Plant Held for Future Use								
42	Misc. Deferred Debits								
43	Electric Plant Acq Adj								
44	Nuclear Fuel								
45	Prepayments								
46	Fuel Stock								
47	Materials and Supplies								
48	Cash Working Capital								
49	Weatherization Loans								
50	Misc. Additions to Rate Base								
51	-	26,303,638	-	(24,813,225)	(342,058)	-	-	-	23,962,204
52	Total Additions								
53									
54	Deductions from Rate Base:								
55		(1,274,245)	764,871						
56	Accum Prov For Depreciation								
57	Accum Prov For Amortization								
58		(5,470,804)					210,870		
59	Accum Def Income Taxes								
60	Unamortized ITC								
61	(997,745)								
62	Customer Adv For Construction								
63	Customer Service Deposits								
64				1,181,553		(277,124)	(3,272,583)		
65	Misc. Rate Base Deductions								
66	(997,745)	(6,745,049)	764,871	1,181,553	-	(277,124)	(3,272,583)	210,870	-
67	Total Deductions								
68	(997,745)	19,558,589	764,871	(23,631,672)	(342,058)	(277,124)	(3,272,583)	210,870	23,962,204
69	RATE BASE								

Line	8.11	8.12	8.13	PC-5	
	End-of-Period Plant Balances	Chehalis Regulatory Asset Adj.	Idaho Asset Exchange	Jim Bridger Unit 3 Plant Retirements	Per PC Washington Adjusted
	Per PC	Per Company	Per PC - AMA	Per PC	
1	Operating Revenues:				
2					205,927,968
3					-
4					-
5					9,320,426
6	-	-	-	-	215,248,394
7					
8	Operating Expenses:				
9					13,863,382
10					-
11					6,573,878
12					9,615,386
13					5,526,952
14					10,947,030
15					6,236,890
16					744,640
17					-
18					9,931,105
19	-	-	-	-	63,439,263
20					
21				(69,429)	44,063,975
22					4,714,285
23					21,662,321
24	-	-	-	24,300	13,958,272
25					-
26					4,723,635
27					-
28					7,268
29	-	-	-	(45,129)	152,569,019
30					
31	-	-	-	45,129	62,679,375
32					
33	Additions to Rate Base:				
34	-		882,531		1,781,678,802
35					424,723
36		(3,000,000)			487,681
37					-
38					-
39					-
40					-
41					-
42					23,962,203
43					1,840,890
44					-
45	-	(3,000,000)	882,531	-	1,808,394,298
46					
47	Deductions from Rate Base:				
48			809,325		(674,407,630)
49					(51,041,927)
50		1,138,530	1,426,758		(245,413,822)
51					(106,369)
52					(972,510)
53					(3,272,583)
54					(3,351,815)
55	-	1,138,530	2,236,083	-	(978,566,656)
56					
57	-	(1,861,470)	3,118,614	-	829,827,642

Adjustment PC-1
 PC-1.1

Description	Acct.	Total Company	Factor	Factor %	Washington Allocation
<u>Adjustment to Expense:</u>					
1 Reduction to Labor Expense	500-935	(10,457,510)	Multiple	Multiple	(655,673)

Details:

A.1 Labor Costs Impacted by Employee Level, as Adjusted	676,492,294	See PC-1.3
A.2 Actual % FTE Employee Reduction from Average Base Year Level	-2.27%	See PC-1.2
A.3 Reduction to Labor Costs to Reflect Employee Reductions	(15,356,375)	
A.4 Per Company Expense Factor	68.10%	See PC-1.4
A.5 Reduction to Labor Expense	(10,457,510)	

Purpose of Adjustment:

Adjusted Test Year labor costs incorporated in the filing are based on the employee compliment that existed during the test year ended June 30, 2015. The employee compliment declined steadily throughout the base year and subsequent to date. The above adjustment reduces the Company's adjusted test year labor costs to reflect the current employee compliment as of December 31, 2015.

Adjustment PC-1
 PC-1.2

Employee Full Time Equivalent Count

<u>Line</u>	<u>Month</u>	<u>Full-Time Equivalent</u>	<u>Monthly Change</u>
1	Jul-14	5,280.0	
2	Aug-14	5,274.5	(5.5)
3	Sep-14	5,261.0	(13.5)
4	Oct-14	5,235.5	(25.5)
5	Nov-14	5,243.0	7.5
6	Dec-14	5,256.0	13.0
7	Jan-15	5,239.5	(16.5)
8	Feb-15	5,237.0	(2.5)
9	Mar-15	5,241.0	4.0
10	Apr-15	5,230.0	(11.0)
11	May-15	5,232.5	2.5
12	Jun-15	5,231.5	(1.0)
13	Jul-15	5,212.5	(19.0)
14	Aug-15	5,216.0	3.5
15	Sep-15	5,190.0	(26.0)
16	Oct-15	5,174.5	(15.5)
17	Nov-15	5,163.0	(11.5)
18	Dec-15	5,128.0	(35.0)
19	Avg. Test Year Employee Compliment	5,247.0	Average Lines 1 - 12
20	Actual FTE Employee Compliment Dec. 2015	5,128.0	Line 18
21	Reduction to Average Test Year Employee Level	<u>(119.0)</u>	Line 20 - Line 19
2	Actual % Change from Average Test Year FTE Employee Compliment	<u>-2.27%</u>	Line 21 / Line 19
23	Reduction from Start of Base Year to Dec 2015	<u>(152.0)</u>	Line 18 - Line 1

Source:

Lines 1 - 18: Response to Public Counsel Data Request No. 38, provided as Exhibit No. DMR-19.

Pacific Power & Light - Washington Operations
IMPACT OF EMPLOYEE REDUCTIONS ON LABOR COSTS
Test Year Ended June 30, 2015

Docket UE-152253
Exhibit No. DMR-3
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Adjustment PC-1
PC-1.3

- Labor Costs Directly Impacted by Change in Employee Level

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>
1	Pro Forma Regular Time, Overtime and Premium Pay, per Company	\$ 486,489,592
2	Annual Incentive Plan, per Company	32,290,295
3	Payroll Tax Expense, per Company	40,409,903
4	Medical Expense, per Company	58,081,129
5	Stock/401(k)/ESOP, per Company	32,404,711
6	All Other Labor and Benefit Items, per Company	26,816,664
7	Labor Costs Impacted by Employee Level	<u>676,492,294</u>

Source:

Lines 1 - 6: Exhibit No.SEM-3, page 4.2.2

Adjustment PC-1
 PC-1.4

Account	Actual YE 6/30/15	Allocation	Public Counsel Adjustment	Allocation Percentage	Washington Amount
500CAGE	67,884,043	9.77%	(1,500,138)	0.0000%	-
500JBG	7,473,966	1.08%	(165,164)	22.4370%	(37,058)
500SG	5,688	0.00%	(126)	8.2285%	(10)
501CAEE	1,840,131	0.26%	(40,664)	0.0000%	-
501JBE	651,466	0.09%	(14,396)	22.7309%	(3,272)
501SE	325,824	0.05%	(7,200)	7.6801%	(553)
500CAEE	119,827	0.02%	(2,648)	0.0000%	-
500CAGW	2,140	0.00%	(47)	22.5651%	(11)
510CAGE	32,126,887	4.62%	(709,957)	0.0000%	-
510JBG	18,043,998	2.60%	(398,746)	22.4370%	(89,467)
510CAGW	(82,230)	-0.01%	1,817	22.5651%	410
535CAGE	7,468,677	1.07%	(165,047)	0.0000%	-
535CAGW	7,865,932	1.13%	(173,826)	22.5651%	(39,224)
541CAGE	990,353	0.14%	(21,885)	0.0000%	-
541CAGW	2,788,049	0.40%	(61,612)	22.5651%	(13,903)
546CAGE	54,802	0.01%	(1,211)	0.0000%	-
546CAGW	17,719	0.00%	(392)	22.5651%	(88)
549CAGE	4,986,210	0.72%	(110,188)	0.0000%	-
549CAGW	1,718,633	0.25%	(37,979)	22.5651%	(8,570)
549OR	505	0.00%	(11)	0.0000%	-
549SG	1,872,311	0.27%	(41,375)	8.2285%	(3,405)
551CAGE	1,978,478	0.28%	(43,721)	0.0000%	-
551CAGW	899,294	0.13%	(19,873)	22.5651%	(4,484)
557SG	26,766,065	3.85%	(591,491)	8.2285%	(48,671)
557CAGE	9,704,036	1.40%	(214,445)	0.0000%	-
557CAGW	134,530	0.02%	(2,973)	22.5651%	(671)
557JBG	1,640,287	0.24%	(36,248)	22.4370%	(8,133)
560CAGE	3,902,219	0.56%	(86,233)	0.0000%	-
560CAGW	204,315	0.03%	(4,515)	22.5651%	(1,019)
560SG	15,257,491	2.20%	(337,168)	8.2285%	(27,744)
560JBG	23,951	0.00%	(529)	22.4370%	(119)
568CAGE	(2,077,143)	-0.30%	45,902	0.0000%	-
568CAGW	50,702	0.01%	(1,120)	22.5651%	(253)
568SG	3,602,262	0.52%	(79,605)	8.2285%	(6,550)
568JBG	79,030	0.01%	(1,746)	22.4370%	(392)
580CA	769,363	0.11%	(17,002)	0.0000%	-
580IDU	1,171,533	0.17%	(25,889)	0.0000%	-
580OR	7,611,605	1.10%	(168,205)	0.0000%	-
580SNPD	22,783,021	3.28%	(503,472)	6.3309%	(31,874)
580UT	8,978,275	1.29%	(198,407)	0.0000%	-
580WA	1,595,821	0.23%	(35,265)	100.0000%	(35,265)
580WYP	2,099,729	0.30%	(46,401)	0.0000%	-
580WYU	210,695	0.03%	(4,656)	0.0000%	-
590CA	2,388,140	0.34%	(52,774)	0.0000%	-
590IDU	2,338,721	0.34%	(51,682)	0.0000%	-
590OR	11,729,861	1.69%	(259,213)	0.0000%	-
590SNPD	8,556,256	1.23%	(189,081)	6.3309%	(11,970)
590UT	15,203,315	2.19%	(335,971)	0.0000%	-
590WA	1,776,048	0.26%	(39,248)	100.0000%	(39,248)
590WYP	2,589,172	0.37%	(57,217)	0.0000%	-
590WYU	423,248	0.06%	(9,353)	0.0000%	-
901CN	33,641,169	4.84%	(743,421)	6.8837%	(51,175)
901WYP	1,161,283	0.17%	(25,663)	0.0000%	-
901CA	1,040,862	0.15%	(23,002)	0.0000%	-
901EDU	1,565,975	0.23%	(34,606)	0.0000%	-
901OR	8,659,756	1.25%	(191,368)	0.0000%	-
901UT	5,063,531	0.73%	(111,897)	0.0000%	-
901WA	1,052,182	0.15%	(23,252)	100.0000%	(23,252)
901WYU	207,321	0.03%	(4,581)	0.0000%	-
907CN	2,574,116	0.37%	(56,884)	6.8837%	(3,916)
907OR	1,679,460	0.24%	(37,114)	0.0000%	-
907CA	52,704	0.01%	(1,165)	0.0000%	-
907IDU	355,365	0.05%	(7,853)	0.0000%	-
907OTHER	54,426	0.01%	(1,203)	0.0000%	-
907UT	2,385,042	0.34%	(52,706)	0.0000%	-
907WA	351,195	0.05%	(7,761)	100.0000%	(7,761)
907WYP	1,191,315	0.17%	(26,326)	0.0000%	-
920CA	32,109	0.00%	(710)	0.0000%	-
920OR	484,963	0.07%	(10,717)	0.0000%	-
920SO	101,222,866	14.57%	(2,236,878)	6.6548%	(148,860)
920UT	507,734	0.07%	(11,220)	0.0000%	-
920WA	414,778	0.06%	(9,166)	100.0000%	(9,166)
920IDU	61,606	0.01%	(1,361)	0.0000%	-
920WYP	920,417	0.13%	(20,340)	0.0000%	-
920WYU	(3,710)	0.00%	82	0.0000%	-
Utility Labor	473,221,715	68.10%	(10,457,510)		(655,673)
Non-Utility/Capital	221,682,730	31.90%	(4,898,865)		
Total	694,904,445	100.00%	(15,356,375)		

Adjustment PC-2
 PC-2.1

Description	Acct.	Total Company	Factor	Factor %	Washington Allocation
<u>Adjustment to Expense:</u>					
1 Reduction to Pension Expense	500-935	(1,252,917)	Multiple	Multiple	(78,556)

Details:

A.1	Test Year Pension Expense, per Company	23,775,279	(a)		
A.2	Pension Expense Based on Most Recent Actuarial Report	21,935,427	(b)		
A.3	Known and Measurable Reduction to Pension Expense	(1,839,852)		Line A.2 - Line A.1	
A.4	Per Company Expense Factor	68.10%			
A.5	Reduction to Pension Expense	(1,252,917)			

Notes:

- (a) Based on Pension amount in Company Exh. No. SEM-3, page 4.2.2 of \$24,712,488 less administrative costs of \$937,209. See Response to Public Counsel Data Request No. 36, Attachment PC 36-1 1st Supplement (Exhibit No. DMR-20) for breakdown including administrative costs.
- (b) Per Response to Public Counsel Data Request No. 52, Attachment PC 52-3 (Exhibit No. DMR-21). Consists of total amount of \$22,855,427 less administrative costs of \$920,000.

Purpose of Adjustment:

Based on the most recent actuarial valuation for 2016, pension expense has declined as compared to the amount incorporated in the year, which was based on a combination of the 2014 and 2015 actuarial valuations for pension expense. The 2016 pension projections provided by the actuarial firm are based on known and measurable changes, such as the 2016 actuarial assumptions selection that occurred at the end of 2015 and impact of the actual 2014 and 2015 plan experience.

Adjustment PC-2
 PC-2.2

Account	Actual YE 6/30/15	Allocation	Public Counsel Adjustment	Allocation Percentage	Washington Amount
500CAGE	67,884,043	9.77%	(179,732)	0.0000%	-
500BG	7,473,966	1.08%	(19,788)	22.4370%	(4,440)
500SG	5,688	0.00%	(15)	8.2285%	(1)
501CAEE	1,840,131	0.26%	(4,872)	0.0000%	-
501JBE	651,466	0.09%	(1,725)	22.7309%	(392)
501SE	325,824	0.05%	(863)	7.6801%	(66)
500CAEE	119,827	0.02%	(317)	0.0000%	-
500CAGW	2,140	0.00%	(6)	22.5651%	(1)
510CAGE	32,126,887	4.62%	(85,060)	0.0000%	-
510BG	18,043,998	2.60%	(47,774)	22.4370%	(10,719)
510CAGW	(82,230)	-0.01%	218	22.5651%	49
535CAGE	7,468,677	1.07%	(19,774)	0.0000%	-
535CAGW	7,865,932	1.13%	(20,826)	22.5651%	(4,699)
541CAGE	990,353	0.14%	(2,622)	0.0000%	-
541CAGW	2,788,049	0.40%	(7,382)	22.5651%	(1,666)
546CAGE	54,802	0.01%	(145)	0.0000%	-
546CAGW	17,719	0.00%	(47)	22.5651%	(11)
549CAGE	4,986,210	0.72%	(13,202)	0.0000%	-
549CAGW	1,718,633	0.25%	(4,550)	22.5651%	(1,027)
549OR	505	0.00%	(1)	0.0000%	-
549SG	1,872,311	0.27%	(4,957)	8.2285%	(408)
551CAGE	1,978,478	0.28%	(5,238)	0.0000%	-
551CAGW	899,294	0.13%	(2,381)	22.5651%	(537)
557SG	26,766,065	3.85%	(70,867)	8.2285%	(5,831)
557CAGE	9,704,036	1.40%	(25,693)	0.0000%	-
557CAGW	134,530	0.02%	(356)	22.5651%	(80)
557BG	1,640,287	0.24%	(4,343)	22.4370%	(974)
560CAGE	3,902,219	0.56%	(10,332)	0.0000%	-
560CAGW	204,315	0.03%	(541)	22.5651%	(122)
560SG	15,257,491	2.20%	(40,396)	8.2285%	(3,324)
560BG	23,951	0.00%	(63)	22.4370%	(14)
568CAGE	(2,077,143)	-0.30%	5,500	0.0000%	-
568CAGW	50,702	0.01%	(134)	22.5651%	(30)
568SG	3,602,262	0.52%	(9,537)	8.2285%	(785)
568BG	79,030	0.01%	(209)	22.4370%	(47)
580CA	769,363	0.11%	(2,037)	0.0000%	-
580DU	1,171,533	0.17%	(3,102)	0.0000%	-
580OR	7,611,605	1.10%	(20,153)	0.0000%	-
580SNPD	22,783,021	3.28%	(60,321)	6.3309%	(3,819)
580UT	8,978,275	1.29%	(23,771)	0.0000%	-
580WA	1,595,821	0.23%	(4,225)	100.0000%	(4,225)
580WYP	2,099,729	0.30%	(5,559)	0.0000%	-
580WYU	210,695	0.03%	(58)	0.0000%	-
590CA	2,388,140	0.34%	(6,323)	0.0000%	-
590DU	2,338,721	0.34%	(6,192)	0.0000%	-
590OR	11,729,861	1.69%	(31,056)	0.0000%	-
590SNPD	8,556,256	1.23%	(22,654)	6.3309%	(1,434)
590UT	15,203,315	2.19%	(40,253)	0.0000%	-
590WA	1,776,048	0.26%	(4,702)	100.0000%	(4,702)
590WYP	2,589,172	0.37%	(6,855)	0.0000%	-
590WYU	423,248	0.06%	(1,121)	0.0000%	-
901CN	33,641,169	4.84%	(89,069)	6.8837%	(6,131)
901WYP	1,161,283	0.17%	(3,075)	0.0000%	-
901CA	1,040,862	0.15%	(2,756)	0.0000%	-
901DU	1,565,975	0.23%	(4,146)	0.0000%	-
901OR	8,659,756	1.25%	(22,928)	0.0000%	-
901UT	5,063,531	0.73%	(13,406)	0.0000%	-
901WA	1,052,182	0.15%	(2,786)	100.0000%	(2,786)
901WYU	207,321	0.03%	(549)	0.0000%	-
907CN	2,574,116	0.37%	(6,815)	6.8837%	(469)
907OR	1,679,460	0.24%	(4,447)	0.0000%	-
907CA	52,704	0.01%	(140)	0.0000%	-
907DU	355,365	0.05%	(941)	0.0000%	-
907OTHER	54,426	0.01%	(144)	0.0000%	-
907UT	2,385,042	0.34%	(6,315)	0.0000%	-
907WA	351,195	0.05%	(930)	100.0000%	(930)
907WYP	1,191,315	0.17%	(3,154)	0.0000%	-
920CA	32,109	0.00%	(85)	0.0000%	-
920OR	484,963	0.07%	(1,284)	0.0000%	-
920SO	101,222,866	14.57%	(268,001)	6.6548%	(17,835)
920UT	507,734	0.07%	(1,344)	0.0000%	-
920WA	414,778	0.06%	(1,098)	100.0000%	(1,098)
920DU	61,606	0.01%	(163)	0.0000%	-
920WYP	920,417	0.13%	(2,437)	0.0000%	-
920WYU	(3,710)	0.00%	10	0.0000%	-
Utility Labor	473,221,715	68.10%	(1,252,917)		(78,556)
Non-Utility/Capital	221,682,730	31.90%	(586,935)		
Total	694,904,445	100.00%	(1,839,852)		

Adjustment PC-3
 PC-3.1

Description	Acct.	Total Company	Factor	Factor %	Washington Allocation
<u>Adjustment to Expense:</u>					
1 Reduction to OPEB Expense	500-935	(2,846,346)	Multiple	Multiple	(178,462)

<u>Details:</u>		<u>Amount</u>	<u>Reference:</u>
A.1	Test Year OPEB Expense, per Company	(4,043,010)	Exh. No. SEM-3, p. 4.2.2
A.2	OPEB Expense Based on Most Recent Actuarial Report	(8,222,739)	(a)
A.3	Known and Measurable Reduction to OPEB Expense	(4,179,729)	Line A.2 - Line A.1
A.4	Per Company Expense Factor	68.10%	
A.5	Reduction to OPEB Expense	(2,846,346)	

Notes:

(a) Per response to Public Counsel Data Request No. 53 provided as Exhibit No. DMR-23.

Purpose of Adjustment:

Based on the most recent actuarial valuation for 2016, OPEB expense has declined significantly as compared to the amount incorporated in the adjusted test year, which was based on the test year recorded amount. The 2016 OPEB projections provided by the actuarial firm are based on known and measurable changes, such as the 2016 actuarial assumptions selection that occurred at the end of 2015 and impact of the actual 2014 and 2015 plan experience.

Adjustment PC-3
 PC-3.2

Account	Actual		Public Counsel		Washington Amount
	YE 6/30/15	Allocation	Adjustment	Allocation Percentage	
500CAGE	67,884,043	9.77%	(408,311)	0.0000%	-
500JBG	7,473,966	1.08%	(44,955)	22.4370%	(10,086)
500SG	5,688	0.00%	(34)	8.2285%	(3)
501CAEE	1,840,131	0.26%	(11,068)	0.0000%	-
501JBE	651,466	0.09%	(3,918)	22.7309%	(891)
501SE	325,824	0.05%	(1,960)	7.6801%	(151)
500CAEE	119,827	0.02%	(721)	0.0000%	-
500CAGW	2,140	0.00%	(13)	22.5651%	(3)
510CAGE	32,126,887	4.62%	(193,238)	0.0000%	-
510JBG	18,043,998	2.60%	(108,531)	22.4370%	(24,351)
510CAGW	(82,230)	-0.01%	495	22.5651%	112
535CAGE	7,468,677	1.07%	(44,923)	0.0000%	-
535CAGW	7,865,932	1.13%	(47,312)	22.5651%	(10,676)
541CAGE	990,353	0.14%	(5,957)	0.0000%	-
541CAGW	2,788,049	0.40%	(16,770)	22.5651%	(3,784)
546CAGE	54,802	0.01%	(330)	0.0000%	-
546CAGW	17,719	0.00%	(107)	22.5651%	(24)
549CAGE	4,986,210	0.72%	(29,991)	0.0000%	-
549CAGW	1,718,633	0.25%	(10,337)	22.5651%	(2,333)
549OR	505	0.00%	(3)	0.0000%	-
549SG	1,872,311	0.27%	(11,262)	8.2285%	(927)
551CAGE	1,978,478	0.28%	(11,900)	0.0000%	-
551CAGW	899,294	0.13%	(5,409)	22.5651%	(1,221)
557SG	26,766,065	3.85%	(160,993)	8.2285%	(13,247)
557CAGE	9,704,036	1.40%	(58,368)	0.0000%	-
557CAGW	134,530	0.02%	(809)	22.5651%	(183)
557JBG	1,640,287	0.24%	(9,866)	22.4370%	(2,214)
560CAGE	3,902,219	0.56%	(23,471)	0.0000%	-
560CAGW	204,315	0.03%	(1,229)	22.5651%	(277)
560SG	15,257,491	2.20%	(91,771)	8.2285%	(7,551)
560JBG	23,951	0.00%	(144)	22.4370%	(32)
568CAGE	(2,077,143)	-0.30%	12,494	0.0000%	-
568CAGW	50,702	0.01%	(305)	22.5651%	(69)
568SG	3,602,262	0.52%	(21,667)	8.2285%	(1,783)
568JBG	79,030	0.01%	(475)	22.4370%	(107)
580CA	769,363	0.11%	(4,628)	0.0000%	-
580IDU	1,171,533	0.17%	(7,047)	0.0000%	-
580OR	7,611,605	1.10%	(45,782)	0.0000%	-
580SNPD	22,783,021	3.28%	(137,036)	6.3309%	(8,676)
580UT	8,978,275	1.29%	(54,003)	0.0000%	-
580WA	1,595,821	0.23%	(9,599)	100.0000%	(9,599)
580WYP	2,099,729	0.30%	(12,630)	0.0000%	-
580WYU	210,695	0.03%	(1,267)	0.0000%	-
590CA	2,388,140	0.34%	(14,364)	0.0000%	-
590IDU	2,338,721	0.34%	(14,067)	0.0000%	-
590OR	11,729,861	1.69%	(70,553)	0.0000%	-
590SNPD	8,556,256	1.23%	(51,464)	6.3309%	(3,258)
590UT	15,203,315	2.19%	(91,445)	0.0000%	-
590WA	1,776,048	0.26%	(10,683)	100.0000%	(10,683)
590WYP	2,589,172	0.37%	(15,573)	0.0000%	-
590WYU	423,248	0.06%	(2,546)	0.0000%	-
901CN	33,641,169	4.84%	(202,346)	6.8837%	(13,929)
901WYP	1,161,283	0.17%	(6,985)	0.0000%	-
901CA	1,040,862	0.15%	(6,261)	0.0000%	-
901IDU	1,565,975	0.23%	(9,419)	0.0000%	-
901OR	8,659,756	1.25%	(52,087)	0.0000%	-
901UT	5,063,531	0.73%	(30,456)	0.0000%	-
901WA	1,052,182	0.15%	(6,329)	100.0000%	(6,329)
901WYU	207,321	0.03%	(1,247)	0.0000%	-
907CN	2,574,116	0.37%	(15,483)	6.8837%	(1,066)
907OR	1,679,460	0.24%	(10,102)	0.0000%	-
907CA	52,704	0.01%	(317)	0.0000%	-
907IDU	355,365	0.05%	(2,137)	0.0000%	-
907OTHER	54,426	0.01%	(327)	0.0000%	-
907UT	2,385,042	0.34%	(14,346)	0.0000%	-
907WA	351,195	0.05%	(2,112)	100.0000%	(2,112)
907WYP	1,191,315	0.17%	(7,166)	0.0000%	-
920CA	32,109	0.00%	(193)	0.0000%	-
920OR	484,963	0.07%	(2,917)	0.0000%	-
920SO	101,222,866	14.57%	(608,838)	6.6548%	(40,517)
920UT	507,734	0.07%	(3,054)	0.0000%	-
920WA	414,778	0.06%	(2,495)	100.0000%	(2,495)
920IDU	61,606	0.01%	(371)	0.0000%	-
920WYP	920,417	0.13%	(5,536)	0.0000%	-
920WYU	(3,710)	0.00%	22	0.0000%	-
Utility Labor	473,221,715	68.10%	(2,846,346)		(178,462)
Non-Utility/Capital	221,682,730	31.90%	(1,333,383)		
Total	694,904,445	100.00%	(4,179,729)		

Adjustment PC-4
 PC-4.1

Description	Acct.	Total Company	Factor	Factor %	Washington Allocation
<u>Adjustment to Expense:</u>					
1 Reduction to Other Salary Overheads Costs	500 - 935	(291,562)	Multiple	Multiple	<u>(18,281)</u>

<u>Other Salary Overheads:</u>	<u>Amount</u>	<u>Reference:</u>
Calendar Year 2014	1,437,813	(a)
Calendar Year 2015	1,191,391	(a)
Average	1,314,602	
TY Ended June 2015	1,742,747	(b)
Normalization of Other Salary Overhead Costs	(428,145)	
Per Company Expense Factor	68.10%	
Reduction to Other Salary Overhead Costs (<i>Title Corrected</i>)	<u>(291,562)</u>	

Notes:

- (a) Per Response to Public Counsel Data Request No. 49, provided as Exhibit No. DMR-24.
- (b) Per Response to Public Counsel Data Request No. 40, provided as Exhibit No. DMR-25.

Adjustment PC-4
 PC-4.2

Account	Actual YE 6/30/15	Allocation	Public Counsel Adjustment	Allocation Percentage	Washington Amount
500CAGE	67,884,043	9.77%	(41,825)	0.0000%	-
500JBG	7,473,966	1.08%	(4,605)	22.4370%	(1,033)
500SG	5,688	0.00%	(4)	8.2285%	(0)
501CAEE	1,840,131	0.26%	(1,134)	0.0000%	-
501JBE	651,466	0.09%	(401)	22.7309%	(91)
501SE	325,824	0.05%	(201)	7.6801%	(15)
500CAEE	119,827	0.02%	(74)	0.0000%	-
500CAGW	2,140	0.00%	(1)	22.5651%	(0)
510CAGE	32,126,887	4.62%	(19,794)	0.0000%	-
510JBG	18,043,998	2.60%	(11,117)	22.4370%	(2,494)
510CAGW	(82,230)	-0.01%	51	22.5651%	11
535CAGE	7,468,677	1.07%	(4,602)	0.0000%	-
535CAGW	7,865,932	1.13%	(4,846)	22.5651%	(1,094)
541CAGE	990,353	0.14%	(610)	0.0000%	-
541CAGW	2,788,049	0.40%	(1,718)	22.5651%	(388)
546CAGE	54,802	0.01%	(34)	0.0000%	-
546CAGW	17,719	0.00%	(11)	22.5651%	(2)
549CAGE	4,986,210	0.72%	(3,072)	0.0000%	-
549CAGW	1,718,633	0.25%	(1,059)	22.5651%	(239)
549OR	505	0.00%	(0)	0.0000%	-
549SG	1,872,311	0.27%	(1,154)	8.2285%	(95)
551CAGE	1,978,478	0.28%	(1,219)	0.0000%	-
551CAGW	899,294	0.13%	(554)	22.5651%	(125)
557SG	26,766,065	3.85%	(16,491)	8.2285%	(1,357)
557CAGE	9,704,036	1.40%	(5,979)	0.0000%	-
557CAGW	134,530	0.02%	(83)	22.5651%	(19)
557JBG	1,640,287	0.24%	(1,011)	22.4370%	(227)
560CAGE	3,902,219	0.56%	(2,404)	0.0000%	-
560CAGW	204,315	0.03%	(126)	22.5651%	(28)
560SG	15,257,491	2.20%	(9,400)	8.2285%	(774)
560JBG	23,951	0.00%	(15)	22.4370%	(3)
568CAGE	(2,077,143)	-0.30%	1,280	0.0000%	-
568CAGW	50,702	0.01%	(31)	22.5651%	(7)
568SG	3,602,262	0.52%	(2,219)	8.2285%	(183)
568JBG	79,030	0.01%	(49)	22.4370%	(11)
580CA	769,363	0.11%	(474)	0.0000%	-
580IDU	1,171,533	0.17%	(722)	0.0000%	-
580OR	7,611,605	1.10%	(4,690)	0.0000%	-
580SNPD	22,783,021	3.28%	(14,037)	6.3309%	(889)
580UT	8,978,275	1.29%	(5,532)	0.0000%	-
580WA	1,595,821	0.23%	(983)	100.0000%	(983)
580WYP	2,099,729	0.30%	(1,294)	0.0000%	-
580WYU	210,695	0.03%	(130)	0.0000%	-
590CA	2,388,140	0.34%	(1,471)	0.0000%	-
590IDU	2,338,721	0.34%	(1,441)	0.0000%	-
590OR	11,729,861	1.69%	(7,227)	0.0000%	-
590SNPD	8,556,256	1.23%	(5,272)	6.3309%	(334)
590UT	15,203,315	2.19%	(9,367)	0.0000%	-
590WA	1,776,048	0.26%	(1,094)	100.0000%	(1,094)
590WYP	2,589,172	0.37%	(1,595)	0.0000%	-
590WYU	423,248	0.06%	(261)	0.0000%	-
901CN	33,641,169	4.84%	(20,727)	6.8837%	(1,427)
901WYP	1,161,283	0.17%	(715)	0.0000%	-
901CA	1,040,862	0.15%	(641)	0.0000%	-
901IDU	1,565,975	0.23%	(965)	0.0000%	-
901OR	8,659,756	1.25%	(5,335)	0.0000%	-
901UT	5,063,531	0.73%	(3,120)	0.0000%	-
901WA	1,052,182	0.15%	(648)	100.0000%	(648)
901WYU	207,321	0.03%	(128)	0.0000%	-
907CN	2,574,116	0.37%	(1,586)	6.8837%	(109)
907OR	1,679,460	0.24%	(1,035)	0.0000%	-
907CA	52,704	0.01%	(32)	0.0000%	-
907IDU	355,365	0.05%	(219)	0.0000%	-
907OTHER	54,426	0.01%	(34)	0.0000%	-
907UT	2,385,042	0.34%	(1,469)	0.0000%	-
907WA	351,195	0.05%	(216)	100.0000%	(216)
907WYP	1,191,315	0.17%	(734)	0.0000%	-
920CA	32,109	0.00%	(20)	0.0000%	-
920OR	484,963	0.07%	(299)	0.0000%	-
920SO	101,222,866	14.57%	(62,366)	6.6548%	(4,150)
920UT	507,734	0.07%	(313)	0.0000%	-
920WA	414,778	0.06%	(256)	100.0000%	(256)
920IDU	61,606	0.01%	(38)	0.0000%	-
920WYP	920,417	0.13%	(567)	0.0000%	-
920WYU	(3,710)	0.00%	2	0.0000%	-
Utility Labor	473,221,715	68.10%	(291,562)		(18,281)
Non-Utility/Capital	221,682,730	31.90%	(136,583)		
Total	694,904,445	100.00%	(428,145)		

Adjustment PC-5

Line No.	Description	Accts.	Total Company	Factor	Factor %	Washington Allocation
<u>Adjustment to Expense:</u>						
1	Depreciation Expense	403SP	(132,952)	JBG	22.437%	(29,830)
2	Depreciation Expense	403SP	<u>(176,487)</u>	JBG	22.437%	<u>(39,598)</u>
3	Reduction to Expense		<u>(309,439)</u>			<u>(69,429)</u>
<u>Details at current rates:</u>						
			<u>Plant amount</u>	<u>Deprec. Rate</u>	<u>Deprec. Expense</u>	<u>Wa. Allocation</u>
A.1	Account 312 Jim Bridger U3 Overhaul Retirements		4,648,682	2.86%	132,952	
A.2	Account 314 Jim Bridger U3 Overhaul Retirements		5,252,603	3.36%	176,487	
A.3	Depreciation Expense at Current Rates				<u>309,439</u>	<u>69,429</u>
<u>Details at requested revised Jim Bridger Depreciation Rates:</u>						
B.1	Account 312 Jim Bridger U3 Overhaul Retirements		4,648,682	7.14%	331,916	
B.2	Account 314 Jim Bridger U3 Overhaul Retirements		5,252,603	7.43%	390,268	
B.3	Depreciation Expense at Requested Depreciation Rates				<u>722,184</u>	<u>162,036</u>

Description of Adjustment:

Since the Company added certain plant additions associated with the Jim Bridger Unit 3 Overhaul and SCR replacement as a post-test year plant addition, then the plant retirements associated with the additions should also be reflected in the adjusted test year. The above adjustments removes the depreciation expense on the retired plant items. Since the adjustment to plant in service is equally offset by the adjustment to accumulated depreciation, only the depreciation expense is being adjusted. The above adjustment is based on the currently authorized depreciation rates. If the Company is permitted in this case to accelerate the depreciation of Jim Bridger Unit 3 plant assets, then the above adjustment should be revised to reflected the accelerated depreciation shown on lines B.1 to B.3, above. (See response to Public Counsel Data Request No. 64 provided as Exhibit No. DMR-18.)

Company Adjustment 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u> As-Filed	<u>PUBLIC</u> <u>COUNSEL</u> <u>AMA METHOD</u> Discovery	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(2,415,198)	(2,415,198)	CAGW	22.5651%	(544,991)
Post-merger Depreciation Expense	403SP	RES	(299,182)	(299,182)	CAGW	22.5651%	(67,511)
Taxes Other	408	RES	(592,855)	(592,855)	GPS	6.6548%	(39,453)
Net Depreciation Expense - Sch M	SCHMDT	RES	1,754,720	1,754,720	CAGW	22.5651%	395,953
Deferred Income Tax Expense	41010	RES	665,934	665,934	CAGW	22.5651%	150,268
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	(110,283,000)	CAGW	22.5651%	(24,885,417)
Post-merger Plant	312	RES	(14,179,469)	(14,047,299)	CAGW	22.5651%	(3,169,780)
Pre-merger Depreciation Reserve	108SP	RES	82,221,196	81,013,597	CAGW	22.5651%	18,280,761
Post-merger Depreciation Reserve	108SP	RES	2,517,770	2,365,248	CAGW	22.5651%	533,719
Deferred Income Tax Balance	282	RES	511,612	5,447,020	CAGW	22.5651%	1,229,123
Deferred ITC	255	RES	3,080	6,159	ITC85	13.3600%	823
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	(52,188)		Situs	(52,188)

Description of Adjustment:

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

Public Counsel recommends the End-of-Period rate base approach be rejected and the Average-of-Monthly Averages (AMA) approach be used. The Company provided the adjustment using the AMA approach in response to Boise Data Request 13 at Attachment Boise 0013-2.

Company Adjustment 6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u> As-Filed	<u>PUBLIC</u> <u>COUNSEL</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:							
	108360	RES	(4,350)	-	WA	Situs	-
	108361	RES	(19,481)	-	WA	Situs	-
	108362	RES	(421,994)	-	WA	Situs	-
	108364	RES	(1,284,051)	-	WA	Situs	-
	108365	RES	(442,542)	-	WA	Situs	-
	108366	RES	(242,668)	-	WA	Situs	-
	108367	RES	(315,704)	-	WA	Situs	-
	108368	RES	(969,968)	-	WA	Situs	-
	108369	RES	(664,152)	-	WA	Situs	-
	108370	RES	(259,553)	-	WA	Situs	-
	108371	RES	1,268	-	WA	Situs	-
	108373	RES	(30,257)	-	WA	Situs	-
	108DP	RES	(47,915)	-	WA	Situs	-
	108GP	RES	(1,509,132)	-	CAGW	22.565%	-
	108GP	RES	(366,264)	-	CN	6.884%	-
	108GP	RES	(374,406)	-	JBG	22.437%	-
	108GP	RES	(517,072)	-	SO	6.655%	-
	108GP	RES	160,308	-	WA	Situs	-
	108HP	RES	10,939,756	-	CAGW	22.565%	-
	108OP	RES	874,665	-	CAGW	22.565%	-
	108SP	RES	(1,575,199)	-	CAGW	22.565%	-
	108SP	RES	(10,482,091)	-	JBG	22.437%	-
	108TP	RES	(6,146,398)	-	CAGW	22.565%	-
	108TP	RES	(6,496,431)	-	JBG	22.437%	-
	108TP	RES	635	-	SG	8.229%	-
	111GP	RES	(31,936)	-	CAGW	22.565%	-
	111GP	RES	1,612,921	-	CN	6.884%	-
	111GP	RES	(246,800)	-	SO	6.655%	-
	111GP	RES	(35,201)	-	WA	Situs	-
	111HP	RES	(137,520)	-	CAGW	22.565%	-
	111IP	RES	(7,062,184)	-	CAGW	22.565%	-
	111IP	RES	(1,568,309)	-	CN	6.884%	-
	111IP	RES	(138,060)	-	JBG	22.437%	-
	111IP	RES	1,243,648	-	SG	8.229%	-
	111IP	RES	(4,594,176)	-	SO	6.655%	-
	Total Adjustment			-			-

Adjustment Description:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

Public Counsel opposes the use of End-of-Period rate base and therefore rejects this Company adjustment. Above per-Company amounts exclude accounts that are not allocated or Situs charged to Washington jurisdiction for presentation purposes.

Company Adjustment 6.2

	ACCOUNT	Type	TOTAL COMPANY	PUBLIC COUNSEL	FACTOR	WASHINGTON FACTOR % ALLOCATED	
Adjustment to Expense:			As-Filed				
Depreciation Expense	403360	RES	1,523	-	WA	Situs	-
Depreciation Expense	403361	RES	4,123	-	WA	Situs	-
Depreciation Expense	403362	RES	95,898	-	WA	Situs	-
Depreciation Expense	403364	RES	30,907	-	WA	Situs	-
Depreciation Expense	403365	RES	41,246	-	WA	Situs	-
Depreciation Expense	403366	RES	7,217	-	WA	Situs	-
Depreciation Expense	403367	RES	14,428	-	WA	Situs	-
Depreciation Expense	403368	RES	30,586	-	WA	Situs	-
Depreciation Expense	403369	RES	25,140	-	WA	Situs	-
Depreciation Expense	403370	RES	2,663	-	WA	Situs	-
Depreciation Expense	403371	RES	(12)	-	WA	Situs	-
Depreciation Expense	403373	RES	847	-	WA	Situs	-
Depreciation Expense	403GP	RES	31,808	-	CAGW	22.565%	-
Depreciation Expense	403GP	RES	(102,056)	-	CN	6.884%	-
Depreciation Expense	403GP	RES	6,434	-	JBG	22.437%	-
Depreciation Expense	403GP	RES	153,768	-	SO	6.655%	-
Depreciation Expense	403GP	RES	(7,227)	-	WA	Situs	-
Depreciation Expense	403HP	RES	250,760	-	CAGW	22.565%	-
Depreciation Expense	403OP	RES	249,626	-	CAGW	22.565%	-
Depreciation Expense	403SP	RES	7,844	-	CAGW	22.565%	-
Depreciation Expense	403SP	RES	354,952	-	JBG	22.437%	-
Depreciation Expense	403TP	RES	274,502	-	CAGW	22.565%	-
Depreciation Expense	403TP	RES	22,784	-	JBG	22.437%	-
Depreciation Expense	403TP	RES	1	-	SG	8.229%	-
Depreciation Expense	404IP	RES	108,212	-	CAGW	22.565%	-
Depreciation Expense	404IP	RES	90,058	-	CN	6.884%	-
Depreciation Expense	404IP	RES	196,125	-	SO	6.655%	-
Total Expense Adjustment				-			-
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	922,752	-	CAGW	22.565%	-
Schedule M Adjustment	SCHMAT	RES	(11,998)	-	CN	6.884%	-
Schedule M Adjustment	SCHMAT	RES	384,169	-	JBG	22.437%	-
Schedule M Adjustment	SCHMAT	RES	1	-	SG	8.229%	-
Schedule M Adjustment	SCHMAT	RES	349,893	-	SO	6.655%	-
Schedule M Adjustment	SCHMAT	RES	247,341	-	WA	Situs	-
Total Schedule M Adjustment				-			-
Def. Income Tax Exp.	41010	RES	(350,193)	-	CAGW	22.565%	-
Def. Income Tax Exp.	41010	RES	4,553	-	CN	6.884%	-
Def. Income Tax Exp.	41010	RES	(145,797)	-	JBG	22.437%	-
Def. Income Tax Exp.	41010	RES	(1)	-	SG	8.229%	-
Def. Income Tax Exp.	41010	RES	(132,788)	-	SO	6.655%	-
Def. Income Tax Exp.	41010	RES	(93,868)	-	WA	Situs	-
Total Deferred Income Tax Expense				-			-
Accumulated Deferred Income Tax							
ADIT Balance	282	RES	350,193	-	CAGW	22.565%	-
ADIT Balance	282	RES	(4,553)	-	CN	6.884%	-
ADIT Balance	282	RES	145,796	-	JBG	22.437%	-
ADIT Balance	282	RES	1	-	SG	8.229%	-
ADIT Balance	282	RES	132,788	-	SO	6.655%	-
ADIT Balance	282	RES	93,868	-	WA	Situs	-

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

Public Counsel opposes the use of End-of-Period rate base and therefore rejects this Company adjustment. The above per-Company amounts excludes accounts in which no costs are allocated or Situs charged to the Washington jurisdiction for presentation purposes.

Company Adjustment 6.3

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u> As-Filed	PUBLIC <u>COUNSEL</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	RES	(710,834)	-	CAGW	22.565%	-
Depreciation Reserve	108HP	RES	<u>153,602</u>	<u>-</u>	CAGE	0.000%	<u>-</u>
Depreciation Reserve Adjustment			<u>(557,232)</u>	<u>-</u>			<u>-</u>

Description of Adjustment:

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The restating adjustment walks forward June 2015 AMA reserve balances to June 2015 year end balances. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

Public Counsel opposes the use of End-of-Period rate base and therefore rejects this Company adjustment.

Company Adjustment 6.4

Description	Accts.	Total Company As-Filed	Public Counsel	Factor	Factor %	Washington Allocation
Adjustment to Expense:						
Remove Incremental Depreciation Exp.	403SP	44,565,903	-	JBG	22.4370%	-
Remove Incremental Depreciation Exp.	403SP	1,229,742	-	CAGW	22.5651%	-
Total Expense Adjustment		45,795,645	-			-
Adjustment to Rate Base:						
Incremental Depreciation Reserve	108SP	(22,282,951)	-	JBG	22.4370%	-
Incremental Depreciation Reserve	108SP	(614,871)	-	CAGW	22.5651%	-
		(22,897,822)	-			-
Adjustment to Tax:						
	SCHMAT	44,565,903	-	JBG	22.4370%	-
	41110	(16,913,206)	-	JBG	22.4370%	-
	282	8,456,603	-	JBG	22.4370%	-
	SCHMAT	122,742	-	CAGW	22.5651%	-
	41110	(466,699)	-	CAGW	22.5651%	-
	282	233,350	-	CAGW	22.5651%	-

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 20147 to 2032 and Jim Bridger from 2037 to 2025, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-21271, order dated July 31, 2003). Incremental reserves are reflected on an average basis.

Public Counsel opposes the acceleration of depreciation on the Jim Bridger and Colstrip units at this time.

Company Adjustment 7.1

Company presentation modified to show income tax expense impact.

Description	Total Company	Total Company PATH Act	Total Company PATH Act and AMA	Public Counsel
	As-Filed	Discovery (Boise 09)	Discovery (Boise 13)	
Adjustment to Income Tax Expense	(306,887)	(284,380)	(213,764)	(230,399)

Adjustment Detail:

Adjusted Rate Base - Washington Jurisdictional	838,124,164	835,682,807	828,023,254	829,827,642
Weighted Cost of Debt, per Company (a)	2.634%	2.634%	2.634%	2.634%
Interest Deduction for Income Taxes	22,077,012	22,012,704	21,810,944	21,858,473
Interest Deduction, per Books	21,200,191	21,200,191	21,200,191	21,200,191
Increase (Reduction) in Deductible Interest	876,821	812,513	610,753	658,282
Federal Income Tax Rate	35%	35%	35%	35%
Reduction to Income Tax Expense	(306,887)	(284,380)	(213,764)	(230,399)

(a) Public Counsel rate corrected to per Company weighted cost of debt and Public Counsel takes no position on the weighted cost of debt at this time.

Impacts of PATH Act and PATH Act with AMA provided for informational purposes.

Description of Adjustment

The above adjustment synchronizes the tax deductible interest expense with the adjusted rate base and the per Company weighted cost of debt. The Total Company amount that include the impacts of the PATH Act was provided in response to Boise Data Request 9 at Attachment Boise 009-2. The Total Company amount that includes the impacts of the PATH Act and AMA rate base was provided in response to Boise Data Request 13 at Attachment Boise 0013-10. The Public Counsel amounts are based on Public Counsel recommended rate base which includes the impacts of the PATH Act, rate base based on the AMA approach and the impact of other Public Counsel adjustments impacting rate base.

Company Adjustment 7.4

<u>Account</u>	<u>Type</u>	TOTAL COMPANY As-Filed	Total Company PATH Act Discovery (Boise 09)	Total Company PATH Act and AMA Discovery (Boise 13)	Public Counsel	Factor	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Tax:								
ADIT Balance	282 RES	3,853,789,452	3,853,789,452	3,853,789,452	3,853,789,452	DITBAL	5.9047%	227,552,961
Cholla SHL	190 RES	(37,880,440)	(37,880,440)	(37,880,440)	(37,880,440)	CAGE	0.0000%	-
Accel Amort of Pollution Cntrl Facilitie	281 RES	248,400,800	248,400,800	248,400,800	248,400,800	SG	8.2285%	20,439,716
California	282 RES	(90,544,316)	(90,544,316)	(88,823,367)	(88,823,367)	CA	Situs	-
Idaho	282 RES	(235,491,703)	(235,491,703)	(229,944,876)	(229,944,876)	IDU	Situs	-
Other	282 RES	(72,216,675)	(72,216,675)	(68,873,407)	(68,873,407)	Other	0.0000%	-
Oregon	282 RES	(1,112,945,438)	(1,112,945,438)	(1,092,828,125)	(1,092,828,125)	OR	Situs	-
Utah	282 RES	(1,830,243,820)	(1,830,243,820)	(1,785,360,708)	(1,785,360,708)	UT	Situs	-
Washington	282 RES	(240,021,060)	(239,815,219)	(235,661,959)	(235,661,959)	WA	Situs	(235,661,959)
Wyoming	282 RES	(589,936,606)	(589,936,606)	(576,015,055)	(576,015,055)	WYP	Situs	-
Repair	282 RES			1,983,531	1,983,531	SG	8.2285%	163,215
PP&E Adjustment - SNP	282 RES	4,040,150	4,040,150	3,142,135	3,142,135	SNP	5.9886%	188,170
PP&E Adjustment - CIAC	282 RES	78,519	78,519	78,518	78,518	CIAC	6.3309%	4,971
PP&E Adjustment - SG	282 RES	12,314,179	12,314,179	8,918,706	8,918,706	SG	8.2285%	733,878
PP&E Adjustment - JBG	282 RES	6,078	6,078	6,078	6,078	JBG	22.4370%	1,364
PP&E Adjustment - CAGW	282 RES			(127,049)	(127,049)	CAGW	22.5651%	(28,669)
PP&E Adjustment - JBE	190 RES	283,613	283,613	-	-	JBE	22.7309%	-
PP&E Adjustment - SNPD	282 RES	17,360	17,360	107,747	107,747	SNPD	6.3309%	6,821
PP&E Adjustment - SO	282 RES	(117,001)	(117,001)	(11,627)	(11,627)	SO	6.6548%	(774)
		<u>(90,466,908)</u>	<u>(90,261,067)</u>	<u>900,354</u>	<u>900,354</u>			<u>13,399,694</u>

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

The Total Company amount that includes the impacts of the PATH Act was provided in response to Boise Data Request 9 at Attachment Boise 009-2. The Total Company amount that includes the impacts of the PATH Act and AMA rate base was provided in response to Boise Data Request 13 at Attachment Boise 0013-9. The Public Counsel amounts are based on the per Company amounts as modified for the impacts of the PATH Act and AMA rate base, provided at Attachment Boise 0013-9.

Company Adjustment 7.7

<u>Account</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u> As-Filed	<u>Total</u> <u>Company</u> <u>PATH Act</u> Discovery (Boise 09)	<u>Total</u> <u>Company</u> <u>PATH Act</u> <u>and AMA</u> Discovery (Boise 13)	<u>Public</u> <u>Counsel</u>	<u>Factor</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Tax:								
Deferred Income Tax Expense	41110	RES	(77,895)	(54,571)	(71,221)	(71,221)	WA	Situs (71,221)
ADIT Balance	283	RES	(78)	(78)	(78)	(78)	WA	Situs (78)

Description of Adjustment:

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items from results since state income tax expense is excluded under the WCA allocation methodology. Total Company amount that includes the impacts of the PATH Act was provided in response to Boise Data Request 9 at Attachment Boise 009-2. The Total Company amount that includes the impacts of the PATH Act and AMA rate base was provided in response to Boise Data Request 13 at Attachment Boise 0013-11. The Public Counsel amounts are based on the per Company amounts as modified for the impacts of the PATH Act and AMA rate base, provided at Attachment Boise 0013-11.

Company Adjustment 8.1

ACCOUNT	Type	Total	Total	Public	FACTOR	FACTOR %	WASHINGTON	
		Company EOP As-Filed	Company AMA Discovery (Boise 13)					Counsel
Adjustment to Rate Base:								
Coal Mine	399	RES	315,208,394	315,208,394	315,208,394	JBE	22.731%	71,649,803
Misc. Deferred Debits	186M	RES	748,649	748,649	748,649	JBE	22.731%	170,175
Mining Plant Accumulated Depreciation	108MP	RES	(188,394,185)	(188,394,185)	(188,394,185)	JBE	22.731%	(42,823,752)
June 2015 AMA Balance			<u>127,562,858</u>	<u>127,562,858</u>	<u>127,562,858</u>			<u>28,996,225</u>
Adjustment to June 2015 YE Balance								
Coal Mine	399	RES	3,720,536	-	-	JBE	22.731%	-
Misc. Deferred Debits	186M	RES	(398,400)	-	-	JBE	22.731%	-
Mining Plant Accumulated Depreciation	108MP	RES	(8,415,227)	-	-	JBE	22.731%	-
			<u>(5,093,091)</u>	<u>-</u>	<u>-</u>			<u>-</u>

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

In response to Boise Data Request 13, at Attachment Boise 013-6, the Company provided the revised adjustment based on AMA rate base approach. In the revised adjustment, the Company also corrected the allocation factor percentage applied. Since Public Counsel recommends AMA rate base approach, Public Counsel's recommended adjustment is based on the AMA approach provided by the Company in Attachment Boise 013-6.

Company Adjustment 8.4
 8.4.1

	ACCOUNT	Type	Total Company As-Filed	Total Company PATH Act Discovery (Boise 9)	Public Counsel	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base:								
Steam Production	312	PRO	127,544,646	127,544,646	117,233,290	JBG	22.4370%	26,303,638
Adjustment to Reserve:								
Accumulated Reserve	108SP	PRO	(6,174,736)	(6,174,736)	(5,679,212)	JBG	22.4370%	(1,274,245)
Adjustment to Expense:								
Depreciation Expense	403SP	PRO	9,125,236	9,125,236	8,387,506	JBG	22.4370%	1,881,905
Adjustment to Tax:								
Steam Production - Sch M Adj	SCHMAT	PRO	9,125,236	9,125,236	8,387,506	JBG	22.4370%	1,881,905
Steam Production - Sch M Adj	SCHMAT	PRO	10,323,090	6,800,471	5,813,740	JBG	22.4370%	1,304,429
Steam Production - DIT Expense	41010	PRO	454,599	(882,273)	(976,776)	JBG	22.4370%	(219,159)
Steam Production - AMA ADIT	282	PRO	(12,823,433)	(24,621,789)	(24,382,952)	JBG	22.4370%	(5,470,804)

Calculation of Estimated Steam Production - Sch M Adj Impact:

Company original Steam Prod. Sch M Adj	10,323,090	Co. Exhibit No. SEM-3, page 8.4
Company updated based on Actual Plant Adds	<u>9,336,359</u>	Attachment Boise 0062 1st Supplemental (Exh. No. DMR-17)
Reduction based on Actual Plant Adds	(986,731)	
Company Steam Prod. Sch M Adj with PATH Act		
Impacts based on Original Projected Plant Adds	<u>6,800,471</u>	Attachment Boise 009-1 Redacted (Exh. No. DMR-6)
Adjusted Steam Prod Sch M deduction, per PC	<u>5,813,740</u>	

Calculation of Estimated Accumulated Deferred Income Tax Impact:

Company original ADIT	(12,823,433)	Co. Exhibit No. SEM-3, page 8.4
Company updated ADIT based on actual plant adds	<u>(12,584,596)</u>	Attachment Boise 0062 1st Supplemental (Exh. No. DMR-17)
Reduction to ADIT based on Actual Plant Adds	238,837	
Company ADIT with PATH Act Impacts Based on		
Original Projected Plant Additions	<u>(24,621,789)</u>	Attachment Boise 009-1 Redacted (Exh. No. DMR-6)
Adjusted ADIT, per Public Counsel	<u>(24,382,952)</u>	

Calculation of Deferred Income Tax Expense Impact:

Company original DIT Expense	454,599	Co. Exhibit No. SEM-3, page 8.4
Company updated DIT Expense on actual plant adds	<u>360,096</u>	Attachment Boise 0062 1st Supplemental (Exh. No. DMR-17)
Reduction to ADIT based on Actual Plant Adds	(94,503)	
Company ADIT with PATH Act Impacts Based on		
Original Projected Plant Additions	<u>(882,273)</u>	Attachment Boise 009-1 Redacted (Exh. No. DMR-6)
Adjusted ADIT, per Public Counsel	<u>(976,776)</u>	

Description of Adjustment:

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2014, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

Public Counsel recommends that the Company's adjustment be modified to reflect the impacts of the PATH Act and the impacts of the actual plant addition amounts instead of the projected amounts incorporated in the Company's filing. The Company provided the impacts of the PATH Act on the adjustment in response to Boise Data Request 9 at Attachment Boise 009-1 Redacted. The Company also provided the impacts on its original adjustment associated with the actual amount of plant additions (but without the PATH Act impacts) in response to Boise Data Request 62, Attachment Boise 0062 1st Supplemental. Since the response did not include the impacts of the actual capital addition amounts with the PATH Act impacts also included, estimates of the various deferred tax impacts are calculated above. The next page of this adjustment removes the impacts of the Company's request to accelerate depreciation on the Jim Bridger assets.

Company Adjustment 8.4
 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>Public Counsel</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Reduction to Depreciation Expense	312		<u>(5,034,634)</u>	JBG	22.4370%	<u>(1,129,621)</u>
Reduction to Depreciation Reserve	108SP		<u>3,408,970</u>	JBG	22.4370%	<u>764,871</u>

Calculation of Public Counsel Recommended Depreciation Expense - Removes Acceleration

A.1	Steam Production Plant Addition, as Updated	117,233,290	Attach. Boise 0062 1st Supplemental (Exh. No. DMR-17)
A.2	Current Jim Bridger Account 312 Depreciation Rate	<u>2.860%</u>	Co. Exhibit No. SEM-3, page 6.4.2
A.3	Depreciation Expense w/out Acceleration	3,352,872	A.1 * A.2
A.4	Per Company Accelerated Depreciation Based on Actual Plant Additions (Uses 7.155% depreciation rate)	<u>8,387,506</u>	Attach. Boise 0062 1st Supplemental (Exh. No. DMR-17)
A.5	Reduction to Depreciation Expense to Remove Accelerated Depreciation	<u>(5,034,634)</u>	A.3 - A.4

Description of Adjustment:

The above adjustment removes the Company's requested acceleration of the depreciation of the Jim Bridger pro forma plant additions (updated for actual additions) and instead bases the depreciation expense on the current Commission authorized depreciation rates for the assets.

Company Adjustment 8.11
 8.11.1

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u> As-Filed	<u>PUBLIC</u> <u>COUNSEL</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:						
302	RES	(300,367)	-	CAGW	22.565%	-
303	RES	3,439,001	-	CAGW	22.565%	-
303	RES	3,568,193	-	CN	6.884%	-
303	RES	5,371,595	-	SO	6.655%	-
311	RES	235,768	-	CAGW	22.565%	-
311	RES	247,223	-	JBG	22.437%	-
312	RES	14,606	-	CAGW	22.565%	-
312	RES	14,552,316	-	JBG	22.437%	-
314	RES	(33,921)	-	CAGW	22.565%	-
314	RES	(2,094,791)	-	JBG	22.437%	-
315	RES	69,992	-	CAGW	22.565%	-
315	RES	95,129	-	JBG	22.437%	-
316	RES	(1,038)	-	CAGW	22.565%	-
316	RES	(297)	-	JBG	22.437%	-
331	RES	6,750,524	-	CAGW	22.565%	-
332	RES	1,362,510	-	CAGW	22.565%	-
333	RES	1,213,532	-	CAGW	22.565%	-
334	RES	508,338	-	CAGW	22.565%	-
336	RES	56,614	-	CAGW	22.565%	-
341	RES	86,733	-	CAGW	22.565%	-
343	RES	7,137,701	-	CAGW	22.565%	-
344	RES	500,402	-	CAGW	22.565%	-
345	RES	93,855	-	CAGW	22.565%	-
346	RES	(236)	-	CAGW	22.565%	-
350	RES	1,441,727	-	CAGW	22.565%	-
352	RES	2,348,767	-	CAGW	22.565%	-
352	RES	41,117	-	JBG	22.437%	-
353	RES	4,855,895	-	CAGW	22.565%	-
353	RES	1,307,438	-	JBG	22.437%	-
354	RES	831,079	-	CAGW	22.565%	-
355	RES	3,454,327	-	CAGW	22.565%	-
355	RES	(2,201)	-	JBG	22.437%	-
356	RES	2,327,065	-	CAGW	22.565%	-
356	RES	(10)	-	JBG	22.437%	-
356	RES	79	-	SG	8.229%	-
357	RES	(334)	-	CAGW	22.565%	-
360	RES	54,757	-	WA	Situs	-
361	RES	148,287	-	WA	Situs	-
362	RES	3,448,829	-	WA	Situs	-
364	RES	1,111,536	-	WA	Situs	-
365	RES	1,483,378	-	WA	Situs	-
366	RES	259,558	-	WA	Situs	-
367	RES	518,899	-	WA	Situs	-
368	RES	1,099,994	-	WA	Situs	-
369	RES	904,129	-	WA	Situs	-

Company Adjustment 8.11
 8.11.2

			TOTAL	PUBLIC			WASHINGTON
	ACCOUNT	Type	COMPANY	COUNSEL	FACTOR	FACTOR %	ALLOCATED
			As-Filed				
Adjustment to Rate Base:							
	370	RES	95,781	-	WA	Situs	-
	371	RES	(418)	-	WA	Situs	-
	373	RES	30,467	-	WA	Situs	-
	390	RES	(1,597,794)	-	CN	6.884%	-
	390	RES	1,160,397	-	SO	6.655%	-
	390	RES	1,651	-	WA	Situs	-
	391	RES	(74,301)	-	CAGW	22.565%	-
	391	RES	(47,007)	-	CN	6.884%	-
	391	RES	(31,536)	-	JBG	22.437%	-
	391	RES	931,078	-	SO	6.655%	-
	391	RES	(16,836)	-	WA	Situs	-
	392	RES	(40,636)	-	CAGW	22.565%	-
	392	RES	164,542	-	SO	6.655%	-
	392	RES	14,040	-	WA	Situs	-
	393	RES	12,390	-	CAGW	22.565%	-
	393	RES	(3,752)	-	JBG	22.437%	-
	393	RES	5,568	-	SO	6.655%	-
	393	RES	(6,828)	-	WA	Situs	-
	394	RES	9,679	-	CAGW	22.565%	-
	394	RES	(39,882)	-	JBG	22.437%	-
	394	RES	4,543	-	SO	6.655%	-
	394	RES	7,020	-	WA	Situs	-
	395	RES	(53,782)	-	CAGW	22.565%	-
	395	RES	(30,430)	-	SO	6.655%	-
	395	RES	(44,102)	-	WA	Situs	-
	396	RES	1,337	-	CAGW	22.565%	-
	396	RES	216,867	-	JBG	22.437%	-
	396	RES	207,659	-	SO	6.655%	-
	397	RES	956,032	-	CAGW	22.565%	-
	397	RES	3,486	-	CN	6.884%	-
	397	RES	153,476	-	JBG	22.437%	-
	397	RES	337,528	-	SO	6.655%	-
	397	RES	(206,113)	-	WA	Situs	-
	398	RES	(2,969)	-	CAGW	22.565%	-
	398	RES	(535)	-	JBG	22.437%	-
	398	RES	(133,764)	-	SO	6.655%	-
	398	RES	(6,744)	-	WA	Situs	-
	DP	RES	1,434,018	-	WA	Situs	-
	GP	RES	286,716	-	SO	6.655%	-
	SP	RES	1,547,718	-	SG	8.229%	-
	TP	RES	19,797,089	-	CAGW	22.565%	-
	Adjustment, per Public Counsel			-			-

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

Public Counsel opposes the use of End-of-Period rate base and therefore rejects this Company adjustment. Above per-Company amounts exclude accounts that are not allocated or Situs charged to Washington jurisdiction for presentation purposes.

Pacific Power & Light - Washington Operations
 IDAHO POWER ASSET EXCHANGE ADJUSTMENT
 Test Year Ended June 30, 2015

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Company Adjustment 8.13

ACCOUNT	Type	Total	Total	Public	FACTOR	FACTOR %	WASHINGTON ALLOCATED	
		Company EOP As-Filed	Company AMA Discovery (Boise 13)	Counsel				
Adjustment to Rate Base:								
Remove Assets Transferred to Idaho Power	352	PRO	(88,857)	(88,857)	(88,857)	CAGE	0.000%	-
	353	PRO	(9,765,627)	(9,765,627)	(9,765,627)	CAGE	0.000%	-
	355	PRO	(804,038)	(804,038)	(804,038)	CAGE	0.000%	-
	356	PRO	(1,848,587)	(1,848,587)	(1,848,587)	CAGE	0.000%	-
	352	PRO	(9,365)	(9,365)	(9,365)	CAGW	22.565%	(2,113)
	353	PRO	(4,326,909)	(4,326,909)	(4,326,909)	CAGW	22.565%	(976,369)
	397	PRO	(1,899)	(1,899)	(1,899)	CAGW	22.565%	(429)
	398	PRO	(219)	(219)	(219)	CAGW	22.565%	(50)
	354	PRO	(9,458,992)	(9,458,992)	(9,458,992)	CAGE	0.000%	-
	362	PRO	(11,960)	(11,960)	(11,960)	IDU	0.000%	-
	397	PRO	(120,817)	(120,817)	(120,817)	CAGE	0.000%	-
	353	PRO	(366,555)	(366,555)	(366,555)	JBG	22.437%	(82,244)
	397	PRO	(41,363)	(41,363)	(41,363)	JBG	22.437%	(9,281)
	354	PRO	(7,603,314)	(7,603,314)	(7,603,314)	JBG	22.437%	(1,705,956)
	355	PRO	(276,825)	(276,825)	(276,825)	JBG	22.437%	(62,111)
	356	PRO	(5,480,394)	(5,480,394)	(5,480,394)	JBG	22.437%	(1,229,636)
	356	PRO	(15,176,148)	(15,176,148)	(15,176,148)	CAGW	22.565%	(3,424,506)
	354	PRO	(14,170,109)	(14,170,109)	(14,170,109)	CAGW	22.565%	(3,197,493)
	355	PRO	(3,842,096)	(3,842,096)	(3,842,096)	CAGW	22.565%	(866,971)
			<u>(73,394,075)</u>	<u>(73,394,075)</u>	<u>(73,394,075)</u>			<u>(11,557,158)</u>
Remove Reserves Transferred to Idaho Power	108TP	PRO	7,039,810	6,851,231	6,851,231	CAGE	0.000%	-
	108TP	PRO	16,381,461	16,043,926	16,043,926	CAGW	22.565%	3,620,320
	108GP	PRO	681	640	640	CAGW	22.565%	144
	108GP	PRO	25,236	23,173	23,173	CAGE	0.000%	-
	108TP	PRO	7,079,860	6,963,711	6,963,711	JBG	22.437%	1,562,448
	108GP	PRO	10,313	9,862	9,862	JBG	22.437%	2,213
	108362	PRO	3,941	3,779	3,779	IDU	0.000%	-
			<u>30,541,302</u>	<u>29,896,321</u>	<u>29,896,321</u>			<u>5,185,125</u>
Net Balance Transferred to Idaho Power			<u>(42,852,773)</u>	<u>(43,497,754)</u>	<u>(43,497,754)</u>			<u>(6,372,032)</u>
Add Assets Transferred from Idaho Power	352	PRO	1,826,454	1,826,454	1,826,454	CAGE	0.000%	-
	352	PRO	1,344,696	1,344,696	1,344,696	CAGW	22.565%	303,431
	352	PRO	18,869	18,869	18,869	JBG	22.437%	4,234
	353	PRO	6,622,693	6,622,693	6,622,693	CAGE	0.000%	-
	353	PRO	20,946,823	20,946,823	20,946,823	CAGW	22.565%	4,726,662
	353	PRO	3,073,893	3,073,893	3,073,893	JBG	22.437%	689,689
	354	PRO	9,856,028	9,856,028	9,856,028	CAGW	22.565%	2,224,018
	354	PRO	6,436,371	6,436,371	6,436,371	JBG	22.437%	1,444,129
	355	PRO	283,563	283,563	283,563	CAGE	0.000%	-
	355	PRO	2,535,285	2,535,285	2,535,285	CAGW	22.565%	572,088
	355	PRO	45,987	45,987	45,987	JBG	22.437%	10,318
	356	PRO	384,023	384,023	384,023	CAGE	0.000%	-
	356	PRO	5,514,590	5,514,590	5,514,590	CAGW	22.565%	1,244,370
	356	PRO	5,439,587	5,439,587	5,439,587	JBG	22.437%	1,220,480
	397	PRO	1,198	1,198	1,198	JBG	22.437%	269
			<u>64,330,061</u>	<u>64,330,061</u>	<u>64,330,061</u>			<u>12,439,689</u>
Add Reserves Transferred from Idaho Power	108TP	PRO	(7,285,529)	(7,158,485)	(7,158,485)	JBG	22.437%	(1,606,149)
	108GP	PRO	(1,211)	(1,198)	(1,198)	JBG	22.437%	(269)
	108TP	PRO	(12,634,459)	(12,272,882)	(12,272,882)	CAGW	22.565%	(2,769,382)
	108TP	PRO	(1,251,923)	(1,173,656)	(1,173,656)	CAGE	0.000%	-
			<u>(21,173,122)</u>	<u>(20,606,220)</u>	<u>(20,606,220)</u>			<u>(4,375,800)</u>
Net Balance Transferred from Idaho Power			<u>43,156,939</u>	<u>43,723,841</u>	<u>43,723,841</u>			<u>8,063,888</u>
Total Adjustment			<u>304,166</u>	<u>226,087</u>	<u>226,087</u>			<u>1,691,856</u>
Adjustment to Tax:								
ADIT Balance at June 2015 - WA	282	PRO	1,727,109	1,426,758	1,426,758	WA	100.000%	1,426,758

Description of Adjustment

This adjustment reflects the rate base impacts of the Asset Exchange agreement between PacifiCorp and Idaho Powe as approved in Order 01 of Docket No. UE-144136. In response to Boise Data Request 13, at Attachment Boise 013-8, the Company provided the revised adjustment based on AMA rate base approach. Public Counsel's recommended adjustment is based on the AMA approach provided by the Company in Attachment Boise 013-8.