

**Appendix A**  
**Summary of Commission Determinations**  
**(Confidential Information Redacted)**

| <u>Line of Service</u> | <u>Commission Determination</u>     |                                      |                              | <u>Additional Annual Revenue</u> | <u>Percent Increase</u> |
|------------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------------|-------------------------|
|                        | <u>Operating Revenue (LG Input)</u> | <u>Operating Expenses (LG Input)</u> | <u>Investment (LG Input)</u> |                                  |                         |
| Total Regulated        |                                     |                                      |                              | \$ 1,385,522                     | 10.84%                  |
| Total Clallam County   |                                     |                                      |                              | \$ 746,462                       | 9.32%                   |
| Total Jefferson County |                                     |                                      |                              | \$ 380,918                       | 12.70%                  |
| Mill Hauls             |                                     |                                      |                              | \$ 242,477                       | 13.71%                  |

| <u>Adjustment</u>           | <u>Determination</u>  | <u>USOA #</u> | <u>GL Code</u> | <u>Account Title</u>                      | <u>Per IS - As Booked</u> | <u>Restating Adjustments</u> | <u>Pro forma Adjustments</u> | <u>Adjusted IS</u> | <u>Clallam (UTC)</u> | <u>Jefferson (UTC)</u> | <u>Mill Long Hauls (UTC)</u> | <u>Non-Regulated</u> |
|-----------------------------|-----------------------|---------------|----------------|---|---------------------------|------------------------------|------------------------------|--------------------|----------------------|------------------------|------------------------------|----------------------|
|                             |                       |               |                | Total Revenues                            |                           |                              |                              |                    |                      |                        |                              |                      |
|                             |                       |               |                | Total Expenses (Uncontested Accounts)     |                           |                              |                              |                    |                      |                        |                              |                      |
| Insurance Expense           | Accept Company        | 4530          | 59341          | A&L - Current Year Claims                 |                           |                              |                              |                    |                      |                        |                              |                      |
| Insurance Expense           | Accept Company        | 4530          | 59342          | Prior Year Claims                         |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4115          | 52035          | Safety Bonus                              |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4115          | 52036          | Other Bonus/Commission - Non-Safety       |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4115          | 55036          | Other Bonus/Commission - Non-Safety       |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4210          | 56036          | Other Bonus/Commission - Non-Safety       |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4213          | 50035          | Performance Bonus                         |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4213          | 50036          | Other Bonus/Commission - Non-Safety       |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4613          | 70035          | Safety Bonuses                            |                           |                              |                              |                    |                      |                        |                              |                      |
| Incentive Pay               | Accept Company (BR 4) | 4613          | 70036          | Bonuses                                   |                           |                              |                              |                    |                      |                        |                              |                      |
| Severance Pay               | Accept Company        | 4611          | 70037          | Termination Pay                           |                           |                              |                              |                    |                      |                        |                              |                      |
| Stranded Asset              | Accept Staff          | 5100          | 91010          | Sale of Asset                             |                           |                              |                              |                    |                      |                        |                              |                      |
| Legal Fees & Stranded Asset | Modify Company        | 4630          | 70235          | Legal                                     |                           |                              |                              |                    |                      |                        |                              |                      |
| Employee Comm. Activity     | Modify Staff          | 4690          | 70095          | Employee Comm Activity                    |                           |                              |                              |                    |                      |                        |                              |                      |
| Employee Meals              | Accept Company        | 4690          | 70206          | Travel Meals                              |                           |                              |                              |                    |                      |                        |                              |                      |
| Safety Events               | Accept Company        | 4690          | 70330          | Safety Events                             |                           |                              |                              |                    |                      |                        |                              |                      |
| Fuel Expense                | Accept Staff*         | 4240          | 52142          | Fuel Expense                              |                           |                              |                              |                    |                      |                        |                              |                      |
| Rate Case Costs             | Modify Company*       | 4690          | 70255          | Other Prof Fees                           |                           |                              |                              |                    |                      |                        |                              |                      |
|                             |                       |               |                | Total Expenses (Contested Accounts)       |                           |                              |                              |                    |                      |                        |                              |                      |
|                             |                       |               |                | Total Expenses (Commission Determination) |                           |                              |                              |                    |                      |                        |                              |                      |
|                             |                       |               |                | Total Expenses (Company Proposal)         |                           |                              |                              |                    |                      |                        |                              |                      |
|                             |                       |               |                | Variance to Company Proposal              |                           |                              |                              |                    |                      |                        |                              |                      |

**Notes**

\*For these adjustments, we require modification in the compliance filing to utilize actual costs (Rate Case Costs Adjustment) and to utilize the most recent 12-month period of actual fuel expenses (Fuel Expense Adjustment)

Amounts identified in **bold** above indicate modification to Company proposed amounts, either to adopt Staff's recommendation or to adopt a Commission-revised adjustment