

## **Exhibit G**

**Proposed Journal Entries for the  
Regulatory Accounting Requested in the  
Amended Application Using Actual Amounts  
as of 5/31/2014 and Assuming a 9/1/2014  
Transaction Closing Date**

**Exhibit G to Application for Approval to Sell the Electron Hydroelectric Project**  
**Proposed Journal Entries for the Regulatory Accounting Requested in the Amended Application**  
**Using Actual Amounts as of 5/31/2014 and Assuming a 9/1/2014 Transaction Closing Date**

Line	FERC Account	Event	Dr	Cr
1	108	Accumulated Provision for Depreciation of Electric Utility Plant	\$ 49,284,306	
2	182.2	Unrecovered Plant	\$ 20,519,694	
3	101	Electric Plant In Service		\$ 69,804,000
4	282	Accumulated Deferred Income Tax - Other Property	\$ 2,824,323	
5	411.1	Provision for Deferred Income Taxes—Credit		\$ 2,824,323
6		<i>To Retire Electron Plant from Service</i>		
7				
9				
10	131	Cash	\$ 8,400,000	
11	182.2	Unrecovered Plant		\$ 8,400,000
12		<i>Record Sales Proceeds</i>		
13				
15				
16	410.1	Provision for Deferred Income Taxes	\$ 4,241,893	
17	283	Accumulated Deferred Income Taxes - Other		\$ 4,241,893
18		<i>Establish deferred income taxes on regulatory asset at 35%</i>		
19				
21				
22	407	Amortization of Property Loss	\$ 1,236,306	
23	182.2	Unrecovered Plant		\$ 1,236,306
24	283	Accumulated Deferred Income Taxes - Other	\$ 432,707	
25	410.1	Provision for Deferred Income Taxes		\$ 432,707
26		<i>Amortize unrecovered plant at existing depreciation level from Sep 2014 through Nov 2014</i>		
27				

Impact on  
Plant Rate Base \$ (17,695,371)  
Reg Asset Rate Base \$ 7,074,203

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