

**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**

REVISED  
JULY 17, 2014

**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 6/30/2014 with an estimated 7/31/2014 Transaction Closing Date**  
(Substitute)

Line	FERC Account	Event	Dr	Cr
1	108	Accumulated Provision for Depreciation of Electric Utility Plant	<del>\$ 49,284,306</del>	\$ 48,807,644
2	182.2	Unrecovered Plant	<del>\$ 20,519,694</del>	\$ 23,612,555
3	101	Electric Plant In Service		<del>\$ 69,804,000</del> \$ 69,692,000
3a	<u>107</u>	<u>Construction Work In Progress--HCP/ITP Studies</u>		\$ 2,359,175
3b	<u>108</u>	<u>Cost of Removal --Electron</u>		\$ 369,024
4	282	Accumulated Deferred Income Tax - Other Property	<del>\$ 2,824,323</del>	\$ 2,905,759
5	411.1	Provision for Deferred Income Taxes—Credit		<del>\$ 2,824,323</del> \$ 2,905,759
6		<i>To Retire Electron Plant from Service &amp; Close Outstanding Orders</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	<del>\$ 4,241,893</del>	\$ 5,324,394
17	283	Accumulated Deferred Income Taxes - Other		<del>\$ 4,241,893</del> \$ 5,324,394
18		<i>Establish deferred income taxes on regulatory asset at 35%</i>		
19				
21				
22	407	Amortization of Property Loss	<del>\$ 1,236,306</del>	\$ 1,646,577
23	182.2	Unrecovered Plant		<del>\$ 1,236,306</del> \$ 1,646,577
24	283	Accumulated Deferred Income Taxes - Other	<del>\$ 432,707</del>	\$ 576,302
25	410.1	Provision for Deferred Income Taxes		<del>\$ 432,707</del> \$ 576,302
26		<i>Amortize unrecovered plant at existing depreciation level from Aug Sep 2014 through Nov 2014</i>		
27				
28				
29	<u>131</u>	<u>Cash</u>	\$ 274,000	
30	<u>234</u>	<u>Accounts Payable--REA liability</u>		\$ 274,000
31		<i>Record Receipts from Electron LLC for Annual O&amp;M Contribution</i>		
32		<i>(ongoing annual entry)</i>		
28				
29	<u>234</u>	<u>Accounts Payable--REA liability</u>	\$ 274,000	
30	<u>131</u>	<u>Cash</u>		\$ 274,000
31		<i>Record Payment to Puyallup Tribe for Annual O&amp;M Contribution per REA</i>		
32		<i>(ongoing annual entry)</i>		

Impact on  
Plant Rate Base ~~\$ (17,695,371)~~ \$ (17,978,597)  
CWIP \$ (2,728,199)  
Reg Asset Rate Base ~~\$ 7,074,203~~ \$ 8,817,885

**REVISED**  
**July 17, 2014**