Exhibit No (EMA-2)	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UE-09	
DOCKET NO. UG-09	
EXHIBIT NO(EMA-2)	
ELIZABETH M. ANDREWS	
REPRESENTING AVISTA CORPORATION	

	OF DOLLARS)	WIT	H PRESENT RAT	ES	WITH PROPO	
		Actual Per	145504 - 65	000 000	Proposed	Pro Forma
Line	5 n n a an y n m y a y	Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION a	Report b	Adjustments c	Total d	Related Exp	Total f
			Ü			· 1
	REVENUES					
1	Total General Business	\$407,849	\$ (17,696)	\$390,153	\$69,762	\$459,915
2	Interdepartmental Sales	800		800		800
3	Sales for Resale	126,479	(59,973)	66,506		66,506
4	Total Sales of Electricity	535,128	(77,669)	457,459	69,762	527,221
5	Other Revenue	36,572	(26,892)	9,680	69,762	9,680 536,901
6	Total Electric Revenue	571,700	(104,561)	467,139	09,702	330,901
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	175,800	2,971	178,771		178,771
8	Purchased Power	147,076	(70,456)	76,620		76,620
9	Depreciation and Amortization	23,675	8,141	31,816		31,816
10	Taxes	8,935	2,443	11,378	0	11,378 298,585
11	Total Production & Transmission	355,486	(56,901)	298,585	U	290,303
	Distribution					Spant record
12	Operating Expenses	17,279	3,643	20,922		20,922
13	Depreciation	14,599	1,841	16,440	2.22	16,440
14	Taxes	33,186	(14,044)	19,142	2,695	21,837
15	Total Distribution	65,064	(8,560)	56,504	2,695	59,199
16	Customer Accounting	8,559	25	8,584	181	8,765
17	Customer Service & Information	11,359	(10,649)	710		710
18	Sales Expenses	696	61	757		757
	Administrative & General				140	10 525
19	Operating Expenses	35,147	5,238	40,385	140	40,525 9,083
20	Depreciation	7,022	2,061	9,083		252
21	Taxes	42.160	7,551	252 49,720	140	49,860
22	Total Admin. & General	42,169 483,333	(68,473)	414,860	3,016	417,876
23	Total Electric Expenses	483,333	(08,473)	414,000	5,010	117,010
24	OPERATING INCOME BEFORE FIT	88,367	(36,088)	52,279	66,746	119,025
	FEDERAL INCOME TAX					
25	Current Accrual	16,759	(17,855)	(1,096)	23,361	22,265
26	Deferred Income Taxes	3,070	6,276	9,346		9,346
27	Amortized Investment Tax Credit					
28	SETTLEMENT EXCHANGE POWER					
29	NET OPERATING INCOME	\$68,538	(\$24,509)	\$44,029	\$43,385	\$87,414
	RATE BASE					
990	PLANT IN SERVICE	000 100	\$56,039	\$78,478		\$78,478
30	Intangible	\$22,439 656,077	106,142	762,219		762,219
31	Production	285,760	10,556	296,316		296,316
32	Transmission Distribution	552,007	55,301	607,308		607,308
33 34	General	88,036	21,562	109,598		109,598
35	Total Plant in Service	1,604,319	249,600	1,853,919	0	1,853,919
36	ACCUMULATED DEPRECIATION	543,584	67,357	610,941		610,941
37	ACCUM, PROVISION FOR AMORTIZATION	6,907	57,728	64,635		64,635
38	Total Accum, Depreciation & Amort.	550,491	125,085	675,576	0	675,576
39	GAIN ON SALE OF BUILDING	0.607 5 /0.707	(194)	(194)		(194
40	DEFERRED TAXES	_	(171,073)	(171,073)		(171,073
40						
41	TOTAL RATE BASE	\$1,053,828	(\$46,752)	\$1,007,076	\$0	\$1,007,076

AVISTA UTILITIES Calculation of General Revenue Requirement Washington - Electric System TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$1,007,076
2	Proposed Rate of Return	8.68%
3	Net Operating Income Requirement	\$87,414
4	Pro Forma Net Operating Income	\$44,029
5	Net Operating Income Deficiency	\$43,385
6	Conversion Factor	0.62190134
7	Revenue Requirement	\$69,762
8	Total General Business Revenues	\$390,953
9	Percentage Revenue Increase	17.84%

AVISTA UTILITIES

Revenue Conversion Factor Washington - Electric System

TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.002599
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038629
5	Franchise Fees	0.000000
6	Total Expense	0.043229
7	Net Operating Income Before FIT	0.956771
8	Federal Income Tax @ 35%	0.334870
9	REVENUE CONVERSION FACTOR	0.621901

Not Done Done

Line	DDG	Per Results	Deferred FIT	Deferred Gain on Office	Colstrip 3 AFUDC	Colstrip Common	Kettle Falls	Customer
No.	DESCRIPTION a	Report	Rate Base	Building d	Elimination e	AFUDC f	Disallow.	Advances h
	a	b	C	u	c	*	5	
	REVENUES							
1	Total General Business	\$407,849						
2	Interdepartmental Sales	800						
3	Sales for Resale	126,479						
4	Total Sales of Electricity	535,128	0	0	0	0	0	0
5	Other Revenue	36,572						
6	Total Electric Revenue	571,700	0	0	0	0	0	0
	EXPENSES							
-	Production and Transmission	155 000						
7	Operating Expenses	175,800						
8	Purchased Power	147,076			(202)			
9	Depreciation and Amortization	23,675 8,935			(202)			
10 11	Taxes Total Production & Transmission	355,486	0	0	(202)	0	0	0
	Distribution							
12	Distribution Operating Expenses	17,279						
		14,599						
13 14	Depreciation Taxes	33,186						
15	Total Distribution	65,064	0	0	0	0	0	0
15	Total Distribution			v				
16	Customer Accounting	8,559						
17	Customer Service & Information	11,359						
18	Sales Expenses	696						
	Administrative & General							
19	Operating Expenses	35,147						
20	Depreciation	7,022						
21	Taxes	12.160	0	0	0	0	0	0
22	Total Admin. & General	42,169	0	0		0	0	0
23	Total Electric Expenses	403,333						
24	OPERATING INCOME BEFORE FIT	88,367	0	0	202	0	0	0
	FEDERAL INCOME TAX							
25	Current Accrual	16,759					1201	
26	Deferred Income Taxes	3,070					56	
27	NET OPERATING INCOME	\$68,538	\$0	\$0	\$202	\$0	(\$56)	\$0
-	The or had the or to only							
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible	\$22,439			(5.450)	426	(5.240)	
29	Production	656,077			(7,452)	436	(5,248)	
30	Transmission	285,760						(231)
31	Distribution	552,007						(231)
32	General That I Plant in Sanian	88,036 1,604,319	0	0	(7,452)	436	(5,248)	(231)
33	Total Plant in Service		0	Ü		430		(231)
34	ACCUMULATED DEPRECIATION	543,584			(5,496)		(3,796)	
25	ACCUM. PROVISION FOR AMORTIZATION	6,907			12 12 1		(2.207)	0
36	Total Accum. Depreciation & Amort.	550,491	0	0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	(3,796)	0
37	GAIN ON SALE OF BUILDING			(194)			598	
38	DEFERRED TAXES		(142,713)	. 68			378	2027
39	TOTAL RATE BASE	\$1,053,828	(\$142,713)	(\$126	(\$1,956)	\$436	(\$854)	(\$231)
40	RATE OF RETURN	6.50%						

Line No.	DESCRIPTION	Depreciation True-up	Settlement Exchange Power	Subtotal Actual	Eliminate B & O Taxes	Property Tax	Uncollect. Expense	Regulatory Expense
110.	a a	i i	j	Actual	k	1	m	n
	REVENUES							
1	Total General Business			\$407,849	\$ (13,744)			
2	Interdepartmental Sales			800				
3	Sales for Resale	×		126,479				
4	Total Sales of Electricity	0	0	535,128	(13,744)	0	0	0
5	Other Revenue Total Electric Revenue	0	0	36,572 571,700	(16)	0	0	0

	EXPENSES Production and Transmission							
7				175,800				
8	Operating Expenses Purchased Power			147,076				
9		(685)		22,788				
10	Depreciation and Amortization Taxes	(003)		8,935		2,085		
11	Total Production & Transmission	(685)	0	354,599	0	2,085	0	0
11	Total Production & Transmission	(003)	M	331,377		2,000	15.0	į.
	Distribution							
12	Operating Expenses			17,279				
13	Depreciation	857		15,456	(12.52()	((42)		
14	Taxes			33,186	(13,726)	(643)	0	0
15	Total Distribution	857	0	65,921	(13,726)	(643)	0	.0
16	Customer Accounting			8,559			(108)	
17	Customer Service & Information			11,359			3	
18	Sales Expenses			696				
	Administrative & General							
19	Operating Expenses			35,147				80
20	Depreciation	(232)		6,790				
21	Taxes	(232)				3		
22	Total Admin. & General	(232)	0	41,937	0	3	0	80
23	Total Electric Expenses	(60)	0	483,071	(13,726)	1,445	(108)	80
24	73	60	0	88,629	(34)	(1,445)	108	(80
24	OPERATING INCOME BEFORE FIT	00	· ·	88,023	(34)	(1,445)	100	(0.
	FEDERAL INCOME TAX					(50.5)	20	/20
25	Current Accrual	21		16,780	(12)	(506)	38	(28
26	Deferred Income Taxes			3,126				
27	NET OPERATING INCOME	\$39	\$0	\$68,723	(\$22)	(\$939)	\$70	(\$52
21	NET OFERATING INCOME	- 337	Ψ	000,720	(022)	(0,0,0)		
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible			\$22,439				
29	Production		79,626	723,439				
30	Transmission			285,760				
31	Distribution			551,776				
32	General	-	20.707	88,036	0	0	0	(
33	Total Plant in Service	0	79,626	1,671,450	U	U		^
34	ACCUMULATED DEPRECIATION			534,292				
25	ACCUM, PROVISION FOR AMORTIZATION		57,168	64,075			0	(
36	Total Accum. Depreciation & Amort.	0	57,168	598,367	0	0	0	,
37	GAIN ON SALE OF BUILDING		(4,036)	(194) (146,083)				
	DEFERRED TAXES		(4,030)	(140,063)				
38		\$0	\$18,422	\$926,806	\$0	\$0	\$0	\$(

Line		Injuries and		Eliminate WA Power	Nez Perce Settlement	Eliminate A/R	Office Space Charges to	Restate Excise
No.	DESCRIPTION	Damages	FIT	Cost Defer	Adjustment	Expenses	Subsidiaries	Taxes
	a	0	р	q	r	8	t	u
	REVENUES							
1	Total General Business			\$ (32,702)				
2	Interdepartmental Sales			- ()				
3	Sales for Resale							
4	Total Sales of Electricity	0	0	(32,702)	0	0	0	(
5	Other Revenue		15	(,)				
6	Total Electric Revenue	0	0	(32,702)	0	0	0	(
	EXPENSES							
	Production and Transmission							
7	Operating Expenses			(17,668)	9			
8	Purchased Power							
9	Depreciation and Amortization							
10	Taxes							
11	Total Production & Transmission	0	0	(17,668)	9	0	0	0
	Distribution							
12	Operating Expenses							
13	Depreciation							
14	Taxes			(1,262)				31
15	Total Distribution	0	0	(1,262)	0	0	0	31
16	Customer Accounting			(104)		(516)		
17	Customer Service & Information							
18	Sales Expenses							
	Administrative & General							
19	Operating Expenses	86		(62)			(8)	
20	Depreciation							
21	Taxes							
22	Total Admin. & General	86	0	(62)	0	0	(8)	(
23	Total Electric Expenses	86	0	(19,096)	9	(516)	(8)	31
24	OPERATING INCOME BEFORE FIT	(86)	0	(13,606)	(9)	516	8	(31
	FEDERAL INCOME TAX							
25	Current Accrual	(30)	1,715	(10,946)	(3)	181	3	(11
26	Deferred Income Taxes		36	6,184				
27	NET OPERATING INCOME	(\$56)	(\$1,751)	(\$8,844)	(\$6)	\$335	\$5	(\$20
		W						
	RATE BASE							
	PLANT IN SERVICE							
28	Intangible							
29	Production							
30	Transmission							
31	Distribution							
32 33	General Total Plant in Service	0	0	0	0	0	0	(
34	ACCUMULATED DEPRECIATION	J			v	*		
25	ACCUM. PROVISION FOR AMORTIZATION							
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	(
37	GAIN ON SALE OF BUILDING	U	U	9	· ·		*	
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75			***					

Line		Net	Revenue Normalization	Misc	Restate Debt	Restated	Pro Forma Power
No.	DESCRIPTION a	Gains/losses	w	Restating X	Interest	TOTAL Z	Supply PF1
	a	v	W	Α.	У	L	111
	REVENUES						
1	Total General Business		\$28,750			\$390,153	
2	Interdepartmental Sales					800	
3	Sales for Resale					126,479	(56,623
4	Total Sales of Electricity	0	28,750	0	0	517,432	(56,623
5	Other Revenue		432			36,988	(27,028
6	Total Electric Revenue	0	29,182	0	0	554,420	(83,651)
	EXPENSES						
	Production and Transmission						
7	Operating Expenses		(70)			158,071	19,916
8	Purchased Power		4 600			147,076	(66,597
9	Depreciation and Amortization		2,688			25,476	
10	Taxes		2.610	0	0	11,020	(46,681
11	Total Production & Transmission	0	2,618	0	0	341,643	(40,081
	Distribution					0.0000	
12	Operating Expenses					17,279	
13	Depreciation	(122)				15,334	
14	Taxes	(100)	1,127	0	0	18,713	0
15	Total Distribution	(122)	1,127	U	Ů,	51,326	9
16	Customer Accounting		76			7,907	
17	Customer Service & Information		(10,688)			671	
18	Sales Expenses					696	
	Administrative & General						
19	Operating Expenses		58	(214)		35,087	
20	Depreciation					6,790	
21	Taxes					3	
22	Total Admin. & General	0	58	(214)	0	41,880	0
23	Total Electric Expenses	(122)	(6,809)	(214)	0	444,123	(46,681
24	OPERATING INCOME BEFORE FIT	122	35,991	214	0	110,297	(36,970
	FEDERAL INCOME TAX						
25	Current Accrual	43	12,597	75	(683)	19,213	(12,940
26	Deferred Income Taxes					9,346	
27	NET OPERATING INCOME	\$79	\$23,394	\$139	\$683	\$81,738	(\$24,030
	RATE BASE						
	PLANT IN SERVICE						
28	Intangible					\$22,439	
29	Production					723,439	
30	Transmission					285,760	
31	Distribution					551,776	
32	General	<u> </u>				88,036	
33	Total Plant in Service	0	0	0	0	1,671,450	.0
34	ACCUMULATED DEPRECIATION					534,292	
25	ACCUM. PROVISION FOR AMORTIZATION	en con secondo some				64,075	
36	Total Accum. Depreciation & Amort.	- 0	0	0	0	598,367	(
37	GAIN ON SALE OF BUILDING					(194)	
38	DEFERRED TAXES	0				(146,083)	
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$926,806	\$0
						8.82%	

Line		Pro Forma Prod Property	Pro Forma Labor	Pro Forma Labor	Pro Forma Transmission	Pro Forma Capital Add	Pro Forma Capital Add
No.	DESCRIPTION	Adj	Non-Exec	Exec	Rev/Exp	2008	2009
	a	PF2	PF3	PF4	PF5	PF6	PF7
	REVENUES						
1	Total General Business						
2	Interdepartmental Sales						
3	Sales for Resale	(3,350)					
4	Total Sales of Electricity	(3,350)	0	0	0	0	0
5	Other Revenue	(304)			24		
6	Total Electric Revenue	(3,654)	0	0	24	0	C
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	(8,749)	1,031	9	103		
8	Purchased Power	(3,859)					
9	Depreciation and Amortization	(767)				(77)	722
10	Taxes	(201)					477
11	Total Production & Transmission	(13,576)	1,031	9	103	(77)	1,199
	Distribution						
12	Operating Expenses		842				59.0
13	Depreciation					296	810
14	Taxes						429
15	Total Distribution	0	842	0	0	296	1,239
16	Customer Accounting		348				
17	Customer Service & Information		20				
18	Sales Expenses		31				
	Administrative & General						
19	Operating Expenses		715	230			
20	Depreciation					509	1,784
21	Taxes						249
22	Total Admin. & General	0	715	230	0	509	2,033
23	Total Electric Expenses	(13,576)	2,987	239	103	728	4,471
24	OPERATING INCOME BEFORE FIT	9,922	(2,987)	(239)	(79)	(728)	(4,47)
	FEDERAL INCOME TAX						
25	Current Accrual	3,473	(1,045)	(84)	(28)	(255)	(1,565
26	Deferred Income Taxes						
		07.440	(#1.042)	(\$155)	(\$51)	(\$473)	(\$2,900
27	NET OPERATING INCOME	\$6,449	(\$1,942)	(3133)	(331)	(6473)	(ψ2,>0)
	RATE BASE						
	PLANT IN SERVICE	E.				***	85.00
28	Intangible	\$ (2,377)				\$349	\$5,491
29	Production	(14,014)				18,107	24,825
30	Transmission	(5,854)				9,165	7,24
31	Distribution					26,515	29,01° 11,86
32	General				^	9,697	
33	Total Plant in Service	(22,245)	0	0	0	63,833	78,450
34	ACCUMULATED DEPRECIATION	(7,324)				35,387	47,86
25	ACCUM. PROVISION FOR AMORTIZATION	(5.55.1)		0	0	35,387	47,86
36	Total Accum. Depreciation & Amort.	(7,324)	0	U	. 0	33,367	47,00
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES	2,421				(7,001)	(7,64
		(\$12,500)	\$0	\$0	\$0	\$21,445	\$22,93
39	TOTAL RATE BASE	(\$12,300)	30	Ų	30	Ψω15-10	422,70

1 Tota 2 Inte 3 Sale 4 T 5 Oth 6 T EXXIPTO 7 C 8 P 9 I 10 T 11 Dis 12 C 13 I 14 T 15 Cus 17 Cus 18 Sale 20 I 21 T 22 23 Tot 24 OP 25 Cus 26 Def	DESCRIPTION a EVENUES tal General Business erdepartmental Sales tes for Resale Total Sales of Electricity ter Revenue Total Electric Revenue EPENSES adduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission Stribution Operating Expenses Depreciation Taxes Total Production stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information Learners	2010 PF8	Management PF9 0 0 874 874 2,023	PF10 0 0 0	PF11 0 1,677 1,959 3,636	0 0 829 829	Dease PF13 0 0 3,516
1 Tota 2 Inte 3 Sale 4 T 5 Oth 6 T EXI Pro 7 C 8 P 9 I 10 T 11 Dis 12 C 13 I 14 T 15 16 Cus 17 Cus 18 Sale Addr 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	tal General Business erdepartmental Sales les for Resale Total Sales of Electricity ler Revenue Total Electric Revenue EPENSES aduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,510
1 Tota 2 Inte 3 Sale 4 T 5 Oth 6 T EXI Pro 7 C 8 P 9 I 10 T 11 Dis 12 C 13 I 14 T 15 16 Cus 17 Cus 18 Sale Add 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	tal General Business erdepartmental Sales les for Resale Total Sales of Electricity ler Revenue Total Electric Revenue EPENSES aduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
2 Inte 3 Sale 4 T 5 Oth 6 T EXX Pro- 7 C 8 F 9 I 10 T 11	erdepartmental Sales les for Resale Total Sales of Electricity ler Revenue Total Electric Revenue EPENSES duction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
3 Sale 4 T 5 Oth 6 T EXI Pro 7 C 8 F 9 F 10 T 11 Dis 12 C 13 F 14 T 15 16 Cus 17 Cus 18 Sale 20 I 21 T 22 23 Tot 24 OP 25 Cus 26 Def	les for Resale Total Sales of Electricity Her Revenue Total Electric Revenue EPENSES Eduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission Stribution Operating Expenses Depreciation Taxes Total Distribution Taxes Total Distribution Stomer Accounting Stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
4 T 5 Oth 6 T EXI Proc 7 C 8 F 9 F 10 T 11 Dis 12 C 13 F 14 T 15 16 Cus 17 Cus 18 Sale Add 19 C 20 I 22 23 Tot 24 OP 25 Cus 26 Def	Total Sales of Electricity ner Revenue Total Electric Revenue PENSES deduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
5 Oth 6 T EXI Proc. 7 C 8 P 9 I 10 T 11 Diss 12 C 13 I 14 T 15 16 Cus 17 Cus 18 Sale Add 19 C 21 T 22 23 Tot 24 OP FEI 25 Cun 26 Def	ner Revenue Total Electric Revenue PENSES oduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
6 T EXXIPTO 7 C 8 P 9 I 10 T 11 Diss 12 C 13 I 14 T 15 16 Cuss 17 Cus 18 Sala Adr 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cun 26 Def	Total Electric Revenue EPENSES dduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	158 82 240	874 874 2,023	0	1,677 1,959	829	3,516
Pro 7 C 8 P 9 I 10 I 11	oduction and Transmission Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	82 240	874 2,023		1,959		
7 Cus Sale Addr 19 Cus 12 Cus 13 Tot 12 Cus 23 Tot 24 OP.	Operating Expenses Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	82 240	874 2,023		1,959		
8 P 9	Purchased Power Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	82 240	874 2,023		1,959		
9 II 10 T 11 Diss 12 C 13 II 14 T 15 16 Cus 17 Cus 18 Sala Adr 19 C 20 II 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	Depreciation and Amortization Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	82 240	2,023				
10 T 11 Dis 12 C 13 I 14 T 15 16 Cus 17 Cus 18 Sala Adr 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cun 26 Def	Taxes Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	82 240	2,023				
11 Dis 12 C C C C C C C C C C C C C C C C C C	Total Production & Transmission stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	240	2,023		3,636	829	3,516
Dis 12 C C C C C C C C C C C C C C C C C C	stribution Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	S. C.	2,023	0			
12 Custon In Inc. Inc. Inc. Inc. Inc. Inc. Inc.	Operating Expenses Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	0	2.F89822	0			
13 I I I I I I I I I I I I I I I I I I I	Depreciation Taxes Total Distribution stomer Accounting stomer Service & Information	0	2.F89822	0			
14 T 15 16 Cus 17 Cus 18 Sale Add: 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	Taxes Total Distribution stomer Accounting stomer Service & Information	0	2,023	0			
16 Cus 17 Cus 18 Sala Addi 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	Total Distribution stomer Accounting stomer Service & Information	0	2,023	0			
16 Cus 17 Cus 18 Sale Addr 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	stomer Service & Information			.0	0	0	(
17 Cus 18 Sale Addr 19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cus 26 Def	stomer Service & Information						
18 Sale Addr 19 C 20 I 21 T 22 23 Tot 24 OP FEL 25 Cun 26 Def							
19 C I I 21 T T 22 T T 24 OP FEI 25 Cut 26 Det	les Expenses						
19 C 20 I 21 T 22 23 Tot 24 OP FEI 25 Cur 26 Def	**************************************						
20 I 21 T 22 23 Tot 24 OP FEI 25 Cut 26 Def	Iministrative & General			1,752			
21 T 22 23 Tot 24 OP FE 25 Cur 26 Def	Operating Expenses			1,752			
22 23 Tot 24 OP FE 25 Cur 26 Def	Depreciation Taxes						
24 OP FEI 25 Cut 26 Def	Total Admin. & General	0	0	1,752	0	0	(
FEI 25 Cur 26 Def	tal Electric Expenses	240	2,897	1,752	3,636	829	3,516
25 Cur 26 Def	PERATING INCOME BEFORE FIT	(240)	(2,897)	(1,752)	(3,636)	(829)	(3,516
25 Cur 26 Def	DED II DIGOLETTY						
26 Def	EDERAL INCOME TAX	(84)	(1,014)	(613)	(1,273)	(290)	(1,231
	rrent Accrual rferred Income Taxes	(84)	(1,014)	(013)	(1,2,3)	(=)	X-3
27 NE	Herred meome Taxes						
	ET OPERATING INCOME	(\$156)	(\$1,883)	(\$1,139)	(\$2,363)	(\$539)	(\$2,285
PΔ	ATE BASE						
	ANT IN SERVICE						
	Intangible				\$26,703	\$25,866	
	Production	5,464					4,391
	Transmission						
31 I	Distribution						
32 (General						
33	Total Plant in Service	5,464	0	0	26,703	25,866	4,398
34 AC	CCUMULATED DEPRECIATION	56				663	
	CCUM. PROVISION FOR AMORTIZATION	AND 122 TO 22 TO 2			560		
		56	0	0	560	663	
	Total Accum. Depreciation & Amort.						12 500
		(22)			(2,818)	(8,384)	(1,53
39 TO	Total Accum. Depreciation & Amort.		\$0	\$0	\$23,325	\$16,819	\$2,859

Line No.	DESCRIPTION	Pro Forma Colstrip Mercury Emiss. O&M	Pro Forma Incentives	Pro Forma O&M Plant Expense	Pro Forma Employee Benefits	Pro Forma Insurance
	3	PF14	PF15	PF16	PF17	PF18
1	REVENUES Total General Business					
2	Interdepartmental Sales					
3	Sales for Resale					
4	Total Sales of Electricity	0	0	0	0	0
5	Other Revenue					
6	Total Electric Revenue	0	0	0	0	0
	EXPENSES					
0.42	Production and Transmission	4.000		2.262	1.041	
7	Operating Expenses	1,873		2,269	1,041	
8	Purchased Power					
9	Depreciation and Amortization					
10 11	Taxes Total Production & Transmission	1,873	0	2,269	1,041	0
	Distribution					
12	Operating Expenses				778	
13	Depreciation					
14	Taxes					
15	Total Distribution	0	0	0	778	0
16	Customer Accounting				329	
17	Customer Service & Information				19	
18	Sales Expenses				30	
	Administrative & General				0.00	
19	Operating Expenses		550		1,768	283
20	Depreciation					
21	Taxes	- 0	550	0	1,768	283
22	Total Admin. & General Total Electric Expenses	1,873	550	2,269	3,965	283
					(0) (2) (2)	3 1974
24	OPERATING INCOME BEFORE FIT	(1,873)	(550)	(2,269)	(3,965)	(283
	FEDERAL INCOME TAX					
25	Current Accrual	(656)	(193)	(794)	(1,388)	(99
26	Deferred Income Taxes					
27	NET OPERATING INCOME	(\$1,217)	(\$357)	(\$1,475)	(\$2,577)	(\$184
	RATE BASE					
	PLANT IN SERVICE					
28	Intangible					
29	Production					
30	Transmission					
31	Distribution					
32	General		0	0	0	0
33	Total Plant in Service	0	0	0	0	0
34	ACCUMULATED DEPRECIATION ACCUM. PROVISION FOR AMORTIZATION					
25 36	Total Accum. Depreciation & Amort.	0	0	0	0	(
37	GAIN ON SALE OF BUILDING	9	Ü			
38	DEFERRED TAXES					
39	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0
40	RATE OF RETURN					

925.54		Pro Forma	
Line		Clark Fork	Pro Forma
No.	DESCRIPTION a	PM&E PF19	TOTAL
	a a	1117	111
	REVENUES		
1	Total General Business		\$390,153
2	Interdepartmental Sales		800
3	Sales for Resale		66,506
4	Total Sales of Electricity	0	457,459
5	Other Revenue		9,680
6	Total Electric Revenue	0	467,139
	EXPENSES		
_	Production and Transmission		100 001
7	Operating Expenses	656	178,771
8	Purchased Power		76,620
9	Depreciation and Amortization		31,816
10 11	Taxes Total Production & Transmission	656	11,378 298,585
11	Total Production & Transmission	050	290,303
	Distribution		
12	Operating Expenses		20,922
13	Depreciation		16,440
14	Taxes		19,142
15	Total Distribution	0	56,504
	March Modern and Commencer with the		0.504
16	Customer Accounting		8,584
17	Customer Service & Information		710
18	Sales Expenses		757
	Administrative & General		
19	Operating Expenses		40,385
20	Depreciation		9,083
21	Taxes		252
22	Total Admin. & General	0	49,720
23	Total Electric Expenses	656	414,860
100000		((50)	52.270
24	OPERATING INCOME BEFORE FIT	(656)	52,279
	FEDERAL INCOME TAX		
25	Current Accrual	(230)	(1,096)
26	Deferred Income Taxes		9,346
27	NET OPERATING INCOME	(\$426)	\$44,029
0.55			
	RATE BASE		
	PLANT IN SERVICE		
28	Intangible		\$78,478
29	Production		762,219
30	Transmission		296,316
31	Distribution		607,308
32	General		109,598
33	Total Plant in Service	- 0	1,853,919
34	ACCUMULATED DEPRECIATION		610,941
25	ACCUM. PROVISION FOR AMORTIZATION		64,635
36	Total Accum. Depreciation & Amort.	0	675,576
37	GAIN ON SALE OF BUILDING		(194)
38	DEFERRED TAXES		(171,073)
39	TOTAL RATE BASE	\$0	\$1,007,076