

	(1) (From RAM - Results Tab)	(2)	(3) (1) + (2)	(4)	(5) (3) + (4)	(6)	(7) (5) + (6)
	Unadjusted Results	Restating Adjustments	Total Restated Actual Results	Proforma Adjustments	Total Normalized Results	Price Change	Results with Price Change
Operating Revenues:							
General Business Revenues	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425	42,259,726	314,025,151
Interdepartmental	-	-	-	-	-	-	-
Special Sales	78,723,890	3,803,644	82,527,534	(42,468,353)	40,059,181	-	40,059,181
Other Operating Revenues	12,554,857	(4,108,989)	8,445,868	3,037,134	11,483,002	-	11,483,002
Total Operating Revenues	357,379,582	(7,042,910)	350,336,672	(27,029,064)	323,307,608	42,259,726	365,567,334
Operating Expenses:							
Steam Production	48,371,133	(1,302,039)	47,069,093	2,952,777	50,021,870	-	50,021,870
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	6,349,038	1,965	6,351,002	14,128	6,365,130	-	6,365,130
Other Power Supply	125,305,885	2,206,562	127,512,447	(18,829,402)	108,683,044	-	108,683,044
Transmission	25,362,553	(119,206)	25,243,347	1,849,684	27,093,032	-	27,093,032
Distribution	13,621,607	6,969	13,628,576	91,505	13,720,082	-	13,720,082
Customer Accounting	8,025,975	4,466	8,030,441	57,733	8,088,175	237,077	8,325,252
Customer Service & Info Sales	5,423,426	(4,858,857)	564,569	2,679	567,249	-	567,249
Administrative & General	12,167,263	(60,435)	12,106,827	(1,329,009)	10,777,819	-	10,777,819
Total O&M Expenses	244,626,880	(4,120,576)	240,506,304	(15,189,903)	225,316,401	237,077	225,553,478
Depreciation	36,705,844	(415,223)	36,290,622	(29,238)	36,261,383	-	36,261,383
Amortization	4,017,010	(169,569)	3,847,441	(182,289)	3,665,152	-	3,665,152
Taxes Other Than Income	17,744,812	(42,124)	17,702,688	(428,617)	17,274,071	1,721,239	18,995,310
Income Taxes - Federal	(13,966,180)	131,482	(13,834,698)	(9,251,789)	(23,086,486)	14,105,494	(8,980,993)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	22,359,798	4,140,911	26,500,709	(417,014)	26,083,696	-	26,083,696
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	(341,244)	(203,946)	(545,190)	949	(544,241)	-	(544,241)
Total Operating Expenses:	311,146,920	(679,044)	310,467,876	(25,497,900)	284,969,976	16,063,809	301,033,785
Operating Rev For Return:	46,232,662	(6,363,866)	39,868,795	(1,531,163)	38,337,632	26,195,917	64,533,549
Rate Base:							
Electric Plant In Service	1,398,743,841	27,046,917	1,425,790,758	(1,161,847)	1,424,628,910	-	1,424,628,910
Plant Held for Future Use	37,310	-	37,310	-	37,310	-	37,310
Misc Deferred Debits	6,671,729	(2,197,306)	4,474,423	15,188,002	19,662,425	-	19,662,425
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	2,850,428	(2,850,428)	(0)	-	(0)	-	(0)
Fuel Stock	3,524,551	2,033,952	5,558,503	(3,595)	5,554,908	-	5,554,908
Material & Supplies	7,763,143	2,018,178	9,781,321	(3,545)	9,777,775	-	9,777,775
Working Capital	2,159,291	8,669,513	10,828,804	(692,190)	10,136,615	-	10,136,615
Weatherization	2,046,741	-	2,046,741	-	2,046,741	-	2,046,741
Misc Rate Base	268,577	(268,577)	(0)	-	(0)	-	(0)
Total Electric Plant:	1,424,065,610	34,452,250	1,458,517,860	13,326,824	1,471,844,684	-	1,471,844,684
Rate Base Deductions:							
Accum Prov For Deprec	(503,192,584)	(7,446,965)	(510,639,549)	123,289	(510,516,260)	-	(510,516,260)
Accum Prov For Amort	(34,606,345)	-	(34,606,345)	-	(34,606,345)	-	(34,606,345)
Accum Def Income Tax	(128,569,574)	(6,475,410)	(135,044,985)	(5,544,378)	(140,589,362)	-	(140,589,362)
Unamortized ITC	(1,096,753)	144,386	(952,367)	-	(952,367)	-	(952,367)
Customer Adv For Const	(334,500)	23,143	(311,357)	-	(311,357)	-	(311,357)
Customer Service Deposits	-	(2,980,496)	(2,980,496)	-	(2,980,496)	-	(2,980,496)
Misc Rate Base Deductions	(4,865,967)	(3,245,919)	(8,111,886)	7,457	(8,104,430)	-	(8,104,430)
Total Rate Base Deductions	(672,665,724)	(19,981,263)	(692,646,986)	(5,413,631)	(698,060,618)	-	(698,060,618)
Total Rate Base:	751,399,887	14,470,987	765,870,874	7,913,193	773,784,067	-	773,784,067
Return on Rate Base	6.15%	-0.95%	5.21%	-0.25%	4.95%	3.39%	8.34%
Return on Equity	6.40%	-1.82%	4.58%	-0.48%	4.10%	6.50%	10.60%
Estimated Price Change	26,511,726	12,213,246	38,724,972	3,534,754	42,259,726	-	-
TAX CALCULATION:							
Operating Revenue	54,626,280	(2,091,473)	52,534,807	(11,199,966)	41,334,841	40,301,411	81,636,252
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)	-	(4,382,780)	-	(4,382,780)
Interest	25,236,151	(3,763,889)	21,472,262	221,857	21,694,120	-	21,694,120
Schedule "M" Additions	64,493,174	(2,567,817)	61,925,357	2,050,307	63,975,664	-	63,975,664
Schedule "M" Deductions	138,386,468	(1,488,078)	136,898,390	951,490	137,849,880	-	137,849,880
Income Before Tax	(39,903,372)	375,664	(39,527,708)	(10,323,006)	(49,850,715)	40,301,411	(9,549,304)
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(39,903,372)	375,664	(39,527,708)	(10,323,006)	(49,850,715)	40,301,411	(9,549,304)
Federal Income Taxes Before Credits	(13,966,180)	131,482	(13,834,698)	(3,613,052)	(17,447,750)	14,105,494	(3,342,256)
Energy Tax Credits	-	-	-	(5,638,736)	(5,638,736)	-	(5,638,736)
Federal Income Taxes	(13,966,180)	131,482	(13,834,698)	(9,251,789)	(23,086,486)	14,105,494	(8,980,993)

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	Tab 3 - Revenue					
	3.1	3.2	3.4	3.5	3.6	
Total Restating Adjustments	Temperature Normalization	Revenue Normalization	SO2 Emission Allowances	Green Tag Revenues	Wheeling Revenue Adjustment	
Operating Revenues:						
General Business Revenues	(6,737,566)	(6,704,445)	(33,121)			
Interdepartmental	-					
Special Sales	3,803,644					
Other Operating Revenues	(4,108,989)			(4,211,639)	102,649	
Total Operating Revenues	(7,042,910)	(6,704,445)	(33,121)	(4,211,639)	102,649	
Operating Expenses:						
Steam Production	(1,302,039)					
Nuclear Production	-					
Hydro Production	1,965					
Other Power Supply	2,206,562					
Transmission	(119,206)				(7,395)	
Distribution	6,969					
Customer Accounting	4,466					
Customer Service & Info Sales	(4,858,857)					
Administrative & General	(60,435)					
Total O&M Expenses	(4,120,576)				(7,395)	
Depreciation	(415,223)					
Amortization	(169,569)					
Taxes Other Than Income	(42,124)					
Income Taxes - Federal	131,482	(2,346,556)	(586,443)	(94,610)	(1,474,073)	
Income Taxes - State	-	-	-	-	-	
Income Taxes - Def Net	4,140,911		623,320	192,892		
Investment Tax Credit Adj.	-					
Misc Revenue & Expense	(203,946)			(237,951)		
Total Operating Expenses:	(679,044)	(2,346,556)	36,877	(139,669)	(1,474,073)	
Operating Rev For Return:	(6,363,866)	(4,357,889)	(69,998)	139,669	(2,737,565)	
Rate Base:						
Electric Plant In Service	27,046,917					
Plant Held for Future Use	-					
Misc Deferred Debits	(2,197,306)					
Elec Plant Acq Adj	-					
Nuclear Fuel	-					
Prepayments	(2,850,428)					
Fuel Stock	2,033,952					
Material & Supplies	2,018,178					
Working Capital	8,669,513					
Weatherization	-					
Misc Rate Base	(268,577)					
Total Electric Plant:	34,452,250	-	-	-	-	
Rate Base Deductions:						
Accum Prov For Deprec	(7,446,965)					
Accum Prov For Amort	-					
Accum Def Income Tax	(6,475,410)		2,751,332	1,600,912		
Unamortized ITC	144,386					
Customer Adv For Const	23,143					
Customer Service Deposits	(2,980,496)					
Misc Rate Base Deductions	(3,245,919)			(4,218,445)		
Total Rate Base Deductions	(19,981,263)	-	2,751,332	(2,617,533)	-	
Total Rate Base:	14,470,987	-	2,751,332	(2,617,533)	-	
Estimated Return on Equity Impact	-1.82%	-1.11%	-0.06%	0.08%	-0.70%	0.02%
Estimated Price Change	12,213,246	7,030,214	483,092	(577,485)	4,416,282	(115,391)
TAX CALCULATION:						
Operating Revenue	(2,091,473)	(6,704,445)	(33,121)	237,951	(4,211,639)	110,044
Other Deductions	-					
Interest (AFUDC)	217,013					
Interest	(3,763,889)					
Schedule "M" Additions	(2,567,817)		(1,653,038)	28,799		
Schedule "M" Deductions	(1,488,078)		(10,607)	537,064		
Income Before Tax	375,664	(6,704,445)	(1,675,552)	(270,314)	(4,211,639)	110,044
State Income Taxes						
Taxable Income	375,664	(6,704,445)	(1,675,552)	(270,314)	(4,211,639)	110,044
Federal Income Taxes Before Credits	131,482	(2,346,556)	(586,443)	(94,610)	(1,474,073)	38,516
Energy Tax Credits	-					
Federal Income Taxes	131,482	(2,346,556)	(586,443)	(94,610)	(1,474,073)	38,516

	Tab 4 - Operations and Maintenance				
	4.1	4.2	4.5	4.6	4.7
	Miscellaneous General Expense Adjustment	General Wage Increase - Annualization	Affiliate Management Fee	DSM Removal Adjustment	Remove Non- Recurring Entries
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production		4,568			(92)
Nuclear Production					
Hydro Production		1,965			
Other Power Supply	(399)	2,394			(82,916)
Transmission		1,699			(113,510)
Distribution		7,079			(109)
Customer Accounting		4,466			
Customer Service & Info Sales	(605)	207		(4,858,459)	
Administrative & General	(43,272)	6,545	(78,012)		
Total O&M Expenses	(44,276)	28,924	(78,012)	(4,858,459)	(196,627)
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	15,497	(10,123)	27,304	2,185,509	68,819
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net				(525,945)	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	(28,780)	18,800	(50,708)	(3,198,895)	(127,808)
Operating Rev For Return:	28,780	(18,800)	50,708	3,198,895	127,808
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec					
Accum Prov For Amort					
Accum Def Income Tax				472,406	
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	-	-	-	472,406	-
Total Rate Base:	-	-	-	472,406	-
Estimated Return on Equity Impact	0.01%	0.00%	0.01%	0.81%	0.03%
Estimated Price Change	(46,428)	30,329	(81,803)	(5,096,948)	(206,181)
TAX CALCULATION:					
Operating Revenue	44,276	(28,924)	78,012	4,858,459	196,627
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions				(1,385,852)	
Income Before Tax	44,276	(28,924)	78,012	6,244,311	196,627
State Income Taxes					
Taxable Income	44,276	(28,924)	78,012	6,244,311	196,627
Federal Income Taxes Before Credits	15,497	(10,123)	27,304	2,185,509	68,819
Energy Tax Credits					
Federal Income Taxes	15,497	(10,123)	27,304	2,185,509	68,819

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	Tab 5 - Net Power Costs				Tab 6
	5.1	5.3	5.4	5.6	6.1
	Net Power Costs - Restating	Electric Lake Settlement	BPA Residential Exchange	Removal of Colstrip #3	Hydro Decommissioning
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales	3,803,644				
Other Operating Revenues					
Total Operating Revenues	3,803,644	-	-	-	-
Operating Expenses:					
Steam Production	(1,306,516)				
Nuclear Production					
Hydro Production					
Other Power Supply	(5,889,920)	152,282	8,025,121		-
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	(7,196,437)	152,282	8,025,121	-	-
Depreciation				(397,232)	
Amortization					
Taxes Other Than Income				(42,124)	
Income Taxes - Federal	3,850,028	(53,299)	(2,808,792)	28,116	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net				136,253	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	(3,346,408)	98,983	5,216,329	(274,987)	-
Operating Rev For Return:	7,150,053	(98,983)	(5,216,329)	274,987	-
Rate Base:					
Electric Plant In Service				(26,125,928)	
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	(26,125,928)	-
Rate Base Deductions:					
Accum Prov For Deprec				16,010,762	(8,005)
Accum Prov For Amort					
Accum Def Income Tax				1,810,649	
Unamortized ITC				144,386	
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions		(212,583)			
Total Rate Base Deductions	-	(212,583)	-	17,965,798	(8,005)
Total Rate Base:	-	(212,583)	-	(8,160,130)	(8,005)
Estimated Return on Equity Impact	1.83%	-0.02%	-1.33%	0.20%	0.00%
Estimated Price Change	(11,534,575)	131,080	8,415,062	(1,541,495)	(1,077)
TAX CALCULATION:					
Operating Revenue	11,000,081	(152,282)	(8,025,121)	439,356	-
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions				(449,420)	
Schedule "M" Deductions				(90,396)	
Income Before Tax	11,000,081	(152,282)	(8,025,121)	80,333	-
State Income Taxes	11,000,081	(152,282)	(8,025,121)	80,333	-
Taxable Income	11,000,081	(152,282)	(8,025,121)	80,333	-
Federal Income Taxes Before Credits	3,850,028	(53,299)	(2,808,792)	28,116	-
Energy Tax Credits	3,850,028	(53,299)	(2,808,792)	28,116	-
Federal Income Taxes	3,850,028	(53,299)	(2,808,792)	28,116	-

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	Tab 7 - Taxes								
	7.1	7.2	7.4	7.5	7.6	7.8	7.9	7.10	7.11
	Interest True Up	Accumulated Deferred Income Tax Factor Correction	Malin Midpoint Adjustment	WA - FAS 109 Flow-Through	AFUDC - Equity	Remove Deferred State Tax Expense	Current Year Def Inc Tax Normalization	Medicare Deferred Tax Expense	Avg Balance for Accum Def Inc Tax - Property
Operating Revenues:									
General Business Revenues	-	-	-	-	-	-	-	-	-
Interdepartmental									
Special Sales									
Other Operating Revenues									
Total Operating Revenues	-	-	-	-	-	-	-	-	-
Operating Expenses:									
Steam Production									
Nuclear Production									
Hydro Production									
Other Power Supply									
Transmission									
Distribution									
Customer Accounting									
Customer Service & Info									
Sales									
Administrative & General									
Total O&M Expenses	-	-	-	-	-	-	-	-	-
Depreciation									
Amortization									
Taxes Other Than Income									
Income Taxes - Federal	1,317,361	-	-	-	(75,955)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-	-	-
Income Taxes - Def Net			(291,667)	5,532,834		(2,199,228)	525,562	170,464	
Investment Tax Credit Adj.									
Misc Revenue & Expense									
Total Operating Expenses:	1,317,361	-	(291,667)	5,532,834	(75,955)	(2,199,228)	525,562	170,464	-
Operating Rev For Return:	(1,317,361)	-	291,667	(5,532,834)	75,955	2,199,228	(525,562)	(170,464)	-
Rate Base:									
Electric Plant In Service									
Plant Held for Future Use									
Misc Deferred Debits									
Elec Plant Acq Adj									
Nuclear Fuel									
Prepayments									
Fuel Stock									
Material & Supplies									
Working Capital									
Weatherization									
Misc Rate Base									
Total Electric Plant:	-	-	-	-	-	-	-	-	-
Rate Base Deductions:									
Accum Prov For Deprec									
Accum Prov For Amort									
Accum Def Income Tax		(5,199,035)	(510,417)			1,099,614	(262,781)		(9,873,199)
Unamortized ITC									
Customer Adv For Const									
Customer Service Deposits									
Misc Rate Base Deductions									
Total Rate Base Deductions	-	(5,199,035)	(510,417)	-	-	1,099,614	(262,781)	-	(9,873,199)
Total Rate Base:	-	(5,199,035)	(510,417)	-	-	1,099,614	(262,781)	-	(9,873,199)
Estimated Return on Equity Impact	-0.34%	0.08%	0.08%	-1.41%	0.02%	0.54%	-0.13%	-0.04%	0.16%
Estimated Price Change	2,125,187	(699,489)	(539,194)	8,925,653	(122,531)	(3,399,884)	812,490	274,996	(1,328,362)
TAX CALCULATION:									
Operating Revenue	-	-	-	-	-	-	-	-	-
Other Deductions									
Interest (AFUDC)					217,013				
Interest	(3,763,889)								
Schedule "M" Additions									
Schedule "M" Deductions									
Income Before Tax	3,763,889	-	-	-	(217,013)	-	-	-	-
State Income Taxes									
Taxable Income	3,763,889	-	-	-	(217,013)	-	-	-	-
Federal Income Taxes Before Credits	1,317,361	-	-	-	(75,955)	-	-	-	-
Energy Tax Credits									
Federal Income Taxes	1,317,361	-	-	-	(75,955)	-	-	-	-

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	Tab 8 - Rate Base								
	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6	8.8	8.9
	Cash Working Capital	Jim Bridger Mine Rate Base Adjustment	Environmental Remediation	Customer Advances for Construction	Miscellaneous Rate Base	(Cont) Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant Adjustment	Customer Service Deposits
Operating Revenues:									
General Business Revenues	-	-	-	-	-	-	-	-	-
Interdepartmental									
Special Sales									
Other Operating Revenues									
Total Operating Revenues	-	-	-	-	-	-	-	-	-
Operating Expenses:									
Steam Production									
Nuclear Production									
Hydro Production									
Other Power Supply									
Transmission									
Distribution									
Customer Accounting									
Customer Service & Info									
Sales									
Administrative & General			54,304						
Total O&M Expenses	-	-	54,304	-	-	-	-	-	-
Depreciation							(17,991)		
Amortization								(169,569)	
Taxes Other Than Income									
Income Taxes - Federal	-	-	(39,788)	-		164,229		(62,357)	(11,902)
Income Taxes - State	-	-	-	-					
Income Taxes - Def Net			22,534			(178,075)		131,967	
Investment Tax Credit Adj.									
Misc Revenue & Expense									34,005
Total Operating Expenses:	-	-	37,050	-	-	(13,847)	(17,991)	(99,958)	22,103
Operating Rev For Return:	-	-	(37,050)	-	-	13,847	17,991	99,958	(22,103)
Rate Base:									
Electric Plant In Service		53,613,851					(441,006)		
Plant Held for Future Use									
Misc Deferred Debits		514,243	155,566		(2,867,116)				
Elec Plant Acq Adj									
Nuclear Fuel									
Prepayments					(2,850,428)				
Fuel Stock		2,033,952							
Material & Supplies		2,005,618			12,560				
Working Capital	10,828,804				(2,159,291)				
Weatherization								(268,577)	
Misc Rate Base									
Total Electric Plant:	10,828,804	58,167,665	155,566	-	(7,864,275)	-	(441,006)	(268,577)	-
Rate Base Deductions:									
Accum Prov For Deprec		(23,449,722)							
Accum Prov For Amort									
Accum Def Income Tax			105,943			1,697,440		(168,275)	
Unamortized ITC									
Customer Adv For Const				23,143					
Customer Service Deposits									(2,980,496)
Misc Rate Base Deductions								1,185,109	
Total Rate Base Deductions	-	(23,449,722)	105,943	23,143	-	1,697,440	-	1,016,834	(2,980,496)
Total Rate Base:	10,828,804	34,717,942	261,509	23,143	(7,864,275)	1,697,440	(441,006)	748,258	(2,980,496)
Estimated Return on Equity Impact									
Estimated Price Change	-0.17%	-0.52%	-0.01%	0.00%	0.12%	-0.02%	0.01%	0.01%	0.04%
	1,456,931	4,671,027	94,954	3,114	(1,058,077)	206,039	(88,357)	(60,582)	(365,345)
TAX CALCULATION:									
Operating Revenue	-	-	(54,304)	-	-	-	17,991	169,569	(34,005)
Other Deductions									
Interest (AFUDC)									
Interest									
Schedule "M" Additions			(59,375)			(69,062)	(17,991)	(347,731)	
Schedule "M" Deductions						(538,287)			
Income Before Tax	-	-	(113,679)	-	-	469,225	-	(178,162)	(34,005)
State Income Taxes									
Taxable Income	-	-	(113,679)	-	-	469,225	-	(178,162)	(34,005)
Federal Income Taxes Before Credits									
Energy Tax Credits	-	-	(39,788)	-	-	164,229	-	(62,357)	(11,902)
Federal Income Taxes	-	-	(39,788)	-	-	164,229	-	(62,357)	(11,902)

	Tab 3 - Revenue			Tab 4 - Operations and Maintenance			Combined Cycle O&M Adjustment
	3.3	3.5.1	3.6	4.3	4.4	4.8	
Total Pro Forma Adjustments	Effective Price Change	Normalized Green Tag Revenue	Wheeling Revenue Adjustment	Proforma General Wage Increase	Pension Curtailment	Remove MEHC Severance	
Operating Revenues:							
General Business Revenues	12,402,155	12,402,155					
Interdepartmental	-						
Special Sales	(42,468,353)						
Other Operating Revenues	3,037,134	4,870,266	(17,063)				
Total Operating Revenues	(27,029,064)	12,402,155	4,870,266	(17,063)	-	-	-
Operating Expenses:							
Steam Production	2,952,777			59,055			(561,124)
Nuclear Production	-						
Hydro Production	14,128			25,399			
Other Power Supply	(18,829,402)			30,949			
Transmission	1,849,684			21,962			
Distribution	91,505			91,505			
Customer Accounting	57,733			57,733			
Customer Service & Info	2,679			2,679			
Sales	-						
Administrative & General	(1,329,009)			84,611	(776,573)	(637,047)	
Total O&M Expenses	(15,189,903)	-	-	373,895	(776,573)	(637,047)	(561,124)
Depreciation	(29,238)						
Amortization	(182,289)						
Taxes Other Than Income	(428,617)						
Income Taxes - Federal	(9,251,789)	4,340,754	1,704,593	(5,972)	(130,863)	(82,999)	21,778
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	(417,014)	-	-	-	384,714	218,152	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	949						
Total Operating Expenses:	(25,497,900)	4,340,754	1,704,593	(5,972)	243,032	(474,858)	(397,117)
Operating Rev For Return:	(1,531,163)	8,061,401	3,165,673	(11,091)	(243,032)	474,858	397,117
Rate Base:							
Electric Plant In Service	(1,161,847)						
Plant Held for Future Use	-						
Misc Deferred Debits	15,188,002					(637,047)	
Elec Plant Acq Adj	-						
Nuclear Fuel	-						
Prepayments	-						
Fuel Stock	(3,595)						
Material & Supplies	(3,545)						
Working Capital	(692,190)						
Weatherization	-						
Misc Rate Base	-						
Total Electric Plant:	13,326,824	-	-	-	-	(637,047)	-
Rate Base Deductions:							
Accum Prov For Deprec	123,289						
Accum Prov For Amort	-						
Accum Def Income Tax	(5,544,378)					330,671	
Unamortized ITC	-						
Customer Adv For Const	-						
Customer Service Deposits	-						
Misc Rate Base Deductions	7,457						
Total Rate Base Deductions	(5,413,631)	-	-	-	-	330,671	-
Total Rate Base:	7,913,193	-	-	-	-	(306,376)	-
Estimated Return on Equity Impact	-0.48%	2.02%	0.79%	0.00%	-0.06%	0.12%	0.10%
Estimated Price Change	3,534,754	(13,004,776)	(5,106,913)	17,892	392,062	(766,048)	(681,856)
TAX CALCULATION:							
Operating Revenue	(11,199,966)	12,402,155	4,870,266	(17,063)	(373,895)	776,573	637,047
Other Deductions	-						
Interest (AFUDC)	-						
Interest	221,857						
Schedule "M" Additions	2,050,307						(637,047)
Schedule "M" Deductions	951,490					1,013,713	(62,223)
Income Before Tax	(10,323,006)	12,402,155	4,870,266	(17,063)	(373,895)	(237,141)	62,224
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(10,323,006)	12,402,155	4,870,266	(17,063)	(373,895)	(237,141)	62,224
Federal Income Taxes Before Credits	(3,613,052)	4,340,754	1,704,593	(5,972)	(130,863)	(82,999)	21,778
Energy Tax Credits	(5,638,736)	-	-	-	-	-	-
Federal Income Taxes	(9,251,789)	4,340,754	1,704,593	(5,972)	(130,863)	(82,999)	21,778

	Tab 5 - Net Power Costs			Tab 6	Tab 7 - Taxes			
	5.2	5.2.1-21	5.5	6.1	7.1	7.3	7.7	7.12
	Net Power Costs - Proforma	ICNU Net Power Cost Adjustments - Combined	James River Royalty Offset	Hydro Decommissioning	Interest True Up	Renewable Energy Tax Credit	Public Utility Tax Adjustment	WA Low Income Tax Credit
Operating Revenues:								
General Business Revenues		-						
Interdepartmental		-						
Special Sales	(43,487,527)	1,088,183						
Other Operating Revenues		-	1,178,569					
Total Operating Revenues	(43,487,527)	1,088,183	1,178,569	-	-	-	-	-
Operating Expenses:								
Steam Production	4,196,529	(650,958)						
Nuclear Production		-						
Hydro Production		-						
Other Power Supply	(13,589,900)	(5,069,020)						
Transmission	3,336,530	(1,466,810)						
Distribution		-						
Customer Accounting		-						
Customer Service & Info		-						
Sales		-						
Administrative & General		-						
Total O&M Expenses	(6,056,841)	(7,186,788)	-	-	-	-	-	-
Depreciation								
Amortization								
Taxes Other Than Income							(396,368)	(32,249)
Income Taxes - Federal	(13,100,740)	2,896,240	412,499	-	(77,650)	(5,638,736)	138,729	11,287
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense								
Total Operating Expenses:	(19,157,581)	(4,290,548)	412,499	-	(77,650)	(5,638,736)	(257,639)	(20,962)
Operating Rev For Return:	(24,329,945)	5,378,731	766,070	-	77,650	5,638,736	257,639	20,962
Rate Base:								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec				(256,078)				
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	-	(256,078)	-	-	-	-
Total Rate Base:	-	-	-	(256,078)	-	-	-	-
Estimated Return on Equity Impact	-6.10%	1.35%	0.19%	0.00%	0.02%	1.41%	0.06%	0.01%
Estimated Price Change	39,249,444	(8,677,052)	(1,235,836)	(34,453)	(125,266)	(9,096,497)	(415,628)	(33,815)
TAX CALCULATION:								
Operating Revenue	(37,430,685)	8,274,971	1,178,569	-	-	-	396,368	32,249
Other Deductions								
Interest (AFUDC)								
Interest					221,857			
Schedule "M" Additions								
Schedule "M" Deductions								
Income Before Tax	(37,430,685)	8,274,971	1,178,569	-	(221,857)	-	396,368	32,249
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(37,430,685)	8,274,971	1,178,569	-	(221,857)	-	396,368	32,249
Federal Income Taxes Before Credits	(13,100,740)	2,896,240	412,499	-	(77,650)	-	138,729	11,287
Energy Tax Credits						(5,638,736)		
Federal Income Taxes	(13,100,740)	2,896,240	412,499	-	(77,650)	(5,638,736)	138,729	11,287

	Tab 8 - Rate Base			Tab 9 - Prod. Factor	
	8.1	8.7	8.10	9.1	9.1.1
	Cash Working Capital	Powerdale Hydro Removal	Chehalis Reg Asset - WA	Production Factor Adjustment	(Cont) Production Factor Adjustment
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					(69,009)
Other Operating Revenues			(3,000,000)		5,361
Total Operating Revenues	-	-	(3,000,000)	-	(63,648)
Operating Expenses:					
Steam Production				(22,243)	(68,481)
Nuclear Production					
Hydro Production				(11,271)	
Other Power Supply				(15,102)	(186,329)
Transmission					(41,998)
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	(48,616)	(296,809)
Depreciation				(29,238)	
Amortization		(182,289)			
Taxes Other Than Income					
Income Taxes - Federal		(45,625)		27,249	81,274
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net		118,650	(1,138,530)		
Investment Tax Credit Adj.					949
Misc Revenue & Expense					
Total Operating Expenses:	-	(109,264)	(1,138,530)	(50,606)	(214,586)
Operating Rev For Return:	-	109,264	(1,861,470)	50,606	150,937
Rate Base:					
Electric Plant In Service				(1,067,076)	(94,771)
Plant Held for Future Use					
Misc Deferred Debits		75,958	15,750,000		(909)
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					(3,595)
Fuel Stock					(3,545)
Material & Supplies					
Working Capital	(692,190)				
Weatherization					
Misc Rate Base					
Total Electric Plant:	(692,190)	75,958	15,750,000	(1,067,076)	(102,821)
Rate Base Deductions:					
Accum Prov For Deprec				337,917	41,451
Accum Prov For Amort					
Accum Def Income Tax		386,866	(6,261,915)		
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					7,457
Misc Rate Base Deductions					
Total Rate Base Deductions	-	386,866	(6,261,915)	337,917	48,908
Total Rate Base:	(692,190)	462,824	9,488,085	(729,160)	(53,913)
Estimated Return on Equity Impact					
Estimated Price Change	0.01%	0.02%	-0.58%	0.02%	0.04%
	(93,129)	(113,997)	4,279,500	(179,740)	(250,748)
TAX CALCULATION:					
Operating Revenue	-	182,289	(3,000,000)	77,855	232,212
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions		(312,646)	3,000,000		
Schedule "M" Deductions					
Income Before Tax	-	(130,357)	-	77,855	232,212
State Income Taxes	-	-	-	-	-
Taxable Income	-	(130,357)	-	77,855	232,212
Federal Income Taxes Before Credits	-	(45,625)	-	27,249	81,274
Energy Tax Credits					
Federal Income Taxes	-	(45,625)	-	27,249	81,274

PacifiCorp
 Washington General Rate Case - December 2009
 Cash Working Capital (CWC) Calculation

Unadjusted Results

Cash Working Capital for Unadjusted Results

Reference

Page 2.35, Line 2467

Restated CWC:

Total Restated O&M Expenses

240,506,304 Page 1.1, Line 19, Column (3)

Less Unadjusted Fuel and Purchased Power:

Less Unadjusted Fuel 501 - Non NPC	(331,426)	Page 2.5, Line 257
Less Unadjusted Fuel 501 NPC	(35,851,281)	Page 2.5, Line 270
Less Unadjusted Fuel 547 NPC	(40,562,600)	Page 2.9, Line 524
Less Unadjusted Purchased Power 555 - Non NPC	8,025,121	Page 2.10, Line 584
Less Unadjusted Purchased Power 555 - NPC	(84,327,279)	Page 2.10, Line 595
Subtotal Unadjusted Fuel and Purchased Power	(153,047,464)	

Less Restating Adjustments to Fuel and Purchased Power:

Less Fuel 501 NPC Adjustment 5.1	1,306,516	Page 5.1
Less Fuel 547 NPC Adjustment 5.1	1,654,574	Page 5.1
Less Purchased Power 555 Adjustment 5.1	4,235,346	Page 5.1
Less Purchased Power 555 Adjustment 5.4	(8,025,121)	Page 5.4
Less Fuel 501 Adjustment 4.2	280	Page 4.2
Subtotal Restating Adjustments to Fuel and Purchased Power	(828,404)	

Subtotal Restated O&M Expense Less Fuel and Purchased Power

86,630,436

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Restating Adj.

Restated CWC

10,828,804

10,828,804

Proforma CWC:

Total Proforma O&M Expenses

225,316,401 Page 1.1, Line 19, Column (5)

Less Unadjusted Fuel and Purchased Power

(153,047,464) Above

Less Restating Adjustments to Fuel and Purchased Power

(828,404) Above

Less Proforma Adjustments to Fuel and Purchased Power:

Less Fuel 501 NPC Adjustment 5.2	(4,196,529)	Page 5.2
Less Fuel 547 NPC Adjustment 5.2	4,953,979	Page 5.2
Less Purchased Power 555 NPC Adjustment 5.2	8,635,921	Page 5.2
Less Fuel 501 Adjustment 9.1.1	69,060	Pages 9.1 & 9.1.1
Less Fuel 547 NPC Adjustment 9.1.1	60,019	Page 9.1.1
Less Purchased Power 555 NPC Adjustment 9.1.1	126,310	Page 9.1.1
Less Fuel 501 Adjustment 4.3	3,623	Page 4.3
Subtotal Proforma Adjustments to Fuel and Purchased Power	9,652,384	

Subtotal Proforma O&M Expense Less Fuel and Purchased Power

81,092,916

1/8

Proforma Adj.

Proforma CWC

10,136,615

Page 2.35, Line 2467

(692,190)

PacifiCorp
Washington General Rate Case - December 2009
Interest True-up Calculation

Unadjusted Results

Unadjusted Interest Expense

Reference

25,236,151 Page 1.1, Line 66, Column (1)

Restated Results

Restated Washington Allocated Rate Base

765,870,874 Page 1.1, Line 57, Column (3)

Weighted Cost of Debt

2.804% Page 2.1

Restated Interest Expense

21,472,262 Page 1.1, Line 66, Column (3)

Unadjusted Interest Expense

25,236,151 Above

Restating Adjustment

(3,763,889) Page 7.1

Proforma Results

Proforma Washington Allocated Rate Base

773,784,067 Page 1.1, Line 57, Column (5)

Weighted Cost of Debt

2.804% Page 2.1

Proforma Interest Expense

21,694,120 Page 1.1, Line 66, Column (5)

Restated Interest Expense

21,472,262 Above

Proforma Adjustment

221,857 Page 7.1

PacifiCorp
Washington General Rate Case - December 2009
Variables

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	47.600%	5.890%	2.804%
PREFERRED %	0.300%	5.410%	0.016%
COMMON %	52.100%	10.600%	5.523%
			8.340%

Net to Gross Bump-up Factor

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.561%
WUTC Regulatory Fee	0.200%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.366%
State Taxes	0.000%
Sub-Total	95.366%
Federal Income Tax @ 35.00%	33.378%
Net Operating Income	61.988%

	Unadjusted Results			Restating Adjustments			Restated Results			Proforma Adjustments			Proforma Results			Price Change		
	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance	Summary Sheet	Regulatory Adjustment Model (RAM)	Variance
Operating Revenues:																		
General Business Revenues	266,100,835	266,100,835	-	(6,737,566)	(6,737,566)	-	259,363,269	259,363,269	-	12,402,155	12,402,155	-	271,765,425	271,765,425	-	42,259,726	56,747,051	14,487,325
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Sales	78,723,890	78,723,890	-	3,803,644	3,803,644	-	82,527,534	82,527,534	-	(42,468,353)	(43,556,536)	(1,088,183)	40,059,181	38,970,998	(1,088,183)	-	-	-
Other Operating Revenues	42,554,807	42,554,807	-	(4,108,989)	(4,108,989)	-	8,446,968	8,446,968	-	3,037,128	(1,833,132)	(4,870,260)	11,483,002	6,612,736	(4,870,266)	-	-	-
Total Operating Revenues	387,379,522	387,379,522	-	(7,042,910)	(7,042,910)	-	350,338,672	350,338,672	-	(17,029,065)	(15,007,613)	(2,021,452)	372,307,626	374,428,109	(2,120,483)	42,259,726	56,747,051	14,487,325
Operating Expenses:																		
Steam Production	48,371,133	48,371,133	-	(1,302,039)	(1,302,039)	-	47,069,093	47,069,093	-	2,952,777	4,164,859	1,212,082	50,021,870	51,233,952	1,212,082	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro Production	6,349,038	6,349,038	-	1,985	1,985	-	6,351,022	6,351,022	-	14,128	14,128	0	6,365,130	6,365,130	-	-	-	-
Other Power Supply	125,305,885	125,305,885	-	2,206,562	2,206,562	-	127,512,447	127,512,447	-	(18,829,402)	(13,760,382)	5,069,020	108,683,044	113,752,065	5,069,020	-	-	-
Transmission	25,362,953	25,362,953	-	(119,206)	(119,206)	-	25,243,747	25,243,747	-	1,849,684	3,316,494	1,466,810	27,093,032	28,559,841	1,466,810	-	-	-
Customer Service & Info	13,621,607	13,621,607	-	6,969	6,969	-	13,628,576	13,628,576	-	91,505	91,505	-	13,720,082	13,720,082	-	-	-	-
Customer Service & Info	8,025,975	8,025,975	-	4,466	4,466	-	8,030,441	8,030,441	-	57,733	57,733	-	8,088,175	8,088,175	-	237,077	318,351	81,274
Sales	5,423,426	5,423,426	-	(4,808,907)	(4,808,907)	-	664,569	664,569	-	2,479	2,479	-	667,249	667,249	-	-	-	-
Administrative & General	12,167,263	12,167,263	-	(60,435)	(60,435)	-	12,106,827	12,106,827	-	(1,329,009)	(1,329,009)	-	10,777,819	10,777,819	-	-	-	-
Total O&M Expenses	244,626,880	244,626,880	-	(4,120,676)	(4,120,676)	-	240,506,204	240,506,204	-	(15,189,503)	(7,441,952)	7,747,552	225,316,401	233,064,313	7,747,912	237,077	318,351	81,274
Depreciation	36,705,844	36,705,844	-	(415,223)	(415,223)	-	36,290,622	36,290,622	-	(29,238)	(29,238)	0	36,261,383	36,261,383	-	-	-	-
Amortization	4,077,010	4,077,010	-	(169,569)	(169,569)	-	3,847,441	3,847,441	-	(162,289)	(182,289)	-	3,665,152	3,665,152	-	-	-	-
Taxes Other Than Income	17,744,812	17,744,812	-	(42,124)	(42,124)	-	17,702,688	17,702,688	-	(428,617)	(428,617)	-	17,274,071	17,274,071	-	1,721,239	2,311,307	590,069
Income Taxes - Federal	(13,966,160)	(13,966,160)	-	131,482	131,482	(0)	(13,834,678)	(13,834,678)	(0)	(9,251,789)	(14,058,519)	(4,806,730)	(23,086,486)	(27,893,216)	(4,806,730)	14,105,494	18,941,087	4,835,594
Income Taxes - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Def Net	22,309,798	22,309,798	-	4,140,911	4,140,911	-	26,500,709	26,500,709	-	(417,014)	(417,014)	-	26,083,696	26,083,696	-	-	-	-
Investment Tax Credit Adj.	(341,244)	(341,244)	-	(203,946)	(203,946)	-	(545,190)	(545,190)	-	949	949	(0)	(544,241)	(544,241)	-	-	-	-
Misc Revenue & Expense	311,146,920	311,146,920	-	(679,044)	(679,044)	(0)	310,467,876	310,467,876	(0)	(25,497,800)	(22,506,719)	2,991,182	284,969,976	287,311,158	2,341,182	16,063,809	21,570,746	5,506,938
Total Operating Expenses:	48,232,662	48,232,662	(0)	(6,363,866)	(6,363,866)	0	39,868,795	39,868,795	0	(1,531,163)	(10,430,794)	(8,899,631)	38,337,632	29,438,001	(8,899,631)	28,195,917	35,176,305	8,980,388
Operating Rev For Return:	48,232,662	48,232,662	(0)	(6,363,866)	(6,363,866)	0	39,868,795	39,868,795	0	(1,531,163)	(10,430,794)	(8,899,631)	38,337,632	29,438,001	(8,899,631)	28,195,917	35,176,305	8,980,388
Rate Base:																		
Electric Plant in Service	1,398,743,841	1,398,743,841	-	27,046,917	27,046,917	-	1,425,790,758	1,425,790,758	-	(1,161,847)	(1,161,847)	0	1,424,628,910	1,424,628,911	0	-	-	-
Plant Held for Future Use	37,310	37,310	-	-	-	-	37,310	37,310	-	-	-	-	37,310	37,310	-	-	-	-
Misc Deferred Debits	6,671,729	6,671,729	-	(2,197,306)	(2,197,306)	-	4,474,423	4,474,423	-	15,188,002	15,188,002	-	19,662,425	19,662,425	-	-	-	-
Esc Plant Acc Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	2,850,428	2,850,428	-	(2,850,428)	(2,850,428)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	-	-	-
Fuel Stock	3,524,551	3,524,551	-	2,033,952	2,033,952	-	5,558,503	5,558,503	-	(3,595)	(3,595)	-	5,554,908	5,554,908	-	-	-	-
Material & Supplies	7,763,143	7,763,143	-	2,018,178	2,018,178	-	9,781,321	9,781,321	-	(3,545)	(3,545)	-	9,777,775	9,777,775	-	-	-	-
Working Capital	2,159,291	2,159,291	-	8,660,513	8,660,513	-	10,820,804	10,820,804	-	(692,190)	276,299	968,489	10,128,615	11,106,103	968,489	-	-	-
Weatherization	2,046,741	2,046,741	-	-	-	-	2,046,741	2,046,741	-	-	-	-	2,046,741	2,046,741	-	-	-	-
Misc Rate Base	268,577	268,577	-	(268,577)	(268,577)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	-	-	-
Total Electric Plant:	1,424,065,610	1,424,065,610	-	34,452,250	34,452,250	-	1,458,517,860	1,458,517,860	-	13,328,824	14,295,314	966,489	1,471,844,684	1,472,813,174	968,489	-	-	-
Rate Base Deductions:																		
Accum Prov For Deprec	(503,192,584)	(503,192,584)	-	(7,446,965)	(7,446,965)	-	(510,639,549)	(510,639,549)	-	123,289	123,289	(0)	(510,516,260)	(510,516,260)	-	-	-	-
Accum Prov For Amort	(34,606,345)	(34,606,345)	-	-	-	-	(34,606,345)	(34,606,345)	-	-	-	-	(34,606,345)	(34,606,345)	-	-	-	-
Accum Def Income Tax	(128,569,574)	(128,569,574)	-	(6,475,410)	(6,475,410)	-	(135,044,985)	(135,044,985)	-	(5,544,378)	(5,544,378)	-	(140,589,362)	(140,589,362)	-	-	-	-
Unamortized ITC	(1,096,753)	(1,096,753)	-	144,386	144,386	-	(952,367)	(952,367)	-	-	-	-	(952,367)	(952,367)	-	-	-	-
Customer Adv For Const	(334,500)	(334,500)	-	23,143	23,143	-	(311,357)	(311,357)	-	-	-	-	(311,357)	(311,357)	-	-	-	-
Customer Service Deposits	(4,865,967)	(4,865,967)	-	(2,980,496)	(2,980,496)	-	(2,980,496)	(2,980,496)	-	-	-	-	(2,980,496)	(2,980,496)	-	-	-	-
Misc Rate Base Deductions	(3,245,919)	(3,245,919)	-	(8,111,868)	(8,111,868)	-	-	-	-	7,457	7,457	-	(8,104,430)	(8,104,430)	-	-	-	-
Total Rate Base Deductions	(672,665,724)	(672,665,724)	-	(19,981,263)	(19,981,263)	-	(692,646,986)	(692,646,986)	0	(5,413,631)	(5,413,632)	(0)	(698,060,618)	(698,060,618)	(0)	-	-	-
Total Rate Base:	751,399,887	751,399,887	-	14,470,987	14,470,987	0	765,870,874	765,870,874	0	7,915,193	8,881,682	966,489	773,786,067	774,752,556	966,489	-	-	-
Return on Rate Base	6.40%	6.40%	0.00%	-1.82%	-1.82%	0.00%	4.58%	4.58%	0.00%	-0.48%	-2.70%	-2.22%	4.10%	1.88%	-2.22%	-	-	-
TAX CALCULATION:																		
Operating Revenue	54,626,280	54,626,280	-	(2,091,473)	(2,091,473)	-	52,534,807	52,534,807	-	(11,199,966)	(24,906,326)	(13,706,361)	41,334,841	27,628,480	(13,706,361)	40,301,411	54,117,393	13,815,982
Other Deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (AFUDC)	(4,599,793)	(4,599,793)	-	217,013	217,013	-	(4,382,780)	(4,382,780)	-	-	-	-	(4,382,780)	(4,382,780)	-	-	-	-
Interest	25,296,151	25,296,151	-	(3,763,889)	(3,763,889)	-	21,532,262	21,532,262	-	0	221,857	249,010	21,754,119	21,776,119	27,153	-	-	-
Schedule "M" Additions	64,493,174	64,493,174	-	(2,567,817)	(2,567,817)	-	61,925,357	61,925,357	-	2,050,307	2,050,307	-	63,975,664	63,975,664	-	-	-	-
Schedule "M" Deductions	(138,386,468)	(138,386,468)	-	(1,498,078)	(1,498,078)	-	(139,884,546)	(139,884,546)	-	951,490	951,490	-	(138,933,056)	(138,933,056)	-	-	-	-
Income Before Tax	(39,963,372)	(39,963,372)	-	375,664	375,664	-	(39,527,708)	(39,527,708)	-	(10,322,006)	(24,056,620)	(13,733,513)	(49,850,715)	(63,884,228)	(13,733,513)	40,301,411	54,117,393	13,815,982
State Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Income	(39,963,372)	(39,963,372)	-	375,664	375,664	(0)	(39,527,708)	(39,527,708)	(0)	(10,322,006)	(24,056,620)	(13,733,513)	(49,850,715)	(63,884,228)	(13,733,513)	40,301,411	54,117,393	13,815,982
Federal Income Taxes Before Credits	(13,966,180)	-	-	131,482	-													