Residential Exchange Program
Settlement Agreement Proceeding (REP-12)

Final Proposal

2012 REP Settlement Evaluation and Analysis Study Documentation

July 2011

REP-12-FS-BPA-01A

2012 REP SETTLEMENT EVALUATION AND ANALYSIS STUDY DOCUMENTATION
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COMMONLY USED ACRONYMS AND SHORT FORMS

AGC	Automatic Generation Control
ALF	Agency Load Forecast (computer model)
aMW	average megawatt(s)
AMNR	Accumulated Modified Net Revenues
ANR	Accumulated Net Revenues
ASC	Average System Cost
BiOp	Biological Opinion
BPA	Bonneville Power Administration
Btu	British thermal unit
CDD	cooling degree day(s)
CDQ	Contract Demand Quantity
CGS	Columbia Generating Station
CHWM	Contract High Water Mark
Commission	Federal Energy Regulatory Commission
COSA	Cost of Service Analysis
COU	consumer-owned utility
Corps or USACE	U.S. Army Corps of Engineers
Council	Northwest Power and Conservation Council
CRAC	Cost Recovery Adjustment Clause
CSP	Customer System Peak
CT	combustion turbine
CY	calendar year (January through December)
DDC	Dividend Distribution Clause
dec	decrease, decrement, or decremental
DERBS	Dispatchable Energy Resource Balancing Service
DFS	Diurnal Flattening Service
DOE	Department of Energy
DSI	direct-service industrial customer or direct-service industry
DSO	Dispatcher Standing Order
EIA	Energy Information Administration
EIS	Environmental Impact Statement
EN	Energy Northwest, Inc.
EPP	Environmentally Preferred Power
ESA	Endangered Species Act
e-Tag	electronic interchange transaction information
FBS	Federal base system
FCRPS	Federal Columbia River Power System
FCRTS	Federal Columbia River Transmission System
FELCC	firm energy load carrying capability
FORS	Forced Outage Reserve Service
FPS	Firm Power Products and Services (rate)
FY	fiscal year (October through September)
GARD	Generation and Reserves Dispatch (computer model)

GEP	Green Energy Premium
GRSPs	General Rate Schedule Provisions
GTA	General Transfer Agreement
GWh	gigawatthour
HDD	heating degree day(s)
HLH	Heavy Load Hour(s)
HOSS	Hourly Operating and Scheduling Simulator (computer model)
HYDSIM	Hydro Simulation (computer model)
ICE	IntercontinentalExchange
inc	increase, increment, or incremental
IOU	investor-owned utility
IP	Industrial Firm Power (rate)
IPR	Integrated Program Review
IRD	Irrigation Rate Discount
JOE	Joint Operating Entity
kW	kilowatt (1000 watts)
kWh	kilowatthour
LDD	Low Density Discount
LLH	Light Load Hour(s)
LRA	Load Reduction Agreement
Maf	million acre-feet
Mid-C	Mid-Columbia
MMBtu	million British thermal units
MNR	Modified Net Revenues
MRNR	Minimum Required Net Revenue
MW	megawatt (1 million watts)
MWh	megawatthour
NEPA	National Environmental Policy Act
NERC	North American Electric Reliability Corporation
NFB	National Marine Fisheries Service (NMFS) Federal Columbia River Power System (FCRPS) Biological Opinion (BiOp)
NLSL	New Large Single Load
NMFS	National Marine Fisheries Service
NOAA Fisheries	National Oceanographic and Atmospheric Administration Fisheries
NORM	Non-Operating Risk Model (computer model)
Northwest Power Act	Pacific Northwest Electric Power Planning and Conservation Act
NPV	net present value
NR	New Resource Firm Power (rate)
NT	Network Transmission
NTSA	Non-Treaty Storage Agreement
NUG	non-utility generation
NWPP	Northwest Power Pool
OATT	Open Access Transmission Tariff
O&M	operation and maintenance

OMB	Office of Management and Budget
OY	operating year (August through July)
PF	Priority Firm Power (rate)
PFp	Priority Firm Public (rate)
PFx	Priority Firm Exchange (rate)
PNCA	Pacific Northwest Coordination Agreement
PNRR	Planned Net Revenues for Risk
PNW	Pacific Northwest
POD	Point of Delivery
POI	Point of Integration or Point of Interconnection
POM	Point of Metering
POR	Point of Receipt
Project Act	Bonneville Project Act
PRS	Power Rates Study
PS	BPA Power Services
PSW	Pacific Southwest
PTP	Point to Point Transmission (rate)
PUD	public or people's utility district
RAM	Rate Analysis Model (computer model)
RAS	Remedial Action Scheme
RD	Regional Dialogue
REC	Renewable Energy Certificate
Reclamation or USBR	U.S. Bureau of Reclamation
REP	Residential Exchange Program
RevSim	Revenue Simulation Model (component of RiskMod)
RFA	Revenue Forecast Application (database)
RHWM	Rate Period High Water Mark
RiskMod	Risk Analysis Model (computer model)
RiskSim	Risk Simulation Model (component of RiskMod)
ROD	Record of Decision
RPSA	Residential Purchase and Sale Agreement
RR	Resource Replacement (rate)
RSS	Resource Support Services
RT1SC	RHWM Tier 1 System Capability
RTO	Regional Transmission Operator
SCADA	Supervisory Control and Data Acquisition
SCS	Secondary Crediting Service
Slice	Slice of the System (product)
T1SFCO	Tier 1 System Firm Critical Output
TCMS	Transmission Curtailment Management Service
TOCA	Tier 1 Cost Allocator
TPP	Treasury Payment Probability
Transmission System Act	Federal Columbia River Transmission System Act
TRL	Total Retail Load
TRM	Tiered Rate Methodology
TS	BPA Transmission Services

TSS	Transmission Scheduling Service
UAI	Unauthorized Increase
ULS	Unanticipated Load Service
USACE or Corps	U.S. Army Corps of Engineers
USBR or Reclamation	U.S. Bureau of Reclamation
USFWS	U.S. Fish and Wildlife Service
VERBS	Variable Energy Resources Balancing Service (rate)
VOR	Value of Reserves
WECC	Western Electricity Coordinating Council (formerly WSCC)
WIT	Wind Integration Team
WSPP	Western Systems Power Pool

DOCUMENTATION FOR THE
2012 REP SETTLEMENT EVALUATION AND ANALYSIS

1. INTRODUCTION

The Documentation for the 2010 REP Settlement Agreement Study and Analysis (2010 REP Settlement) shows the details of the calculation of the proposed long-term ASCs and REP Benefits.

2. Background	no documentation
3. How 7(b)(2) Rate Protection Works	no documentation
4. The Proposed 2012 REP Settlement	no documentation
5. Implementing the 2012 REP Settlement in Ratemaking	no documentation
6. Analyzing the Settlement	no documentation

7. Average System Cost Forecasts contain the output tables from the Appendix 1 for each utility that made an ASC filing with BPA for the FY 2012-2013 Exchange Period. The tables include each utility's long-term Contract System Cost (CSC), Contract System Load (CSL), and the year-by-year ASCs from FY 2010 to 2032. Additionally, this section includes the new resource worksheets from both the ASC Appendix 1 and ASC Forecast Model. Lastly, this section includes the ASC Forecast Model escalators used in this study and excerpts from each filing utility's *FY 2012-2013 Final Average System Cost Report*.

8. Risk Factor tables document the gas price, carbon price, and resource cost scenarios.

9. Description of Issues in Litigation documents the Lookback amounts for issues in litigation. This section applies to Section 9 of REP-12-FS-BPA-01.

10. Analysis of the Settlement: Scenario Development documents the Lookfoward results of scenarios for certain issues in litigation. This section applies to Section 10 of the study REP-12-FS-BPA-01. This section also contains an overview of the various models used in the rate development process and presents a flow chart showing the rate development process. And documents Staff's technical analysis of the 2012 REP Settlement Agreement. The technical analysis examines the ratemaking provisions of the Agreement by constructing a variety of scenarios resulting in potential future streams of REP benefits based on differing implementations of the section 7(b)(2) rate test or other major drivers of REP benefits. The documentation tables in this section are the output of the Long Term Rate Model (LTRM2012). The LTRM2012 is a computer application that performs most of the computations that determine BPA's estimates of rates for FY 2012-2028. Tables show the initial allocation of the revenue requirement over the billing determinants. Finally, associated Residential Exchange benefits are shown for a number of scenarios.

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2. BACKGROUND

No Documentation

3. HOW 7(b)(2) RATE PROTECTION WORKS

No Documentation

4. THE PROPOSED 2012 REP SETTLEMENT

No Documentation

5. IMPLEMENTING THE 2012 REP SETTLEMENT IN RATEMAKING

No Documentation

6. ANALYZING THE SETTLEMENT

No Documentation

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7. AVERAGE SYSTEM COST FORECASTS

Table Descriptions

Table 7.1.
Long-Term Contract System Cost Summary
Worksheet contains the long-term year-by-year outputs from the ASC Forecast Model of Contract System Cost (ASCs tab) for the years FY 2014-2032 for each of the exchanging utilities.

Table 7.2
Long-Term Contract System Load Summary
Worksheet contains the long-term year-by-year outputs from the ASC Forecast Model of Contract System Load (ASCs tab) for the years FY 2014-2032 for each of the exchanging utilities.

Table 7.3
Long-Term ASCs Summary
Worksheet contains the long-term year-by-year outputs from the ASC Forecast Model of ASCs (ASCs tab) for the years FY 2014-2032 for each of the exchanging utilities.

Table 7.4
Long-Term Exchange Load Forecast Summary
Worksheet contains the long-term year-by-year outputs from the ASC Forecast Model of ASCs for the years FY 2014-2032.

Table 7.5
ASC Escalation Factors - ASC Forecast Model "Inputs" Tab
Worksheet is the 2014-2032 escalation factors used in the long-term ASC Forecast Model.

The ASC Forecast Model uses Global Insight's (as described in the 2008 Average System Cost Methodology (ASCM)) forecast of cost increases for capital costs and fuel (except natural gas), O&M, and G&A expenses; BPA's forecast of market prices for purchases to meet load growth and to estimate short-term and non-firm power purchase costs and sales revenues; BPA's forecast of natural gas prices; and BPA's estimates of the rates it will charge for its PF and other products.

Through FY 2017, all of the Global Insight escalators, natural gas and market prices escalators, and BPA PF rates are the same as those used to determine the Exchange Period ASCs, and the ASCs used for the out years for the 7(b)(2) rate test (FY 2014 – 2017).

For all Global Insight escalators, BPA Staff set the annual escalation rates equal to the 2017 escalation rate.

BPA's Power Policy Analysis group provided a natural gas price forecast for the FY 2018 – 2030. BPA Staff escalated the FY 2030 natural gas prices for FY 2031 and FY 2032. For market prices, BPA Staff escalated the FY 2017 market price by 3 percent annually to get the market prices for FY 2018 – 2032.

Table 7.6
Appendix 1 "New Resource – Individual" Tab
Worksheets displays the individual new resources from each utility's FY 2012-2013 "as-filed" Appendix 1 ASC Filing and their preferred new resource portfolio from their IRP for the years 2010-2028.

Table 7.7
ASC Forecast Model "New Resource – Group" Tab
Worksheets display the long-term ASC Forecast Model's grouped resources by online year from each utility's long-term "New Resources-Individual" Appendix 1 tab.

Table 7.8
Total Retail Sales Load Forecast
Worksheets display the long-term total retail sales for each utility for FY 2009-2032.

Table 7.9
2009 Pacific Northwest Coal Prices and Heat Contents
Worksheet displays all of the Pacific Northwest coal plant data from each IOUs 2009 FERC Form 1.

Table 7.10
Utility Renewable Portfolio Standards (RPS)
Worksheet shows any utility RPS shortfalls or surpluses after comparing each utility's specific resource characteristics with each state RPS.

DRAFT ASC REPORTS
Appendix A
FY 2012-2013 Draft ASC Reports
For each of the utility's who filed ASCs and have participated in the ASC Review Process, BPA has published a FY 2012-2013 Draft ASC Report. This section of documentation includes sections from each utility's Draft Report (Sections 1, 2, 6, and 7).

LONG-TERM ASC CALCUALTION
Appendix B - *See file attachment*
Utility's Detailed Long-Term ASC Calculation FY 2014-2032
Worksheets contain detailed calculations of forecasted ASC for 2014-2032.

Table 7.1: Long-Term Contract System Cost Summary

	A	B	C	D	E	F	G	H	I	J	K
1		**Rate Period**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**
2											
3	**Avista**	$ 573,841,598	$ 609,083,360	$ 632,196,219	$ 658,019,552	$ 683,776,340	$ 709,981,497	$ 735,502,260	$ 762,357,671	$ 790,616,723	$ 820,351,903
4	**Clark PUD**	$ 277,433,076	$ 301,129,817	$ 308,517,402	$ 326,886,408	$ 330,885,825	$ 344,267,394	$ 348,290,881	$ 358,335,869	$ 364,855,312	$ 380,487,864
5	**Idaho Power Company**	$ 722,749,451	$ 745,055,979	$ 762,878,901	$ 780,422,204	$ 794,906,473	$ 807,408,171	$ 820,021,606	$ 832,986,547	$ 846,313,881	$ 860,014,849
6	**NorthWestern Energy**	$ 344,892,959	$ 360,635,450	$ 373,057,162	$ 382,616,295	$ 393,854,138	$ 403,970,243	$ 414,419,036	$ 425,212,674	$ 436,363,781	$ 447,885,461
7	**Pacificorp**	$ 1,281,870,049	$ 1,301,638,198	$ 1,319,808,786	$ 1,347,106,951	$ 1,366,635,517	$ 1,396,099,261	$ 1,424,244,280	$ 1,453,562,957	$ 1,484,108,305	$ 1,515,935,742
8	**Portland General Electric**	$ 1,338,561,524	$ 1,425,123,564	$ 1,527,346,814	$ 1,578,240,078	$ 1,629,272,661	$ 1,682,236,100	$ 1,733,285,375	$ 1,786,417,638	$ 1,841,720,556	$ 1,899,285,507
9	**Puget Sound Energy**	$ 1,502,997,151	$ 1,575,000,739	$ 1,627,668,094	$ 1,670,518,621	$ 1,718,713,265	$ 1,783,626,389	$ 1,849,464,739	$ 1,918,565,975	$ 1,991,094,618	$ 2,067,223,398
10	**Snohomish PUD**	$ 342,179,985	$ 360,406,894	$ 365,208,485	$ 388,993,014	$ 395,820,497	$ 417,942,048	$ 424,615,977	$ 437,112,322	$ 441,115,790	$ 465,990,797
11											
12											
13		**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
14											
15	**Avista**	$ 851,639,362	$ 884,559,100	$ 919,195,157	$ 955,635,815	$ 993,973,806	$ 1,034,306,535	$ 1,076,736,309	$ 1,121,370,584	$ 1,168,322,217	$ 1,217,709,733
16	**Clark PUD**	$ 388,407,791	$ 397,705,392	$ 405,219,538	$ 419,219,311	$ 427,573,046	$ 433,876,426	$ 446,143,455	$ 452,055,743	$ 465,193,043	$ 473,156,405
17	**Idaho Power Company**	$ 874,101,064	$ 888,584,518	$ 903,477,597	$ 918,793,092	$ 934,544,218	$ 950,744,620	$ 967,408,396	$ 972,891,423	$ 989,411,372	$ 1,006,382,387
18	**NorthWestern Energy**	$ 459,791,323	$ 472,095,496	$ 484,812,653	$ 497,958,029	$ 511,547,442	$ 525,597,321	$ 540,124,725	$ 555,147,368	$ 570,683,648	$ 586,752,667
19	**Pacificorp**	$ 1,549,103,194	$ 1,583,671,213	$ 1,619,703,087	$ 1,657,264,969	$ 1,696,425,999	$ 1,737,258,441	$ 1,779,837,822	$ 1,824,243,075	$ 1,870,556,692	$ 1,918,864,881
20	**Portland General Electric**	$ 1,959,207,732	$ 2,021,586,501	$ 2,086,525,284	$ 2,154,131,925	$ 2,224,518,828	$ 2,297,803,151	$ 2,374,107,006	$ 2,453,557,664	$ 2,536,287,778	$ 2,622,435,608
21	**Puget Sound Energy**	$ 2,147,133,660	$ 2,231,015,787	$ 2,319,069,642	$ 2,411,505,036	$ 2,508,542,217	$ 2,610,412,381	$ 2,717,358,210	$ 2,829,634,436	$ 2,947,508,427	$ 3,071,260,812
22	**Snohomish PUD**	$ 471,389,691	$ 478,248,663	$ 483,115,526	$ 502,201,383	$ 506,996,900	$ 504,717,727	$ 519,552,813	$ 516,500,406	$ 531,035,950	$ 530,712,286

Table 7.2: Long-Term Contract System Load Summary

	A	B	C	D	E	F	G	H	I	J	K
1		**Rate Period**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**
2											
3	**Avista**	9,987,501	10,273,472	10,478,942	10,688,520	10,902,291	11,091,702	11,284,404	11,480,453	11,679,909	11,882,830
4	**Clark PUD**	4,678,614	4,708,062	4,745,642	4,807,571	4,806,524	4,806,524	4,806,524	4,819,693	4,806,524	4,806,524
5	**Idaho Power Company**	15,467,593	15,713,780	15,822,755	15,942,271	16,002,520	16,029,386	16,056,296	16,083,250	16,110,248	16,137,290
6	**NorthWestern Energy**	6,230,720	6,329,777	6,397,662	6,466,998	6,537,841	6,585,145	6,632,792	6,680,783	6,729,122	6,777,810
7	**Pacificorp**	21,302,710	21,647,614	21,797,535	21,955,072	22,044,832	22,296,941	22,551,943	22,809,871	23,070,758	23,334,640
8	**Portland General Electric**	19,546,885	19,852,544	20,894,525	21,210,935	21,445,133	21,681,875	21,921,188	22,163,101	22,407,641	22,654,838
9	**Puget Sound Energy**	22,746,950	22,829,752	22,967,065	23,147,238	23,319,941	23,720,904	24,128,762	24,543,632	24,965,636	25,394,896
10	**Snohomish PUD**	7,324,106	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175
11											
12											
13		**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
14											
15	**Avista**	12,089,276	12,299,309	12,512,992	12,730,386	12,951,557	13,176,571	13,405,495	13,638,395	13,875,342	14,116,405
16	**Clark PUD**	4,806,524	4,819,693	4,806,524	4,806,524	4,806,524	4,819,693	4,806,524	4,806,524	4,806,524	4,819,693
17	**Idaho Power Company**	16,164,376	16,191,506	16,218,681	16,245,900	16,273,164	16,300,472	16,327,825	16,225,899	16,244,651	16,263,423
18	**NorthWestern Energy**	6,826,851	6,876,247	6,926,000	6,976,113	7,026,588	7,077,429	7,128,637	7,180,217	7,232,169	7,284,497
19	**Pacificorp**	23,601,551	23,871,527	24,144,603	24,420,815	24,700,199	24,982,794	25,268,635	25,557,761	25,850,210	26,146,021
20	**Portland General Electric**	22,904,720	23,157,315	23,412,655	23,670,768	23,931,684	24,195,435	24,462,050	24,731,562	25,004,000	25,279,398
21	**Puget Sound Energy**	25,831,536	26,275,684	26,727,469	27,187,021	27,654,476	28,129,967	28,613,634	29,105,618	29,606,060	30,115,108
22	**Snohomish PUD**	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175	7,369,175

Table 7.3: Long-Term ASCs Summary

	A	B	C	D	E	F	G	H	I	J	K
1		**Rate Period***	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**
2											
3	**Avista**	$ 57.46	$ 59.29	$ 60.33	$ 61.56	$ 62.72	$ 64.01	$ 65.18	$ 66.40	$ 67.69	$ 69.04
4	**Clark PUD**	$ 59.30	$ 63.96	$ 65.01	$ 67.99	$ 69.26	$ 72.47	$ 73.77	$ 75.43	$ 76.54	$ 79.28
5	**Idaho Power Company**	$ 46.73	$ 47.41	$ 48.21	$ 48.95	$ 49.67	$ 50.37	$ 51.07	$ 51.79	$ 52.53	$ 53.29
6	**NorthWestern Energy**	$ 55.35	$ 56.97	$ 58.31	$ 59.16	$ 60.24	$ 61.35	$ 62.48	$ 63.65	$ 64.85	$ 66.08
7	**Pacificorp**	$ 60.17	$ 60.13	$ 60.55	$ 61.36	$ 61.99	$ 62.61	$ 63.15	$ 63.73	$ 64.33	$ 64.97
8	**Portland General Electric**	$ 68.48	$ 71.79	$ 73.10	$ 74.41	$ 75.97	$ 77.59	$ 79.07	$ 80.60	$ 82.19	$ 83.84
9	**Puget Sound Energy**	$ 66.07	$ 68.99	$ 70.87	$ 72.17	$ 73.70	$ 75.19	$ 76.65	$ 78.17	$ 79.75	$ 81.40
10	**Snohomish PUD**	$ 46.72	$ 48.91	$ 49.56	$ 52.79	$ 53.71	$ 56.71	$ 57.62	$ 59.32	$ 59.86	$ 63.24
11											
12											
13		**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
14											
15	**Avista**	$ 70.45	$ 71.92	$ 73.46	$ 75.07	$ 76.75	$ 78.50	$ 80.32	$ 82.22	$ 84.20	$ 86.26
16	**Clark PUD**	$ 80.51	$ 81.86	$ 83.16	$ 85.53	$ 86.83	$ 87.62	$ 89.80	$ 90.68	$ 92.83	$ 93.82
17	**Idaho Power Company**	$ 54.08	$ 54.88	$ 55.71	$ 56.56	$ 57.43	$ 58.33	$ 59.25	$ 59.96	$ 60.91	$ 61.88
18	**NorthWestern Energy**	$ 67.35	$ 68.66	$ 70.00	$ 71.38	$ 72.80	$ 74.26	$ 75.77	$ 77.32	$ 78.91	$ 80.55
19	**Pacificorp**	$ 65.64	$ 66.34	$ 67.08	$ 67.86	$ 68.68	$ 69.54	$ 70.44	$ 71.38	$ 72.36	$ 73.39
20	**Portland General Electric**	$ 85.54	$ 87.30	$ 89.12	$ 91.00	$ 92.95	$ 94.97	$ 97.05	$ 99.21	$ 101.44	$ 103.74
21	**Puget Sound Energy**	$ 83.12	$ 84.91	$ 86.77	$ 88.70	$ 90.71	$ 92.80	$ 94.97	$ 97.22	$ 99.56	$ 101.98
22	**Snohomish PUD**	$ 63.97	$ 64.90	$ 65.56	$ 68.15	$ 68.80	$ 68.49	$ 70.50	$ 70.09	$ 72.06	$ 72.02

Table 7.4: Long-Term Exchange Load Forecast Summary

	A	B	C	D	E	F	G	H	I	J	K	L
1		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**
2												
3	**Avista**	3,984,266	4,014,946	4,048,428	4,088,913	4,129,802	4,171,100	4,243,567	4,317,292	4,392,299	4,468,608	4,546,244
4	**Clark PUD**	2,617,917	2,645,197	2,667,757	2,690,509	2,713,455	2,707,239	2,707,249	2,707,258	2,714,641	2,707,232	2,707,241
5	**Idaho Power Company**	6,586,077	6,584,224	6,673,819	6,735,201	6,808,139	6,850,954	6,862,149	6,873,361	6,884,592	6,895,841	6,907,109
6	**NorthWest Energy**	634,087	637,909	640,880	644,744	648,632	652,544	657,265	662,021	666,811	671,635	676,495
7	**Pacificorp**	9,468,620	9,428,973	9,436,813	9,488,513	9,578,730	9,624,980	9,733,331	9,842,925	9,953,777	10,065,901	10,179,311
8	**Portland General Electric**	8,740,172	8,805,514	8,904,027	8,999,393	9,118,935	9,188,138	9,287,938	9,388,823	9,490,804	9,593,892	9,698,100
9	**Puget Sound Energy**	11,786,880	11,811,764	11,728,466	11,793,206	11,877,639	11,942,559	12,147,900	12,356,771	12,569,233	12,785,349	13,005,181
10	**Snohomish PUD**	3,636,597	3,671,103	3,662,636	3,665,178	3,679,275	3,682,351	3,682,374	3,682,355	3,692,434	3,682,361	3,682,382
11												
12		**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**	
13												
14	**Avista**	4,625,228	4,705,585	4,787,337	4,870,510	4,955,128	5,041,216	5,128,799	5,217,904	5,308,558	5,400,786	
15	**Clark PUD**	2,707,250	2,714,677	2,707,224	2,707,233	2,707,242	2,714,667	2,707,217	2,707,226	2,707,246	2,714,664	
16	**Idaho Power Company**	6,918,395	6,929,700	6,941,023	6,952,364	6,963,724	6,975,102	6,986,500	6,944,030	6,951,843	6,959,665	
17	**NorthWest Energy**	681,390	686,320	691,286	696,288	701,326	706,400	711,511	716,659	721,845	727,068	
18	**Pacificorp**	10,294,024	10,410,053	10,527,415	10,646,125	10,766,199	10,887,651	11,010,500	11,134,760	11,260,448	11,387,581	
19	**Portland General Electric**	9,803,440	9,909,924	10,017,565	10,126,375	10,236,367	10,347,553	10,459,947	10,573,562	10,688,412	10,804,508	
20	**Puget Sound Energy**	13,228,792	13,456,248	13,687,615	13,922,960	14,162,352	14,405,860	14,653,554	14,905,508	15,161,793	15,422,486	
21	**Snohomish PUD**	3,682,365	3,692,454	3,682,369	3,682,353	3,682,373	3,692,436	3,682,377	3,682,361	3,682,365	3,692,471	

Table 7.5: ASC Escalation Factors

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		**DATE**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
2	**No Escalation**	**CONSTANT**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	**Distribution Plant**	**CD**	0.90%	1.70%	2.10%	2.70%	2.70%	2.60%	2.20%	1.90%	1.90%	1.90%	1.90%
4	**Inflation (GDP Price Deflator)**	**INF**	1.07%	1.48%	1.50%	1.65%	1.75%	1.71%	1.72%	1.77%	1.77%	1.77%	1.77%
5	**Wages**	**WAGES**	1.70%	2.00%	2.50%	2.70%	2.80%	2.80%	2.90%	2.90%	2.90%	2.90%	2.90%
6	**Steam Fuel - (Coal)**	**COAL**	-12.10%	0.60%	1.00%	1.90%	1.90%	1.80%	1.80%	1.70%	1.70%	1.70%	1.70%
7	**Steam Operations**	**SOPS**	2.30%	2.90%	2.90%	2.50%	2.60%	2.30%	2.30%	2.10%	2.10%	2.10%	2.10%
8	**Steam Maintenance**	**SMN**	0.40%	1.60%	2.40%	2.60%	3.00%	2.80%	1.50%	1.40%	1.40%	1.40%	1.40%
9	**Nuclear Fuel**	**NFUEL**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	**Nuclear Operations**	**NOPS**	1.70%	2.50%	2.50%	2.30%	2.50%	2.20%	2.20%	2.10%	2.10%	2.10%	2.10%
11	**Nuclear Maintenance**	**NMN**	1.50%	2.10%	2.30%	2.30%	2.90%	2.80%	1.50%	1.10%	1.10%	1.10%	1.10%
12	**Hydro Operations**	**HOPS**	2.70%	3.20%	2.70%	2.20%	2.50%	2.20%	2.00%	1.70%	1.70%	1.70%	1.70%
13	**Hydro Maintenance**	**HMN**	0.20%	1.60%	2.50%	2.60%	2.70%	3.00%	1.40%	1.00%	1.00%	1.00%	1.00%
14	**Other Fuel - (Natural Gas)**	**NATGAS**	9.42%	-11.95%	10.56%	13.42%	2.66%	4.61%	3.14%	4.42%	3.00%	3.00%	3.00%
15	**Other Operations**	**OOPS**	3.00%	3.70%	3.30%	2.80%	3.50%	2.20%	2.00%	2.00%	2.00%	2.00%	2.00%
16	**Other Maintenance**	**OMN**	0.10%	1.30%	2.20%	2.30%	2.60%	2.80%	1.60%	0.80%	0.80%	0.80%	0.80%
17	**Transmission Operations**	**TOPS**	1.90%	2.60%	2.60%	2.50%	2.90%	2.10%	2.00%	2.00%	2.00%	2.00%	2.00%
18	**Transmission Maintenances**	**TMN**	0.60%	1.80%	2.30%	2.20%	2.40%	2.70%	1.90%	1.30%	1.30%	1.30%	1.30%
19	**Distribution Operations**	**DOPS**	1.50%	2.10%	2.40%	2.30%	2.50%	2.30%	2.30%	2.10%	2.10%	2.10%	2.10%
20	**Distributions Maintenances**	**DMN**	1.10%	2.00%	2.30%	2.20%	2.30%	2.70%	2.10%	1.60%	1.60%	1.60%	1.60%
21	**Customers Accounts**	**CACNT**	1.50%	1.80%	2.30%	2.20%	2.40%	2.40%	2.40%	2.30%	2.30%	2.30%	2.30%
22	**Customers Service**	**CSERV**	1.40%	2.10%	2.20%	2.00%	2.20%	2.30%	2.00%	1.70%	1.70%	1.70%	1.70%
23	**Customers Sales**	**CSALES**	1.40%	2.10%	2.50%	2.40%	2.60%	2.60%	2.50%	2.30%	2.30%	2.30%	2.30%
24	**Administrative and General**	**A&G**	2.30%	2.50%	2.90%	3.00%	3.20%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
25	**Blank**												
26	**FY Market Price**		19.19%	-3.98%	-8.75%	13.21%	5.07%	6.03%	1.90%	3.56%	3.00%	3.00%	3.00%
27	**FY Market Price ($/MWh)**		38.19	36.67	33.46	37.88	39.80	42.20	43.00	44.53	45.87	47.24	48.66

All escalators are Calendar Year values except market prices, which are BPA Fiscal Year values.

Table 7.5-Cont.

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y
1		DATE	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
2	No Escalation	CONSTANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Distribution Plant	CD	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%
4	Inflation (GDP Price Deflator)	INF	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%	1.77%
5	Wages	WAGES	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
6	Steam Fuel - (Coal)	COAL	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
7	Steam Operations	SOPS	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%
8	Steam Maintenance	SMN	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
9	Nuclear Fuel	NFUEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Nuclear Operations	NOPS	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%
11	Nuclear Maintenance	NMN	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
12	Hydro Operations	HOPS	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
13	Hydro Maintenance	HMN	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
14	Other Fuel - (Natural Gas)	NATGAS	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
15	Other Operations	OOPS	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
16	Other Maintenance	OMN	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
17	Transmission Operations	TOPS	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
18	Transmission Maintenances	TMN	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
19	Distribution Operations	DOPS	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%
20	Distributions Maintenances	DMN	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%
21	Customers Accounts	CACNT	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
22	Customers Service	CSERV	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
23	Customers Sales	CSALES	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
24	Administrative and General	A&G	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
25	Blank													
26	FY Market Price		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
27	FY Market Price ($/MWh)		50.12	51.62	53.17	54.77	56.41	58.10	59.84	61.64	63.49	65.39	67.36	69.38

All escalators are Calendar Year values except market prices, which are BPA Fiscal Year values.

Table 7.6.1: Avista Appendix 1 New Resources-Individual

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Avista				Wind	Wind	CCCT - Duct Firing	Wind	CCCT - Duct Firing	CCCT - Duct Firing	Lancaster	Nine Mile	Noxon	Noxon Project	Clark Fork	Other Small Hydro
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2014	2019	2019	2022	2024	2027	2010	2014	2014	2014	2014	2014
3	**10/1/2012**			**Online Month**	4	4	4	4	4	4	1	4	4	4	4	4
4				**10/01/12**	04/01/14	04/01/19	04/01/19	04/01/22	04/01/24	04/01/27	01/01/10	04/01/14	04/01/14	04/01/14	04/01/14	04/01/14
5	2	3	4	5	**6**						**6**	**7**	**8**	**9**	**10**	**11**
6	Group Number	**New Resource Switch (Input in ASCs**			**14**	**19**	**19**	**22**	**24**	**27**	**10**	**14**	**14**	**14**	**14**	**14**
7	**Steam Production Plant**	Accnt #														
8	Steam Production	310-316			0	0	0	0	0	0				0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0		
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0		
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0		
12	**Steam Expense**															
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0		0	0	0		
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0		0	0	0		
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0		
17	Depreciation	403	OK		0	0	0	0	0	0		0	0	0		
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0		
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0		
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**															
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0		
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0	0	0		
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0		
25	**Nuclear Expense**															
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0		
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0		
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0		
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0		
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0		
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0		
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**															
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	3,954,000	7,551,000	9,265,371	4,053,000	2,296,000
36	Plant Materials and Operating Supplies	154			**0**	0	0	0	0	0	0	0	0	0		
37	**Hydraulic Expense**															
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0		
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0		
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0		
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0		
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0		
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0	0
44	**Depreciation**															
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	79,871	152,530	187,160	81,871	46,379
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0		
47	**Other Production Plant**															
48	Other Production	340-346			417,593,905	469,202,829	429,429,847	167,127,987	479,733,358	513,602,134	0	0	0	0		
49	Fuel Stock	151									0	0	0	0		
50	Plant Materials and Operating Supplies	154									0	0	0	0		
51	EPA Allowances	158.1-158.2									0	0	0	0		
52	**Other Expense**															
53	Other Power - Fuel	547			0	0	56,575,311	0	65,046,021	70,739,975	71,121,477	0	0	0	0	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			964,364	1,061,901	2,820,675	369,043	3,023,729	3,152,512	5,005,475	0	0	0		
55	Other Power - Maintenance	551-554			7,013,713	7,723,089	4,505,135	2,684,007	4,829,449	5,035,139		0	0	0		
56	Property Insurance	924			1,043,985	1,173,007	1,073,575	417,820	1,199,333	1,284,005	0	0	0	0		
57	Depreciation	403	OK		20,879,695	23,460,141	14,314,328	8,356,399	15,991,112	17,120,071	0	0	0	0		
58	Firm Sales for Resale ($)	447	OSS & PP									0	0	0		
59	Firm Sales for Resale (MWh)		OSS & PP									0	0	0		
60	Expected Annual Generation (MWh)		OSS & PP		412,491	412,491	1,289,034	137,497	1,289,034	1,289,034		0	0	0	0	0
61	**Property Taxes Production**															
62	Total Production Property	262			5,846,315	6,568,840	6,012,018	2,339,792	6,716,267	7,190,430	0	59,310	113,265	138,981	60,795	34,440
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0		
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0		
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0		
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0		
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0		
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0		
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0		
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0		
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0		
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0		
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0		
74					0	0	0	0	0	0	0	0	0	0		
75	**Purchased Power Contracts (Market)**															
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0		
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0		
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	25,937,000	0	0	0		
79	Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	1,933,123	0	0	0		
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0		
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0		
82	**Transmission Plant**															
83	Transmission Plant	350-359			0	0	0	0	0	0	0	0	0	0		
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0		
85	**Transmission Expenses**															
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	4,503,000	0	0	0		
87	Total Operations less Wheeling	560-567			4,362,321	4,903,911	1,584,239	1,750,041	1,775,002	1,900,316	0	0	0	0		
88	Total Maintenance	568-573			2,787,864	3,133,982	5,223,304	1,118,413	5,852,258	6,265,422	0	0	0	0		
89	Property Insurance	924			0	0	0	0	0	0	0	0	0	0		
90	Depreciation	403			0	0	0	0	0	0	0	0	0	0		
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0		
92	nues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0		
93	**Property Taxes Transmission**															
94	Total Transmission Property	262			0	0	0	0	0	0	0	0	0	0		
107	**Totals**															
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				1,043,985	1,173,007	1,073,575	417,820	1,199,333	1,284,005	0	0	0	0	0	0
112																
113	Total Property Taxes				5,846,315	6,568,840	6,012,018	2,339,792	6,716,267	7,190,430	0	59,310	113,265	138,981	60,795	34,440
114																
115	Steam O&M				0	0	0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0	0	0
117	Other O&M				7,978,077	8,784,990	7,325,810	3,053,050	7,853,178	8,187,651	5,005,475	0	0	0	0	0
118																
119																
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	0	0	0	0	0	25,937,000	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	0	0	0	0	0	1,933,123	0	0	0	0	0
124	sources Total Expected Annual Generation (MWh)				412,491	412,491	1,289,034	137,497	1,289,034	1,289,034	0	0	0	0	0	0
125	Total Expected Annual Generation (MWh)				412,491	412,491	1,289,034	137,497	1,289,034	1,289,034	1,933,123	0	0	0	0	0
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	79,871	152,530	187,160	81,871	46,379

Table 7.6.2: Clark PUD Appendix 1 New Resources-Individual

	B	C	D	E	F	G	H	I	J	K	L
1	Clark Public Utilities					SCCT - LMS100	REC	REC	Wind	Landfill gas	Wind
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2010	2014	2015	2020	2022	2024	2027
3	**10/1/2012**			**Online Month**	1	4	4	4	4	4	4
4				**10/01/12**	01/01/10	04/01/14	04/01/15	04/01/20	04/01/22	04/01/24	04/01/27
5	2	3	4	5	**6**						
6	Group Number	**New Resource Switch (Input in ASCs**			**10**	**14**	**15**	**20**	**22**	**24**	**27**
7	**Steam Production Plant**	Accnt #									
8	Steam Production	310-316			0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0
12	**Steam Expense**										
13	Steam Power - Fuel	501			0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509				0	0	0	0	0	0
15	Steam Power - Maintenance	510-515				0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0
17	Depreciation	403	OK			0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0
21	**Nuclear Production Plant**										
22	Nuclear Production	320-325			0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0
25	**Nuclear Expense**										
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0
34	**Hydraulic Production Plant**										
35	Hydraulic Production	330-336			0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			**0**	0	0	0	0	0	0
37	**Hydraulic Expense**										
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0
44	**Depreciation**										
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0
47	**Other Production Plant**										
48	Other Production	340-346			0	92,653,010	0	0	60,675,153	72,492,979	33,989,265
49	Fuel Stock	151			0						
50	Plant Materials and Operating Supplies	154			0						
51	EPA Allowances	158.1-158.2			0						
52	**Other Expense**										
53	Other Power - Fuel	547			0	1,426,060	0	0	0	4,090,408	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			0	175,796	0	0	147,617	3,963,697	79,122
55	Other Power - Maintenance	551-554			0	654,613	5,857,922	8,474,153	1,073,603	746,124	575,444
56	Property Insurance	924			0	231,633	0	0	151,688	181,232	84,973
57	Depreciation	403	OK		0	3,088,434	0	0	3,033,758	3,624,649	1,699,463
58	Firm Sales for Resale ($)	447	OSS & PP		0						
59	Firm Sales for Resale (MWh)		OSS & PP		0						
60	Expected Annual Generation (MWh)		OSS & PP		0	30,077	0	0	54,999	160,700	27,499
61	**Property Taxes Production**										
62	Total Production Property	262			0	1,297,142	0	0	849,452	1,014,902	475,850
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0
74					0	0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**										
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		14,868,299	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		173,310	0	0	0	0	0	0
80	System Control and Load Dispatching	556			1,213,173	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0
82	**Transmission Plant**										
83	Transmission Plant	350-359			0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0
85	**Transmission Expenses**										
86	Transmission of Electricity to Others (Wheeling)	565			804,760	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	32,883	0	0	700,016	221,284	392,154
88	Total Maintenance	568-573			0	1,301,003	0	0	447,365	514,999	250,617
89	Property Insurance	924			0	0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0
93	**Property Taxes Transmission**										
94	Total Transmission Property	262			0	0	0	0	0	0	0
107	**Totals**										
108	Total Fuel Stock				0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0
111	Total Property Insurance				0	231,633	0	0	151,688	181,232	84,973
112											
113	Total Property Taxes				0	1,297,142	0	0	849,452	1,014,902	475,850
114											
115	Steam O&M				0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0
117	Other O&M				0	830,409	5,857,922	8,474,153	1,221,220	4,709,822	654,566
118											
119											
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				14,868,299	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				173,310	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				0	30,077	0	0	54,999	160,700	27,499
125	Total Expected Annual Generation (MWh)				173,310	30,077	0	0	54,999	160,700	27,499
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0

Table 7.6.3: Idaho Power Company Appendix 1 New Resources-Individual

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Idaho Power Company				Langley Gulch	Exergy Wind	Hemmingway	Geothermal	Geothermal	SCCT - LMS100	Wind	SCCT - LMS100	SCCT - LMS100	Wind	SCCT - LMS100
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2012	2011	2010	2014	2016	2020	2022	2024	2026	2027	2028
3	**10/1/2012**			**Online Month**	7	1	6	4	4	4	4	4	4	4	4
4				**10/01/12**	10/01/12	01/01/11	06/01/10	04/01/14	04/01/16	04/01/20	04/01/22	04/01/24	04/01/26	04/01/27	04/01/28
5	2	3	4	5	**6**	**7**	**8**	**6**							
6	Group Number	**New Resource Switch (Input in AS**			**12**	**11**	**11**	**14**	**16**	**20**	**22**	**24**	**26**	**27**	**28**
7	**Steam Production Plant**	Accnt #													
8	Steam Production	310-316			0	0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**														
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**														
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.(	OK		0	0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**														
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**														
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			**0**	0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**														
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
44	**Depreciation**														
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**														
48	Other Production	340-346			395,857,477	0	0	124,744,383	130,658,053	157,549,849	334,255,974	345,096,402	361,153,393	1,497,947,601	755,914,998
49	Fuel Stock	151			0	0	0								
50	Plant Materials and Operating Supplies	154			0	0	0								
51	EPA Allowances	158.1-158.2			0	0	0								
52	**Other Expense**														
53	Other Power - Fuel	547			**38,478,531**	0	0	0	0	2,465,200	0	5,512,799	5,829,900	0	12,331,293
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			**9,269,781**	0	0	813,682	856,844	280,408	738,086	592,888	609,605	3,164,875	1,253,587
55	Other Power - Maintenance	551-554			500,000	0	0	4,091,333	4,308,356	1,044,162	5,368,014	2,207,748	2,269,998	23,017,778	4,668,005
56	Property Insurance	924			1,300,000	0	0	311,861	326,645	393,875	835,640	862,741	902,883	3,744,869	1,889,787
57	Depreciation	403	OK		11,321,524	0	0	4,158,146	4,355,268	5,251,662	16,712,799	11,503,213	12,038,446	74,897,380	25,197,167
58	Firm Sales for Resale ($)	447	OSS & PP		0	0	0								
59	Firm Sales for Resale (MWh)		OSS & PP		0	0	0								
60	Expected Annual Generation (MWh)		OSS & PP		1,370,318	0	0	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
61	**Property Taxes Production**														
62	Total Production Property	262			1,300,000	0	0	1,746,421	1,829,213	2,205,698	4,679,584	4,831,350	5,056,147	20,971,266	10,582,810
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0		0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0	0
74						0	0	0	0	0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**														
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	38,536,915		0	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	596,114		0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**														
83	Transmission Plant	350-359			31,509,262	5,663,686	58,264,966	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**														
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	0	0	169,113	179,496	54,023	3,500,082	118,333	123,839	15,686,149	259,203
88	Total Maintenance	568-573			0	0	2,000	371,715	394,537	2,137,376	2,236,826	4,681,806	4,899,646	10,024,676	10,255,244
89	Property Insurance	924			0	0	16,583	0	0	0	0	0	0	0	0
90	Depreciation	403			652,242	0	1,206,085	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**														
94	Total Transmission Property	262			0	0	214,000	0	0	0	0	0	0	0	0
107	**Totals**														
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				1,300,000	0	16,583	311,861	326,645	393,875	835,640	862,741	902,883	3,744,869	1,889,787
112															
113	Total Property Taxes				1,300,000	0	214,000	1,746,421	1,829,213	2,205,698	4,679,584	4,831,350	5,056,147	20,971,266	10,582,810
114															
115	Steam O&M				0	0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0	0
117	Other O&M				9,769,781	0	0	4,905,015	5,165,200	1,324,570	6,106,099	2,800,636	2,879,603	26,182,653	5,921,592
118															
119															
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	38,536,915	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	596,114	0	0	0	0	0	0	0	0	0
124	ew Resources Total Expected Annual Generation (MWh)				1,370,318	0	0	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
125	Total Expected Annual Generation (MWh)				1,370,318	596,114	0	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0	0

Table 7.6.4: Northwestern Energy Appendix 1 New Resources-Individual

	B	C	D	E	F	G	H	I	J	K
1	NorthWestern Energy				Wind	Purchase Power	CCCT - Duct Firing	Wind	Wind	Biomass
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2014	2014	2015	2016	2017	2020
3	**10/1/2012**			**Online Month**	4	4	4	4	4	4
4				**10/01/12**	04/01/14	04/01/14	04/01/15	04/01/16	04/01/17	04/01/20
5	2	3	4	5	**6**					
6	Group Number	**New Resource Switch (Input in ASCs Ta**			**14**	**14**	**15**	**16**	**17**	**20**
7	**Steam Production Plant**	Accnt #								
8	Steam Production	310-316			0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0
12	**Steam Expense**									
13	Steam Power - Fuel	501			0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
21	**Nuclear Production Plant**									
22	Nuclear Production	320-325			0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
25	**Nuclear Expense**									
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
34	**Hydraulic Production Plant**									
35	Hydraulic Production	330-336			0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			**0**	0	0	0	0	0
37	**Hydraulic Expense**									
38	Hydraulic - Operation	535-540			0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
44	**Depreciation**									
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0
47	**Other Production Plant**									
48	Other Production	340-346			139,197,968	0	312,360,582	219,326,161	74,979,491	144,957,048
49	Fuel Stock	151								
50	Plant Materials and Operating Supplies	154								
51	EPA Allowances	158.1-158.2								
52	**Other Expense**									
53	Other Power - Fuel	547			0	0	39,587,809	0	0	9,970,441
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			321,455	0	2,108,953	507,759	172,130	830,009
55	Other Power - Maintenance	551-554			2,337,904	0	3,368,385	3,692,877	1,251,883	5,873,409
56	Property Insurance	924			347,995	0	780,901	548,315	187,449	362,393
57	Depreciation	403	OK		6,959,898	0	10,412,019	10,966,308	3,748,975	4,831,902
58	Firm Sales for Resale ($)	447	OSS & PP							
59	Firm Sales for Resale (MWh)		OSS & PP							
60	Expected Annual Generation (MWh)		OSS & PP		137,497	0	1,031,227	206,245	68,748	171,871
61	**Property Taxes Production**									
62	Total Production Property	262			1,948,772	0	4,373,048	3,070,566	1,049,713	2,029,399
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0
74					0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**									
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	(128,312,055)	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	(2,466,352)	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0
82	**Transmission Plant**									
83	Transmission Plant	350-359			0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0
85	**Transmission Expenses**									
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			1,454,107	0	1,164,061	2,315,075	786,161	216,090
88	Total Maintenance	568-573			929,288	0	3,837,958	1,479,514	502,418	534,344
89	Property Insurance	924			0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0
93	**Property Taxes Transmission**									
94	Total Transmission Property	262			0	0	0	0	0	0
107	**Totals**									
108	Total Fuel Stock				0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0
111	Total Property Insurance				347,995	0	780,901	548,315	187,449	362,393
112										
113	Total Property Taxes				1,948,772	0	4,373,048	3,070,566	1,049,713	2,029,399
114										
115	Steam O&M				0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0
117	Other O&M				2,659,359	0	5,477,338	4,200,636	1,424,014	6,703,418
118										
119										
120	Total Sales & Terminations ($)				0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	(128,312,055)	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	(2,466,352)	0	0	0	0
124	ew Resources Total Expected Annual Generation (MWh)				137,497	0	1,031,227	206,245	68,748	171,871
125	Total Expected Annual Generation (MWh)				137,497	(2,466,352)	1,031,227	206,245	68,748	171,871
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0

Table 7.6.5: PacifiCorp Appendix 1 New Resources-Individual

PacifiCorp Rate Period Mid-Point From ASC Tab 10/1/2012				From Appendix 1	From Appendix 1	Wind	Geothermal	Long Haul Wind	CCCT - Duct Firing	Long Haul Wind	Long Haul Wind
			Online Year	2010	2012	2014	2014	2014	2014	2015	2016
			Online Month	10	10	4	4	4	4	4	4
			10/01/12	10/01/10	10/01/12	04/01/14	04/01/14	04/01/14	04/01/14	04/01/15	04/01/16
2	3	4	5								
Group Number	New Resource Switch (Input in ASC			10	12	14	14	14	14	15	16
Steam Production Plant	Accnt #										
Steam Production	310-316			126,577,065	124,825,231	0	0	0	0	0	0
Fuel **(Stock)**	151			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0
Steam Expense											
Steam Power - Fuel	501			0	0	0	0	0	0	0	0
Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0
Steam Power - Maintenance	510-515			596,002	0	0	0	0	0	0	0
Property Insurance	924			153,194	151,074	0	0	0	0	0	0
Depreciation	403	OK		2,988,484	2,947,124	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Nuclear Production Plant											
Nuclear Production	320-325			0	0	0	0	0	0	0	0
Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
Nuclear Expense											
Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0
Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0
Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Hydraulic Production Plant											
Hydraulic Production	330-336			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
Hydraulic Expense											
Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0
Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Depreciation											
Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0
Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0
Other Production Plant											
Other Production	340-346			0	0	269,660,076	96,114,769	672,924,462	383,625,104	190,753,612	132,008,141
Fuel Stock	151			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0
Other Expense											
Other Power - Fuel	547			0	0	0	0	0	44,915,288	0	0
Other Power - Operations (Excluding 547 - Fuel)	546-550			0	0	579,580	583,491	1,706,996	2,393,238	479,975	327,421
Other Power - Maintenance	551-554			0	0	4,215,222	2,933,891	10,518,896	3,822,440	2,957,713	2,017,644
Property Insurance	924			0	0	674,150	240,287	1,682,311	959,063	476,884	330,020
Depreciation	403	OK		0	0	13,483,004	3,203,826	33,646,223	12,787,503	9,537,681	6,600,407
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	247,906	110,924	730,139	1,204,316	199,492	132,994
Property Taxes Production											
Total Production Property	262			600,303	591,995	3,775,241	1,345,607	9,420,942	5,370,751	2,670,551	1,848,114
Purchased Power Contracts (From BPA)				0	0	0	0	0	0	0	0
PF Purchase Cost ($)				0	0	0	0	0	0	0	0
PF Purchased Power (MWh)				0	0	0	0	0	0	0	0
Slice Purchase Cost ($)				0	0	0	0	0	0	0	0
Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0
PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0
PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0
PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
Contract Termination ($)				0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0
						0	0	0	0	0	0
Purchased Power Contracts (Market)											
Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0
Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	0	0
Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	0	0
System Control and Load Dispatching	556			0	0	0	0	0	0	0	0
Other Expenses	557			0	0	0	0	0	0	0	0
Transmission Plant											
Transmission Plant	350-359			352,124,607	191,870,228	0	0	0	0	0	0
Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0
Transmission Expenses											
Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0
Total Operations less Wheeling	560-567			0	0	2,621,743	121,271	7,721,630	1,316,654	2,178,301	1,492,843
Total Maintenance	568-573			0	0	1,675,499	266,557	31,126,816	4,341,065	8,780,991	6,017,829
Property Insurance	924			426,171	232,218	0	0	0	0	0	0
Depreciation	403			7,112,917	3,875,779	0	0	0	0	0	0
Other Electric Revenues	456			0	0	0	0	0	0	0	0
Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0
Property Taxes Transmission											
Total Transmission Property	262			1,669,982	909,962	0	0	0	0	0	0
Totals											
Total Fuel Stock				0	0	0	0	0	0	0	0
Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0
Total EPA Allowances				0	0	0	0	0	0	0	0
Total Property Insurance				579,365	383,292	674,150	240,287	1,682,311	959,063	476,884	330,020
Total Property Taxes				2,270,285	1,501,956	3,775,241	1,345,607	9,420,942	5,370,751	2,670,551	1,848,114
Steam O&M				596,002	0	0	0	0	0	0	0
Hydro O&M				0	0	0	0	0	0	0	0
Other O&M				0	0	4,794,803	3,517,381	12,225,892	6,215,679	3,437,688	2,345,066
Total Sales & Terminations ($)				0	0	0	0	0	0	0	0
Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0
Total Purchases & Terminations ($)				0	0	0	0	0	0	0	0
Total Purchases & Terminations (MWh)				0	0	0	0	0	0	0	0
New Resources Total Expected Annual Generation (MWh)				0	0	247,906	110,924	730,139	1,204,316	199,492	132,994
Total Expected Annual Generation (MWh)				0	0	247,906	110,924	730,139	1,204,316	199,492	132,994
Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0
Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0
Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0

Table 7.6.5-Cont.

PacifiCorp **Rate Period Mid-Point From ASC Tab** **10/1/2012**				SCCT - LMS100	Long Haul Wind	Long Haul Wind	Long Haul Wind	Long Haul Wind	Long Haul Wind	Biomass	Biomass
			Online Year	2016	2017	2018	2019	2020	2021	2025	2027
			Online Month	4	4	4	4	4	4	4	4
			10/01/12	04/01/16	04/01/17	04/01/18	04/01/19	04/01/20	04/01/21	04/01/25	04/01/27
2	3	4	5								
Group Number	**New Resource Switch (Input in ASC**			**16**	**17**	**18**	**19**	**20**	**21**	**25**	**27**
Steam Production Plant	Accnt #										
Steam Production	310-316			0	0	0	0	0	0	0	0
Fuel **(Stock)**	151			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0
Steam Expense											
Steam Power - Fuel	501			0	0	0	0	0	0	0	0
Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0
Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Nuclear Production Plant											
Nuclear Production	320-325			0	0	0	0	0	0	0	0
Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
Nuclear Expense											
Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0
Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0
Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Hydraulic Production Plant											
Hydraulic Production	330-336			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
Hydraulic Expense											
Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0
Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Depreciation											
Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0
Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0
Other Production Plant											
Other Production	340-346			163,637,326	135,652,327	69,003,228	280,003,167	284,754,264	218,917,205	71,244,548	74,559,486
Fuel Stock	151			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0
Other Expense											
Other Power - Fuel	547			2,329,331	0	0	0	0	0	4,460,200	4,619,488
Other Power - Operations (Excluding 547 - Fuel)	546-550			282,838	332,987	168,824	684,752	694,338	528,044	364,597	374,877
Other Power - Maintenance	551-554			1,053,210	2,051,941	1,040,334	4,219,596	4,278,670	3,253,929	2,580,008	2,652,754
Property Insurance	924			409,093	339,131	172,508	700,008	711,886	547,293	178,111	186,399
Depreciation	403	OK		5,454,578	6,782,616	3,450,161	14,000,158	14,237,713	10,945,860	2,374,818	2,485,316
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		45,954	132,994	66,497	265,989	265,989	199,492	70,428	70,428
Property Taxes Production											
Total Production Property	262			2,290,923	1,899,133	966,045	3,920,044	3,986,560	3,064,841	997,424	1,043,833
Purchased Power Contracts (From BPA)				0	0	0	0	0	0	0	0
PF Purchase Cost ($)				0	0	0	0	0	0	0	0
PF Purchased Power (MWh)				0	0	0	0	0	0	0	0
Slice Purchase Cost ($)				0	0	0	0	0	0	0	0
Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0
PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0
PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0
PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
Contract Termination ($)				0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0
Purchased Power Contracts (Market)											
Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0
Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	0	0
Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	0	0
System Control and Load Dispatching	556			0	0	0	0	0	0	0	0
Other Expenses	557			0	0	0	0	0	0	0	0
Transmission Plant											
Transmission Plant	350-359			0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0
Transmission Expenses											
Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0
Total Operations less Wheeling	560-567			53,325	1,520,834	774,484	3,162,216	3,234,947	2,482,013	99,210	103,826
Total Maintenance	568-573			2,109,791	6,130,662	3,122,039	12,747,273	13,040,461	10,005,293	245,324	256,739
Property Insurance	924			0	0	0	0	0	0	0	0
Depreciation	403			0	0	0	0	0	0	0	0
Other Electric Revenues	456			0	0	0	0	0	0	0	0
Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0
Property Taxes Transmission											
Total Transmission Property	262			0	0	0	0	0	0	0	0
Totals											
Total Fuel Stock				0	0	0	0	0	0	0	0
Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0
Total EPA Allowances				0	0	0	0	0	0	0	0
Total Property Insurance				409,093	339,131	172,508	700,008	711,886	547,293	178,111	186,399
Total Property Taxes				2,290,923	1,899,133	966,045	3,920,044	3,986,560	3,064,841	997,424	1,043,833
Steam O&M				0	0	0	0	0	0	0	0
Hydro O&M				0	0	0	0	0	0	0	0
Other O&M				1,336,049	2,384,928	1,209,159	4,904,348	4,973,008	3,781,973	2,944,606	3,027,632
Total Sales & Terminations ($)				0	0	0	0	0	0	0	0
Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0
Total Purchases & Terminations ($)				0	0	0	0	0	0	0	0
Total Purchases & Terminations (MWh)				0	0	0	0	0	0	0	0
New Resources Total Expected Annual Generation (MWh)				45,954	132,994	66,497	265,989	265,989	199,492	70,428	70,428
Total Expected Annual Generation (MWh)				45,954	132,994	66,497	265,989	265,989	199,492	70,428	70,428
Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0
Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0
Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0

Table 7.6.6: Portland General Electric Appendix 1 New Resources- Individual

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Portland General Electric				From Appendix 1	From Appendix 1	SCCT - LMS100	CCCT - Duct Firing	Biomass	Biomass	Geothermal	Solar CST	Wind	CCCT - Duct Firing
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2010	2010	2014	2015	2017	2019	2019	2019	2020	2021
3	**10/1/2012**			**Online Month**	2	9	4	4	4	4	4	4	4	4
4				**10/01/12**	02/01/10	09/01/10	04/01/14	04/01/15	04/01/17	04/01/19	04/01/19	04/01/19	04/01/20	04/01/21
5	2	3	4	5	**6**		**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**
6	Group Number	**New Resource Switch (Input in ASCs Tal**			**10**	**10**	**14**	**15**	**17**	**19**	**19**	**19**	**20**	**21**
7	**Steam Production Plant**	Accnt #												
8	Steam Production	310-316			0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**													
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**													
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**													
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**													
35	Hydraulic Production	330-336			76,800,000	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**													
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
44	**Depreciation**													
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**													
48	Other Production	340-346			0	390,000,000	274,381,498	688,755,084	157,984,581	164,494,588	406,090,113	176,048,241	639,168,512	788,777,029
49	Fuel Stock	151			0	0								
50	Plant Materials and Operating Supplies	154			0	0								
51	EPA Allowances	158.1-158.2			0	0								
52	**Other Expense**													
53	Other Power - Fuel	547			0	0	4,074,456	87,291,118	10,972,688	11,364,558	0	0	0	105,282,156
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			0	6,182,181	502,273	4,650,242	923,478	949,517	2,598,340	106,024	1,435,690	5,104,364
55	Other Power - Maintenance	551-554			0	0	1,870,323	7,427,289	6,534,831	6,719,087	13,064,892	2,019,032	10,441,616	8,152,605
56	Property Insurance	924			62,634	496,333	685,954	1,721,888	394,961	411,236	1,015,225	440,121	1,597,921	1,971,943
57	Depreciation	403	OK		1,204,078	17,984,398	9,146,050	22,958,503	5,266,153	5,483,153	13,536,337	5,868,275	31,958,426	26,292,568
58	Firm Sales for Resale ($)	447	OSS & PP		0	0								
59	Firm Sales for Resale (MWh)		OSS & PP		0	0								
60	Expected Annual Generation (MWh)		OSS & PP		0	522,595	85,936	2,273,856	199,371	199,371	448,584	82,369	549,988	2,268,700
61	**Property Taxes Production**													
62	Total Production Property	262			1,210,318	2,684,500	3,841,341	9,642,571	2,211,784	2,302,924	5,685,262	2,464,675	8,948,359	11,042,878
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
74					0	0	0	0	0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**													
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**													
83	Transmission Plant	350-359			0	0	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**													
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	0	93,952	2,566,754	235,688	245,029	551,315	101,233	6,688,934	2,917,996
88	Total Maintenance	568-573			0	0	3,717,152	8,462,698	582,805	605,903	1,211,806	564,117	4,274,752	9,620,757
89	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**													
94	Total Transmission Property	262			0	0	0	0	0	0	0	0	0	0
107	**Totals**													
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				62,634	496,333	685,954	1,721,888	394,961	411,236	1,015,225	440,121	1,597,921	1,971,943
112														
113	Total Property Taxes				1,210,318	2,684,500	3,841,341	9,642,571	2,211,784	2,302,924	5,685,262	2,464,675	8,948,359	11,042,878
114														
115	Steam O&M				0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0
117	Other O&M				0	6,182,181	2,372,596	12,077,531	7,458,309	7,668,604	15,663,231	2,125,056	11,877,306	13,256,969
118														
119														
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				0	522,595	85,936	2,273,856	199,371	199,371	448,584	82,369	549,988	2,268,700
125	Total Expected Annual Generation (MWh)				0	522,595	85,936	2,273,856	199,371	199,371	448,584	82,369	549,988	2,268,700
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0

Table 7.6.6-Cont.

	B	C	D	E	P	Q	R	S
1	Portland General Electric				Wind	Wind	Wind	Wind
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2022	2024	2025	2026
3	**10/1/2012**			**Online Month**	4	4	4	4
4				**10/01/12**	04/01/22	04/01/24	04/01/25	04/01/26
5	2	3	4	5	**6**	**6**	**6**	**6**
6	Group Number	**New Resource Switch (Input in ASCs Tab**			**22**	**24**	**25**	**26**
7	**Steam Production Plant**	Accnt #						
8	Steam Production	310-316			0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0
12	**Steam Expense**							
13	Steam Power - Fuel	501			0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0
16	Property Insurance	924			0	0	0	0
17	Depreciation	403	OK		0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0
21	**Nuclear Production Plant**							
22	Nuclear Production	320-325			0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0
25	**Nuclear Expense**							
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0
29	Property Insurance	924			0	0	0	0
30	Depreciation	403	OK		0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0
34	**Hydraulic Production Plant**							
35	Hydraulic Production	330-336			0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0
37	**Hydraulic Expense**							
38	Hydraulic - Operation	535-540			0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0
40	Property Insurance	924			0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0
44	**Depreciation**							
45	Hydraulic Production Plant - Conventional	403			0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0
47	**Other Production Plant**							
48	Other Production	340-346			334,255,974	699,583,769	715,674,196	732,134,702
49	Fuel Stock	151						
50	Plant Materials and Operating Supplies	154						
51	EPA Allowances	158.1-158.2						
52	**Other Expense**							
53	Other Power - Fuel	547			0	0	0	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			738,086	1,517,793	1,539,042	1,560,589
55	Other Power - Maintenance	551-554			5,368,014	11,038,741	11,193,283	11,349,989
56	Property Insurance	924			835,640	1,748,959	1,789,185	1,830,337
57	Depreciation	403	OK		16,712,799	34,979,188	35,783,710	36,606,735
58	Firm Sales for Resale ($)	447	OSS & PP					
59	Firm Sales for Resale (MWh)		OSS & PP					
60	Expected Annual Generation (MWh)		OSS & PP		274,994	549,988	549,988	549,988
61	**Property Taxes Production**							
62	Total Production Property	262			4,679,584	9,794,173	10,019,439	10,249,886
63	**Purchased Power Contracts (From BPA)**				0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0
72	Contract Termination ($)				0	0	0	0
73	Contract Termination (MWh)				0	0	0	0
74					0	0	0	0
75	**Purchased Power Contracts (Market)**							
76	Contract Termination ($)		OSS & PP		0	0	0	0
77	Contract Termination (MWh)				0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0
81	Other Expenses	557			0	0	0	0
82	**Transmission Plant**							
83	Transmission Plant	350-359			0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0
85	**Transmission Expenses**							
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0
87	Total Operations less Wheeling	560-567			3,500,082	7,325,874	7,494,369	7,666,740
88	Total Maintenance	568-573			2,236,826	4,681,806	4,789,488	4,899,646
89	Property Insurance	924			0	0	0	0
90	Depreciation	403			0	0	0	0
91	Other Electric Revenues	456			0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0
93	**Property Taxes Transmission**							
94	Total Transmission Property	262			0	0	0	0
107	**Totals**							
108	Total Fuel Stock				0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0
110	Total EPA Allowances				0	0	0	0
111	Total Property Insurance				835,640	1,748,959	1,789,185	1,830,337
112								
113	Total Property Taxes				4,679,584	9,794,173	10,019,439	10,249,886
114								
115	Steam O&M				0	0	0	0
116	Hydro O&M				0	0	0	0
117	Other O&M				6,106,099	12,556,534	12,732,326	12,910,578
118								
119								
120	Total Sales & Terminations ($)				0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0
122	Total Purchases & Terminations ($)				0	0	0	0
123	Total Purchases & Terminations (MWh)				0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				274,994	549,988	549,988	549,988
125	Total Expected Annual Generation (MWh)				274,994	549,988	549,988	549,988
126	Total Firm Sales for Resale (MWh)				0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0

Table 7.6.7: Puget Sound Energy Appendix 1 New Resources-Individual

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Puget Sound Energy				LSR	CCCT - Duct Firing	SCCT - LMS100	Wind	Wind	CCCT - Duct Firing	SCCT - LMS100	Wind	Wind	CCCT - Duct Firing	SCCT - LMS100
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2012	2014	2014	2014	2016	2017	2017	2018	2020	2020	2020
3	**10/1/2012**			**Online Month**	10	4	4	4	4	4	4	4	4	4	4
4				**10/01/12**	10/01/12	04/01/14	04/01/14	04/01/14	04/01/16	04/01/17	04/01/17	04/01/18	04/01/20	04/01/20	04/01/20
5	2	3	4	5	**6**	6	6	6	6	6	6	6	6	6	6
6	Group Number	**New Resource Switch (Input in AS(**			**12**	**14**	**14**	**14**	**16**	**17**	**17**	**18**	**20**	**20**	**20**
7	**Steam Production Plant**	Accnt #													
8	Steam Production	310-316			0	0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**														
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509				0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515				0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
17	Depreciation	403	OK			0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**														
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.(	OK		0	0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**														
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**														
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**														
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
44	**Depreciation**														
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**														
48	Other Production	340-346			825,578,507	420,371,998	219,505,198	278,395,937	584,869,762	452,050,422	236,627,880	612,938,487	639,168,512	482,284,416	252,079,758
49	Fuel Stock	151			0										
50	Plant Materials and Operating Supplies	154			0										
51	EPA Allowances	158.1-158.2			0										
52	**Other Expense**														
53	Other Power - Fuel	547			0	52,882,373	3,259,565	0	0	58,347,030	3,596,396	0	0	63,991,670	3,944,320
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			(18,414,922)	2,817,752	401,818	642,909	1,354,025	3,017,657	430,325	1,396,320	1,435,690	3,146,181	448,653
55	Other Power - Maintenance	551-554			0	4,500,466	1,496,259	4,675,809	9,847,671	4,819,751	1,602,411	10,155,278	10,441,616	5,025,028	1,670,659
56	Property Insurance	924			0	1,050,930	548,763	695,990	1,462,174	1,130,126	591,570	1,532,346	1,597,921	1,205,711	630,199
57	Depreciation	403	OK		31,568,468	14,012,400	7,316,840	13,919,797	29,243,488	15,068,347	7,887,596	30,646,924	31,958,426	16,076,147	8,402,659
58	Firm Sales for Resale ($)	447	OSS & PP		0										
59	Firm Sales for Resale (MWh)		OSS & PP		0										
60	Expected Annual Generation (MWh)		OSS & PP		897,614	1,417,937	68,748	274,994	549,988	1,417,937	68,748	549,988	549,988	1,417,937	68,748
61	**Property Taxes Production**														
62	Total Production Property	262			3,130,586	5,885,208	3,073,073	3,897,543	8,188,177	6,328,706	3,312,790	8,581,139	8,948,359	6,751,982	3,529,117
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0	0
74					0	0	0	0	0	0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**														
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**														
83	Transmission Plant	350-359			0	0	0	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**														
86	Transmission of Electricity to Others (Wheeling)	565			11,717,652	0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	1,550,203	75,161	2,908,214	6,173,533	1,676,230	81,272	6,405,636	6,688,934	1,782,744	86,436
88	Total Maintenance	568-573			0	5,111,084	2,973,722	1,858,576	3,945,370	5,526,600	3,215,477	4,093,702	4,274,752	5,877,784	3,419,802
89	Property Insurance	924			0	0	0	0	0	0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**														
94	Total Transmission Property	262			0	0	0	0	0	0	0	0	0	0	0
107	**Totals**														
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				0	1,050,930	548,763	695,990	1,462,174	1,130,126	591,570	1,532,346	1,597,921	1,205,711	630,199
112															
113	Total Property Taxes				3,130,586	5,885,208	3,073,073	3,897,543	8,188,177	6,328,706	3,312,790	8,581,139	8,948,359	6,751,982	3,529,117
114															
115	Steam O&M				0	0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0	0
117	Other O&M				(18,414,922)	7,318,217	1,898,077	5,318,718	11,201,696	7,837,408	2,032,736	11,551,598	11,877,306	8,171,209	2,119,312
118															
119															
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	0	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0	0
124	ew Resources Total Expected Annual Generation (MWh)				897,614	1,417,937	68,748	274,994	549,988	1,417,937	68,748	549,988	549,988	1,417,937	68,748
125	Total Expected Annual Generation (MWh)				897,614	1,417,937	68,748	274,994	549,988	1,417,937	68,748	549,988	549,988	1,417,937	68,748
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0	0

Table 7.6.7-Cont.

	B	C	D	E	Q	R	S	T	U	V	W	X	Y	Z
1	Puget Sound Energy				Biomass	SCCT - LMS100	SCCT - LMS100	SCCT - LMS100	SCCT - LMS100	Biomass	SCCT - LMS100	SCCT - LMS100	SCCT - LMS100	SCCT - LMS100
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2020	2021	2022	2023	2024	2025	2025	2026	2027	2028
3	**10/1/2012**			**Online Month**	4	4	4	4	4	4	4	4	4	4
4				**10/01/12**	04/01/20	04/01/21	04/01/22	04/01/23	04/01/24	04/01/25	04/01/25	04/01/26	04/01/27	04/01/28
5	2	3	4	5	6	6	6	6	6	6	6	6	6	6
6	Group Number	**New Resource Switch (Input in AS(**			**20**	**21**	**22**	**23**	**24**	**25**	**25**	**26**	**27**	**28**
7	**Steam Production Plant**	Accnt #												
8	Steam Production	310-316			0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**													
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**													
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.(	OK		0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**													
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**													
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**													
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
44	**Depreciation**													
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**													
48	Other Production	340-346			115,965,638	257,871,602	263,802,648	269,870,109	276,077,122	129,919,289	282,426,896	288,922,714	295,567,937	302,365,999
49	Fuel Stock	151												
50	Plant Materials and Operating Supplies	154												
51	EPA Allowances	158.1-158.2												
52	**Other Expense**													
53	Other Power - Fuel	547			7,976,352	4,055,865	4,170,636	4,288,729	4,410,239	8,707,695	4,535,268	4,663,920	4,796,300	4,932,517
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			664,007	454,934	461,303	467,762	474,310	711,807	480,951	487,684	494,512	501,435
55	Other Power - Maintenance	551-554			4,698,727	1,694,048	1,717,764	1,741,813	1,766,199	5,036,977	1,790,925	1,815,998	1,841,422	1,867,202
56	Property Insurance	924			289,914	644,679	659,507	674,675	690,193	324,798	706,067	722,307	738,920	755,915
57	Depreciation	403	OK		3,865,521	8,595,720	8,793,422	8,995,670	9,202,571	4,330,643	9,414,230	9,630,757	9,852,265	10,078,867
58	Firm Sales for Resale ($)	447	OSS & PP											
59	Firm Sales for Resale (MWh)		OSS & PP											
60	Expected Annual Generation (MWh)		OSS & PP		137,497	68,748	68,748	68,748	68,748	137,497	68,748	68,748	68,748	68,748
61	**Property Taxes Production**													
62	Total Production Property	262			1,623,519	3,610,202	3,693,237	3,778,182	3,865,080	1,818,870	3,953,977	4,044,918	4,137,951	4,233,124
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
74					0	0	0	0	0	0	0	0	0	0
75	**Purchased Power Contracts (Market)**													
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**													
83	Transmission Plant	350-359			0	0	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**													
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			172,872	88,424	90,458	92,538	94,667	193,688	96,844	99,072	101,350	103,681
88	Total Maintenance	568-573			427,475	3,498,457	3,578,921	3,661,237	3,745,445	478,949	3,831,590	3,919,717	4,009,870	4,102,097
89	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**													
94	Total Transmission Property	262			0	0	0	0	0	0	0	0	0	0
107	**Totals**													
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				289,914	644,679	659,507	674,675	690,193	324,798	706,067	722,307	738,920	755,915
112														
113	Total Property Taxes				1,623,519	3,610,202	3,693,237	3,778,182	3,865,080	1,818,870	3,953,977	4,044,918	4,137,951	4,233,124
114														
115	Steam O&M				0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0
117	Other O&M				5,362,734	2,148,982	2,179,068	2,209,575	2,240,509	5,748,785	2,271,876	2,303,682	2,335,934	2,368,637
118														
119														
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				0	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
124	ew Resources Total Expected Annual Generation (MWh)				137,497	68,748	68,748	68,748	68,748	137,497	68,748	68,748	68,748	68,748
125	Total Expected Annual Generation (MWh)				137,497	68,748	68,748	68,748	68,748	137,497	68,748	68,748	68,748	68,748
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0

Table 7.6.8: Snohomish County PUD Appendix 1 New Resources-Individual

Snohomish County PUD				from Appendix 1	from Appendix 1	from Appendix 1	from Appendix 1	from Appendix 1	Landfill gas	Biomass	Geothermal	Geothermal	Hydro
Rate Period Mid-Point From ASC Tab			Online Year	2010	2014	2014	2014	2014	2016	2016	2016	2018	2018
10/1/2012			Online Month	1	4	4	4	4	4	4	4	4	4
			10/01/12	01/01/10	04/01/14	04/01/14	04/01/14	04/01/14	04/01/16	04/01/16	04/01/16	04/01/18	04/01/18
2	3	4	5						6	6	6	6	6
Group Number	New Resource Switch (Input in ASCs			10	14	14	14	14	16	16	16	18	18
Steam Production Plant	Accnt #												
Steam Production	310-316			0	0	0	0	0	0	0	0	0	0
Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0
Steam Expense													
Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0
Steam Power - Op (Excluding 501 - Fuel)	500-509				0	0	0	0	0	0	0	0	0
Steam Power - Maintenance	510-515				0	0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0	0	0
Depreciation	403	OK			0	0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Nuclear Production Plant													
Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0
Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
Nuclear Expense													
Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0
Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0
Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Hydraulic Production Plant													
Hydraulic Production	330-336			0	0	0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies	154			**0**	0	0	0	0	0	0	0	0	0
Hydraulic Expense													
Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0
Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Depreciation													
Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0
Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0
Other Production Plant													
Other Production	340-346			0	0	0	0	782,100	9,761,832	6,243,967	32,286,835	33,871,613	15,007,824
Fuel Stock	151			0	0	0	0	0					
Plant Materials and Operating Supplies	154			0	0	0	0	0					
EPA Allowances	158.1-158.2			0	0	0	0	540,000					
Other Expense													
Other Power - Fuel	547			0	0	0	0	3,921,600	570,490	464,906	0	0	0
Other Power - Operations (Excluding 547 - Fuel)	546-550			0	0	0	0	120,000	567,276	39,140	238,012	245,447	0
Other Power - Maintenance	551-554			0	0	0	0	500,000	106,784	276,966	1,196,766	1,234,148	434,513
Property Insurance	924			0	0	0	0	0	24,405	15,610	80,717	84,679	37,520
Depreciation	403	OK		0	0	0	0	4,043,000	488,092	208,132	1,076,228	1,129,054	500,261
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0					
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0					
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	25,781	8,594	42,968	42,968	17,187
Property Taxes Production													
Total Production Property	262			0	0	0	0	0	136,666	87,416	452,016	474,203	210,110
Purchased Power Contracts (From BPA)				0	0	0	0	0	0	0	0	0	0
PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0
PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0
PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
Contract Termination ($)				0	0	0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
Purchased Power Contracts (Market)													
Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
Purchased Power (Excluding REP Reversal)	555	OSS & PP		(22,995,000)	0	0	0	0	0	0	0	0	0
Purchased Power (MWh)		OSS & PP		(219,000)	0	0	0	0	0	0	0	0	0
System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0
Other Expenses	557			0	0	2,600,000	0	0	0	0	0	0	0
Transmission Plant													
Transmission Plant	350-359			0	0	0	0	0	0	0	0	0	0
Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0
Transmission Expenses													
Transmission of Electricity to Others	565			0	0		1,948,900	0	0	0	0	0	0
Total Operations less Trans. Costs (AS)	560-567			0	1,828,600	0	0	0	29,916	9,972	49,860	51,735	20,694
Total Maintenance	568-573			0	0	0	0	0	69,624	24,659	109,594	113,714	81,874
Property Insurance	924			0	0	0	0	0	0	0	0	0	0
Depreciation	403			0	0	0	0	0	0	0	0	0	0
Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0
Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0
Property Taxes Transmission													
Total Transmission Property	262			0	0	0	0	0	0	0	0	0	0
Totals													
Total Fuel Stock				0	0	0	0	0	0	0	0	0	0
Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0
Total EPA Allowances				0	0	0	0	540,000	0	0	0	0	0
Total Property Insurance				0	0	0	0	0	24,405	15,610	80,717	84,679	37,520
Total Property Taxes				0	0	0	0	0	136,666	87,416	452,016	474,203	210,110
Steam O&M				0	0	0	0	0	0	0	0	0	0
Hydro O&M				0	0	0	0	0	0	0	0	0	0
Other O&M				0	0	0	0	620,000	674,059	316,106	1,434,778	1,479,595	434,513
Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0
Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
Total Purchases & Terminations ($)				(22,995,000)	0	0	0	0	0	0	0	0	0
Total Purchases & Terminations (MWh)				(219,000)	0	0	0	0	0	0	0	0	0
ew Resources Total Expected Annual Generation (MWh)				0	0	0	0	0	25,781	8,594	42,968	42,968	17,187
Total Expected Annual Generation (MWh)				(219,000)	0	0	0	0	25,781	8,594	42,968	42,968	17,187
Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0
Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0
Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0

Table 7.6.8-Cont.

Snohomish County PUD				Geothermal	Hydro	Wind	Wind	Wind	Wind
Rate Period Mid-Point From ASC Tab			**Online Year**	2020	2020	2020	2021	2023	2025
10/1/2012			**Online Month**	4	4	4	4	4	4
			10/01/12	04/01/20	04/01/20	04/01/20	04/01/21	04/01/23	04/01/25
2	3	4	5	6	6	6	6	6	6
Group Number	**New Resource Switch (Input in ASCs**			**20**	**20**	**20**	**21**	**23**	**25**
Steam Production Plant	Accnt #								
Steam Production	310-316			0	0	0	0	0	0
Fuel **(Stock)**	151			0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0
EPA Allowances	158.1-158.2			0	0	0	0	0	0
Steam Expense									
Steam Power - Fuel	501			0	0	0	0	0	0
Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0
Steam Power - Maintenance	510-515			0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
Nuclear Production Plant									
Nuclear Production	320-325			0	0	0	0	0	0
Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0
Nuclear Expense									
Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0
Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0
Nuclear - Maintenance	528-532			0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0
Depreciation	403	OK		0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
Hydraulic Production Plant									
Hydraulic Production	330-336			0	0	0	0	0	0
Plant Materials and Operating Supplies	154			0	0	0	0	0	0
Hydraulic Expense									
Hydraulic - Operation	535-540			0	0	0	0	0	0
Hydraulic - Maintenance	541-545			0	0	0	0	0	0
Property Insurance	924			0	0	0	0	0	0
Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
Depreciation									
Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0
Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0
Other Production Plant									
Other Production	340-346			282,672,992	15,666,220	145,020,673	59,318,820	62,068,212	64,956,184
Fuel Stock	151								
Plant Materials and Operating Supplies	154								
EPA Allowances	158.1-158.2								
Other Expense									
Other Power - Fuel	547			0	0	0	0	0	0
Other Power - Operations (Excluding 547 - Fuel)	546-550			2,018,940	0	358,923	145,579	149,684	153,904
Other Power - Maintenance	551-554			10,151,571	446,764	2,610,404	1,058,780	1,088,633	1,119,328
Property Insurance	924			706,682	39,166	362,552	148,297	155,171	162,390
Depreciation	403	OK		9,422,433	522,207	7,251,034	2,965,941	3,103,411	3,247,809
Firm Sales for Resale ($)	447	OSS & PP							
Firm Sales for Resale (MWh)		OSS & PP							
Expected Annual Generation (MWh)		OSS & PP		343,742	17,187	137,497	54,999	54,999	54,999
Property Taxes Production									
Total Production Property	262			3,957,422	219,327	2,030,289	830,463	868,955	909,387
Purchased Power Contracts (From BPA)				0	0	0	0	0	0
PF Purchase Cost ($)				0	0	0	0	0	0
PF Purchased Power (MWh)				0	0	0	0	0	0
Slice Purchase Cost ($)				0	0	0	0	0	0
Slice Purchased Power (MWh)				0	0	0	0	0	0
PF Generic #1 Purchase ($)				0	0	0	0	0	0
PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0
PF Generic #2 Purchase ($)				0	0	0	0	0	0
PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0
Contract Termination ($)				0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0
				0	0	0	0	0	0
Purchased Power Contracts (Market)									
Contract Termination ($)		OSS & PP		0	0	0	0	0	0
Contract Termination (MWh)				0	0	0	0	0	0
Purchased Power (Excluding REP Reversal)	555	OSS & PP		0	0	0	0	0	0
Purchased Power (MWh)		OSS & PP		0	0	0	0	0	0
System Control and Load Dispatching	556			0	0	0	0	0	0
Other Expenses	557			0	0	0	0	0	0
Transmission Plant									
Transmission Plant	350-359			0	0	0	0	0	0
Plant Materials and Operating Supplies				0	0	0	0	0	0
Transmission Expenses									
Transmission of Electricity to Others	565			0	0	0	0	0	0
Total Operations less Trans. Costs (AS)	560-567			432,180	21,609	1,672,234	684,278	716,117	749,437
Total Maintenance	568-573			949,945	85,495	1,068,688	437,307	457,655	478,949
Property Insurance	924			0	0	0	0	0	0
Depreciation	403			0	0	0	0	0	0
Other Electric Revenues	456			0	0	0	0	0	0
Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0
Property Taxes Transmission									
Total Transmission Property	262			0	0	0	0	0	0
Totals									
Total Fuel Stock				0	0	0	0	0	0
Total Plant Materials & Operating Supplies				0	0	0	0	0	0
Total EPA Allowances				0	0	0	0	0	0
Total Property Insurance				706,682	39,166	362,552	148,297	155,171	162,390
Total Property Taxes				3,957,422	219,327	2,030,289	830,463	868,955	909,387
Steam O&M				0	0	0	0	0	0
Hydro O&M				0	0	0	0	0	0
Other O&M				12,170,511	446,764	2,969,327	1,204,359	1,238,317	1,273,233
Total Sales & Terminations ($)				0	0	0	0	0	0
Total Sales & Terminations (MWh)				0	0	0	0	0	0
Total Purchases & Terminations ($)				0	0	0	0	0	0
Total Purchases & Terminations (MWh)				0	0	0	0	0	0
ew Resources Total Expected Annual Generation (MWh)				343,742	17,187	137,497	54,999	54,999	54,999
Total Expected Annual Generation (MWh)				343,742	17,187	137,497	54,999	54,999	54,999
Total Firm Sales for Resale (MWh)				0	0	0	0	0	0
Total Firm Sales for Resale ($)				0	0	0	0	0	0
Hydro Depreciation, Total ($)				0	0	0	0	0	0

Table 7.7.1: Avista ASC Forecast Model New Resources-Group

	B	C	D	E	F	J	O	R	T	W
1										
2	**Rate Period Mid-Point From ASC Tab**			**Online Year**	2010	2014	2019	2022	2024	2027
3	**10/1/2012**			**Online Month**	1	4	4	4	4	4
4				**10/01/12**	01/01/10	04/01/14	04/01/19	04/01/22	04/01/24	04/01/27
5	2	3	4	5	6	9	10	10	10	10
6	**Resource / Resource Group Number**	**SCs Tab, 1=On, 0=Off)**			**10**	**14**	**19**	**22**	**24**	**27**
7	**Steam Production Plant**	Accnt #								
8	Steam Production	310-316			0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0
12	**Steam Expense**									
13	Steam Power - Fuel	501			0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
21	**Nuclear Production Plant**									
22	Nuclear Production	320-325			0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
25	**Nuclear Expense**									
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
34	**Hydraulic Production Plant**									
35	Hydraulic Production	330-336			0	27,119,371	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
37	**Hydraulic Expense**									
38	Hydraulic - Operation	535-540			0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0
44	**Depreciation**									
45	Hydraulic Production Plant - Conventional	403			0	547,811	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0
47	**Other Production Plant**									
48	Other Production	340-346			0	417,593,905	898,632,676	167,127,987	479,733,358	513,602,134
49	Fuel Stock	151			0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154			0	0	0	0	0	0
51	EPA Allowances	158.1-158.2			0	0	0	0	0	0
52	**Other Expense**									
53	Other Power - Fuel	547			71,121,477	0	56,575,311	0	65,046,021	70,739,975
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			5,005,475	964,364	3,882,576	369,043	3,023,729	3,152,512
55	Other Power - Maintenance	551-554			0	7,013,713	12,228,224	2,684,007	4,829,449	5,035,139
56	Property Insurance	924			0	1,043,985	2,246,582	417,820	1,199,333	1,284,005
57	Depreciation	403	OK		0	20,879,695	37,774,470	8,356,399	15,991,112	17,120,071
58	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0
59	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0
60	Expected Annual Generation (MWh)		OSS & PP		0	412,491	1,701,525	137,497	1,289,034	1,289,034
61	**Property Taxes Production**									
62	Total Production Property	262			0	6,253,105	12,580,857	2,339,792	6,716,267	7,190,430
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0
74										
75	**Purchased Power Contracts (Market)**									
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		25,937,000	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		1,933,123	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0
82	**Transmission Plant**									
83	Transmission Plant	350-359			0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0
85	**Transmission Expenses**									
86	Transmission of Electricity to Others (Wheeling)	565			4,503,000	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	4,362,321	6,488,150	1,750,041	1,775,002	1,900,316
88	Total Maintenance	568-573			0	2,787,864	8,357,286	1,118,413	5,852,258	6,265,422
89	Property Insurance	924			0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0
93	**Property Taxes Transmission**									
94	Total Transmission Property	262			0	0	0	0	0	0
106										
107	**Totals**									
108	Total Fuel Stock				0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0
111	Total Property Insurance				0	1,043,985	2,246,582	417,820	1,199,333	1,284,005
112										
113	Total Property Taxes				0	6,253,105	12,580,857	2,339,792	6,716,267	7,190,430
114										
115	Steam O&M				0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0
117	Other O&M				5,005,475	7,978,077	16,110,800	3,053,050	7,853,178	8,187,651
118										
119										
120	Total Sales & Terminations ($)				0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0
122	Total Purchases & Terminations ($)				25,937,000	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				1,933,123	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				0	412,491	1,701,525	137,497	1,289,034	1,289,034
125	Total Expected Annual Generation (MWh)				1,933,123	412,491	1,701,525	137,497	1,289,034	1,289,034
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	547,811	0	0	0	0

Table 7.7.2: Clark PUD ASC Forecast Model New Resources-Group

	B	C	E	F	J	K	P	R	T	W
1										
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2010	2014	2015	2020	2022	2024	2027
3	**10/1/2012**		**Online Month**	1	4	4	4	4	4	4
4			**10/01/12**	01/01/10	04/01/14	04/01/15	04/01/20	04/01/22	04/01/24	04/01/27
5	2	3	5	6	10	11	12	12	12	12
6	**Resource / Resource Group Number**			**10**	**14**	**15**	**20**	**22**	**24**	**27**
7	**Steam Production Plant**	Accnt #								
8	Steam Production	310-316		0	0	0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
12	**Steam Expense**									
13	Steam Power - Fuel	501		0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0	0	0
17	Depreciation	403		0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
21	**Nuclear Production Plant**									
22	Nuclear Production	320-325		0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
25	**Nuclear Expense**									
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
34	**Hydraulic Production Plant**									
35	Hydraulic Production	330-336		0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
37	**Hydraulic Expense**									
38	Hydraulic - Operation	535-540		0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
44	**Depreciation**									
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0	0
47	**Other Production Plant**									
48	Other Production	340-346		0	92,653,010	0	0	60,675,153	72,492,979	33,989,265
49	Fuel Stock	151		0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
52	**Other Expense**									
53	Other Power - Fuel	547		0	1,426,060	0	0	0	4,090,408	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		0	175,796	0	0	147,617	3,963,697	79,122
55	Other Power - Maintenance	551-554		0	654,613	5,857,922	8,474,153	1,073,603	746,124	575,444
56	Property Insurance	924		0	231,633	0	0	151,688	181,232	84,973
57	Depreciation	403		0	3,088,434	0	0	3,033,758	3,624,649	1,699,463
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)			0	30,077	0	0	54,999	160,700	27,499
61	**Property Taxes Production**									
62	Total Production Property	262		0	1,297,142	0	0	849,452	1,014,902	475,850
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0	0
74										
75	**Purchased Power Contracts (Market)**									
76	Contract Termination ($)			0	0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		14,868,299	0	0	0	0	0	0
79	Purchased Power (MWh)			173,310	0	0	0	0	0	0
80	System Control and Load Dispatching	556		1,213,173	0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0	0
82	**Transmission Plant**									
83	Transmission Plant	350-359		0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0	0	0
85	**Transmission Expenses**									
86	Transmission of Electricity to Others (Wheeling)	565		804,760	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		0	32,883	0	0	700,016	221,284	392,154
88	Total Maintenance	568-573		0	1,301,003	0	0	447,365	514,999	250,617
89	Property Insurance	924		0	0	0	0	0	0	0
90	Depreciation	403		0	0	0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0	0
93	**Property Taxes Transmission**									
94	Total Transmission Property	262		0	0	0	0	0	0	0
106										
107	**Totals**									
108	Total Fuel Stock			0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0	0
111	Total Property Insurance			0	231,633	0	0	151,688	181,232	84,973
112										
113	Total Property Taxes			0	1,297,142	0	0	849,452	1,014,902	475,850
114										
115	Steam O&M			0	0	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0	0
117	Other O&M			0	830,409	5,857,922	8,474,153	1,221,220	4,709,822	654,566
118										
119										
120	Total Sales & Terminations ($)			0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)			14,868,299	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			173,310	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			0	30,077	0	0	54,999	160,700	27,499
125	Total Expected Annual Generation (MWh)			173,310	30,077	0	0	54,999	160,700	27,499
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0	0

Table 7.7.3: Idaho Power Company ASC Forecast Model New Resources-Group

	B	C	D	E	G	H	J	L	P	R	T	V	W	X
1					Exergy Wind	Langley Gulch								
2	Rate Period Mid-Point From ASC Tab			Online Year	2011	2012	2014	2016	2020	2022	2024	2026	2027	2028
3	10/1/2012			Online Month	1	10	4	4	4	4	4	4	4	4
4				10/01/12	01/01/11	10/01/12	04/01/14	04/01/16	04/01/20	04/01/22	04/01/24	04/01/26	04/01/27	04/01/28
5	2	3	4	5	7	8	10	12	16	18	20	22	23	24
6	**Resource / Resource Group Number**	**t in ASCs Tab, 1=On, 0=Off)**			**11**	**12**	**14**	**16**	**20**	**22**	**24**	**26**	**27**	**28**
7	**Steam Production Plant**	Accnt #												
8	Steam Production	310-316			0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**													
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**													
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**													
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**													
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**													
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
44	**Depreciation**													
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**													
48	Other Production	340-346			0	395,857,477	124,744,383	130,658,053	157,549,849	334,255,974	345,096,402	361,153,393	1,497,947,601	755,914,998
49	Fuel Stock	151			0	0	0	0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0	0	0
52	**Other Expense**													
53	Other Power - Fuel	547			0	38,478,531	0	0	2,465,200	0	5,512,799	5,829,900	0	12,331,293
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			0	9,269,781	813,682	856,844	280,408	738,086	592,888	609,605	3,164,875	1,253,587
55	Other Power - Maintenance	551-554			0	500,000	4,091,333	4,308,356	1,044,162	5,368,014	2,207,748	2,269,998	23,017,778	4,668,005
56	Property Insurance	924			0	1,300,000	311,861	326,645	393,875	835,640	862,741	902,883	3,744,869	1,889,787
57	Depreciation	403	OK		0	11,321,524	4,158,146	4,355,268	5,251,662	16,712,799	11,503,213	12,038,446	74,897,380	25,197,167
58	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)		OSS & PP		0	1,370,318	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
61	**Property Taxes Production**													
62	Total Production Property	262			0	1,300,000	1,746,421	1,829,213	2,205,698	4,679,584	4,831,350	5,056,147	20,971,266	10,582,810
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
74														
75	**Purchased Power Contracts (Market)**													
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		38,536,915	0	0	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		596,114	0	0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557			0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**													
83	Transmission Plant	350-359			63,928,652	31,509,262	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**													
86	Transmission of Electricity to Others (Wheeling)	565			0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	0	169,113	179,496	54,023	3,500,082	118,333	123,839	15,686,149	259,203
88	Total Maintenance	568-573			2,000	0	371,715	394,537	2,137,376	2,236,826	4,681,806	4,899,646	10,024,676	10,255,244
89	Property Insurance	924			16,583	0	0	0	0	0	0	0	0	0
90	Depreciation	403			1,206,085	652,242	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**													
94	Total Transmission Property	262			214,000	0	0	0	0	0	0	0	0	0
107	**Totals**													
108	Total Fuel Stock				0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance				16,583	1,300,000	311,861	326,645	393,875	835,640	862,741	902,883	3,744,869	1,889,787
112														
113	Total Property Taxes				214,000	1,300,000	1,746,421	1,829,213	2,205,698	4,679,584	4,831,350	5,056,147	20,971,266	10,582,810
114														
115	Steam O&M				0	0	0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0	0	0
117	Other O&M				0	9,769,781	4,905,015	5,165,200	1,324,570	6,106,099	2,800,636	2,879,603	26,182,653	5,921,592
118														
119														
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				38,536,915	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				596,114	0	0	0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				0	1,370,318	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
125	Total Expected Annual Generation (MWh)				596,114	1,370,318	154,684	154,684	42,968	274,994	85,936	85,936	1,099,976	171,871
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0	0	0

Table 7.7.4: NorthWestern Energy ASC Forecast Model New Resources-Group

	B	C	E	J	K	L	M	P
1								
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2014	2015	2016	2017	2020
3	**10/1/2012**		**Online Month**	4	4	4	4	4
4			**10/01/12**	04/01/14	04/01/15	04/01/16	04/01/17	04/01/20
5	2	3	5	9	9	9	9	9
6	**Resource / Resource Group Number**			**14**	**15**	**16**	**17**	**20**
7	**Steam Production Plant**	Accnt #						
8	Steam Production	310-316		0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0
12	**Steam Expense**							
13	Steam Power - Fuel	501		0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0
17	Depreciation	403		0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0
21	**Nuclear Production Plant**							
22	Nuclear Production	320-325		0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0
25	**Nuclear Expense**							
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0
30	Depreciation	403		0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0
34	**Hydraulic Production Plant**							
35	Hydraulic Production	330-336		0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0
37	**Hydraulic Expense**							
38	Hydraulic - Operation	535-540		0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0
44	**Depreciation**							
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0
47	**Other Production Plant**							
48	Other Production	340-346		139,197,968	312,360,582	219,326,161	74,979,491	144,957,048
49	Fuel Stock	151		0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0
52	**Other Expense**							
53	Other Power - Fuel	547		0	39,587,809	0	0	9,970,441
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		321,455	2,108,953	507,759	172,130	830,009
55	Other Power - Maintenance	551-554		2,337,904	3,368,385	3,692,877	1,251,883	5,873,409
56	Property Insurance	924		347,995	780,901	548,315	187,449	362,393
57	Depreciation	403		6,959,898	10,412,019	10,966,308	3,748,975	4,831,902
58	Firm Sales for Resale ($)	447		0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0
60	Expected Annual Generation (MWh)			137,497	1,031,227	206,245	68,748	171,871
61	**Property Taxes Production**							
62	Total Production Property	262		1,948,772	4,373,048	3,070,566	1,049,713	2,029,399
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0
74								
75	**Purchased Power Contracts (Market)**							
76	Contract Termination ($)			0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		(128,312,055)	0	0	0	0
79	Purchased Power (MWh)			(2,466,352)	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0
82	**Transmission Plant**							
83	Transmission Plant	350-359		0	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0
85	**Transmission Expenses**							
86	Transmission of Electricity to Others (Wheeling)	565		0	0	0	0	0
87	Total Operations less Wheeling	560-567		1,454,107	1,164,061	2,315,075	786,161	216,090
88	Total Maintenance	568-573		929,288	3,837,958	1,479,514	502,418	534,344
89	Property Insurance	924		0	0	0	0	0
90	Depreciation	403		0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0
93	**Property Taxes Transmission**							
94	Total Transmission Property	262		0	0	0	0	0
106								
107	**Totals**							
108	Total Fuel Stock			0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0
111	Total Property Insurance			347,995	780,901	548,315	187,449	362,393
112								
113	Total Property Taxes			1,948,772	4,373,048	3,070,566	1,049,713	2,029,399
114								
115	Steam O&M			0	0	0	0	0
116	Hydro O&M			0	0	0	0	0
117	Other O&M			2,659,359	5,477,338	4,200,636	1,424,014	6,703,418
118								
119								
120	Total Sales & Terminations ($)			0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0
122	Total Purchases & Terminations ($)			(128,312,055)	0	0	0	0
123	Total Purchases & Terminations (MWh)			(2,466,352)	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			137,497	1,031,227	206,245	68,748	171,871
125	Total Expected Annual Generation (MWh)			(2,328,855)	1,031,227	206,245	68,748	171,871
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0

Table 7.7.5: PacifiCorp ASC Forecast Model New Resources-Group

	B	C	E	F	H	J	K	L	M
1									
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2010	2012	2014	2015	2016	2017
3	**10/1/2012**		**Online Month**	10	10	4	4	4	4
4			**10/01/12**	10/01/10	10/01/12	04/01/14	04/01/15	04/01/16	04/01/17
5	2	3	5	6	8	10	11	12	13
6	**Resource / Resource Group Number**			**10**	**12**	**14**	**15**	**16**	**17**
7	**Steam Production Plant**	Accnt #							
8	Steam Production	310-316		126,577,065	124,825,231	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0
12	**Steam Expense**								
13	Steam Power - Fuel	501		0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		596,002	0	0	0	0	0
16	Property Insurance	924		153,194	151,074	0	0	0	0
17	Depreciation	403		2,988,484	2,947,124	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0
21	**Nuclear Production Plant**								
22	Nuclear Production	320-325		0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
25	**Nuclear Expense**								
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0
34	**Hydraulic Production Plant**								
35	Hydraulic Production	330-336		0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
37	**Hydraulic Expense**								
38	Hydraulic - Operation	535-540		0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0
44	**Depreciation**								
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0
47	**Other Production Plant**								
48	Other Production	340-346		0	0	1,422,324,411	190,753,612	295,645,467	135,652,327
49	Fuel Stock	151		0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0
52	**Other Expense**								
53	Other Power - Fuel	547		0	0	44,915,288	0	2,329,331	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		0	0	5,263,305	479,975	610,260	332,987
55	Other Power - Maintenance	551-554		0	0	21,490,449	2,957,713	3,070,855	2,051,941
56	Property Insurance	924		0	0	3,555,811	476,884	739,114	339,131
57	Depreciation	403		0	0	63,120,556	9,537,681	12,054,985	6,782,616
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0
60	Expected Annual Generation (MWh)			0	0	2,293,285	199,492	178,949	132,994
61	**Property Taxes Production**								
62	Total Production Property	262		600,303	591,995	19,912,542	2,670,551	4,139,037	1,899,133
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0
74									
75	**Purchased Power Contracts (Market)**								
76	Contract Termination ($)			0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		0	0	0	0	0	0
79	Purchased Power (MWh)			0	0	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0
82	**Transmission Plant**								
83	Transmission Plant	350-359		352,124,607	191,870,228	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0	0
85	**Transmission Expenses**								
86	Transmission of Electricity to Others (Wheeling)	565		0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		0	0	11,781,298	2,178,301	1,546,168	1,520,834
88	Total Maintenance	568-573		0	0	37,409,936	8,780,991	8,127,619	6,130,662
89	Property Insurance	924		426,171	232,218	0	0	0	0
90	Depreciation	403		7,112,917	3,875,779	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0
93	**Property Taxes Transmission**								
94	Total Transmission Property	262		1,669,982	909,962	0	0	0	0
106									
107	**Totals**								
108	Total Fuel Stock			0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0
111	Total Property Insurance			579,365	383,292	3,555,811	476,884	739,114	339,131
112									
113	Total Property Taxes			2,270,285	1,501,956	19,912,542	2,670,551	4,139,037	1,899,133
114									
115	Steam O&M			596,002	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0
117	Other O&M			0	0	26,753,755	3,437,688	3,681,114	2,384,928
118									
119									
120	Total Sales & Terminations ($)			0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0
122	Total Purchases & Terminations ($)			0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			0	0	2,293,285	199,492	178,949	132,994
125	Total Expected Annual Generation (MWh)			0	0	2,293,285	199,492	178,949	132,994
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0

Table 7.7.5-Cont.

	B	C	E	N	O	P	Q	U	W
1									
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2018	2019	2020	2021	2025	2027
3	**10/1/2012**		**Online Month**	4	4	4	4	4	4
4			**10/01/12**	04/01/18	04/01/19	04/01/20	04/01/21	04/01/25	04/01/27
5	2	3	5	14	15	16	17	21	23
6	**Resource / Resource Group Number**			**18**	**19**	**20**	**21**	**25**	**27**
7	**Steam Production Plant**	Accnt #							
8	Steam Production	310-316		0	0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0
12	**Steam Expense**								
13	Steam Power - Fuel	501		0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0	0
17	Depreciation	403		0	0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0
21	**Nuclear Production Plant**								
22	Nuclear Production	320-325		0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
25	**Nuclear Expense**								
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0
34	**Hydraulic Production Plant**								
35	Hydraulic Production	330-336		0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
37	**Hydraulic Expense**								
38	Hydraulic - Operation	535-540		0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0
44	**Depreciation**								
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0
47	**Other Production Plant**								
48	Other Production	340-346		69,003,228	280,003,167	284,754,264	218,917,205	71,244,548	74,559,486
49	Fuel Stock	151		0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0
52	**Other Expense**								
53	Other Power - Fuel	547		0	0	0	0	4,460,200	4,619,488
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		168,824	684,752	694,338	528,044	364,597	374,877
55	Other Power - Maintenance	551-554		1,040,334	4,219,596	4,278,670	3,253,929	2,580,008	2,652,754
56	Property Insurance	924		172,508	700,008	711,886	547,293	178,111	186,399
57	Depreciation	403		3,450,161	14,000,158	14,237,713	10,945,860	2,374,818	2,485,316
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0
60	Expected Annual Generation (MWh)			66,497	265,989	265,989	199,492	70,428	70,428
61	**Property Taxes Production**								
62	Total Production Property	262		966,045	3,920,044	3,986,560	3,064,841	997,424	1,043,833
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0
74									
75	**Purchased Power Contracts (Market)**								
76	Contract Termination ($)			0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		0	0	0	0	0	0
79	Purchased Power (MWh)			0	0	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0
82	**Transmission Plant**								
83	Transmission Plant	350-359		0	0	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0	0
85	**Transmission Expenses**								
86	Transmission of Electricity to Others (Wheeling)	565		0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		774,484	3,162,216	3,234,947	2,482,013	99,210	103,826
88	Total Maintenance	568-573		3,122,039	12,747,273	13,040,461	10,005,293	245,324	256,739
89	Property Insurance	924		0	0	0	0	0	0
90	Depreciation	403		0	0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0
93	**Property Taxes Transmission**								
94	Total Transmission Property	262		0	0	0	0	0	0
106									
107	**Totals**								
108	Total Fuel Stock			0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0
111	Total Property Insurance			172,508	700,008	711,886	547,293	178,111	186,399
112									
113	Total Property Taxes			966,045	3,920,044	3,986,560	3,064,841	997,424	1,043,833
114									
115	Steam O&M			0	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0
117	Other O&M			1,209,159	4,904,348	4,973,008	3,781,973	2,944,606	3,027,632
118									
119									
120	Total Sales & Terminations ($)			0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0
122	Total Purchases & Terminations ($)			0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			66,497	265,989	265,989	199,492	70,428	70,428
125	Total Expected Annual Generation (MWh)			66,497	265,989	265,989	199,492	70,428	70,428
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0

Table 7.7.6: Portland General Electric ASC Forecast Model New Resources-Group

	B	C	E	F	J	K	M	O	P	Q	R	T	U	V
1														
2	Rate Period Mid-Point From ASC Tab		Online Year	2010	2014	2015	2017	2019	2020	2021	2022	2024	2025	2026
3	10/1/2012		Online Month	9	4	4	4	4	4	4	4	4	4	4
4			10/01/12	09/01/10	04/01/14	04/01/15	04/01/17	04/01/19	04/01/20	04/01/21	04/01/22	04/01/24	04/01/25	04/01/26
5	2	3	5	6	9	9	9	9	9	9	9	9	9	9
6	**Resource / Resource Group Number**			**10**	**14**	**15**	**17**	**19**	**20**	**21**	**22**	**24**	**25**	**26**
7	**Steam Production Plant**	Accnt #												
8	Steam Production	310-316		0	0	0	0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0	0	0	0	0
12	**Steam Expense**													
13	Steam Power - Fuel	501		0	0	0	0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0	0	0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0	0	0	0	0	0	0
17	Depreciation	403		0	0	0	0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**													
22	Nuclear Production	320-325		0	0	0	0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0	0	0	0	0
25	**Nuclear Expense**													
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**													
35	Hydraulic Production	330-336		76,800,000	0	0	0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0	0	0	0	0
37	**Hydraulic Expense**													
38	Hydraulic - Operation	535-540		0	0	0	0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0	0	0	0	0	0
44	**Depreciation**													
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0	0	0	0	0	0
47	**Other Production Plant**													
48	Other Production	340-346		390,000,000	274,381,498	688,755,084	157,984,581	746,632,942	639,168,512	788,777,029	334,255,974	699,583,769	715,674,196	732,134,702
49	Fuel Stock	151		0	0	0	0	0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0	0	0	0	0
52	**Other Expense**													
53	Other Power - Fuel	547		0	4,074,456	87,291,118	10,972,688	11,364,558	0	105,282,156	0	0	0	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		6,182,181	502,273	4,650,242	923,478	3,653,880	1,435,690	5,104,364	738,086	1,517,793	1,539,042	1,560,589
55	Other Power - Maintenance	551-554		0	1,870,323	7,427,289	6,534,831	21,803,011	10,441,616	8,152,605	5,368,014	11,038,741	11,193,283	11,349,989
56	Property Insurance	924		558,967	685,954	1,721,888	394,961	1,866,582	1,597,921	1,971,943	835,640	1,748,959	1,789,185	1,830,337
57	Depreciation	403		19,188,476	9,146,050	22,958,503	5,266,153	24,887,765	31,958,426	26,292,568	16,712,799	34,979,188	35,783,710	36,606,735
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)			522,595	85,936	2,273,856	199,371	730,324	549,988	2,268,700	274,994	549,988	549,988	549,988
61	**Property Taxes Production**													
62	Total Production Property	262		3,894,818	3,841,341	9,642,571	2,211,784	10,452,861	8,948,359	11,042,878	4,679,584	9,794,173	10,019,439	10,249,886
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0	0	0	0	0	0
74														
75	**Purchased Power Contracts (Market)**													
76	Contract Termination ($)			0	0	0	0	0	0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		0	0	0	0	0	0	0	0	0	0	0
79	Purchased Power (MWh)			0	0	0	0	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0	0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0	0	0	0	0	0
82	**Transmission Plant**													
83	Transmission Plant	350-359		0	0	0	0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0	0	0	0	0	0	0
85	**Transmission Expenses**													
86	Transmission of Electricity to Others (Wheeling)	565		0	0	0	0	0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		0	93,952	2,566,754	235,688	897,577	6,688,934	2,917,996	3,500,082	7,325,874	7,494,369	7,666,740
88	Total Maintenance	568-573		0	3,717,152	8,462,698	582,805	2,381,827	4,274,752	9,620,757	2,236,826	4,681,806	4,789,488	4,899,646
89	Property Insurance	924		0	0	0	0	0	0	0	0	0	0	0
90	Depreciation	403		0	0	0	0	0	0	0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**													
94	Total Transmission Property	262		0	0	0	0	0	0	0	0	0	0	0
106														
107	**Totals**													
108	Total Fuel Stock			0	0	0	0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0	0	0	0	0	0
111	Total Property Insurance			558,967	685,954	1,721,888	394,961	1,866,582	1,597,921	1,971,943	835,640	1,748,959	1,789,185	1,830,337
112														
113	Total Property Taxes			3,894,818	3,841,341	9,642,571	2,211,784	10,452,861	8,948,359	11,042,878	4,679,584	9,794,173	10,019,439	10,249,886
114														
115	Steam O&M			0	0	0	0	0	0	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0	0	0	0	0	0
117	Other O&M			6,182,181	2,372,596	12,077,531	7,458,309	25,456,891	11,877,306	13,256,969	6,106,099	12,556,534	12,732,326	12,910,578
118														
119														
120	Total Sales & Terminations ($)			0	0	0	0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)			0	0	0	0	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			0	0	0	0	0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			522,595	85,936	2,273,856	199,371	730,324	549,988	2,268,700	274,994	549,988	549,988	549,988
125	Total Expected Annual Generation (MWh)			522,595	85,936	2,273,856	199,371	730,324	549,988	2,268,700	274,994	549,988	549,988	549,988
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0	0	0	0	0	0

Table 7.7.7: Puget Sound Energy ASC Forecast Model New Resources-Group

	B	C	E	H	J	L	M	N	P	Q
1										
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2012	2014	2016	2017	2018	2020	2021
3	**10/1/2012**		**Online Month**	10	4	4	4	4	4	4
4			**10/01/12**	10/01/12	04/01/14	04/01/16	04/01/17	04/01/18	04/01/20	04/01/21
5	2	3	5	8	10	12	13	14	16	17
6	**Resource / Resource Group Number**			**12**	**14**	**16**	**17**	**18**	**20**	**21**
7	**Steam Production Plant**	Accnt #								
8	Steam Production	310-316		0	0	0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
12	**Steam Expense**									
13	Steam Power - Fuel	501		0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0	0	0
17	Depreciation	403		0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
21	**Nuclear Production Plant**									
22	Nuclear Production	320-325		0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
25	**Nuclear Expense**									
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
34	**Hydraulic Production Plant**									
35	Hydraulic Production	330-336		0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
37	**Hydraulic Expense**									
38	Hydraulic - Operation	535-540		0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
44	**Depreciation**									
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0	0
47	**Other Production Plant**									
48	Other Production	340-346		825,578,507	918,273,133	584,869,762	688,678,302	612,938,487	1,489,498,325	257,871,602
49	Fuel Stock	151		0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
52	**Other Expense**									
53	Other Power - Fuel	547		0	56,141,938	0	61,943,426	0	75,912,342	4,055,865
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		(18,414,922)	3,862,480	1,354,025	3,447,982	1,396,320	5,694,532	454,934
55	Other Power - Maintenance	551-554		0	10,672,533	9,847,671	6,422,162	10,155,278	21,836,029	1,694,048
56	Property Insurance	924		0	2,295,683	1,462,174	1,721,696	1,532,346	3,723,746	644,679
57	Depreciation	403		31,568,468	35,249,037	29,243,488	22,955,943	30,646,924	60,302,753	8,595,720
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)			897,614	1,761,680	549,988	1,486,686	549,988	2,174,171	68,748
61	**Property Taxes Production**									
62	Total Production Property	262		3,130,586	12,855,824	8,188,177	9,641,496	8,581,139	20,852,977	3,610,202
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0	0
74										
75	**Purchased Power Contracts (Market)**									
76	Contract Termination ($)			0	0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		0	0	0	0	0	0	0
79	Purchased Power (MWh)			0	0	0	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0	0
82	**Transmission Plant**									
83	Transmission Plant	350-359		0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies			0	0	0	0	0	0	0
85	**Transmission Expenses**									
86	Transmission of Electricity to Others (Wheeling)	565		11,717,652	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		0	4,533,578	6,173,533	1,757,501	6,405,636	8,730,987	88,424
88	Total Maintenance	568-573		0	9,943,382	3,945,370	8,742,077	4,093,702	13,999,812	3,498,457
89	Property Insurance	924		0	0	0	0	0	0	0
90	Depreciation	403		0	0	0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0	0
93	**Property Taxes Transmission**									
94	Total Transmission Property	262		0	0	0	0	0	0	0
106										
107	**Totals**									
108	Total Fuel Stock			0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0	0
111	Total Property Insurance			0	2,295,683	1,462,174	1,721,696	1,532,346	3,723,746	644,679
112										
113	Total Property Taxes			3,130,586	12,855,824	8,188,177	9,641,496	8,581,139	20,852,977	3,610,202
114										
115	Steam O&M			0	0	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0	0
117	Other O&M			(18,414,922)	14,535,013	11,201,696	9,870,144	11,551,598	27,530,561	2,148,982
118										
119										
120	Total Sales & Terminations ($)			0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)			0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			897,614	1,761,680	549,988	1,486,686	549,988	2,174,171	68,748
125	Total Expected Annual Generation (MWh)			897,614	1,761,680	549,988	1,486,686	549,988	2,174,171	68,748
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0	0

Table 7.7.7-Cont.

	B	C	E	R	S	T	U	V	W	X
1										
2	**Rate Period Mid-Point From ASC Tab**		**Online Year**	2022	2023	2024	2025	2026	2027	2028
3	**10/1/2012**		**Online Month**	4	4	4	4	4	4	4
4			**10/01/12**	04/01/22	04/01/23	04/01/24	04/01/25	04/01/26	04/01/27	04/01/28
5	2	3	5	18	19	20	21	22	23	23
6	**Resource / Resource Group Number**			**22**	**23**	**24**	**25**	**26**	**27**	**28**
7	**Steam Production Plant**	Accnt #								
8	Steam Production	310-316		0	0	0	0	0	0	0
9	Fuel **(Stock)**	151		0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
12	**Steam Expense**									
13	Steam Power - Fuel	501		0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509		0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515		0	0	0	0	0	0	0
16	Property Insurance	924		0	0	0	0	0	0	0
17	Depreciation	403		0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
21	**Nuclear Production Plant**									
22	Nuclear Production	320-325		0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6		0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
25	**Nuclear Expense**									
26	Nuclear - Fuel **(Expense)**	518		0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525		0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532		0	0	0	0	0	0	0
29	Property Insurance	924		0	0	0	0	0	0	0
30	Depreciation	403		0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
34	**Hydraulic Production Plant**									
35	Hydraulic Production	330-336		0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
37	**Hydraulic Expense**									
38	Hydraulic - Operation	535-540		0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545		0	0	0	0	0	0	0
40	Property Insurance	924		0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)			0	0	0	0	0	0	0
44	**Depreciation**									
45	Hydraulic Production Plant - Conventional	403		0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403		0	0	0	0	0	0	0
47	**Other Production Plant**									
48	Other Production	340-346		263,802,648	269,870,109	276,077,122	412,346,184	288,922,714	295,567,937	302,365,999
49	Fuel Stock	151		0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2		0	0	0	0	0	0	0
52	**Other Expense**									
53	Other Power - Fuel	547		4,170,636	4,288,729	4,410,239	13,242,963	4,663,920	4,796,300	4,932,517
54	Other Power - Operations (Excluding 547 - Fuel)	546-550		461,303	467,762	474,310	1,192,758	487,684	494,512	501,435
55	Other Power - Maintenance	551-554		1,717,764	1,741,813	1,766,199	6,827,903	1,815,998	1,841,422	1,867,202
56	Property Insurance	924		659,507	674,675	690,193	1,030,865	722,307	738,920	755,915
57	Depreciation	403		8,793,422	8,995,670	9,202,571	13,744,873	9,630,757	9,852,265	10,078,867
58	Firm Sales for Resale ($)	447		0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)			68,748	68,748	68,748	206,245	68,748	68,748	68,748
61	**Property Taxes Production**									
62	Total Production Property	262		3,693,237	3,778,182	3,865,080	5,772,847	4,044,918	4,137,951	4,233,124
63	**Purchased Power Contracts (From BPA)**			0	0	0	0	0	0	0
64	PF Purchase Cost ($)			0	0	0	0	0	0	0
65	PF Purchased Power (MWh)			0	0	0	0	0	0	0
66	Slice Purchase Cost ($)			0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)			0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)			0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)			0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)			0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)			0	0	0	0	0	0	0
72	Contract Termination ($)			0	0	0	0	0	0	0
73	Contract Termination (MWh)			0	0	0	0	0	0	0
74										
75	**Purchased Power Contracts (Market)**									
76	Contract Termination ($)			0	0	0	0	0	0	0
77	Contract Termination (MWh)			0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555		0	0	0	0	0	0	0
79	Purchased Power (MWh)			0	0	0	0	0	0	0
80	System Control and Load Dispatching	556		0	0	0	0	0	0	0
81	Other Expenses	557		0	0	0	0	0	0	0
82	**Transmission Plant**									
83	Transmission Plant	350-359		0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies	154		0	0	0	0	0	0	0
85	**Transmission Expenses**									
86	Transmission of Electricity to Others (Wheeling)	565		0	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567		90,458	92,538	94,667	290,532	99,072	101,350	103,681
88	Total Maintenance	568-573		3,578,921	3,661,237	3,745,445	4,310,539	3,919,717	4,009,870	4,102,097
89	Property Insurance	924		0	0	0	0	0	0	0
90	Depreciation	403		0	0	0	0	0	0	0
91	Other Electric Revenues	456		0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1		0	0	0	0	0	0	0
93	**Property Taxes Transmission**									
94	Total Transmission Property	262		0	0	0	0	0	0	0
106										
107	**Totals**									
108	Total Fuel Stock			0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies			0	0	0	0	0	0	0
110	Total EPA Allowances			0	0	0	0	0	0	0
111	Total Property Insurance			659,507	674,675	690,193	1,030,865	722,307	738,920	755,915
112										
113	Total Property Taxes			3,693,237	3,778,182	3,865,080	5,772,847	4,044,918	4,137,951	4,233,124
114										
115	Steam O&M			0	0	0	0	0	0	0
116	Hydro O&M			0	0	0	0	0	0	0
117	Other O&M			2,179,068	2,209,575	2,240,509	8,020,661	2,303,682	2,335,934	2,368,637
118										
119										
120	Total Sales & Terminations ($)			0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)			0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)			0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)			0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)			68,748	68,748	68,748	206,245	68,748	68,748	68,748
125	Total Expected Annual Generation (MWh)			68,748	68,748	68,748	206,245	68,748	68,748	68,748
126	Total Firm Sales for Resale (MWh)			0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)			0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)			0	0	0	0	0	0	0

Table 7.7.8: Snohomish PUD ASC Forecast Model New Resources-Group

	B	C	D	E	F	J	L	N	P	Q	S	U
1												
2	Rate Period Mid-Point From ASC Tab			Online Year	2010	2014	2016	2018	2020	2021	2023	2025
3	10/1/2012			Online Month	1	4	4	4	4	4	4	4
4				10/01/12	01/01/10	04/01/14	04/01/16	04/01/18	04/01/20	04/01/21	04/01/23	04/01/25
5	2	3	4	5	6	10	12	14	16	17	19	21
6	**Resource / Resource Group Number**	**SCs Tab, 1=On, 0=Off)**			**10**	**14**	**16**	**18**	**20**	**21**	**23**	**25**
7	**Steam Production Plant**	Accnt #										
8	Steam Production	310-316			0	0	0	0	0	0	0	0
9	Fuel **(Stock)**	151			0	0	0	0	0	0	0	0
10	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
11	EPA Allowances	158.1-158.2			0	0	0	0	0	0	0	0
12	**Steam Expense**											
13	Steam Power - Fuel	501			0	0	0	0	0	0	0	0
14	Steam Power - Op (Excluding 501 - Fuel)	500-509			0	0	0	0	0	0	0	0
15	Steam Power - Maintenance	510-515			0	0	0	0	0	0	0	0
16	Property Insurance	924			0	0	0	0	0	0	0	0
17	Depreciation	403	OK		0	0	0	0	0	0	0	0
18	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
19	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
20	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
21	**Nuclear Production Plant**											
22	Nuclear Production	320-325			0	0	0	0	0	0	0	0
23	Nuclear Fuel **(Stock)**	120.1-120.6	OK		0	0	0	0	0	0	0	0
24	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
25	**Nuclear Expense**											
26	Nuclear - Fuel **(Expense)**	518			0	0	0	0	0	0	0	0
27	Nuclear - Operation (Excluding 518 - Fuel)	517-525			0	0	0	0	0	0	0	0
28	Nuclear - Maintenance	528-532			0	0	0	0	0	0	0	0
29	Property Insurance	924			0	0	0	0	0	0	0	0
30	Depreciation	403	OK		0	0	0	0	0	0	0	0
31	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
32	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
33	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
34	**Hydraulic Production Plant**											
35	Hydraulic Production	330-336			0	0	0	0	0	0	0	0
36	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
37	**Hydraulic Expense**											
38	Hydraulic - Operation	535-540			0	0	0	0	0	0	0	0
39	Hydraulic - Maintenance	541-545			0	0	0	0	0	0	0	0
40	Property Insurance	924			0	0	0	0	0	0	0	0
41	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
42	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
43	Expected Annual Generation (MWh)		OSS & PP		0	0	0	0	0	0	0	0
44	**Depreciation**											
45	Hydraulic Production Plant - Conventional	403			0	0	0	0	0	0	0	0
46	Hydraulic Production Plant - Pumped Storage	403			0	0	0	0	0	0	0	0
47	**Other Production Plant**											
48	Other Production	340-346			0	782,100	48,292,633	48,879,437	443,359,885	59,318,820	62,068,212	64,956,184
49	Fuel Stock	151			0	0	0	0	0	0	0	0
50	Plant Materials and Operating Supplies	154			0	0	0	0	0	0	0	0
51	EPA Allowances	158.1-158.2			0	540,000	0	0	0	0	0	0
52	**Other Expense**											
53	Other Power - Fuel	547			0	3,921,600	1,035,396	0	0	0	0	0
54	Other Power - Operations (Excluding 547 - Fuel)	546-550			0	120,000	844,428	245,447	2,377,862	145,579	149,684	153,904
55	Other Power - Maintenance	551-554			0	500,000	1,580,515	1,668,661	13,208,740	1,058,780	1,088,633	1,119,328
56	Property Insurance	924			0	0	120,732	122,199	1,108,400	148,297	155,171	162,390
57	Depreciation	403	OK		0	4,043,000	1,772,452	1,629,315	17,195,674	2,965,941	3,103,411	3,247,809
58	Firm Sales for Resale ($)	447	OSS & PP		0	0	0	0	0	0	0	0
59	Firm Sales for Resale (MWh)		OSS & PP		0	0	0	0	0	0	0	0
60	Expected Annual Generation (MWh)		OSS & PP		0	0	77,342	60,155	498,426	54,999	54,999	54,999
61	**Property Taxes Production**											
62	Total Production Property	262			0	0	676,097	684,312	6,207,038	830,463	868,955	909,387
63	**Purchased Power Contracts (From BPA)**				0	0	0	0	0	0	0	0
64	PF Purchase Cost ($)				0	0	0	0	0	0	0	0
65	PF Purchased Power (MWh)				0	0	0	0	0	0	0	0
66	Slice Purchase Cost ($)				0	0	0	0	0	0	0	0
67	Slice Purchased Power (MWh)				0	0	0	0	0	0	0	0
68	PF Generic #1 Purchase ($)				0	0	0	0	0	0	0	0
69	PF Generic #1 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
70	PF Generic #2 Purchase ($)				0	0	0	0	0	0	0	0
71	PF Generic #2 Purchasd Power (MWh)				0	0	0	0	0	0	0	0
72	Contract Termination ($)				0	0	0	0	0	0	0	0
73	Contract Termination (MWh)				0	0	0	0	0	0	0	0
74												
75	**Purchased Power Contracts (Market)**											
76	Contract Termination ($)		OSS & PP		0	0	0	0	0	0	0	0
77	Contract Termination (MWh)				0	0	0	0	0	0	0	0
78	Purchased Power (Excluding REP Reversal)	555	OSS & PP		(22,995,000)	0	0	0	0	0	0	0
79	Purchased Power (MWh)		OSS & PP		(219,000)	0	0	0	0	0	0	0
80	System Control and Load Dispatching	556			0	0	0	0	0	0	0	0
81	Other Expenses	557			0	2,600,000	0	0	0	0	0	0
82	**Transmission Plant**											
83	Transmission Plant	350-359			0	0	0	0	0	0	0	0
84	Plant Materials and Operating Supplies				0	0	0	0	0	0	0	0
85	**Transmission Expenses**											
86	Transmission of Electricity to Others (Wheeling)	565			0	1,948,900	0	0	0	0	0	0
87	Total Operations less Wheeling	560-567			0	1,828,600	89,748	72,428	2,126,023	684,278	716,117	749,437
88	Total Maintenance	568-573			0	0	203,876	195,588	2,104,128	437,307	457,655	478,949
89	Property Insurance	924			0	0	0	0	0	0	0	0
90	Depreciation	403			0	0	0	0	0	0	0	0
91	Other Electric Revenues	456			0	0	0	0	0	0	0	0
92	Revenues from Transmission of Electricity of Others (i)	456.1			0	0	0	0	0	0	0	0
93	**Property Taxes Transmission**											
94	Total Transmission Property	262			0	0	0	0	0	0	0	0
106												
107	**Totals**											
108	Total Fuel Stock				0	0	0	0	0	0	0	0
109	Total Plant Materials & Operating Supplies				0	0	0	0	0	0	0	0
110	Total EPA Allowances				0	540,000	0	0	0	0	0	0
111	Total Property Insurance				0	0	120,732	122,199	1,108,400	148,297	155,171	162,390
112												
113	Total Property Taxes				0	0	676,097	684,312	6,207,038	830,463	868,955	909,387
114												
115	Steam O&M				0	0	0	0	0	0	0	0
116	Hydro O&M				0	0	0	0	0	0	0	0
117	Other O&M				0	620,000	2,424,943	1,914,108	15,586,602	1,204,359	1,238,317	1,273,233
118												
119												
120	Total Sales & Terminations ($)				0	0	0	0	0	0	0	0
121	Total Sales & Terminations (MWh)				0	0	0	0	0	0	0	0
122	Total Purchases & Terminations ($)				(22,995,000)	0	0	0	0	0	0	0
123	Total Purchases & Terminations (MWh)				(219,000)	0	0	0	0	0	0	0
124	New Resources Total Expected Annual Generation (MWh)				0	0	77,342	60,155	498,426	54,999	54,999	54,999
125	Total Expected Annual Generation (MWh)				(219,000)	0	77,342	60,155	498,426	54,999	54,999	54,999
126	Total Firm Sales for Resale (MWh)				0	0	0	0	0	0	0	0
127	Total Firm Sales for Resale ($)				0	0	0	0	0	0	0	0
128	Hydro Depreciation, Total ($)				0	0	0	0	0	0	0	0

Table 7.8.1: Avista Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
14	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
15	**2009**	8,954,984	427,704	9,382,688	-		-
16	**2010**	8,833,978	421,925	9,255,903			-
17	**2011**	9,249,229	441,758	9,690,987			-
18	**2012**	9,442,531	450,990	9,893,521			-
19	**2013**	9,621,923	459,558	10,081,481			-
20	**2014**	9,805,162	468,310	10,273,472			-
21	**2015**	10,001,265	477,676	10,478,942			-
22	**2016**	10,201,291	487,230	10,688,520			-
23	**2017**	10,405,316	496,974	10,902,291			-
24	**2018**	10,586,093	505,609	11,091,702			-
25	**2019**	10,770,011	514,393	11,284,404			-
26	**2020**	10,957,124	523,330	11,480,453			-
27	**2021**	11,147,487	532,422	11,679,909			-
28	**2022**	11,341,158	541,672	11,882,830			-
29	**2023**	11,538,194	551,082	12,089,276			-
30	**2024**	11,738,653	560,657	12,299,309			-
31	**2025**	11,942,594	570,397	12,512,992			-
32	**2026**	12,150,079	580,307	12,730,386			-
33	**2027**	12,361,169	590,389	12,951,557			-
34	**2028**	12,575,925	600,646	13,176,571			-
35	**2029**	12,794,413	611,081	13,405,495			-
36	**2030**	13,016,697	621,698	13,638,395			-
37	**2031**	13,242,843	632,499	13,875,342			-
38	**2032**	13,472,917	643,488	14,116,405			-

Table 7.8.2: Clark PUD Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
28	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Above RHWM MWh**
29	**2009**	4,533,034	183,951	4,716,985			
30	**2010**	4,494,728	182,396	4,677,124			
31	**2011**	4,658,966	189,061	4,848,027			
32	**2012**	4,488,570	182,146	4,670,716			-
33	**2013**	4,503,750	182,762	4,686,512			-
34	**2014**	4,524,459	183,603	4,708,062			-
35	**2015**	4,560,574	185,068	4,745,642			-
36	**2016**	4,620,088	187,483	4,807,571			-
37	**2017**	4,669,171	189,475	4,858,646			52,122
38	**2018**	4,723,470	191,678	4,915,148			108,624
39	**2019**	4,777,769	193,882	4,971,650			165,126
40	**2020**	4,837,371	196,301	5,033,671			213,978
41	**2021**	4,886,450	198,292	5,084,742			278,218
42	**2022**	4,940,748	200,496	5,141,244			334,720
43	**2023**	4,995,047	202,699	5,197,746			391,222
44	**2024**	5,054,569	205,114	5,259,684			439,991
45	**2025**	5,103,728	207,109	5,310,838			504,313
46	**2026**	5,158,027	209,313	5,367,340			560,815
47	**2027**	5,212,325	211,516	5,423,842			617,317
48	**2028**	5,271,852	213,932	5,485,784			666,091
49	**2029**	5,321,007	215,926	5,536,933			730,409
50	**2030**	5,375,305	218,130	5,593,435			786,911
51	**2031**	5,433,813	220,504	5,654,317			847,793
52	**2032**	5,508,044	223,516	5,731,560			911,867

Table 7.8.3: Idaho Power Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
12	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
13	**2009**	13,948,280	563,494	14,511,774	281,042		281,042
14	**2010**	14,030,017	566,796	14,596,813			281,042
15	**2011**	14,768,067	596,613	15,364,680		158,545	439,587
16	**2012**	15,208,437	614,403	15,822,840			439,587
17	**2013**	15,370,567	620,953	15,991,520			439,587
18	**2014**	15,526,130	627,237	16,153,367			439,587
19	**2015**	15,630,873	631,469	16,262,342			439,587
20	**2016**	15,745,748	636,110	16,381,858			439,587
21	**2017**	15,803,658	638,449	16,442,107			439,587
22	**2018**	15,829,481	639,492	16,468,973			439,587
23	**2019**	15,855,346	640,537	16,495,883			439,587
24	**2020**	15,881,253	641,584	16,522,837			439,587
25	**2021**	15,907,202	642,632	16,549,835			439,587
26	**2022**	15,933,194	643,682	16,576,877			439,587
27	**2023**	15,959,229	644,734	16,603,963			439,587
28	**2024**	15,985,306	645,788	16,631,093			439,587
29	**2025**	16,011,425	646,843	16,658,268			439,587
30	**2026**	16,037,588	647,900	16,685,487			439,587
31	**2027**	16,063,792	648,958	16,712,751			439,587
32	**2028**	16,090,040	650,019	16,740,059			439,587
33	**2029**	16,116,331	651,081	16,767,412			439,587
34	**2030**	16,018,363	647,123	16,665,486			439,587
35	**2031**	16,036,386	647,851	16,684,238			439,587
36	**2032**	16,054,430	648,580	16,703,010			439,587

Table 7.8.4: NorthWestern Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
12	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
13	**2009**	5,807,847	270,646	6,078,493	-		-
14	**2010**	5,917,521	275,756	6,193,278		-	-
15	**2011**	5,859,237	273,040	6,132,278			-
16	**2012**	5,922,176	275,973	6,198,150			-
17	**2013**	5,984,416	278,874	6,263,290			-
18	**2014**	6,047,943	281,834	6,329,777			-
19	**2015**	6,112,806	284,857	6,397,662			-
20	**2016**	6,179,054	287,944	6,466,998			-
21	**2017**	6,246,742	291,098	6,537,841			-
22	**2018**	6,291,941	293,204	6,585,145			-
23	**2019**	6,337,466	295,326	6,632,792			-
24	**2020**	6,383,320	297,463	6,680,783			-
25	**2021**	6,429,507	299,615	6,729,122			-
26	**2022**	6,476,027	301,783	6,777,810			-
27	**2023**	6,522,885	303,966	6,826,851			-
28	**2024**	6,570,081	306,166	6,876,247			-
29	**2025**	6,617,619	308,381	6,926,000			-
30	**2026**	6,665,500	310,612	6,976,113			-
31	**2027**	6,713,728	312,860	7,026,588			-
32	**2028**	6,762,305	315,123	7,077,429			-
33	**2029**	6,811,234	317,404	7,128,637			-
34	**2030**	6,860,517	319,700	7,180,217			-
35	**2031**	6,910,156	322,013	7,232,169			-
36	**2032**	6,960,154	324,343	7,284,497			-

Table 7.8.5: PacifiCorp Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
12	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
13	**2009**	20,561,935	551,060	21,112,995			
14	**2010**	20,255,151	542,838	20,797,989			
15	**2011**	20,445,390	547,936	20,993,326		350,400	350,400
16	**2012**	20,964,023	561,836	21,525,858			350,400
17	**2013**	21,211,883	568,478	21,780,361			350,400
18	**2014**	21,423,855	574,159	21,998,014			350,400
19	**2015**	21,569,863	578,072	22,147,935			350,400
20	**2016**	21,723,288	582,184	22,305,472			350,400
21	**2017**	21,810,705	584,527	22,395,232			350,400
22	**2018**	22,056,234	591,107	22,647,341			350,400
23	**2019**	22,304,580	597,763	22,902,343			350,400
24	**2020**	22,555,776	604,495	23,160,271			350,400
25	**2021**	22,809,854	611,304	23,421,158			350,400
26	**2022**	23,066,849	618,192	23,685,040			350,400
27	**2023**	23,326,793	625,158	23,951,951			350,400
28	**2024**	23,589,722	632,205	24,221,927			350,400
29	**2025**	23,855,671	639,332	24,495,003			350,400
30	**2026**	24,124,673	646,541	24,771,215			350,400
31	**2027**	24,396,766	653,833	25,050,599			350,400
32	**2028**	24,671,984	661,209	25,333,194			350,400
33	**2029**	24,950,365	668,670	25,619,035			350,400
34	**2030**	25,231,945	676,216	25,908,161			350,400
35	**2031**	25,516,761	683,849	26,200,610			350,400
36	**2032**	25,804,851	691,570	26,496,421			350,400

Table 7.8.6: Portland General Electric Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
12	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
13	**2009**	17,419,212	940,578	18,359,790	350,463		350,463
14	**2010**	17,953,900	969,450	18,923,350		-	350,463
15	**2011**	18,537,400	1,000,957	19,538,357			350,463
16	**2012**	18,794,600	1,014,845	19,809,445			350,463
17	**2013**	18,961,400	1,023,851	19,985,251			350,463
18	**2014**	19,168,000	1,035,007	20,203,007			350,463
19	**2015**	20,156,600	1,088,388	21,244,988			350,463
20	**2016**	20,456,800	1,104,598	21,561,398			350,463
21	**2017**	20,679,000	1,116,596	21,795,596			350,463
22	**2018**	20,903,614	1,128,724	22,032,338			350,463
23	**2019**	21,130,667	1,140,984	22,271,651			350,463
24	**2020**	21,360,186	1,153,378	22,513,564			350,463
25	**2021**	21,592,199	1,165,906	22,758,104			350,463
26	**2022**	21,826,731	1,178,570	23,005,301			350,463
27	**2023**	22,063,811	1,191,371	23,255,183			350,463
28	**2024**	22,303,467	1,204,312	23,507,778			350,463
29	**2025**	22,545,725	1,217,393	23,763,118			350,463
30	**2026**	22,790,615	1,230,616	24,021,231			350,463
31	**2027**	23,038,164	1,243,983	24,282,147			350,463
32	**2028**	23,288,403	1,257,495	24,545,898			350,463
33	**2029**	23,541,360	1,271,154	24,812,513			350,463
34	**2030**	23,797,064	1,284,961	25,082,025			350,463
35	**2031**	24,055,545	1,298,918	25,354,463			350,463
36	**2032**	24,316,835	1,313,027	25,629,861			350,463

Table 7.8.7: Puget Sound Energy Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
13	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Total NLSL MWh**
14	**2009**	21,866,449	1,113,002	22,979,451	-		-
15	**2010**	21,403,572	1,089,442	22,493,013		-	-
16	**2011**	21,525,176	1,095,631	22,620,808			-
17	**2012**	21,617,903	1,100,351	22,718,254			-
18	**2013**	21,672,515	1,103,131	22,775,646			-
19	**2014**	21,724,000	1,105,752	22,829,752			-
20	**2015**	21,854,663	1,112,402	22,967,065			-
21	**2016**	22,026,109	1,121,129	23,147,238			-
22	**2017**	22,190,447	1,129,494	23,319,941			-
23	**2018**	22,571,990	1,148,914	23,720,904			-
24	**2019**	22,960,093	1,168,669	24,128,762			-
25	**2020**	23,354,869	1,188,763	24,543,632			-
26	**2021**	23,756,434	1,209,202	24,965,636			-
27	**2022**	24,164,902	1,229,994	25,394,896			-
28	**2023**	24,580,394	1,251,142	25,831,536			-
29	**2024**	25,003,030	1,272,654	26,275,684			-
30	**2025**	25,432,932	1,294,536	26,727,469			-
31	**2026**	25,870,227	1,316,795	27,187,021			-
32	**2027**	26,315,040	1,339,436	27,654,476			-
33	**2028**	26,767,501	1,362,466	28,129,967			-
34	**2029**	27,227,742	1,385,892	28,613,634			-
35	**2030**	27,695,897	1,409,721	29,105,618			-
36	**2031**	28,172,101	1,433,960	29,606,060			-
37	**2032**	28,656,492	1,458,615	30,115,108			-

Table 7.8.8: Snohomish PUD Total Retail Sales Load Forecast

	C	D	E	F	G	H	I
16	**FY**	**Total Retail Sales @ Meter**	**Distribution Losses**	**Total Retail Load**	**Base Period NLSL MWh**	**New NLSL MWh**	**Above RHWM MWh**
17	**2009**	6,813,557	302,031	7,115,588	-		
18	**2010**	6,820,890	302,356	7,123,246			-
19	**2011**	6,885,764	305,232	7,190,996			
20	**2012**	6,970,069	308,969	7,279,037			-
21	**2013**	7,056,380	312,795	7,369,175			-
22	**2014**	7,156,619	317,238	7,473,857			104,682
23	**2015**	7,254,257	321,566	7,575,823			206,648
24	**2016**	7,340,404	325,385	7,665,788			296,614
25	**2017**	7,449,450	330,219	7,779,668			410,494
26	**2018**	7,547,004	334,543	7,881,547			512,372
27	**2019**	7,644,642	338,871	7,983,514			614,339
28	**2020**	7,729,782	342,645	8,072,428			703,253
29	**2021**	7,839,835	347,524	8,187,359			818,184
30	**2022**	7,937,390	351,848	8,289,238			920,063
31	**2023**	8,035,028	356,176	8,391,204			1,022,029
32	**2024**	8,119,077	359,902	8,478,979			1,109,804
33	**2025**	8,230,221	364,829	8,595,049			1,225,874
34	**2026**	8,327,859	369,157	8,697,016			1,327,841
35	**2027**	8,425,413	373,481	8,798,894			1,429,720
36	**2028**	8,508,456	377,162	8,885,618			1,516,444
37	**2029**	8,620,606	382,134	9,002,740			1,633,565
38	**2030**	8,718,244	386,462	9,104,706			1,735,531
39	**2031**	8,824,355	391,165	9,215,520			1,846,345
40	**2032**	8,931,723	395,925	9,327,648			1,958,473

Table 7.9: 2009 Pacific Northwest Coal Prices and Heat Contents

	G	H	I	J	K	L	M	N	O	P
18			**BTU / lb**	**$/ton**	**Tons**	**Total $**		**MMBTUs**	**$/MMBT**	**BTUs/ton**
19			***Page 402, Ln 39***	***Page 402, Ln 41***	***Page 402, Ln 38***					
20										
21	**Avista**	**Colstrip**	$ 8,513	$ 17.00	803,467.00	$ 13,661,349		13,679,293	$ 1.00	17,025,333
22	**IPC 2009**	**Jim Bridger**	9,225	$ 31.46	2,736,257	$ 86,077,173		50,483,942	$ 1.71	18,450,000
23	**IPC 2009**	**Boardman**	8,338	$ 28.81	185,621	$ 5,347,370		3,095,416	$ 1.73	16,676,000
24	**IPC 2009**	**Valmy**	9,551	$ 44.51	831,165	$ 36,991,829		15,876,914	$ 2.33	19,102,000
25	**PAC 2009**	**Jim Bridger**	9,219	$ 27.15	5,605,754	$ 152,213,038		103,358,892	$ 1.47	18,438,000
26	**PAC 2009**	**Carbon**	12,079	$ 34.40	5,611,433	$ 193,055,741		135,560,998	$ 1.42	24,158,000
27	**PAC 2009**	**Cholla**	9,529	$ 36.09	1,553,172	$ 56,055,531		29,600,352	$ 1.89	19,058,000
28	**PAC 2009**	**Hayden**	11,451	$ 39.09	274,462	$ 10,728,994		6,285,729	$ 1.71	22,902,000
29	**PAC 2009**	**Hunter 1**	11,494	$ 27.37	1,429,788	$ 39,133,298		32,867,967	$ 1.19	22,988,000
30	**PAC 2009**	**Hunington**	12,329	$ 25.96	2,742,685	$ 71,197,360		67,629,127	$ 1.05	24,658,000
31	**PAC 2009**	**Craig**	10,023	$ 28.94	667,587	$ 19,318,633		13,382,449	$ 1.44	20,046,000
32	**PAC 2009**	**Dave Johnston**	7,986	$ 12.30	3,561,945	$ 43,804,800		56,891,386	$ 0.77	15,972,000
33	**PAC 2009**	**Hunter 2**	11,613	$ 27.45	916,714	$ 25,162,883		21,291,599	$ 1.18	23,226,000
34	**PAC 2009**	**Hunter 3**	11,414	$ 27.26	1,429,028	$ 38,958,161		32,621,851	$ 1.19	22,828,000
35	**PAC 2009**	**Naughton**	9,907	$ 28.59	2,494,866	$ 71,318,239		49,433,275	$ 1.44	19,814,000
36	**PAC 2009**	**Wyodak**	7,968	$ 11.67	1,608,054	$ 18,765,990		25,625,949	$ 0.73	15,936,000
37	**PGE 2009**	**Boardman**	8,517	$ 26.91	1,870,231	$ 50,322,306		31,857,515	$ 1.58	17,034,000
38	**PSE 2009**	**Coalstip 1 & 2**	8,573	$ 18.15	1,446,801	$ 26,259,438		24,806,850	$ 1.06	17,146,000
39	**PSE 2010**	**Coalstip 3 & 4**	8,503	$ 19.50	1,338,982	$ 26,110,149		22,770,728	$ 1.15	17,006,000
40	**Totals**		9,932	**$ 26.53**	37,108,012	$ 984,482,281		737,120,230	$ 1.34	**19,864,180**
41				Weigted Average						Weigted Average
42										
43	**Source:**	**2009 FERC Form 1s**								

Table 7.10.1: Avista Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
1	**Avista Load Forecast**										
2	**and RPS Requirement (MWh unless noted otherwise)**										
3	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
4	**Total Retail Sales @ Meter**	**8,954,984**	**8,833,978**	**9,249,229**	**9,442,531**	**9,621,923**	**9,805,162**	**10,001,265**	**10,201,291**	**10,405,316**	**10,586,093**
5	**Distribution Losses**	427,704	421,925	441,758	450,990	459,558	468,310	477,676	487,230	496,974	505,609
6	**Total Retail Load**	9,382,688	9,255,903	9,690,987	9,893,521	10,081,481	10,273,472	10,478,942	10,688,520	10,902,291	11,091,702
7	**Washington Load @ 61.04%**	5,727,193	5,649,803	5,915,378	6,039,005	6,153,736	6,270,927	6,396,346	6,524,273	6,654,758	6,770,375
8	**Total NLSL**	-	0	0	0	0	0	0	0	0	0
9	**Annual Change**		-126,785	435,084	202,534	187,960	191,991	205,469	209,579	213,770	189,411
10	**Cumulative Change**		-126,785	308,299	510,833	698,793	890,784	1,096,253	1,305,832	1,519,603	1,709,014
11	**Load Growth %**		**-1.35%**	**4.70%**	**2.09%**	**1.90%**	**1.90%**	**2.00%**	**2.00%**	**2.00%**	**1.74%**
12	**RPS Requirement %**				**3.00%**	**3.00%**	**3.00%**	**9.00%**	**9.00%**	**9.00%**	**9.00%**
13	**RPS Requirement**				181,170	184,612	188,128	575,671	587,185	598,928	609,334
14	**New Renewables**		**0**	**0**	**0**	**0**	**412,491**	**0**	**0**	**0**	**0**
15	**Total Renewables**	183,407	183,407	183,407	183,407	183,407	595,898	595,898	595,898	595,898	595,898
16	**Revised Surplus/(Deficit)**	183,407	183,407	183,407	2,237	(1,205)	407,770	20,227	8,713	(3,030)	(13,436)

	A	L	M	N	O	P	Q	R	S	T	U
1	**Avista Load Forecast**										
2	**and RPS Requirement (MWh unless noted otherwise)**										
3	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
4	**Total Retail Sales @ Meter**	**10,770,011**	**10,957,124**	**11,147,487**	**11,341,158**	**11,538,194**	**11,738,653**	**11,942,594**	**12,150,079**	**12,361,169**	**12,575,925**
5	**Distribution Losses**	514,393	523,330	532,422	541,672	551,082	560,657	570,397	580,307	590,389	600,646
6	**Total Retail Load**	11,284,404	11,480,453	11,679,909	11,882,830	12,089,276	12,299,309	12,512,992	12,730,386	12,951,557	13,176,571
7	**Washington Load @ 61.04%**	6,888,000	7,007,669	7,129,416	7,253,279	7,379,294	7,507,498	7,637,930	7,770,628	7,905,631	8,042,979
8	**Total NLSL**	0	0	0	0	0	0	0	0	0	0
9	**Annual Change**	192,702	196,050	199,456	202,921	206,446	210,033	213,682	217,395	221,171	225,014
10	**Cumulative Change**	1,901,715	2,097,765	2,297,221	2,500,142	2,706,588	2,916,621	3,130,303	3,347,698	3,568,869	3,793,883
11	**Load Growth %**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**	**1.74%**
12	**RPS Requirement %**	**9.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
13	**RPS Requirement**	619,920	1,051,150	1,069,412	1,087,992	1,106,894	1,126,125	1,145,690	1,165,594	1,185,845	1,206,447
14	**New Renewables**	**412,491**	**0**	**0**	**137,497**	**0**	**0**	**0**	**0**	**0**	**0**
15	**Total Renewables**	1,008,389	1,008,389	1,008,389	1,145,886	1,145,886	1,145,886	1,145,886	1,145,886	1,145,886	1,145,886
16	**Revised Surplus/(Deficit)**	388,469	(42,762)	(61,024)	57,894	38,992	19,761	196	(19,708)	(39,959)	(60,561)

Table 7.10.2: Clark Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
17	**Clark Load Forecast**										
18	**and RPS Requirement (MWh unless noted otherwise)**										
19	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
20	**Total Retail Sales @ Meter**	**4,533,034**	**4,494,728**	**4,658,966**	**4,681,193**	**4,736,996**	**4,784,696**	**4,832,396**	**4,874,607**	**4,924,519**	**4,975,495**
21	**Distribution Losses**	183,951	182,396	189,061	189,963	192,227	194,163	196,099	197,812	199,837	201,906
22	**Total Retail Load**	4,716,985	4,677,124	4,848,027	4,871,156	4,929,223	4,978,859	5,028,494	5,072,419	5,124,356	5,177,400
23	**Total NLSL**	-	0	0	0	0	0	0	0	0	0
24	**Annual Change**		-39,861	170,903	23,129	58,067	49,636	49,636	43,924	51,937	53,045
25	**Cumulative Change**		-39,861	131,042	154,171	212,238	261,874	311,510	355,434	407,371	460,416
26	**Load Growth %**		**-0.85%**	**3.65%**	**0.48%**	**1.19%**	**1.01%**	**1.00%**	**0.87%**	**1.02%**	**1.04%**
27	**RPS Requirement %**				**3.00%**	**3.00%**	**3.00%**	**9.00%**	**9.00%**	**9.00%**	**9.00%**
28	**RPS Requirement**				146,135	147,877	149,366	452,564	456,518	461,192	465,966
29	**New Renewables - IRP**		173,290	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
30	**Total Renewables - IRP**	0	173,290	173,290	173,290	173,290	173,290	173,290	173,290	173,290	173,290
31	**Surplus/(Deficit)**	0	173,290	173,290	27,156	25,414	23,925	(279,274)	(283,227)	(287,902)	(292,676)
32	**Added Renewables for RPS**		**0**	**0**	**0**	**0**	**0**	**262,800**	**0**	**0**	**0**
33	**Total Renewables - IRP & RPS**	0	173,290	173,290	173,290	173,290	173,290	436,090	436,090	436,090	436,090
34	**Revised Surplus/(Deficit)**	0	173,290	173,290	27,156	25,414	23,925	(16,474)	(20,427)	(25,102)	(29,876)

	A	L	M	N	O	P	Q	R	S	T	U
17	**Clark Load Forecast**										
18	**and RPS Requirement (MWh unless noted otherwise)**										
19	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
20	**Total Retail Sales @ Meter**	**5,023,194**	**5,078,762**	**5,118,594**	**5,166,294**	**5,213,993**	**5,269,561**	**5,309,393**	**5,357,093**	**5,404,792**	**5,460,360**
21	**Distribution Losses**	203,841	206,096	207,713	209,648	211,584	213,839	215,455	217,391	219,326	221,581
22	**Total Retail Load**	5,227,036	5,284,858	5,326,307	5,375,942	5,425,577	5,483,400	5,524,848	5,574,484	5,624,119	5,681,941
23	**Total NLSL**	0	0	0	0	0	0	0	0	0	0
24	**Annual Change**	49,635	57,822	41,449	49,635	49,635	57,822	41,448	49,635	49,635	57,822
25	**Cumulative Change**	510,051	567,873	609,322	658,957	708,593	766,415	807,864	857,499	907,134	964,957
26	**Load Growth %**	**0.96%**	**1.11%**	**0.78%**	**0.93%**	**0.92%**	**1.07%**	**0.76%**	**0.90%**	**0.89%**	**1.03%**
27	**RPS Requirement %**	**9.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
28	**RPS Requirement**	470,433	792,729	798,946	806,391	813,837	822,510	828,727	836,173	843,618	852,291
29	**New Renewables - IRP**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
30	**Total Renewables - IRP**	173,290	173,290	173,290	173,290	173,290	173,290	173,290	173,290	173,290	173,290
31	**Surplus/(Deficit)**	(297,143)	(619,438)	(625,656)	(633,101)	(640,546)	(649,220)	(655,437)	(662,882)	(670,328)	(679,001)
32	**Added Renewables for RPS**	**0**	**350,400**	**0**	**54,999**	**0**	**160,700**	**0**	**0**	**27,499**	**0**
33	**Total Renewables - IRP & RPS**	436,090	786,490	786,490	841,489	841,489	1,002,189	1,002,189	1,002,189	1,029,688	1,029,688
34	**Revised Surplus/(Deficit)**	(34,343)	(6,238)	(12,456)	35,098	27,653	179,679	173,461	166,016	186,070	177,397

Table 7.10.3: Idaho Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
35	**Idaho Power Load Forecast**										
36	**and RPS Requirement (MWh unless noted otherwise)**										
37	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
38	**Total Retail Sales @ Meter**	**13,948,280**	**14,030,017**	**14,768,067**	**15,208,437**	**15,370,567**	**15,526,130**	**15,630,873**	**15,745,748**	**15,803,658**	**15,803,658**
39	**Distribution Losses**	563,494	566,796	596,613	614,403	620,953	627,237	631,469	636,110	638,449	638,449
40	**Total Retail Load**	14,511,774	14,596,813	15,364,680	15,822,840	15,991,520	16,153,367	16,262,342	16,381,858	16,442,107	16,442,107
41	**Total NLSL**	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042
42	**Annual Change**		85,039	767,866	458,160	168,680	161,848	108,974	119,516	60,249	0
43	**Cumulative Change**		85,039	852,905	1,311,066	1,479,746	1,641,593	1,750,568	1,870,084	1,930,333	1,930,333
44	**Load Growth %**		**0.59%**	**5.26%**	**2.98%**	**1.07%**	**1.01%**	**0.67%**	**0.73%**	**0.37%**	**0.00%**
45	**RPS Requirement %**										
46	**RPS Requirement**										
47	**New Renewables - IRP**		**0**	**0**	**412,491**	**0**	**154,684**	**0**	**154,684**	**0**	**0**
48	**Total Renewables - IRP**	525	525	525	413,016	413,016	567,700	567,700	722,384	722,384	722,384
49	**Surplus/(Deficit)**	525	525	525	413,016	413,016	567,700	567,700	722,384	722,384	722,384

	A	L	M	N	O	P	Q	R	S	T	U
35	**Idaho Power Load Forecast**										
36	**and RPS Requirement (MWh unless noted otherwise)**										
37	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
38	**Total Retail Sales @ Meter**	**15,821,440**	**15,839,241**	**15,857,063**	**15,874,905**	**15,892,767**	**15,910,648**	**15,928,550**	**15,946,473**	**15,964,415**	**15,982,378**
39	**Distribution Losses**	639,168	639,887	640,607	641,328	642,049	642,772	643,495	644,219	644,944	645,669
40	**Total Retail Load**	16,460,607	16,479,128	16,497,670	16,516,232	16,534,816	16,553,420	16,572,045	16,590,691	16,609,359	16,628,047
41	**Total NLSL**	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042	281,042
42	**Annual Change**	18,500	18,521	18,542	18,563	18,583	18,604	18,625	18,646	18,667	18,688
43	**Cumulative Change**	1,948,833	1,967,354	1,985,896	2,004,458	2,023,042	2,041,646	2,060,271	2,078,917	2,097,584	2,116,273
44	**Load Growth %**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**	**0.11%**
45	**RPS Requirement %**										
46	**RPS Requirement**										
47	**New Renewables - IRP**	**0**	**0**	**0**	**274,994**	**0**	**0**	**0**	**0**	**1,099,976**	**0**
48	**Total Renewables - IRP**	722,384	722,384	722,384	997,378	997,378	997,378	997,378	997,378	2,097,354	2,097,354
49	**Surplus/(Deficit)**	722,384	722,384	722,384	997,378	997,378	997,378	997,378	997,378	2,097,354	2,097,354

Table 7.10.4: NorthWestern Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
50	**NorthWestern Load Forecast**										
51	**and RPS Requirement (MWh unless noted otherwise)**										
52	**FY**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
53	**Total Retail Sales @ Meter**	5,807,847	5,917,521	5,859,237	5,922,176	5,984,416	6,047,943	6,112,806	6,179,054	6,246,742	6,291,941
54	**Distribution Losses**	270,646	275,756	273,040	275,973	278,874	281,834	284,857	287,944	291,098	293,204
55	**Total Retail Load**	6,078,493	6,193,278	6,132,278	6,198,150	6,263,290	6,329,777	6,397,662	6,466,998	6,537,841	6,585,145
56	**Total NLSL**	-	0	0	0	0	0	0	0	0	0
57	**Annual Change**		114,785	-61,000	65,872	65,140	66,487	67,885	69,336	70,842	47,304
58	**Cumulative Change**		114,785	53,785	119,657	184,797	251,285	319,170	388,506	459,348	506,652
59	**Load Growth %**		**1.89%**	**-0.98%**	**1.07%**	**1.05%**	**1.06%**	**1.07%**	**1.08%**	**1.10%**	**0.72%**
60	**RPS Requirement %**	**5.00%**	**10.00%**	**10.00%**	**10.00%**	**10.00%**	**10.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
61	**RPS Requirement**	303,925	619,328	613,228	619,815	626,329	632,978	959,649	970,050	980,676	987,772
62	**New Renewables - IRP**		**0**	**0**	**0**	**0**	**137,497**	**0**	**206,245**	**68,748**	**0**
63	**Total Renewables - IRP**	596,816	596,816	596,816	596,816	596,816	734,313	734,313	940,558	1,009,307	1,009,307
64	**Surplus/(Deficit)**	292,891	(22,512)	(16,412)	(22,999)	(29,513)	101,335	(225,336)	(29,491)	28,631	21,535

	A	L	M	N	O	P	Q	R	S	T	U
50	**NorthWestern Load Forecast**										
51	**and RPS Requirement (MWh unless noted otherwise)**										
52	**FY**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
53	**Total Retail Sales @ Meter**	6,337,466	6,383,320	6,429,507	6,476,027	6,522,885	6,570,081	6,617,619	6,665,500	6,713,728	6,762,305
54	**Distribution Losses**	295,326	297,463	299,615	301,783	303,966	306,166	308,381	310,612	312,860	315,123
55	**Total Retail Load**	6,632,792	6,680,783	6,729,122	6,777,810	6,826,851	6,876,247	6,926,000	6,976,113	7,026,588	7,077,429
56	**Total NLSL**	0	0	0	0	0	0	0	0	0	0
57	**Annual Change**	47,647	47,991	48,339	48,688	49,041	49,396	49,753	50,113	50,476	50,841
58	**Cumulative Change**	554,299	602,291	650,629	699,318	748,359	797,754	847,507	897,620	948,096	998,936
59	**Load Growth %**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**	**0.72%**
60	**RPS Requirement %**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
61	**RPS Requirement**	994,919	1,002,117	1,009,368	1,016,672	1,024,028	1,031,437	1,038,900	1,046,417	1,053,988	1,061,614
62	**New Renewables - IRP**	**0**	**171,871**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
63	**Total Renewables - IRP**	1,009,307	1,181,178	1,181,178	1,181,178	1,181,178	1,181,178	1,181,178	1,181,178	1,181,178	1,181,178
64	**Surplus/(Deficit)**	14,388	179,061	171,810	164,507	157,150	149,741	142,278	134,761	127,190	119,564

Table 7.10.5: PacifiCorp Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
65	**PacifiCorp Load Forecast - Total System**										
66	**and RPS Requirement (MWh unless noted otherwise)**										
67	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
68	**Total Retail Sales @ Meter**	52,722,910	51,936,285	52,424,077	53,753,904	54,389,442	54,932,962	55,307,340	55,700,737	55,924,885	56,554,447
69	**Distribution Losses**	1,412,974	1,391,892	1,404,965	1,440,605	1,457,637	1,472,203	1,482,237	1,492,780	1,498,787	1,515,659
70	**Total Retail Load**	54,135,884	53,328,178	53,829,042	55,194,508	55,847,079	56,405,165	56,789,576	57,193,517	57,423,672	58,070,106
71	**Total NLSL**	-	0	350,400	350,400	350,400	350,400	350,400	350,400	350,400	350,400
72	**Annual Change**	-	-807,707	500,864	1,365,466	652,571	558,086	384,412	403,940	230,155	646,435
73	**Cumulative Change**		-807,707	-306,842	1,058,624	1,711,195	2,269,281	2,653,692	3,057,633	3,287,787	3,934,222
74	**Load Growth %**		**-1.49%**	**0.94%**	**2.54%**	**1.18%**	**1.00%**	**0.68%**	**0.71%**	**0.40%**	**1.13%**
75	**RPS Requirement %**	0.0165	**1.65%**	**1.65%**	**1.89%**	**1.89%**	**1.89%**	**4.87%**	**4.87%**	**4.87%**	**4.87%**
76	**RPS Requirement**			888,179	1,043,176	1,055,510	1,066,058	2,765,652	2,785,324	2,796,533	2,828,014
77	**New Renewables - IRP**						2,611,819	474,354	316,236	316,236	0
78	**Total Renewables - IRP**	5,236,693	5,236,693	5,236,693	5,236,693	5,236,693	7,848,512	8,322,866	8,639,102	8,955,338	8,955,338
79	**Surplus/(Deficit)**	5,236,693	5,236,693	4,348,514	4,193,517	4,181,183	6,782,455	5,557,214	5,853,778	6,158,805	6,127,324

	A	L	M	N	O	P	Q	R	S	T	U
65	**PacifiCorp Load Forecast - Total System**										
66	**and RPS Requirement (MWh unless noted otherwise)**										
67	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
68	**Total Retail Sales @ Meter**	57,191,232	57,835,323	58,486,806	59,145,766	59,812,291	60,486,468	61,168,386	61,858,137	62,555,810	63,261,498
69	**Distribution Losses**	1,532,725	1,549,987	1,567,446	1,585,107	1,602,969	1,621,037	1,639,313	1,657,798	1,676,496	1,695,408
70	**Total Retail Load**	58,723,957	59,385,310	60,054,252	60,730,872	61,415,260	62,107,505	62,807,699	63,515,935	64,232,306	64,956,907
71	**Total NLSL**	350,400	350,400	350,400	350,400	350,400	350,400	350,400	350,400	350,400	350,400
72	**Annual Change**	653,851	661,353	668,942	676,620	684,388	692,245	700,194	708,236	716,371	724,601
73	**Cumulative Change**	4,588,072	5,249,425	5,918,368	6,594,988	7,279,376	7,971,621	8,671,815	9,380,051	10,096,422	10,821,022
74	**Load Growth %**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**	**1.13%**
75	**RPS Requirement %**	**4.87%**	**6.86%**	**6.86%**	**6.86%**	**6.86%**	**6.86%**	**11.51%**	**11.51%**	**11.51%**	**11.51%**
76	**RPS Requirement**	2,859,857	4,073,832	4,119,722	4,166,138	4,213,087	4,260,575	7,229,166	7,310,684	7,393,138	7,476,540
77	**New Renewables - IRP**		0	0				474,354		171,871	
78	**Total Renewables - IRP**	8,955,338	8,955,338	8,955,338	8,955,338	8,955,338	8,955,338	9,429,692	9,429,692	9,601,563	9,601,563
79	**Surplus/(Deficit)**	6,095,482	4,881,506	4,835,617	4,789,200	4,742,251	4,694,763	2,200,526	2,119,008	2,208,425	2,125,024

Table 7.10.6: PGE Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
80	**PGE Load Forecast**										
81	**and RPS Requirement (MWh unless noted otherwise)**										
82	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
83	**Total Retail Sales @ Meter**	17,419,212	17,953,900	18,537,400	18,794,600	18,961,400	19,168,000	20,156,600	20,456,800	20,679,000	20,903,614
84	**Distribution Losses**	940,578	969,450	1,000,957	1,014,845	1,023,851	1,035,007	1,088,388	1,104,598	1,116,596	1,128,724
85	**Total Retail Load**	18,359,790	18,923,350	19,538,357	19,809,445	19,985,251	20,203,007	21,244,988	21,561,398	21,795,596	22,032,338
86	**Total NLSL**	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463
87	**Annual Change**		563,559	615,007	271,088	175,807	217,756	1,041,981	316,410	234,198	236,742
88	**Cumulative Change**		563,559	1,178,566	1,449,654	1,625,461	1,843,217	2,885,198	3,201,607	3,435,806	3,672,547
89	**Load Growth %**		**3.07%**	**3.25%**	**1.39%**	**0.89%**	**1.09%**	**5.16%**	**1.49%**	**1.09%**	**1.09%**
90	**RPS Requirement %**			**5.00%**	**5.00%**	**5.00%**	**5.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
91	**RPS Requirement**			976,918	990,472	999,263	1,010,150	3,186,748	3,234,210	3,269,339	3,304,851
92	**New Renewables - IRP**		522,595	**0**	**0**	**0**	**0**	**0**	**0**	**199,371**	**0**
93	**Total Renewables - IRP**	1,670,000	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,391,966	2,391,966
94	**Surplus/(Deficit)**	1,670,000	2,192,595	1,215,677	1,202,123	1,193,332	1,182,445	(994,153)	(1,041,615)	(877,374)	(912,885)
95	**Banked RECs**	1,670,000	3,862,595	5,078,272	6,280,395	7,473,727	8,656,172	7,662,019	6,620,404	5,743,030	4,830,145
96	**Added Renewables for RPS**		0	0	0	0	0	0	0	0	0
97	**Total Renewables - IRP & RPS**	1,670,000	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,192,595	2,391,966	2,391,966
98	**Revised Surplus/(Deficit)**	1,670,000	2,192,595	1,215,677	1,202,123	1,193,332	1,182,445	(994,153)	(1,041,615)	(877,374)	(912,885)
99	**Banked RECs**	1,670,000	3,862,595	5,078,272	6,280,395	7,473,727	8,656,172	7,662,019	6,620,404	5,743,030	4,830,145

	A	L	M	N	O	P	Q	R	S	T	U
80	**PGE Load Forecast**										
81	**and RPS Requirement (MWh unless noted otherwise)**										
82	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
83	**Total Retail Sales @ Meter**	21,130,667	21,360,186	21,592,199	21,826,731	22,063,811	22,303,467	22,545,725	22,790,615	23,038,164	23,288,403
84	**Distribution Losses**	1,140,984	1,153,378	1,165,906	1,178,570	1,191,371	1,204,312	1,217,393	1,230,616	1,243,983	1,257,495
85	**Total Retail Load**	22,271,651	22,513,564	22,758,104	23,005,301	23,255,183	23,507,778	23,763,118	24,021,231	24,282,147	24,545,898
86	**Total NLSL**	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463	350,463
87	**Annual Change**	239,313	241,913	244,540	247,197	249,882	252,596	255,339	258,113	260,917	263,751
88	**Cumulative Change**	3,911,861	4,153,774	4,398,314	4,645,510	4,895,392	5,147,988	5,403,327	5,661,440	5,922,357	6,186,107
89	**Load Growth %**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**	**1.09%**
90	**RPS Requirement %**	**15.00%**	**20.00%**	**20.00%**	**20.00%**	**20.00%**	**20.00%**	**25.00%**	**25.00%**	**25.00%**	**25.00%**
91	**RPS Requirement**	3,340,748	4,502,713	4,551,621	4,601,060	4,651,037	4,701,556	5,940,779	6,005,308	6,070,537	6,136,474
92	**New Renewables - IRP**	**730,324**	**549,988**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
93	**Total Renewables - IRP**	3,122,289	3,672,277	3,672,277	3,672,277	3,672,277	3,672,277	3,672,277	3,672,277	3,672,277	3,672,277
94	**Surplus/(Deficit)**	(218,458)	(830,436)	(879,344)	(928,783)	(978,759)	(1,029,279)	(2,268,502)	(2,333,031)	(2,398,260)	(2,464,197)
95	**Banked RECs**	4,611,687	3,781,251	2,901,907	1,973,124	994,365	(34,914)	(2,303,416)	(4,636,447)	(7,034,706)	(9,498,904)
96	**Added Renewables for RPS**	0	0	**0**	**274,994**	**0**	**549,988**	**549,988**	**549,988**	**0**	**0**
97	**Total Renewables - IRP & RPS**	3,122,289	3,672,277	3,672,277	3,947,271	3,947,271	4,497,259	5,047,247	5,597,235	5,597,235	5,597,235
98	**Revised Surplus/(Deficit)**	(218,458)	(830,436)	(879,344)	(653,789)	(703,765)	(204,297)	(893,533)	(408,073)	(473,302)	(539,240)
99	**Banked RECs**	4,611,687	3,781,251	2,901,907	2,248,118	1,544,353	1,340,056	446,523	38,450	(434,852)	(974,092)

Table 7.10.7: PSE Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
100	**PSE Load Forecast**										
101	**and RPS Requirement (MWh unless noted otherwise)**										
102	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
103	**Total Retail Sales @ Meter**	21,866,449	21,403,572	21,525,176	21,617,903	21,672,515	21,724,000	21,854,663	22,026,109	22,190,447	22,571,990
104	**Distribution Losses**	1,113,002	1,089,442	1,095,631	1,100,351	1,103,131	1,105,752	1,112,402	1,121,129	1,129,494	1,148,914
105	**Total Retail Load**	22,979,451	22,493,013	22,620,808	22,718,254	22,775,646	22,829,752	22,967,065	23,147,238	23,319,941	23,720,904
106	**Total NLSL**	-	0	0	0	0	0	0	0	0	0
107	**Annual Change**		-486,438	127,794	97,447	57,392	54,106	137,313	180,173	172,702	400,964
108	**Cumulative Change**		-486,438	-358,644	-261,197	-203,805	-149,699	-12,386	167,787	340,489	741,453
109	**Load Growth %**		**-2.12%**	**0.57%**	**0.43%**	**0.25%**	**0.24%**	**0.60%**	**0.78%**	**0.75%**	**1.72%**
110	**RPS Requirement %**				**3.00%**	**3.00%**	**3.00%**	**9.00%**	**9.00%**	**9.00%**	**9.00%**
111	**RPS Requirement**				681,548	683,269	684,893	2,067,036	2,083,251	2,098,795	2,134,881
112	**New Renewables - IRP**		**0**	**0**	**943,229**	**0**	**274,994**	**0**	**549,988**	**0**	**549,988**
113	**Total Renewables - IRP**	1,365,965	1,365,965	1,365,965	2,309,194	2,309,194	2,584,188	2,584,188	3,134,176	3,134,176	3,684,164
114	**Surplus/(Deficit)**	1,365,965	1,365,965	1,365,965	1,627,647	1,625,925	1,899,296	517,152	1,050,924	1,035,381	1,549,282

	A	L	M	N	O	P	Q	R	S	T	U
100	**PSE Load Forecast**										
101	**and RPS Requirement (MWh unless noted otherwise)**										
102	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
103	**Total Retail Sales @ Meter**	22,960,093	23,354,869	23,756,434	24,164,902	24,580,394	25,003,030	25,432,932	25,870,227	26,315,040	26,767,501
104	**Distribution Losses**	1,168,669	1,188,763	1,209,202	1,229,994	1,251,142	1,272,654	1,294,536	1,316,795	1,339,436	1,362,466
105	**Total Retail Load**	24,128,762	24,543,632	24,965,636	25,394,896	25,831,536	26,275,684	26,727,469	27,187,021	27,654,476	28,129,967
106	**Total NLSL**	0	0	0	0	0	0	0	0	0	0
107	**Annual Change**	407,858	414,870	422,004	429,260	436,640	444,148	451,785	459,553	467,454	475,492
108	**Cumulative Change**	1,149,311	1,564,181	1,986,185	2,415,444	2,852,085	3,296,233	3,748,017	4,207,570	4,675,024	5,150,516
109	**Load Growth %**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**	**1.72%**
110	**RPS Requirement %**	**9.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
111	**RPS Requirement**	2,171,589	3,681,545	3,744,845	3,809,234	3,874,730	3,941,353	4,009,120	4,078,053	4,148,171	4,219,495
112	**New Renewables - IRP**	**0**	**687,485**	**0**	**0**	**0**	**0**	**137,497**	**0**	**0**	**0**
113	**Total Renewables - IRP**	3,684,164	4,371,649	4,371,649	4,371,649	4,371,649	4,371,649	4,509,146	4,509,146	4,509,146	4,509,146
114	**Surplus/(Deficit)**	1,512,575	690,104	626,803	562,414	496,918	430,296	500,025	431,092	360,974	289,650

Table 7.10.8: Snohomish Utility Renewable Portfolio Standards (RPS)

	A	B	C	D	E	F	G	H	I	J	K
115	Snohomish Load Forecast										
116	and RPS Requirement (MWh unless noted otherwise)										
117	**FY**	**CY 2009**	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
118	**Total Retail Sales @ Meter**	6,813,557	6,820,890	6,885,764	7,080,881	7,210,753	7,324,353	7,437,953	7,539,127	7,659,722	7,778,753
119	**Distribution Losses**	302,031	302,356	305,232	313,881	319,638	324,673	329,709	334,194	339,540	344,816
120	**Total Retail Load**	7,115,588	7,123,246	7,190,996	7,394,762	7,530,391	7,649,026	7,767,662	7,873,320	7,999,261	8,123,569
121	**Total NLSL**	-	0	0	0	0	0	0	0	0	0
122	**Annual Change**		7,658	67,750	203,766	135,629	118,636	118,636	105,658	125,941	124,307
123	**Cumulative Change**		7,658	75,408	279,174	414,803	533,439	652,074	757,733	883,674	1,007,981
124	**Load Growth %**		**0.11%**	**0.95%**	**2.83%**	**1.83%**	**1.58%**	**1.55%**	**1.36%**	**1.60%**	**1.55%**
125	**RPS Requirement %**				**3.00%**	**3.00%**	**3.00%**	**9.00%**	**9.00%**	**9.00%**	**9.00%**
126	**RPS Requirement**				221,843	225,912	229,471	699,090	708,599	719,934	731,121
127	**New Renewables - IRP**		**0**	**0**	**0**	**0**	**0**	**0**	**77,342**	**0**	**60,155**
128	**Total Renewables - IRP**	635,100	635,100	635,100	635,100	635,100	635,100	635,100	712,442	712,442	772,597
129	**Surplus/(Deficit)**	635,100	635,100	635,100	413,257	409,188	405,629	(63,990)	3,843	(7,491)	41,476
130	**Added Renewables for RPS**	0	0	0	0	0	0	0	0	0	0
131	**Total Renewables - IRP & RPS**	635,100	635,100	635,100	635,100	635,100	635,100	635,100	712,442	712,442	772,597
132	**Revised Surplus/(Deficit)**	635,100	635,100	635,100	413,257	409,188	405,629	(63,990)	3,843	(7,491)	41,476

	A	L	M	N	O	P	Q	R	S	T	U
115	Snohomish Load Forecast										
116	and RPS Requirement (MWh unless noted otherwise)										
117	**FY**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
118	**Total Retail Sales @ Meter**	7,892,352	8,014,180	8,119,552	8,233,153	8,346,752	8,468,580	8,573,952	8,687,552	8,801,151	8,922,979
119	**Distribution Losses**	349,852	355,252	359,923	364,959	369,994	375,395	380,065	385,101	390,137	395,537
120	**Total Retail Load**	8,242,204	8,369,432	8,479,475	8,598,112	8,716,746	8,843,975	8,954,018	9,072,654	9,191,288	9,318,516
121	**Total NLSL**	0	0	0	0	0	0	0	0	0	0
122	**Annual Change**	118,635	127,229	110,042	118,637	118,634	127,229	110,043	118,636	118,634	127,228
123	**Cumulative Change**	1,126,616	1,253,845	1,363,887	1,482,524	1,601,158	1,728,387	1,838,430	1,957,066	2,075,700	2,202,928
124	**Load Growth %**	**1.46%**	**1.54%**	**1.31%**	**1.40%**	**1.38%**	**1.46%**	**1.24%**	**1.32%**	**1.31%**	**1.38%**
125	**RPS Requirement %**	**9.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
126	**RPS Requirement**	741,798	1,255,415	1,271,921	1,289,717	1,307,512	1,326,596	1,343,103	1,360,898	1,378,693	1,397,777
127	**New Renewables - IRP**	**0**	**360,930**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
128	**Total Renewables - IRP**	772,597	1,133,526	1,133,526	1,133,526	1,133,526	1,133,526	1,133,526	1,133,526	1,133,526	1,133,526
129	**Surplus/(Deficit)**	30,799	(121,888)	(138,395)	(156,190)	(173,985)	(193,070)	(209,576)	(227,372)	(245,167)	(264,251)
130	**Added Renewables for RPS**	0	137,497	54,999	0	54,999	0	54,999	0	0	0
131	**Total Renewables - IRP & RPS**	772,597	1,271,023	1,326,022	1,326,022	1,381,021	1,381,021	1,436,020	1,436,020	1,436,020	1,436,020
132	**Revised Surplus/(Deficit)**	30,799	15,609	54,101	36,305	73,509	54,425	92,917	75,122	57,327	38,242

8. RISK FACTORS

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Table 8.1: Gas Price Scenarios (RISK_01)
Worksheet computes dollar deltas in high and low gas price scenarios for computation of the secondary credit.

Table 8.2: Carbon Price Scenario (RISK_02)
Worksheets compute the $/MWh adder for the Medium and High Carbon Scenario (low scenario is no CO_2 adder). Associated deltas for the secondary credit are computed under high, medium, and low gas price scenarios.

Table 8.3: Resource Cost Scenarios (RISK_03)
Computes scenarios for high and low uranium and nuclear generation costs and scenarios around lower secondary energy. For the secondary scenarios associated deltas for the secondary credit are computed under high, medium, and low gas price scenarios.

Table 8.1
Risk Analysis
Gas Price Scenarios

	A		C		D		E		F		G		H
1	**Impact on Natural Gas Price Uncertainty on Surplus Energy Revenues**												
2													
3													
4	**Gas Price Trajectories**		**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**		**FY 2017**
5	Simulated Low PNW Natural Gas Prices - 5%	$	2.32	$	2.37	$	2.37	$	2.38	$	2.42	$	2.50
6	Forecast PNW Median Natural Gas Prices	$	3.94	$	4.40	$	4.67	$	4.81	$	5.04	$	5.25
7	Simulated High PNW Natural Gas Prices - 95%	$	7.26	$	7.77	$	8.20	$	8.62	$	8.92	$	9.22
8													
9			**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**		**FY 2017**
10	BP-12 Median Surplus Energy Revenues ($000)	$	339,735	$	439,477	$	448,389	$	433,684	$	440,366	$	449,439
11	BP-12 Surplus Energy Sales (aMW)		1,403		1,569		1,604		1,517		1,532		1,498
12	Annual Average Surplus Energy Price ($/MWh)	$	27.56	$	31.98	$	31.92	$	32.64	$	32.71	$	34.24
13	Forecast Median Nominal PNW Natural Gas Prices	$	3.94	$	4.40	$	4.67	$	4.81	$	5.04	$	5.25
14	Annual Avg Implied Heat Rate for BPA Surplus Energy Sales		6997		7260		6830		6781		6494		6524
15													
16			**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**		**FY 2017**
17	Median Surplus Revenues - Low Gas	$	199,893	$	235,983	$	227,317	$	214,241	$	211,950	$	213,773
18	Median Surplus Revenues - Base Case Gas	$	339,735	$	439,477	$	448,389	$	433,684	$	440,366	$	449,439
19	Median Surplus Revenues - High Gas	$	626,297	$	775,124	$	786,273	$	776,149	$	779,713	$	789,724

Table 8.2.1
Risk Analysis
Medium Carbon Price Scenario

	A	B	C		D		E		F		G		H
1	**Annual Real CO2 Cost Increase**			5.0%									
2	**Assumed Inflation Rate**			2.5%									
3													
4				**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**	**FY 2017**
5	CO2 Costs Per Ton		$	20.00	$	21.50	$	23.11	$	24.85	$	26.71	$ 28.71
6	CO2 Tons/MWh (based on gas-fired unit with a 8000 Btu/kWh Heat Rate)			0.40		0.40		0.40		0.40		0.40	0.40
7	Adder to Electricity Market Prices Due to Inclusion of CO2 costs ($/MWh)		$	8.00	$	8.60	$	9.25	$	9.94	$	10.68	$ 11.49
8													
9				**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**	**FY 2017**
10	BP-12 Median Surplus Energy Revenues ($000)		$	339,735	$	439,477	$	448,389	$	433,684	$	440,366	$ 449,439
11	BP-12 Surplus Energy Sales (aMW)			1,403		1,569		1,604		1,517		1,532	1,498
12	Annual Average Surplus Energy Price ($/MWh)		$	27.56	$	31.98	$	31.92	$	32.64	$	32.71	$ 34.24
13	Adjusted Annual Average Surplus Energy Price ($/MWh) for CO2 costs		$	35.56	$	40.58	$	41.16	$	42.58	$	43.40	$ 45.72
14	Forecast Median Nominal PNW Natural Gas Prices		$	3.94	$	4.40	$	4.67	$	4.81	$	5.04	$ 5.25
15	Annual Avg Implied Heat Rate for BPA Surplus Energy Sales			6997		7260		6830		6781		6494	6524
16													
17				**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**	**FY 2017**
18	Simulated Low PNW Natural Gas Prices - 5%		$	2.32	$	2.37	$	2.37	$	2.38	$	2.42	$ 2.50
19	Forecast PNW Median Natural Gas Prices		$	3.94	$	4.40	$	4.67	$	4.81	$	5.04	$ 5.25
20	Simulated High PNW Natural Gas Prices - 95%		$	7.26	$	7.77	$	8.20	$	8.62	$	8.92	$ 9.22
21													
22													
23				**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**	**FY 2017**
24	Median Surplus Revenues - Low Gas		$	298,504	$	354,173	$	357,190	$	346,273	$	355,766	$ 364,534
25	Median Surplus Revenues - Base Case Gas		$	438,347	$	557,667	$	578,262	$	565,716	$	584,182	$ 600,200
26	Median Surplus Revenues - High Gas		$	724,909	$	893,314	$	916,146	$	908,181	$	923,529	$ 940,485
27													
28													
29	Base Case Values			**FY 2012**		**FY 2013**		**FY 2014**		**FY 2015**		**FY 2016**	**FY 2017**
30	Median Surplus Revenues - Low Gas		$	199,893	$	235,983	$	227,317	$	214,241	$	211,950	$ 213,773
31	Median Surplus Revenues - Base Case Gas		$	339,735	$	439,477	$	448,389	$	433,684	$	440,366	$ 449,439
32	Median Surplus Revenues - High Gas		$	626,297	$	775,124	$	786,273	$	776,149	$	779,713	$ 789,724
33													
34	Delta from Base Gen Values												
35	Median Surplus Revenues - Low Gas		$	98,611	$	118,190	$	129,873	$	132,032	$	143,816	$ 150,761
36	Median Surplus Revenues - Base Case Gas		$	98,611	$	118,190	$	129,873	$	132,032	$	143,816	$ 150,761
37	Median Surplus Revenues - High Gas		$	98,611	$	118,190	$	129,873	$	132,032	$	143,816	$ 150,761

Table 8.2.2
Risk Analysis
High Carbon Price Scenario

	A	B	C	D	E	F	G	H
1	**Annual Real CO2 Cost Increase**		5.0%					
2	**Assumed Inflation Rate**		2.5%					
3								
4			**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
5	CO2 Costs Per Ton		$ 40.00	$ 43.00	$ 46.23	$ 49.69	$ 53.42	$ 57.43
6	CO2 Tons/MWh (based on gas-fired unit with a 8000 Btu/kWh Heat Rate)		0.40	0.40	0.40	0.40	0.40	0.40
7	Adder to Electricity Market Prices Due to Inclusion of CO2 costs ($/MWh)		$ 16.00	$ 17.20	$ 18.49	$ 19.88	$ 21.37	$ 22.97
8								
9			**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
10	BP-12 Median Surplus Energy Revenues ($000)		$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
11	BP-12 Surplus Energy Sales (aMW)		1,403	1,569	1,604	1,517	1,532	1,498
12	Annual Average Surplus Energy Price ($/MWh)		$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24
13	Adjusted Annual Average Surplus Energy Price ($/MWh) for CO2 costs		$ 43.56	$ 49.18	$ 50.41	$ 52.52	$ 54.08	$ 57.21
14	Forecast Median Nominal PNW Natural Gas Prices		$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25
15	Annual Avg Implied Heat Rate for BPA Surplus Energy Sales		6997	7260	6830	6781	6494	6524
16								
17			**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
18	Simulated Low PNW Natural Gas Prices - 5%		$ 2.32	$ 2.37	$ 2.37	$ 2.38	$ 2.42	$ 2.50
19	Forecast PNW Median Natural Gas Prices		$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25
20	Simulated High PNW Natural Gas Prices - 95%		$ 7.26	$ 7.77	$ 8.20	$ 8.62	$ 8.92	$ 9.22
21								
22								
23			**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
24	Median Surplus Revenues - Low Gas		$ 397,116	$ 472,363	$ 487,063	$ 478,305	$ 499,582	$ 515,294
25	Median Surplus Revenues - Base Case Gas		$ 536,958	$ 675,857	$ 708,135	$ 697,748	$ 727,998	$ 750,961
26	Median Surplus Revenues - High Gas		$ 823,520	$ 1,011,504	$ 1,046,019	$ 1,040,213	$ 1,067,346	$ 1,091,246
27								
28								
29	Base Case Values		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
30	Median Surplus Revenues - Low Gas		$ 199,893	$ 235,983	$ 227,317	$ 214,241	$ 211,950	$ 213,773
31	Median Surplus Revenues - Base Case Gas		$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
32	Median Surplus Revenues - High Gas		$ 626,297	$ 775,124	$ 786,273	$ 776,149	$ 779,713	$ 789,724
33								
34	Delta from Base Gen Values							
35	Median Surplus Revenues - Low Gas		$ 197,223	$ 236,380	$ 259,746	$ 264,064	$ 287,632	$ 301,521
36	Median Surplus Revenues - Base Case Gas		$ 197,223	$ 236,380	$ 259,746	$ 264,064	$ 287,632	$ 301,521
37	Median Surplus Revenues - High Gas		$ 197,223	$ 236,380	$ 259,746	$ 264,064	$ 287,632	$ 301,521

Table 8.3.1
Risk Analysis
Resource Cost Scenarios

	A	B	C	D	E	F	G
1	**Assumptions**						
2	*Assumed Initial Conversion Service Charges (Per kgU)*	$ 12.50					
3	*Assumed Initial Enrichment Costs (Per SWU)*	$ 165.00					
4	*Assumed Inflation Rate*	2.5%					
5	*Assumed Low Uranium Price Multiplier*	0.50					
6	*Assumed Low Conversion Service Charges Multiplier*	1.00					
7	*Assumed Low Enrichment Charges Multiplier*	1.00					
8							
9	**Base Case Uranium Cost Calculations**						
10							
11		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
12	Forward Uranium U308 Swap Futures Prices in lbs	$ 54.64	$ 56.96	$ 59.15	$ 61.27	$ 61.27	$ 61.27
13	Annual CGS Reactor Requirement for U308 (Yellow Cake) in lbs	525,000	525,000	525,000	525,000	525,000	525,000
14	Base Case Uranium Costs	$ 28,684,688	$ 29,903,125	$ 31,053,750	$ 32,165,795	$ 32,165,795	$ 32,165,795
15							
16	Base Case Conversion Service Conversion Services Charge	$ 12.50	$ 12.81	$ 13.13	$ 13.46	$ 13.80	$ 14.14
17	Conversion Services Quantity (kgU)	200,000	200,000	200,000	200,000	200,000	200,000
18	Base Case Conversion Service Charge Costs	$ 2,500,000	$ 2,562,500	$ 2,626,563	$ 2,692,227	$ 2,759,532	$ 2,828,521
19							
20	Base Case Enrichment Charges	$ 165.00	$ 169.13	$ 173.35	$ 177.69	$ 182.13	$ 186.68
21	Enrichment Quantity (SWU)	120,000	120,000	120,000	120,000	120,000	120,000
22	Base Case Enrichment Costs	$ 19,800,000	$ 20,295,000	$ 20,802,375	$ 21,322,434	$ 21,855,495	$ 22,401,883
23							
24	Total Base Case Costs for CGS Fuel	$ 50,984,688	$ 52,760,625	$ 54,482,688	$ 56,180,456	$ 56,780,823	$ 57,396,199
25							
26	**Low Uranium Cost Calculations**						
27							
28		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
29	Low Uranium Prices in lbs	$ 27.32	$ 28.48	$ 29.58	$ 30.63	$ 30.63	$ 30.63
30	Annual CGS Reactor Requirement for U308 (Yellow Cake) in lbs	525,000	525,000	525,000	525,000	525,000	525,000
31	Low Uranium Price Expenses	$ 14,342,344	$ 14,951,563	$ 15,526,875	$ 16,082,898	$ 16,082,898	$ 16,082,898
32							
33	Low Conversion Service Conversion Services Charge	$ 12.50	$ 12.81	$ 13.13	$ 13.46	$ 13.80	$ 14.14
34	Conversion Services Quantity (kgU)	200,000	200,000	200,000	200,000	200,000	200,000
35	Low Conversion Service Charge Costs	$ 2,500,000	$ 2,562,500	$ 2,626,563	$ 2,692,227	$ 2,759,532	$ 2,828,521
36							
37	Low Enrichment Charges	$ 165.00	$ 169.13	$ 173.35	$ 177.69	$ 182.13	$ 186.68
38	Enrichment Quantity (SWU)	120,000	120,000	120,000	120,000	120,000	120,000
39	Low Enrichment Costs	$ 19,800,000	$ 20,295,000	$ 20,802,375	$ 21,322,434	$ 21,855,495	$ 22,401,883
40							
41	Total Low Case Costs for CGS Fuel	$ 36,642,344	$ 37,809,063	$ 38,955,813	$ 40,097,559	$ 40,697,925	$ 41,313,301
42							
43	**Reduction in Costs to be Recovered in the Rev Req for Low CGS Fuel Costs**	**$ (14,342,344)**	**$ (14,951,563)**	**$ (15,526,875)**	**$ (16,082,898)**	**$ (16,082,898)**	**$ (16,082,898)**

Table 8.3.2
Risk Analysis
Resource Cost Scenarios

	A	B	C	D	E	F	G
44							
45	**Assumptions**						
46	*Assumed Low Annual Loss in Generation (aMW)*		0				
47							
48							
49	**Low Case for Loss of Generation**						
50							
51		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
52	BP-12 Median Surplus Energy Revenues ($000)	$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
53	BP-12 Surplus Energy Sales (aMW)	1,403	1,569	1,604	1,517	1,532	1,498
54	Adjusted BP-12 Surplus Energy Sales (aMW)	1,403	1,569	1,604	1,517	1,532	1,498
55	Annual Wtd Surplus Energy Price ($/MWh)	$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24
56	Forecast Median Nominal PNW Natural Gas Prices	$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25
57	Annual Avg Implied Heat Rate for BPA Surplus Energy Sales	6997	7260	6830	6781	6494	6524
58							
59		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
60	Simulated Low PNW Natural Gas Prices - 5%	$ 2.32	$ 2.37	$ 2.37	$ 2.38	$ 2.42	$ 2.50
61	Forecast PNW Median Natural Gas Prices	$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25
62	Simulated High PNW Natural Gas Prices - 95%	$ 7.26	$ 7.77	$ 8.20	$ 8.62	$ 8.92	$ 9.22
63							
64							
65		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
66	Median Surplus Revenues - Low Gas	$ 199,893	$ 235,983	$ 227,317	$ 214,241	$ 211,950	$ 213,773
67	Median Surplus Revenues - Base Case Gas	$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
68	Median Surplus Revenues - High Gas	$ 626,297	$ 775,124	$ 786,273	$ 776,149	$ 779,713	$ 789,724
69							
70							
71	Base Case Values	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
72	Median Surplus Revenues - Low Gas	$ 199,893	$ 235,983	$ 227,317	$ 214,241	$ 211,950	$ 213,773
73	Median Surplus Revenues - Base Case Gas	$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
74	Median Surplus Revenues - High Gas	$ 626,297	$ 775,124	$ 786,273	$ 776,149	$ 779,713	$ 789,724
75							
76	**Delta from Base Gen Values**						
77	Median Surplus Revenues - Low Gas	$ -	$ -	$ -	$ -	$ -	$ -
78	Median Surplus Revenues - Base Case Gas	$ -	$ -	$ -	$ -	$ -	$ -
79	Median Surplus Revenues - High Gas	$ -	$ -	$ -	$ -	$ -	$ -

Table 8.3.3
Risk Analysis
Resource Cost Scenarios

	A	B	C	D	E	F	G
1	**Assumptions**						
2	*Assumed Initial Conversion Service Charges (Per kgU)*	$ 12.50					
3	*Assumed Initial Enrichment Costs (Per SWU)*	$ 165.00					
4	*Assumed Inflation Rate*	2.5%					
5	*Assumed High Uranium Price Multiplier*	1.50					
6	*Assumed High Conversion Service Charges Multiplier*	1.50					
7	*Assumed High Enrichment Charges Multiplier*	1.50					
8							
9	**Base Case Uranium Cost Calculations**						
10							
11		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
12	Forward Uranium U308 Swap Futures Prices in lbs	$ 54.64	$ 56.96	$ 59.15	$ 61.27	$ 61.27	$ 61.27
13	Annual CGS Reactor Requirement for U308 (Yellow Cake) in lbs	525,000	525,000	525,000	525,000	525,000	525,000
14	Base Case Uranium Costs	$ 28,684,688	$ 29,903,125	$ 31,053,750	$ 32,165,795	$ 32,165,795	$ 32,165,795
15							
16	Base Case Conversion Service Conversion Services Charge	$ 12.50	$ 12.81	$ 13.13	$ 13.46	$ 13.80	$ 14.14
17	Conversion Services Quantity (kgU)	200,000	200,000	200,000	200,000	200,000	200,000
18	Base Case Conversion Service Charge Costs	$ 2,500,000	$ 2,562,500	$ 2,626,563	$ 2,692,227	$ 2,759,532	$ 2,828,521
19							
20	Base Case Enrichment Charges	$ 165.00	$ 169.13	$ 173.35	$ 177.69	$ 182.13	$ 186.68
21	Enrichment Quantity (SWU)	120,000	120,000	120,000	120,000	120,000	120,000
22	Base Case Enrichment Costs	$ 19,800,000	$ 20,295,000	$ 20,802,375	$ 21,322,434	$ 21,855,495	$ 22,401,883
23							
24	Total Base Case Costs for CGS Fuel	$ 50,984,688	$ 52,760,625	$ 54,482,688	$ 56,180,456	$ 56,780,823	$ 57,396,199
25							
26	**High Uranium Cost Calculations**						
27							
28		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
29	High Uranium Prices in lbs	$ 81.96	$ 85.44	$ 88.73	$ 91.90	$ 91.90	$ 91.90
30	Annual CGS Reactor Requirement for U308 (Yellow Cake) in lbs	525,000	525,000	525,000	525,000	525,000	525,000
31	High Uranium Price Expenses	$ 43,027,031	$ 44,854,688	$ 46,580,625	$ 48,248,693	$ 48,248,693	$ 48,248,693
32							
33	High Conversion Service Conversion Services Charge	$ 18.75	$ 19.22	$ 19.70	$ 20.19	$ 20.70	$ 21.21
34	Conversion Services Quantity (kgU)	200,000	200,000	200,000	200,000	200,000	200,000
35	High Conversion Service Charge Costs	$ 3,750,000	$ 3,843,750	$ 3,939,844	$ 4,038,340	$ 4,139,298	$ 4,242,781
36							
37	High Enrichment Charges	$ 247.50	$ 253.69	$ 260.03	$ 266.53	$ 273.19	$ 280.02
38	Enrichment Quantity (SWU)	120,000	120,000	120,000	120,000	120,000	120,000
39	High Enrichment Costs	$ 29,700,000	$ 30,442,500	$ 31,203,563	$ 31,983,652	$ 32,783,243	$ 33,602,824
40							
41	Total High Case Costs for CGS Fuel	$ 76,477,031	$ 79,140,938	$ 81,724,031	$ 84,270,685	$ 85,171,234	$ 86,094,298
42							
43	**Additional Costs to be Recovered in the Rev Req for High CGS Fuel Costs**	**$ 25,492,344**	**$ 26,380,313**	**$ 27,241,344**	**$ 28,090,228**	**$ 28,390,411**	**$ 28,698,099**

Table 8.3.4
Risk Analysis
Resource Cost Scenarios

	A	B	C	D	E	F	G
44							
45	**Assumptions**						
46	*Assumed High Annual Loss in Generation (aMW)*		250				
47							
48							
49		**High Case for Loss of Generation**					
50							
51		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
52	BP-12 Median Surplus Energy Revenues ($000)	$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
53	BP-12 Surplus Energy Sales (aMW)	1,403	1,569	1,604	1,517	1,532	1,498
54	Adjusted BP-12 Surplus Energy Sales (aMW)	1,153	1,319	1,354	1,267	1,282	1,248
55	Annual Wtd Surplus Energy Price ($/MWh)	$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24
56	Forecast Median Nominal PNW Natural Gas Prices	$ 4.34	$ 4.95	$ 5.33	$ 5.45	$ 5.79	$ 5.87
57	Annual Avg Implied Heat Rate for BPA Surplus Energy Sales	6997	7260	6830	6781	6494	6524
58							
59		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
60	Simulated Low PNW Natural Gas Prices - 5%	$ 2.32	$ 2.37	$ 2.37	$ 2.38	$ 2.42	$ 2.50
61	Forecast PNW Median Natural Gas Prices	$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25
62	Simulated High PNW Natural Gas Prices - 95%	$ 7.26	$ 7.77	$ 8.20	$ 8.62	$ 8.92	$ 9.22
63							
64							
65		**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
66	Median Surplus Revenues - Low Gas	$ 164,281	$ 198,379	$ 191,879	$ 178,924	$ 177,373	$ 178,108
67	Median Surplus Revenues - Base Case Gas	$ 279,210	$ 369,444	$ 378,488	$ 362,192	$ 368,527	$ 374,457
68	Median Surplus Revenues - High Gas	$ 514,720	$ 651,606	$ 663,697	$ 648,204	$ 652,514	$ 657,970
69							
70							
71	Base Case Values	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
72	Median Surplus Revenues - Low Gas	$ 199,893	$ 235,983	$ 227,317	$ 214,241	$ 211,950	$ 213,773
73	Median Surplus Revenues - Base Case Gas	$ 339,735	$ 439,477	$ 448,389	$ 433,684	$ 440,366	$ 449,439
74	Median Surplus Revenues - High Gas	$ 626,297	$ 775,124	$ 786,273	$ 776,149	$ 779,713	$ 789,724
75							
76	**Delta from Base Gen Values**						
77	Median Surplus Revenues - Low Gas	$ (35,612)	$ (37,605)	$ (35,438)	$ (35,317)	$ (34,577)	$ (35,665)
78	Median Surplus Revenues - Base Case Gas	$ (60,525)	$ (70,032)	$ (69,902)	$ (71,491)	$ (71,839)	$ (74,982)
79	Median Surplus Revenues - High Gas	$ (111,577)	$ (123,519)	$ (122,576)	$ (127,946)	$ (127,199)	$ (131,754)

9. DESCRIPTION OF ISSUES IN LITIGATION

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Table Descriptions

Table 9.1.
Scenario: WP-07 Supplemental Lookback Calcualtions but with the LRAs Valid, Separate and Unchallanged

Table 9.2
Scenario: WP-07 Supplemental Lookback Calculations but with the LRAs Invalid (and not protected)

Table 9.3
Scenario: Large Lookback Calcuations with WP-02 Determinations and LRAs Valid and Protected

Table 9.4
Scenario : Large Lookback Calcuations with WP-02 Determinations and LRAs Invalid

Table 9.5
Scenario: Large Lookback Calcuations with WP-02 Determinations and LRAs Valid and Not Part of the Lookback Calcuation

Table 9.1

Scenario: WP-07 Supplemental Lookback Calculations but with the LRA's Valid, Separate and Unchallenged Lookback Amount Computation -- Detail by Company by Year $ Millions								
A	B	C	D	E	F	G	H	I
			2002	2003	2004	2005	2006	Total 2002 to 2006
1	Avista							
2		Settlement Payments	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
3		Settlement Payments Co. would have received						$ -
4		REP Benefits before Deemer Adjust	$ 3.29	$ 0.19	$ 18.06	$ 4.62	$ 6.47	$ 32.63
5		REP Benefits applied to Deemer Account	$ 3.29	$ 0.19	$ 18.06	$ 4.62	$ 6.47	$ 32.63
6		REP Benefits after Deemer Adjust (Line 4 - 5)	$ 0.00	$ (0.00)	$ (0.00)	$ (0.00)	$ 0.00	$ 0.00
7		Amount Company keeps 1/	$ 0.00	$ (0.00)	$ (0.00)	$ (0.00)	$ 0.00	$ 0.00
8		Nominal Lookback Amount 2/	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
9		Lookback Amount in 2009$ 3/	$ 14.27	$ 10.62	$ 13.69	$ 13.17	$ 12.88	$ 64.63
10								
11	Idaho							
12		Settlement Payments	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
13		Settlement Payments Co. would have received						$ -
14		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
15		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
16		REP Benefits after Deemer Adjust (Line 14 - 15)	$ -	$ -	$ -	$ -	$ -	$ -
17		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
18		Nominal Lookback Amount 2/	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
19		Lookback Amount in 2009$ 3/	$ 17.61	$ 14.25	$ 18.32	$ 17.61	$ 17.23	$ 85.02
20								
21	Northwestern							
22		Settlement Payments	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
23		Settlement Payments Co. would have received						$ -
24		REP Benefits before Deemer Adjust	$ 3.03	$ 2.11	$ 8.54	$ 5.43	$ 12.40	$ 31.52
25		REP Benefits applied to Deemer Account	$ 3.03	$ 2.11	$ 8.54	$ 5.43	$ 1.82	$ 20.94
26		REP Benefits after Deemer Adjust (Line 24 - 25)	$ 0.00	$ 0.00	$ 0.00	$ -	$ 10.58	$ 10.58
27		Amount Company keeps 1/	$ 0.00	$ 0.00	$ 0.00	$ -	$ 10.58	$ 10.58
28		Nominal Lookback Amount 2/	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ (7.41)	$ 4.36
29		Lookback Amount in 2009$ 3/	$ 3.75	$ 2.81	$ 3.64	$ 3.49	$ (8.01)	$ 5.69
30								
31	Pacific							
32		Settlement Payments	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
33		Settlement Payments Co. would have received						$ -
34		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
35		Total Payments received (Line 32 + Line 34)	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
36		Reconstructed REP Benefits	$ -	$ -	$ 4.64	$ 9.37	$ -	$ 14.01
37		Amount Company keeps 4/	$ -	$ -	$ 4.64	$ 9.37	$ -	$ 14.01
38		Nominal Lookback Amount 5/	$ 37.85	$ 26.26	$ 33.31	$ 28.48	$ 37.85	$ 163.75
39		Lookback Amount in 2009$ 3/	$ 45.74	$ 31.08	$ 38.33	$ 31.73	$ 40.88	$ 187.77
40								
41	PGE							
42		Settlement Payments	$ 28.36	$ 46.83	$ 69.61	$ 89.13	$ 99.59	$ 333.52
43		Settlement Payments Co. would have received						$ -
44		Reconstructed REP Benefits	$ 68.53	$ 20.13	$ 28.38	$ 45.82	$ 56.67	$ 219.53
45		Amount Company keeps 6/	$ 68.53	$ 20.13	$ 28.38	$ 45.82	$ 56.67	$ 219.53
46		Nominal Lookback Amount 2/	$ (40.17)	$ 26.70	$ 41.23	$ 43.31	$ 42.92	$ 113.99
47		Lookback Amount in 2009$ 3/	$ (48.55)	$ 31.60	$ 47.43	$ 48.26	$ 46.37	$ 125.11
48								
49	Puget							
50		Settlement Payments	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
51		Settlement Payments Co. would have received						$ -
52		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
53		Total Payments (Line 50 + Line 52)	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
54		Reconstructed REP Benefits	$ 50.46	$ 10.01	$ 65.06	$ 103.90	$ 147.59	$ 377.02
55		Amount Company keeps 4/	$ 50.46	$ 10.01	$ 65.06	$ 103.90	$ 147.59	$ 377.02
56		Nominal Lookback Amount 5/	$ 5.66	$ 18.41	$ (8.79)	$ (47.79)	$ (91.48)	$ -
57		Lookback Amount in 2009$ 3/	$ 6.84	$ 21.78	$ (10.11)	$ (53.25)	$ (98.82)	$ -
58								
59	Total							
60		Settlement Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
61		Settlement Payments Co. would have received						$ -
62		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
63		Sub Total Settlement + LRA Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
64		REP Benefits before Deemer Adjust	$ 125.31	$ 32.44	$ 124.67	$ 169.15	$ 223.14	$ 674.70
65		REP Benefits applied to Deemer Account	$ 6.32	$ 2.30	$ 26.60	$ 10.05	$ 8.29	$ 53.56
66		REP Benefits after Deemer Adjust	$ 118.99	$ 30.14	$ 98.07	$ 159.09	$ 214.84	$ 621.14
67		Amount Company keeps	$ 118.99	$ 30.14	$ 98.07	$ 159.09	$ 214.84	$ 621.14
68		Nominal Lookback Amount	$ 32.81	$ 94.76	$ 96.75	$ 54.75	$ 9.75	$ 412.81
69		Lookback Amount in 2009$	$ 39.66	$ 112.15	$ 111.30	$ 61.01	$ 10.53	$ 468.22

Table 9.2

A	B	C	D	E	F	G	H	I
			2002	2003	2004	2005	2006	Total 2002 to 2006
1	Avista							
2		Settlement Payments	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
3		Settlement Payments Co. would have received						$ -
4		REP Benefits before Deemer Adjust	$ 3.29	$ 0.19	$ 18.06	$ 4.62	$ 6.47	$ 32.63
5		REP Benefits applied to Deemer Account	$ 3.29	$ 0.19	$ 18.06	$ 4.62	$ 6.47	$ 32.63
6		REP Benefits after Deemer Adjust (Line 4 - 5)	$ 0.00	$ (0.00)	$ (0.00)	$ (0.00)	$ 0.00	$ 0.00
7		Amount Company keeps 1/	$ 0.00	$ (0.00)	$ (0.00)	$ (0.00)	$ 0.00	$ 0.00
8		Nominal Lookback Amount 2/	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
9		Lookback Amount in 2009$ 3/	$ 14.27	$ 10.62	$ 13.69	$ 13.17	$ 12.88	$ 64.63
10								
11	Idaho							
12		Settlement Payments	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
13		Settlement Payments Co. would have received						$ -
14		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
15		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
16		REP Benefits after Deemer Adjust (Line 14 - 15)	$ -	$ -	$ -	$ -	$ -	$ -
17		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
18		Nominal Lookback Amount 2/	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
19		Lookback Amount in 2009$ 3/	$ 17.61	$ 14.25	$ 18.32	$ 17.61	$ 17.23	$ 85.02
20								
21	Northwestern							
22		Settlement Payments	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
23		Settlement Payments Co. would have received						$ -
24		REP Benefits before Deemer Adjust	$ 3.03	$ 2.11	$ 8.54	$ 5.43	$ 12.40	$ 31.52
25		REP Benefits applied to Deemer Account	$ 3.03	$ 2.11	$ 8.54	$ 5.43	$ 1.82	$ 20.94
26		REP Benefits after Deemer Adjust (Line 24 - 25)	$ 0.00	$ 0.00	$ 0.00	$ -	$ 10.58	$ 10.58
27		Amount Company keeps 1/	$ 0.00	$ 0.00	$ 0.00	$ -	$ 10.58	$ 10.58
28		Nominal Lookback Amount 2/	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ (7.41)	$ 4.36
29		Lookback Amount in 2009$ 3/	$ 3.75	$ 2.81	$ 3.64	$ 3.49	$ (8.01)	$ 5.69
30								
31	Pacific							
32		Settlement Payments	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
33		Settlement Payments Co. would have received						$ -
34		LRA Payments	$ 79.22	$ 83.14	$ 83.37	$ 83.14	$ 83.14	$ 412.00
35		Total Payments received (Line 32 + Line 34)	$ 117.06	$ 109.40	$ 121.32	$ 120.99	$ 120.98	$ 589.75
36		Reconstructed REP Benefits	$ -	$ -	$ 4.64	$ 9.37	$ -	$ 14.01
37		Amount Company keeps 4/	$ -	$ -	$ 4.64	$ 9.37	$ -	$ 14.01
38		Nominal Lookback Amount 5/	$ 117.06	$ 109.40	$ 116.68	$ 111.61	$ 120.98	$ 575.74
39		Lookback Amount in 2009$ 3/	$ 141.49	$ 129.47	$ 134.23	$ 124.38	$ 130.69	$ 660.27
40								
41	PGE							
42		Settlement Payments	$ 28.36	$ 46.83	$ 69.61	$ 89.13	$ 99.59	$ 333.52
43		Settlement Payments Co. would have received						$ -
44		Reconstructed REP Benefits	$ 68.53	$ 20.13	$ 28.38	$ 45.82	$ 56.67	$ 219.53
45		Amount Company keeps 6/	$ 68.53	$ 20.13	$ 28.38	$ 45.82	$ 56.67	$ 219.53
46		Nominal Lookback Amount 2/	$ (40.17)	$ 26.70	$ 41.23	$ 43.31	$ 42.92	$ 113.99
47		Lookback Amount in 2009$ 3/	$ (48.55)	$ 31.60	$ 47.43	$ 48.26	$ 46.37	$ 125.11
48								
49	Puget							
50		Settlement Payments	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
51		Settlement Payments Co. would have received						$ -
52		LRA Payments	$ 116.67	$ 122.50	$ 122.84	$ 122.50	$ 122.50	$ 607.00
53		Total Payments (Line 50 + Line 52)	$ 172.78	$ 150.92	$ 179.10	$ 178.61	$ 178.61	$ 860.03
54		REP Benefits	$ 50.46	$ 10.01	$ 65.06	$ 103.90	$ 147.59	$ 377.02
55		Amount Company keeps 4/	$ 50.46	$ 10.01	$ 65.06	$ 103.90	$ 147.59	$ 377.02
56		Nominal Lookback Amount 5/	$ 122.32	$ 140.91	$ 114.05	$ 74.71	$ 31.02	$ 483.01
57		Lookback Amount in 2009$ 3/	$ 147.84	$ 166.76	$ 131.20	$ 83.26	$ 33.51	$ 562.57
58								
59	Total							
60		Settlement Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
61		Settlement Payments Co. would have received						$ -
62		LRA Payments	$ 195.88	$ 205.64	$ 206.20	$ 205.64	$ 205.64	$ 1,019.00
63		Sub Total Settlement + LRA Payments	$ 347.68	$ 330.54	$ 401.02	$ 419.48	$ 430.23	$ 1,928.95
64		REP Benefits before Deemer Adjust	$ 125.31	$ 32.44	$ 124.67	$ 169.15	$ 223.14	$ 674.70
65		REP Benefits applied to Deemer Account	$ 6.32	$ 2.30	$ 26.60	$ 10.05	$ 8.29	$ 53.56
66		REP Benefits after Deemer Adjust	$ 118.99	$ 30.14	$ 98.07	$ 159.09	$ 214.84	$ 621.14
67		Amount Company keeps	$ 118.99	$ 30.14	$ 98.07	$ 159.09	$ 214.84	$ 621.14
68		Nominal Lookback Amount	$ 228.69	$ 300.40	$ 302.95	$ 260.39	$ 215.38	$ 1,307.81
69		Lookback Amount in 2009$	$ 276.41	$ 355.51	$ 348.52	$ 290.17	$ 232.68	$ 1,503.29

Table title block: **Scenario: WP-07 Supplemental Lookback Calculations but with the LRAs Invalid (and not protected)** — **Lookback Amount Computation -- Detail by Company by Year** — **$ Millions**

Table 9.3

Scenario: Large Lookback Calculations with WP-02 Determinations and LRAs Valid and Protected

Lookback Amount Computation -- Detail by Company by Year

$ Millions

A	B	C	D 2002	E 2003	F 2004	G 2005	H 2006	I Total 2002 to 2006
1	**Avista**							
2		Settlement Payments	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
3		Settlement Payments Co. would have received						$ -
4		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
5		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
6		REP Benefits after Deemer Adjust (Line 4 - 5)	$ -	$ -	$ -	$ -	$ -	$ -
7		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
8		Nominal Lookback Amount 2/	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
9		Lookback Amount in 2009$ 3/	$ 14.27	$ 10.62	$ 13.69	$ 13.17	$ 12.88	$ 64.63
10								
11	**Idaho**							
12		Settlement Payments	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
13		Settlement Payments Co. would have received						$ -
14		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
15		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
16		REP Benefits after Deemer Adjust (Line 14 - 15)	$ -	$ -	$ -	$ -	$ -	$ -
17		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
18		Nominal Lookback Amount 2/	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
19		Lookback Amount in 2009$ 3/	$ 17.61	$ 14.25	$ 18.32	$ 17.61	$ 17.23	$ 85.02
20								
21	**Northwestern**							
22		Settlement Payments	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
23		Settlement Payments Co. would have received						$ -
24		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
25		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
26		REP Benefits after Deemer Adjust (Line 24 - 25)	$ -	$ -	$ -	$ -	$ -	$ -
27		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
28		Nominal Lookback Amount 2/	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
29		Lookback Amount in 2009$ 3/	$ 3.75	$ 2.81	$ 3.64	$ 3.49	$ 3.42	$ 17.12
30								
31	**Pacific**							
32		Settlement Payments	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
33		Settlement Payments Co. would have received						$ -
34		LRA Payments	$ 79.22	$ 83.14	$ 83.37	$ 83.14	$ 83.14	$ 412.00
35		Total Payments received (Line 32 + Line 34)	$ 117.06	$ 109.40	$ 121.32	$ 120.99	$ 120.98	$ 589.75
36		Reconstructed REP Benefits	$ 0.40	$ 0.75	$ 1.12	$ 1.51	$ 1.93	$ 5.71
37		Amount Company keeps 4/	$ 79.22	$ 83.14	$ 83.37	$ 83.14	$ 83.14	$ 412.00
38		Nominal Lookback Amount 5/	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
39		Lookback Amount in 2009$ 3/	$ 45.74	$ 31.08	$ 43.66	$ 42.18	$ 40.88	$ 203.55
40								
41	**PGE**							
42		Settlement Payments	$ 28.36	$ 46.83	$ 69.61	$ 89.13	$ 99.59	$ 333.52
43		Settlement Payments Co. would have received						$ -
44		Reconstructed REP Benefits	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
45		Amount Company keeps 6/	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
46		Nominal Lookback Amount 2/	$ 16.86	$ 32.14	$ 51.36	$ 65.27	$ 71.70	$ 237.33
47		Lookback Amount in 2009$ 3/	$ 20.37	$ 38.03	$ 59.09	$ 72.74	$ 77.46	$ 267.69
48								
49	**Puget**							
50		Settlement Payments	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
51		Settlement Payments Co. would have received						$ -
52		LRA Payments	$ 116.67	$ 122.50	$ 122.84	$ 122.50	$ 122.50	$ 607.00
53		Total Payments (Line 50 + Line 52)	$ 172.78	$ 150.92	$ 179.10	$ 178.61	$ 178.61	$ 860.03
54		REP Benefits	$ 16.71	$ 21.76	$ 27.35	$ 33.21	$ 39.32	$ 138.34
55		Amount Company keeps 4/	$ 116.67	$ 122.50	$ 122.84	$ 122.50	$ 122.50	$ 607.00
56		Nominal Lookback Amount 5/	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
57		Lookback Amount in 2009$ 3/	$ 67.82	$ 33.63	$ 64.73	$ 62.53	$ 60.62	$ 289.33
58								
59	**Total**							
60		Settlement Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
61		Settlement Payments Co. would have received						$ -
62		LRA Payments	$ 195.88	$ 205.64	$ 206.20	$ 205.64	$ 205.64	$ 1,019.00
63		Sub Total Settlement + LRA Payments	$ 347.68	$ 330.54	$ 401.02	$ 419.48	$ 430.23	$ 1,928.95
64		REP Benefits before Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
65		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
66		REP Benefits after Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
67		Amount Company keeps	$ 207.38	$ 220.33	$ 224.45	$ 229.50	$ 233.53	$ 1,115.19
68		Nominal Lookback Amount	$ 140.30	$ 110.21	$ 176.57	$ 189.98	$ 196.70	$ 813.76
69		Lookback Amount in 2009$	$ 169.57	$ 130.43	$ 203.13	$ 211.71	$ 212.49	$ 927.33

Table 9.4

Scenario: Large Lookback Calculations with WP-02 Determinations and LRAs Invalid

Lookback Amount Computation -- Detail by Company by Year

$ Millions

A	B	C	D	E	F	G	H	I
			2002	2003	2004	2005	2006	Total 2002 to 2006
1	Avista							
2		Settlement Payments	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
3		Settlement Payments Co. would have received						$ -
4		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
5		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
6		REP Benefits after Deemer Adjust (Line 4 - 5)	$ -	$ -	$ -	$ -	$ -	$ -
7		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
8		Nominal Lookback Amount 2/	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
9		Lookback Amount in 2009$ 3/	$ 14.27	$ 10.62	$ 13.69	$ 13.17	$ 12.88	$ 64.63
10								
11	Idaho							
12		Settlement Payments	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
13		Settlement Payments Co. would have received						$ -
14		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
15		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
16		REP Benefits after Deemer Adjust (Line 14 - 15)	$ -	$ -	$ -	$ -	$ -	$ -
17		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
18		Nominal Lookback Amount 2/	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
19		Lookback Amount in 2009$ 3/	$ 17.61	$ 14.25	$ 18.32	$ 17.61	$ 17.23	$ 85.02
20								
21	Northwestern							
22		Settlement Payments	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
23		Settlement Payments Co. would have received						$ -
24		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
25		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
26		REP Benefits after Deemer Adjust (Line 24 - 25)	$ -	$ -	$ -	$ -	$ -	$ -
27		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
28		Nominal Lookback Amount 2/	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
29		Lookback Amount in 2009$ 3/	$ 3.75	$ 2.81	$ 3.64	$ 3.49	$ 3.42	$ 17.12
30								
31	Pacific							
32		Settlement Payments	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
33		Settlement Payments Co. would have received						$ -
34		LRA Payments	$ 79.22	$ 83.14	$ 83.37	$ 83.14	$ 83.14	$ 412.00
35		Total Payments received (Line 32 + Line 34)	$ 117.06	$ 109.40	$ 121.32	$ 120.99	$ 120.98	$ 589.75
36		Reconstructed REP Benefits	$ 0.40	$ 0.75	$ 1.12	$ 1.51	$ 1.93	$ 5.71
37		Amount Company keeps 4/	$ 0.40	$ 0.75	$ 1.12	$ 1.51	$ 1.93	$ 5.71
38		Nominal Lookback Amount 5/	$ 116.66	$ 108.65	$ 120.20	$ 119.48	$ 119.05	$ 584.04
39		Lookback Amount in 2009$ 3/	$ 141.00	$ 128.58	$ 138.28	$ 133.14	$ 128.61	$ 669.62
40								
41	PGE							
42		Settlement Payments	$ 28.36	$ 46.83	$ 69.61	$ 89.13	$ 99.59	$ 333.52
43		Settlement Payments Co. would have received						$ -
44		Reconstructed REP Benefits	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
45		Amount Company keeps 6/	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
46		Nominal Lookback Amount 2/	$ 16.86	$ 32.14	$ 51.36	$ 65.27	$ 71.70	$ 237.33
47		Lookback Amount in 2009$ 3/	$ 20.37	$ 38.03	$ 59.09	$ 72.74	$ 77.46	$ 267.69
48								
49	Puget							
50		Settlement Payments	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
51		Settlement Payments Co. would have received						$ -
52		LRA Payments	$ 116.67	$ 122.50	$ 122.84	$ 122.50	$ 122.50	$ 607.00
53		Total Payments (Line 50 + Line 52)	$ 172.78	$ 150.92	$ 179.10	$ 178.61	$ 178.61	$ 860.03
54		REP Benefits	$ 16.71	$ 21.76	$ 27.35	$ 33.21	$ 39.32	$ 138.34
55		Amount Company keeps 4/	$ 16.71	$ 21.76	$ 27.35	$ 33.21	$ 39.32	$ 138.34
56		Nominal Lookback Amount 5/	$ 156.07	$ 129.16	$ 151.75	$ 145.41	$ 139.30	$ 721.69
57		Lookback Amount in 2009$ 3/	$ 188.64	$ 152.85	$ 174.58	$ 162.04	$ 150.48	$ 828.59
58								
59	Total							
60		Settlement Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
61		Settlement Payments Co. would have received						$ -
62		LRA Payments	$ 195.88	$ 205.64	$ 206.20	$ 205.64	$ 205.64	$ 1,019.00
63		Sub Total Settlement + LRA Payments	$ 347.68	$ 330.54	$ 401.02	$ 419.48	$ 430.23	$ 1,928.95
64		REP Benefits before Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
65		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
66		REP Benefits after Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
67		Amount Company keeps	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
68		Nominal Lookback Amount	$ 319.07	$ 293.34	$ 354.31	$ 360.91	$ 361.09	$ 1,688.71
69		Lookback Amount in 2009$	$ 385.64	$ 347.15	$ 407.60	$ 402.19	$ 390.08	$ 1,932.66

Table 9.5

Scenario: Large Lookback Calculation with WP-02 Determinations and LRAs Valid and Not Part of the Lookback Calculation

Lookback Amount Computation Detail by Company by Year

$ Millions

A	B	C	D	E	F	G	H	I
			2002	2003	2004	2005	2006	Total 2002 to 2006
1	**Avista**							
2		Settlement Payments	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
3		Settlement Payments Co. would have received						$ -
4		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
5		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
6		REP Benefits after Deemer Adjust (Line 4 - 5)	$ -	$ -	$ -	$ -	$ -	$ -
7		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
8		Nominal Lookback Amount 2/	$ 11.81	$ 8.98	$ 11.90	$ 11.82	$ 11.92	$ 56.42
9		Lookback Amount in 2009$ 3/	$ 14.27	$ 10.62	$ 13.69	$ 13.17	$ 12.88	$ 64.63
10								
11	**Idaho**							
12		Settlement Payments	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
13		Settlement Payments Co. would have received						$ -
14		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
15		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
16		REP Benefits after Deemer Adjust (Line 14 - 15)	$ -	$ -	$ -	$ -	$ -	$ -
17		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
18		Nominal Lookback Amount 2/	$ 14.57	$ 12.04	$ 15.93	$ 15.80	$ 15.95	$ 74.29
19		Lookback Amount in 2009$ 3/	$ 17.61	$ 14.25	$ 18.32	$ 17.61	$ 17.23	$ 85.02
20								
21	**Northwestern**							
22		Settlement Payments	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
23		Settlement Payments Co. would have received						$ -
24		REP Benefits before Deemer Adjust	$ -	$ -	$ -	$ -	$ -	$ -
25		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
26		REP Benefits after Deemer Adjust (Line 24 - 25)	$ -	$ -	$ -	$ -	$ -	$ -
27		Amount Company keeps 1/	$ -	$ -	$ -	$ -	$ -	$ -
28		Nominal Lookback Amount 2/	$ 3.11	$ 2.38	$ 3.16	$ 3.14	$ 3.17	$ 14.95
29		Lookback Amount in 2009$ 3/	$ 3.75	$ 2.81	$ 3.64	$ 3.49	$ 3.42	$ 17.12
30								
31	**Pacific**							
32		Settlement Payments	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
33		Settlement Payments Co. would have received						$ -
34		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
35		Total Payments received (Line 32 + Line 34)	$ 37.85	$ 26.26	$ 37.95	$ 37.85	$ 37.85	$ 177.75
36		Reconstructed REP Benefits	$ 0.40	$ 0.75	$ 1.12	$ 1.51	$ 1.93	$ 5.71
37		Amount Company keeps 4/	$ 0.40	$ 0.75	$ 1.12	$ 1.51	$ 1.93	$ 5.71
38		Nominal Lookback Amount 5/	$ 37.45	$ 25.51	$ 36.83	$ 36.34	$ 35.92	$ 172.04
39		Lookback Amount in 2009$ 3/	$ 45.26	$ 30.19	$ 42.37	$ 40.50	$ 38.80	$ 197.12
40								
41	**PGE**							
42		Settlement Payments	$ 28.36	$ 46.83	$ 69.61	$ 89.13	$ 99.59	$ 333.52
43		Settlement Payments Co. would have received						$ -
44		Reconstructed REP Benefits	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
45		Amount Company keeps 6/	$ 11.50	$ 14.69	$ 18.24	$ 23.86	$ 27.90	$ 96.20
46		Nominal Lookback Amount 2/	$ 16.86	$ 32.14	$ 51.36	$ 65.27	$ 71.70	$ 237.33
47		Lookback Amount in 2009$ 3/	$ 20.37	$ 38.03	$ 59.09	$ 72.74	$ 77.46	$ 267.69
48								
49	**Puget**							
50		Settlement Payments	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
51		Settlement Payments Co. would have received						$ -
52		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
53		Total Payments (Line 50 + Line 52)	$ 56.11	$ 28.42	$ 56.27	$ 56.11	$ 56.11	$ 253.03
54		REP Benefits	$ 16.71	$ 21.76	$ 27.35	$ 33.21	$ 39.32	$ 138.34
55		Amount Company keeps 4/	$ 16.71	$ 21.76	$ 27.35	$ 33.21	$ 39.32	$ 138.34
56		Nominal Lookback Amount 5/	$ 39.41	$ 6.66	$ 28.92	$ 22.91	$ 16.80	$ 114.69
57		Lookback Amount in 2009$ 3/	$ 47.63	$ 7.88	$ 33.27	$ 25.53	$ 18.15	$ 132.45
58								
59	**Total**							
60		Settlement Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
61		Settlement Payments Co. would have received						$ -
62		LRA Payments	$ -	$ -	$ -	$ -	$ -	$ -
63		Sub Total Settlement + LRA Payments	$ 151.80	$ 124.90	$ 194.82	$ 213.84	$ 224.59	$ 909.95
64		REP Benefits before Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
65		REP Benefits applied to Deemer Account	$ -	$ -	$ -	$ -	$ -	$ -
66		REP Benefits after Deemer Adjust	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
67		Amount Company keeps	$ 28.61	$ 37.20	$ 46.71	$ 58.57	$ 69.14	$ 240.24
68		Nominal Lookback Amount	$ 123.19	$ 87.70	$ 148.11	$ 155.27	$ 155.45	$ 669.71
69		Lookback Amount in 2009$	$ 148.89	$ 103.79	$ 170.38	$ 173.03	$ 167.93	$ 764.02

10. ANALYSIS OF THE SETTLEMENT: SCENARIO DEVELOPMENT

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Table and Chart Descriptions

Table 10.1.1.
Scenario 2: Large Lookback with Protected LARs and with the 50% Rule

Table 10.1.2.
Scenario 2: Large Lookback with Protected LRAs and without the 50% Rule

Table 10.1.3.
Scenario 3: Large Lookback with LARs Invalid and with the 50% Rule

Table 10.1.4.
Scenario 3: Large Lookback with LRAs Invalid and without the 50% Rule

Table 10.2.1.1
Disaggregated Load Input Data (RDI 01)
Worksheet is the input site where disaggregated load data enters the model. The load data is displayed in average annual form. Energy values are in MWh.

Table 10.2.1.2
Disaggregated Resource Input Data (RDI 02)
Worksheet is the input site where disaggregated resource data enters the model. The resource data is displayed in average annual form. Energy values are in MWh.

Table 10.2.1.3
Residential Exchange Summary (RDI 03)
Worksheet displays the utilities that are forecast to be active in the REP with their average system costs and loads. Worksheet calculates the gross cost of exchange resources.

Table 10.2.2.1
Power Sales and Resources (EAF 01)
Worksheet aggregates the disaggregated sales and resource date from their input worksheets.

Table 10.2.2.2
Aggregated Loads and Resources (EAF 02)
Worksheet adds transmission losses to power sales from previous worksheet and performs an annual energy loads and resource balance.

Table 10.2.2.3
Calculation of Energy Allocation Factors (EAF 03)
Worksheet displays the energy loads and resource balance from the previous worksheet and also calculates several sets of Energy Allocation Factors (EAFs). The EAFs measure the relative use of the different types of resources to serve the different types of loads in the COSA ratemaking

step. In addition, EAFs are used to reallocate costs among load types to comport with specific Rate Directive steps.

Table 10.2.3.1
Disaggregated Costs and Credits (COSA 01)
Worksheet is the input site where disaggregated revenue requirement cost data as well as revenue credit data enters the model.

Table 10.2.3.2
Cost Pool Aggregation (COSA 02)
Worksheet aggregates the revenue requirement data from the previous worksheet into the COSA cost categories: FBS costs, New Resource costs, Residential Exchange Program costs, Conservation costs, BPA Program costs and Power Transmission costs. Balancing power purchase cost and system augmentation purchase cost are calculated in the model as is the Residential Exchange Program costs.

Table 10.2.3.3
Computation of Low Density and Irrigation Rate Discount Costs (COSA 03)
Worksheet calculates the foregone revenue due to the Low Density Discount and the Irrigation Rate Discount. The foregone revenue must be added to the power revenue requirement as a cost to be recovered from PF rates. A macro is used to iterate the costs of the LDD/IRD with the TRM rates so that the LDD/IRD costs are calculated with the current power rates.

Table 10.2.3.4.1
Allocation of FBS and LDD/IRD Costs (COSA 04-1)
Worksheet allocates FBS costs as directed by section 7(b) of the Northwest Power Act. In addition, LDD/IRD costs due to the foregone revenue associated with the LDD and IRD rate discounts are allocated to PF load.

Table 10.2.3.4.2
Allocation of New Resource Exchange Resource and Costs (COSA 04-2)
Worksheet allocates New Resource costs as directed by sections 7(b) and 7(f) of the Northwest Power Act. Worksheet functionalizes Exchange resource costs between power and transmission before allocating the power portion as directed by sections 7(b) and 7(f) of the Northwest Power Act.

Table 10.2.3.4.3
Allocation of Conservation, BPA Program and Transmission Costs (COSA 04-3)
Worksheet allocates Conservation costs, BPA Program costs and Transmission costs as directed by sections 7(g).

Table 10.2.3.5
Allocation of Costs Summary (COSA 05)
Worksheet displays the dollar amounts in the seven COSA cost categories or cost pools and the initial allocation of those costs to the four COSA rate pools.

Table 10.2.3.6
General Revenue Credits (COSA 06)
Worksheet displays and aggregates the revenue credits from the disaggregated cost worksheet above.

Table 10.2.3.7.1
Revenue Credits Allocated to FBS Costs (COSA 07-1)
Worksheet allocates FBS related revenue credits as directed by section 7(b) of the Northwest Power Act.

Table 10.2.3.7.2
Allocation of Transmission Related Revenue Credits (COSA 07-2)
Worksheet allocates revenue credits associated with transmission costs as directed by section 7(g) of the Act.

Table 10.2.3.7.3
Revenue Credits Allocated to New Resource Costs (COSA 07-3)
Worksheet allocates New Resource related revenue credits as directed by sections 7(b) and 7(f) of the Northwest Power Act.

Table 10.2.3.7.4
Revenue Credits Allocated to Conservation Costs (COSA 07-4)
Worksheet allocates revenue credits associated with Conservation costs as directed by section 7(g) of the Act.

Table 10.2.3.7.5
Allocation of Generation Input and Deemer Related Revenue Credits (COSA 07-5)
Worksheet allocates revenue credits associated with providing generation inputs as directed by section 7(g) of the Northwest Power Act. Worksheet allocates the forecast REP deemer repayment to all firm load.

Table 10.2.3.7.6
Allocation of Non-Federal RSS/RCS Related Revenue Credits (COSA 07-6)
Worksheet allocates revenue credits associated with non-federal RSS/RCS as directed by section 7(g) of the Northwest Power Act.
Table 10.2.3.8
Calculation and Allocation of Secondary Revenue Credit (COSA 08)
Worksheet calculates the secondary revenue credit for the rate test period. The secondary revenue credit is allocated to loads that recover FBS and New Resource costs.

Table 10.2.3.9
Calculation and Allocation of FPS Revenue Deficiency Delta (COSA 09)
Worksheet calculates the firm surplus sale revenue (surplus)/shortfall. The generation revenue requirement costs allocated to FPS sales are reduced by the excess revenue credit allocated to FPS sales in the previous worksheet. The resulting costs are compared with the revenues

recovered from FPS sales, resulting in a revenue deficit. This revenue deficit is allocated based on the service provided by the FBS and NR resources to these rate pools.

Table 10.2.3.10
Calculation of Initial Allocation Power Rates (COSA 10)
Worksheet uses the cost and revenue credit allocations at this point in the rate modeling when the COSA allocations have been completed and before the Rate Directive steps to calculate initial rates.

Table 10.2.4.1
Calculation of the DSI Value of Reserves and Net Industrial Margin (RDS 01)
Worksheet is the input site where data used to calculate the Direct Service Industry (DSI) value of reserves (VOR), Industrial Margin and Net Industrial Margin is input into the model. Worksheet also calculates the Net Industrial Margin to be used in the calculation of the IP rates.

Table 10.2.4.2
Calculate Energy Rate Scalars for First IP-PF Link Calculation (RDS 02)
Worksheet calculates the annual scalar adjustments needed to scale the market price monthly diurnal energy rates such that the resultant energy rates recover the PF rate and IP rate revenue requirements at this point in the ratemaking.

Table 10.2.4.3
Calculate Monthly Energy Rates Used in First IP - PF Link Calculation (RDS 03)
Worksheet uses the annual energy rate scalars calculated in the previous worksheet to produce monthly diurnal energy rates for PF and IP rates. The annual scalars for both PF and IP rates are then applied to the monthly market price curve to produce a monthly shape to the PF energy rates (at the PF load shape) and the IP energy rate (at the IP load shape).

Table 10.2.4.4
Calculation of First IP-PF Link Delta (RDS 04)
Worksheet uses shaped energy rates from previous worksheet to calculate the first IP-PF link delta. The IP-PF Link 7(c)(2) adjustment is necessary to account for the difference between the revenues expected to be recovered from the DSIs at the IP rate and the costs allocated to the DSIs at this point in the ratemaking. This difference, known as the 7(c)(2) Delta, is allocated to non-DSI rates, primarily the PF rate. The IP rate is a formula rate based on the "applicable wholesale rate," the load-weighted PF and NR rates. The interaction between the applicable wholesale rate and the IP rate has been reduced to an algebraic formula to approximate a solution, and then the RAM uses an intrinsic Excel function, "Goal Seek," to converge to a solution for each year of the rate test period

Table 10.2.4.5
Allocation of First IP-PF Link delta and Recalculation of Rates (RDS 05)
Worksheet reallocates the first IP-PF link delta from the previous worksheet. The delta amount is reallocated from IP to all other loads (7b and 7f loads associated with PF Preference, PF Exchange, and NR).

Table 10.2.4.6
Calculation of the DSI Floor Rate (RDS 06)
The IP-83 rates are applied to the current DSI test period billing determinants to determine an average rate. Adjustments are made for Transmission, Exchange Cost, and Deferral to yield the DSI floor rate.

Table 10.2.4.7
DSI Floor Rate Test 1 (RDS 07)
A test is conducted comparing the IP rate at this stage in the rate-making process to the floor rate established above.

Table 10.2.4.8
Calculation of IOU and COU Base Exchange Rates (RDS 08)
Worksheet calculates the Base Exchange rates for IOU and COU exchanging utilities. The IOU Base Exchange rate is the unbifurcated PF rate with transmission costs added. The COU Base Exchange rate differs in that it is calculated without Tier 2 costs and loads.

Table 10.2.4.9
Calculation of the 7(b)(2) Rate Test Trigger (RDS 09)
Worksheet calculates the 7(b)(2) Rate Test trigger by comparing the average discounted Program Case and 7(b)(2) Case PF rates.

Table 10.2.4.10
Calculation and Allocation of the 7(b)(2) Rate Protection Amount (RDS 10)
Worksheet uses the section 7(b)(2) Rate Test trigger calculated in the previous table and the total PF Public load to calculate the 7(b)(2) Rate Test rate protection amount for FY 2012 and FY 2013. Worksheet allocates that amount to all power sold by the Administrator.

Table 10.2.4.11
Calculation of Rates after Allocation of 7(b)(2) Rate Protection Amount (RDS 11)
Worksheet recalculates rates after the allocation of the rate protection amount from the previous table. At this point in the ratemaking, the unbifurcated PF rate is bifurcated into a lower PF Public rate and a higher PF Exchange rate. The IP and NR rates are now higher due to this reallocation of PF Public rate protection amount.

Table 10.2.4.12
Calculate Energy Rate Scalars for Second IP-PF Link Calculation (RDS 12)
Worksheet calculates the annual scalar adjustments needed to scale the market price monthly diurnal energy rates such that the resultant energy rates recover the PF rate and IP rate revenue requirements at this point in the ratemaking.

Table 10.2.4.13
Calculate Monthly Energy Rates Used in Second IP - PF Link Calculation (RDS 13)
Worksheet uses the annual energy rate scalars calculated in the previous worksheet to produce monthly diurnal energy rates for PF and IP rates. The annual scalars for both PF and IP rates are

then applied to the monthly market price curve to produce a monthly shape to the PF energy rates (at the PF load shape) and the IP energy rate (at the IP load shape).

Table 10.2.4.14
Calculation of the 7(b)(2) Industrial Adjustment 7(c)(2) Delta (RDS 14)
Worksheet calculates the 7(b)(2) Industrial Adjustment 7(c)(2) Delta. The 7(b)(2) Industrial Adjustment 7(c)(2) Delta is the difference between the DSI allocated revenue requirement at this point in the modeling and the expected DSI revenues. Expected DSI revenues are; IP revenues at the PF Preference rate; plus revenues at the net industrial margin; plus 7(b)(2) protection amount allocated to the IP class.

Table 10.2.4.15
Allocation of 7(c)(2) Delta and Subsequent Rate Calculations (RDS 15)
Worksheet allocates the 7(c)(2) Delta calculated in the previous table and calculates final rates.

Table 10.2.4.16
DSI Floor Rate Test 2 (RDS 16)
A test is conducted comparing the IP rate at this stage in the rate-making process to the floor rate.

Table 10.2.4.17
Calculation of Utility Specific PF Exchange Rates (RDS 17)
Worksheet calculates utility specific PF Exchange rates by adding a utility specific 7(b)(3) Supplemental Rate Charge to the Base Exchange rate. The7(b)(3) Supplemental Rate Charges are sized to collect the difference between the Base Exchange Benefits before the 7(b)(2) Rate Test and the net REP Benefits after the 7(b)(2) Rate Test. This amount is the PF Public rate protection provided by the Exchangers. The 7(b)(3) Supplemental Rate Charges computed for each utility by allocating this rate protection amount among the exchangers according to the relative size of their share of the Base Exchange Benefits.

Table 10.3.1
7(b)(2) Case Load Forecast (7b2 Sales_01)
GWh energy sales and peak kW/mo. demand amounts for each month of the 7(b)(2) Rate Test Period FY 2012-2017. These billing determinants are used to calculate PF Preference rates and revenues for the rate test period. For the 7(b)(2) Case, PF Preference sales assume no programmatic conservation has been achieved and DSI load within or adjacent to 7(b)(2) Customer service areas will be served by those customers.

Table 10.3.2.1
7(b)(2) Load Resource Balance and Energy Allocation Factors (7B2 Resource_01)
Table starts with the FBS resource from the Program Case used to serve posted rates load. Transmission losses are subtracted. The 7(b)(2) Case PF load is then subtracted to yield the amount of resource needed from the 7(b)(2) resource stack.

Table 10.3.2.2
Example of 7(b)(2) Resource Stack (7B2 Resource_02)

Table lists an example of the 7(b)(2) resources in order of least cost first. Resources include those that are owned or purchased by 7(b)(2) Customers and are not dedicated to serve regional loads under 5(b). Programmatic conservation resources for FY2003-2017 are also included.

Table 10.3.2.3
7(b)(2) Resources Sorted by Least Cost (7B2 Resource_03)
Table lists 7(b)(2) resources available to serve load in the 7(b)(2) Case. Individual resource output and cumulative output are listed. First year cost for each resource is listed along with the cumulative first year costs. For conservation resources, the first year cost is the programmatic costs expensed in the first year along with the first year's portion of the capitalized expense. For non-conservation resources, the first year cost is that year's portion of the capitalized cost. Also listed are the annual second year costs and the levelized cost that is used in the sorting process.

Table 10.3.2.4
Conservation Resources aMW Selected (7B2 Resource_04)
Table lists the conservation resources selected in each year and the total amount selected in each year. The amount of conservation selected in each year will affect the 7(b)(2) Customer load in that year. The original 7(b)(2) Customer load is increased for conservation saving that is assumed not to have occurred. If a conservation resource is selected from the 7(b)(2) resource stack, its costs go into the revenue requirement and the 7(b)(2) Customer loads are then reduced by the amount of the resource selected.

Table 10.3.2.5
Real Dollar Cost of Resources Selected (7B2 Resource_05)
Table lists costs of resources selected from the 7(b)(2) resource stack in real 2012 dollars. The costs are listed for each year in which the resource is used to serve load. The costs shown are before accounting for the amortization of the first year expensed portion of the conservation resources selected.

Table 10.3.2.6
Amortized Cost of Expensed Portion of Conservation Selected (7B2 Resource_06)
Table lists the annual payments associated with amortizing the first year expensed portion of conservation resource costs over a five-year period. A mortgage payment calculation was used.

Table 10.3.2.7
Annual Cost of Capital Portion of Conservation Selected (7B2 Resource_07)
Table lists the annual payments associated with the capitalized portion of conservation resource costs over the life of each resource. A mortgage payment calculation is used.

Table 10.3.2.8
Nominal Total Annual Cost of All Resources Selected (7B2 Resource_08)
Table lists the total nominal cost of resources selected for each year in which they serve 7(b)(2) Customer load. The annual totals are also shown.

Table 10.3.2.9
Annual Credit for the Sale of Excess 7(b)(2) Resource Capability (7B2 Resource_09)
Table calculates the portion of the last resource selected in each year that is in excess of need. The excess capability is assumed to be sold at the levelized cost of the last resource selected in that year. The recovered cost of the last annual resource is then credited to the total cost of resources selected in each year and the net resource costs are input to the revenue requirement for each year.

Table 10.3.3.1
Itemized Revenue Requirements, FY2012-17 (7b2 COSA 01)
Power Services revenue requirements for the rate test period.

Table 10.3.3.2.1
Allocation of FBS and 7b2 Resource Stack Costs (7b2 COSA 02-1)
Worksheet allocates FBS costs as directed by section 7(b) of the Northwest Power Act. 7b2 Resource Stack costs are allocated to PF Public loads.

Table 10.3.3.2.2
Allocation of LDD/IRD and Additional Reserves Costs (7b2 COSA 02-2)
Worksheet allocates LDD/IRD costs due to the foregone revenue associated with the LDD and IRD rate discounts to PF load. The additional reserve costs in the 7(b)(2) Case due to the absence of DSIs and their interruptible load are allocated to PF load.

Table 10.3.3.2.3
Allocation of BPA Program and Transmission Costs (7b2 COSA 02-3)
Worksheet allocates BPA Program costs and Transmission costs as directed by sections 7(g).

Table 10.3.3.3
Allocation of Costs Summary (7b2 COSA 03)
Worksheet displays the dollar amounts in the seven COSA cost categories or cost pools and the initial allocation of those costs to the four COSA rate pools.

Table 10.3.3.4
General Revenue Credits (7b2 COSA 04)
Worksheet displays and aggregates the revenue credits from the disaggregated cost worksheet above.

Table 10.3.3.5.1
Revenue Credits Allocated to FBS Costs (COSA 05-1)
Worksheet allocates FBS related revenue credits as directed by section 7(b) of the Northwest Power Act.

Table 10.3.3.5.2
Allocation of Transmission Related Revenue Credits (COSA 05-2)
Worksheet allocates revenue credits associated with transmission costs as directed by section 7(g) of the Act.

Table 10.3.3.5.3
Allocation of Gen Input and Resource Support Credits (COSA 05-3)
Worksheet allocates Generation Input and Resource Support revenue credits as directed by section 7(g) of the Act.

Table 10.3.3.6
Allocation of Secondary Revenue Credit and Calculation of Rates (COSA 06)
Worksheet calculates the secondary revenue credit for the rate test period. The secondary revenue credit is allocated to loads that recover FBS and New Resource costs. After all costs and credits are allocated, 7(b)(2) Case Pf Rates are calculated.

Table 10.4.1.1: Power Sales and Resources (EAF_01)
Worksheet displays power sales (before losses) and resource used to meet those sales. Preference loads are based upon the Total Retail Load forecast, Above High Water Mark elections, and the Tier 1 System Firm Critical Output Study from BP-14. Resources include a different loss and system augmentation amount.

Table 10.4.1.2: Residential Exchange Program (EAF_02)
Worksheet shows exchange loads and utility Average System Costs. Average system costs are presented for 2012 rate test period only – printed are for Reference Case, with all load growth met through market purchases (low ASC case).

Table 10.4.1.3: Aggregated Loads and Resources (EAF_03)
Worksheet presents a loads and resources, with losses added to sales, and system augmentation computed to achieve load-resource balance.

Table 10.4.1.4: Calculation of Energy Allocation Factors (EAF_04)
Worksheet takes Preference, Exchange, DSI, NR, and FPS loads, and aggregates into 7(b), 7(c), 7(f) and Surplus Firm load pools. Resources are aggregated into Federal Base System, Exchange, and New Resource resource pools. Resources are allocated to loads. These allocations are used to create allocation factors for the Cost of Service Analysis.

Table 10.4.2.1: Disaggregated Costs and Credits (COSA_01)
Worksheet is the input site where disaggregated revenue requirement cost data as well as revenue credit data enters the model. Escalation beyond 2017 is computed for each scenario to develop a cost forecast through 2034. Debt items use Repayment Study results for the full 21 year forecast.

Table 10.4.2.2: General and Other Revenue Credits (COSA_02)
Worksheet presents general and other revenue credits from BP-14. These credits are escalated using the escalation factor consistent with each scenario description.

Table 10.4.2.3: Market Price Inputs and Secondary Energy (COSA_03)
Worksheet displays market inputs from the Risk Study, and calculates the augmentation, balancing and secondary costs/revenues for the term of the Settlement. For years beyond 2017, escalation assumptions are used. Augmentation and Balancing costs are then fed to COSA_04. The secondary revenue credit is allocated to loads that recover FBS and New Resource costs.

Table 10.4.2.4: Aggregated COSA Costs (COSA_04)
Costs from the Power Revenue Requirement Study (BP-12-E-BPA-02A) are aggregated in to six cost pools for the Cost of Service Analysis.

Table 10.4.2.5: Allocation of General and Other Revenue Credits (COSA_05)
Credits from Table 4.4.1 are aggregated into cost pools consistent with cost causation principles, escalated using scenario-specific escalation factors through 2032, and allocated using the appropriate allocation factors from Table 4.1.4.

Table 10.4.2.6: Allocation of Costs (COSA_06)
Costs from Table 4.4.2 are allocated using appropriate allocation factors from Table 4.1.4. Credit allocations from Table 4.4.3 are applied to costs to provide an Initial Allocation.

Table 10.4.2.7: Allocation of Secondary, FPS Deficiency, 7(c)(2) Delta Allocation, and Initial Rates (COSA_07)
Worksheet allocates secondary, after rate protection, allocates the deficiency in revenue recovery from Surplus Firm Sales, applies the 7(c)(2) Delta Allocation, and computes initial rates. This sheet also computes Base PF Exchange Rates, separately for COUs (omitting Tier 2 costs), and IOUs (inclusive of Tier 2 costs).

Table 10.4.3.1: 7(b)(2) Rate Directive Step – Loads and Resources (RDS_01)
Worksheet computes 7(b)(2) Case Loads, Resources, and 7(b)(2) resource stack draw.

Table 10.4.3.2: 7(b)(2) Rate Directive Step – Cost of Service Analysis (RDS_02)
Worksheet aggregates costs in the 7(b)(2) Case, assuming a different repayment study, no conservation costs, and costs associated with resource needed from the stack in the 7(b)(2) Case. Note: Resource costs are appropriate for the 2012 rate test only. For resource costs assumed for each rate case year, refer to Table 4.3.3 below.

Table 10.4.3.3: 7(b)(2) Rate Directive Step – 7(b)(2) Rate Calculation (RDS_03)
Worksheet takes FBS, Other Generation, Conservation, and Transmission costs, revenue credits applicable in the 7(b)(2) Case, and resource costs from the stack, to net to a total cost for each year of a particular rate test period. Secondary and Irrigation Rate Discount and Low Density Discount program costs applied. Conservation acquired in the resource stack is subtracted from loads to compute billing determinants, and applicable 7(b)(2) rates computed for each year of a particular rate test period.

Table 10.4.3.4: 7(b)(2) Rate Directive Step – Trigger Calculation (RDS_04)
Worksheet computes the Program Case rate (net of “Applicable 7(g) Costs”) and applies discount rates to the Program Case Rate for the rate period, and 7(b)(2) rate for the rate period, to compute a Trigger $/MWh used to compute the protection amount applied to Public customer loads.

Table 10.4.3.5: 7(b)(3) Allocation – Final Rates and Residential Exchange Benefits – Reference Case and Risk (RDS_05)

Worksheet computes and allocates protection amounts, applies a second 7(c)(2) Delta Allocation, and computes final rates. Supplemental Rate Charges are computed for each qualifying exchanging utility, and Total REP Benefits computed under the Reference Case. This table is replicated for all Risk Analysis scenario runs involving alternative forecasting assumptions to the Reference Case.

Table 10.4.3.6: 7(b)(3) Allocation – Final Rates and Residential Exchange Benefits – Litigation Scenarios (RDS_05)

Worksheet computes and allocates protection amounts, applies a second 7(c)(2) Delta Allocation, and computes final rates. Supplemental Rate Charges are computed for each qualifying exchanging utility, and Total REP Benefits computed under the all Litigation Analysis scenario runs involving alternative 7(b)(2) assumptions to the Reference Case.

Rate Process Modeling

The components listed below, organized by rate proposal study, are the major analyses and computer models used in BPA's rate development process. Included is a brief description of the purpose of each component and how it fits in with the other components. See the flowchart on the page following this section for a picture of how the studies and models work together in the wholesale power rate development process.

POWER LOADS AND RESOURCES STUDY (BP-12-E-BPA-03):
Federal System Load Obligation Forecast

The Federal system load obligation forecast estimates the firm energy load obligations that BPA expects to serve under its firm requirements power sales contracts (PSCs) and other BPA contract obligations. The Federal system firm requirements PSC obligation forecasts used in BPA's rate development process are the primary sources for allocation factors used to apportion costs and billing determinants used to calculate rates and revenues. These firm requirements PSC obligation forecasts are composed of customer group sales forecasts for consumer-owned utilities (COUs), Federal agencies, direct service industrial customers (DSIs), investor-owned utilities (IOUs), and other BPA PSC obligations, such as the U.S. Bureau of Reclamation. Individual COU and Federal agency loads are forecast by ALF, the Agency Load Forecast model.

This load forecast assumed Tier One Cost Allocators computed as of the Transition High Watermark Process, a June version of the Tier 1 System Firm Critical Output Study, and other minor differences. The load forecast was re-estimated using the BPA's Total Retail Load forecast (See BP-12-E-BPA-03), and the rules governed by the Tiered Rates Methodology. We assume that the proportion of Above High Water Mark load which is expected to be placed on BPA in the form of Tier 2 purchases remains constant as of their known elections for 2017. Existing Resources amounts, and the size of the Tier 1 System available for TOCA load is assumed to remain constant over the duration of the Regional Dialogue contracts.

BPA also has contract obligations other than those served under BPA's firm requirements PSC obligations. These "other contract obligations" include contract sales to utilities and marketers and power commitments under the Columbia River Treaty. All these obligations are detailed in the Power Loads and Resources Study.

Hydro Regulation Study (HYDSIM)

The Federal system regulated hydro resource estimates are derived by BPA's hydro regulation model (HYDSIM), which estimates project generation under 70 water years (October 1928 through September 1998). BPA uses HYDSIM to estimate the Federal system energy production that can be expected from specific hydroelectric power projects in the PNW Columbia River Basin when operating in a coordinated fashion and meeting power and non-power requirements for the 70 water years of record. The hydro regulation study uses plant operating characteristics and conditions to determine energy production expected from each specific project. Physical characteristics of each project are provided by annual Pacific Northwest Coordination Agreement (PNCA) data submittals from regional utilities and government agencies involved in the coordination and operation of regional hydro projects. The HYDSIM model incorporates cover a given set of long-term obligations when applied in accordance with the requirements of DOE Order RA 6120.2.

POWER RISK AND MARKET PRICE FORECAST STUDY (BP-12-E-BPA-04):
Secondary Energy Revenue Forecast
The Risk Analysis Model (RiskMod) is used to forecast the secondary energy revenues, balancing power purchase expenses, and augmentation purchase expenses. RiskMod is comprised of a set of risk simulation models, collectively referred to as RiskSim and RevSim, a model that calculates net revenues. After accounting for all loads and resources (including augmentation purchases), RiskMod computes the monthly HLH and LLH quantities of secondary energy available to sell and power purchases needed to meet firm loads (balancing purchases) using hydro generation available under 70 years of historical streamflow conditions (1929-1998). Inputs are forecasted loads, non-hydro resources, and varying hydro generation. RiskMod uses results from two hydroregulation models, Hydro Simulation (HYDSIM) and the Hourly Operating and Scheduling Simulator (HOSS), plus load forecasts, to compute the available HLH and LLH surplus energy and deficits in the Federal hydro system under varying streamflow conditions. RiskMod applies HLH and LLH monthly spot market prices supplied by the AURORA$_{xmp®}$ model to the sales and purchase amounts to calculate revenues from surplus energy sales and expenses from balancing power purchases. It also computes augmentation costs based on hydro generation data and AURORA$_{xmp®}$ prices under 1937 hydro conditions. The Rate Analysis Model and the Power Services Revenue Forecast both use the surplus energy revenues and balancing and augmentation power purchase expenses resulting from the Secondary Energy Revenue Forecast calculated in RiskMod. RiskMod computes the 4(h)(10)(C) credits BPA is allowed to credit against its annual U.S. Treasury payment. The amount of the 4(h)(10)(C) credit is determined by summing the costs of the operational impacts (power purchases) and the direct program expenses and capital costs, and then multiplying the total cost by 0.223 (22.3 percent). The operational portion of the 4(h)(10)(C) credit is computed by applying the same AURORA$_{xmp®}$ prices used for the calculation of secondary energy revenues to replacement power purchase amounts. The calculation of the replacement power purchases for 4(h)(10)(C) is described in the Power Loads and Resources Study.

Risk Analysis
In REP-12, the purpose of the risk analysis scenarios is to assess the range of possible rate levels and REP benefits under plausible high and low cases over an extended period of time. This approach focuses more on establishing credible sideboards of what the impacts might be of risks over a longer time period. In contrast, the focus of the traditional approach is estimate the probability of various risks that are deemed to be relevant only over the duration of the rate filing period in order to measure the results against a known financial standard (TPP)..

POWER RATES STUDY (BP-12-E-BPA-01):
Rate Analysis Model (LTRM)

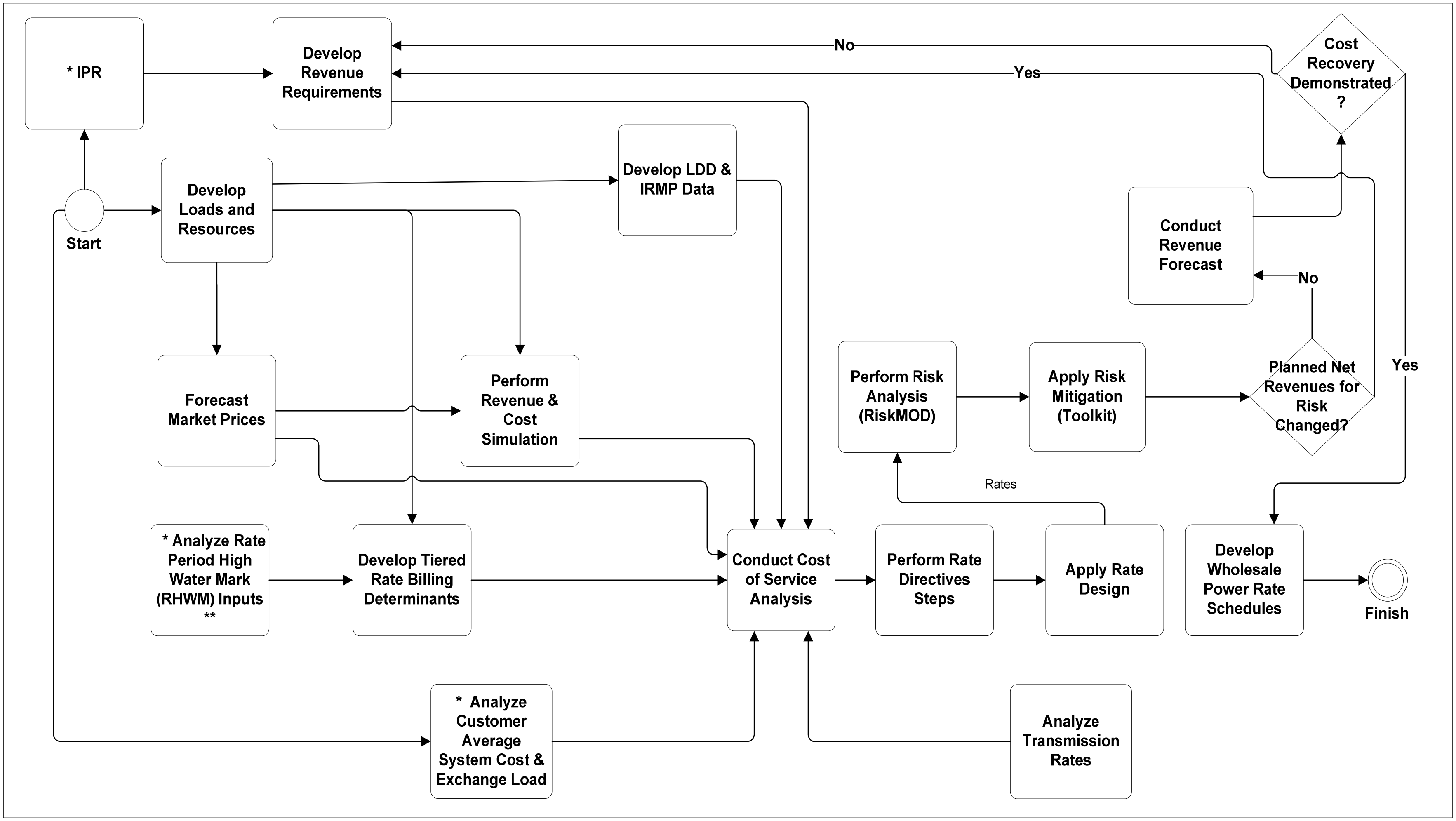
LTRM, a spreadsheet-based model, has two main steps that perform the calculations necessary to develop BPA's wholesale power rates: Cost of Service Analysis Step (COSA) and Rate Directive Steps (RDS).

1. Cost of Service Analysis Step. This step complies with BPA's rate directives by determining the costs associated with the three resource pools (Federal base system (FBS), residential exchange, and new resources) used to serve sales load, and then allocating those costs to the rate pools (Priority Firm Power (PF), Industrial Firm Power (IP), New Resource Firm Power (NR), and Firm Power Products and Services (FPS)). In addition, the COSA allocates the costs of conservation and other BPA programs to the rate pools.
2. Rate Directive Step. The Northwest Power Act requires that some rate adjustments be made after the initial allocation of costs to ensure that the rate levels for the individual rate pools (PF Preference, PF Exchange, IP, NR, and FPS) have the proper relationship to each other. The primary rate adjustments are described in sections 7(b) and 7(c) of the Northwest Power Act. The Rate Directive Step of LTRM2012 performs these rate adjustments. The amount of PF Public rate protection, as well as the levels of the IP and NR rate is set assuming a settlement of the legal issues associated with the Residential Exchange Program.

The LTRM employs the same ratemaking logic as RAM2012 but in a scaled down form. It performs the same calculations as the COSA Step in RAM2012. LTRM uses the same input data used in RAM2012 whenever possible. LTRM is calibrated to RAM2012 for the FY 2012–2013 period.

Rate Development Process Chart

BPA High Level Power Rates Development Process



* These Processes are not part of the 7i- - Rate Process
** RHWM inputs for the BP-12 case will not be available for the initial proposal. Proxy inputs will be developed for the initial proposal.

	A–D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																							
2	**Table 10.1.1 Scenario 2. Large Lookback with LRAs Valid and Protected with the 50% Rule**																						
3																							
4																							
5			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
6	**Avista**																						
7	Minimum % of benefits after amort of LB Balances	50.00%	0.00%	4.46%	4.51%																		
8	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.51%	The Lookback Amount will be set off against 50.00% of Avista's REP Benefits																			
9	REP Benefits before Lookback Amounts and Deemer Balance work off	6.82%	34.9	$ 17.20	$12.13	$13.62	20.18	19.07	24.66	23.94	26.90	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
10	Benefits applied to work off deemer balance (see Avista Tab)		17.06	$ -	$0.00	$0.00	$20.18	$19.07	$6.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11	REP Benefits before Lookback Amounts		$ 17.85	$ 17.20	$12.13	$13.62	$0.00	$0.00	$17.84	$23.94	$26.90	$24.67	$25.81	$40.36	$37.81	$33.78	$39.10	$35.89	$46.96	$51.00	$53.41	$56.72	$60.25
12	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$5.84	8.90	6.25	6.21	0.00	0.00	8.92	11.97	13.45	12.34	12.90	11.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Benefit after Lookback Amount Set Off		$12.01	8.30	5.88	7.41	0.00	0.00	8.92	11.97	13.45	12.34	12.90	29.23	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
14	Preliminary Lookback Amount Inflation Adjusted Balance		$69.93	$61.03	$57.70	$54.38	$57.12	$59.63	$53.35	$43.93	$32.68	$22.07	$10.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	Interest Accrual		0	2.92	2.89	2.73	2.52	2.64	2.55	2.20	1.73	1.24	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Lookback Amount Balance After Interest		$69.93	$63.95	$60.59	$57.12	$59.63	$62.27	$55.90	$46.13	$34.41	$23.31	$11.13	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17	**Year by which LB amount amortized**	2019		48.26%	48.47%	54.41%	0.00%	0.00%	50.00%	50.00%	50.00%	50.00%	50.00%	72.41%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18																							
19	**IDAHO**	Zero out Idaho		1																			
20	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
21	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 50.00% of IDAHO's REP Benefits																			
22	REP Benefits before Lookback Amounts and Deemer Balance work off		0	$0.00	$0.00	$0.00	6.51	10.42	4.59	1.70	3.89	-	-	-	-	-	-	-	-	-	-	-	-
23	Benefits applied to work off deemer balance (see Idaho Tab)		0	0.00	0.00	0.00	6.51	10.42	4.59	1.70	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	REP Benefits before Lookback Amounts		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Net Benefit after Lookback Amount Set Off		$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Preliminary Lookback Amount Inflation Adjusted Balance		$101.74	$101.74	$106.86	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38
28	Interest Accrual		0	5.12	5.25	5.51	5.78	6.06	6.36	6.67	7.00	7.35	7.71	8.08	8.48	8.90	9.34	9.79	10.28	10.78	11.31	11.87	12.45
29	Lookback Amount Balance After Interest		$101.74	$106.861	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38	$265.83
30	**Year by which LB amount amortized**	2029		0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31																							
32	**Northwestern**																						
33	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
34	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 50.00% of Northwestern's REP Benefits																			
35	REP Benefits before Lookback Amounts and Deemer Balance work off	-99.94%	14.099	$ 3.57	$5.43	$4.98	2.67	2.52	2.54	3.76	4.86	4.14	3.64	3.29	3.11	1.84	1.39	0.24	-	-	-	-	-
36	Benefits applied to work off deemer balance (see Northwestern Tab)		0.00	0.00	0.00	0.00	2.67	2.52	2.54	3.76	4.86	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	REP Benefits before Lookback Amounts		$14.10	$3.57	$5.43	$4.98	$0.00	$0.00	$0.00	$0.00	$0.00	$3.48	$3.64	$3.29	$3.11	$1.84	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
38	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.74	1.82	1.65	1.55	0.92	0.69	0.12	0.00	0.00	0.00	0.00	0.00
39	Net Benefit after Lookback Amount Set Off		14.10	3.57	5.43	4.98	0.00	0.00	0.00	0.00	0.00	1.74	1.82	1.65	1.55	0.92	0.69	0.12	0.00	0.00	0.00	0.00	0.00
40	Preliminary Lookback Amount Inflation Adjusted Balance		$19.22	$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$26.50	$26.02	$25.69	$25.44	$25.81	$26.40	$27.59	$28.95	$30.38	$31.87	$33.43	$35.08
41	Interest Accrual		$0.00	0.97	0.99	1.04	1.09	1.15	1.20	1.26	1.32	1.34	1.32	1.30	1.29	1.29	1.31	1.36	1.42	1.49	1.57	1.64	1.72
42	Lookback Amount Balance After Interest		$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$28.24	$27.84	$27.34	$26.99	$26.73	$27.10	$27.72	$28.95	$30.38	$31.87	$33.43	$35.08	$36.80
43	**Year by which LB amount amortized**	2029		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44																							
45	**Pacific**																						
46	Minimum % of benefits after amort of LB Balances	50.00%	0.00%	4.57%	4.37%																		
47	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.37%	The Lookback Amount will be set off against 50.00% of Pacific's REP Benefits																			
48	REP Benefits before Lookback Amounts	2.65%	$6.94	$ 53.10	$74.61	$72.16	58.44	60.87	77.13	77.04	89.39	85.24	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
49	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$6.94	23.56	37.21	32.89	29.22	30.44	38.56	38.52	44.70	14.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	Net Benefit after Lookback Amount Set Off		0.00	29.54	37.40	39.27	29.22	30.44	38.56	38.52	44.70	70.45	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
51	Preliminary Lookback Amount Inflation Adjusted Balance		$239.31	$215.75	$189.22	$165.91	$145.14	$121.51	$88.77	$54.85	$13.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
52	Interest Accrual		0	10.68	9.59	8.45	6.80	5.83	4.60	3.14	1.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	Lookback Amount Balance After Interest		$239.31	$226.43	$198.80	$174.36	$151.94	$127.34	$93.37	$57.99	$14.79	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
54	**Year by which LB amount amortized**	2017		55.63%	50.13%	54.42%	50.00%	50.00%	50.00%	50.00%	50.00%	82.65%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
55																							
56	**PGE**																						
57	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
58	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.29%	The Lookback Amount will be set off against 50.00% of PGE's REP Benefits																			
59	REP Benefits before Lookback Amounts	6.85%	$82.03	$ 68.59	$60.07	$72.90	83.46	78.86	92.85	101.80	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
60	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$26.82	16.83	16.39	16.91	41.73	39.42	46.42	50.90	56.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	Net Benefit after Lookback Amount Set Off		$55.21	51.76	43.68	55.99	41.73	39.43	46.43	50.90	56.53	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
62	Preliminary Lookback Amount Inflation Adjusted Balance		$245.33	$228.50	$222.28	$208.82	$169.99	$138.69	$98.89	$53.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
63	Interest Accrual		0	10.17	3.45	2.89	8.13	6.62	5.10	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	Lookback Amount Balance After Interest		$245.33	$238.67	$225.73	$211.71	$178.11	$145.31	$103.99	$56.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
65	**Year by which LB amount amortized**	2016		75.46%	72.72%	76.80%	50.00%	50.00%	50.00%	50.00%	50.08%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
66																							
67	**PUGET**		7																				
68	Minimum % of benefits after amort of LB Balances	72.14%	0.00%																				
69	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.21%	The Lookback Amount will be set off against 27.86% of PUGET's REP Benefits																			
70	REP Benefits before Lookback Amounts	5.25%	$164.47	$ 125.26	$96.77	$92.68	106.89	108.26	124.12	127.27	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
71	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$53.78	28.20	22.21	25.05	29.78	30.16	34.58	35.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Net Benefit after Lookback Amount Set Off		$110.69	97.06	74.56	67.63	77.11	78.09	89.54	91.87	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
73	Preliminary Lookback Amount Inflation Adjusted Balance		$180.53	$152.33	$135.98	$115.99	$90.48	$64.66	$33.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
74	Interest Accrual		0	5.86	5.05	4.27	4.34	3.26	2.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	Lookback Amount Balance After Interest		$180.53	$158.19	$141.04	$120.26	$94.82	$67.92	$35.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76	**Year by which LB amount amortized**	2015		77.49%	77.05%	72.97%	72.14%	72.14%	72.14%	72.19%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
77																							
78			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
79	**Total Benefits Due Before Deemer or Lookback Amount Set Off**		$302.44	$267.71	$249.01	$256.34	$278.14	$280.00	$325.89	$335.50	$388.04	$385.46	$405.00	$474.34	$485.21	$468.20	$515.35	$490.36	$573.66	$642.05	$680.48	$678.22	$720.38
80	**Total Benefits Due after Deemer and Lookback Amount Set Off**	110.43	$192.01	$190.22	$166.95	$175.28	$148.06	$147.96	$183.45	$193.27	$264.79	$355.94	$390.27	$461.56	$483.66	$467.28	$514.66	$490.24	$573.66	$642.05	$680.48	$678.22	$720.38
81	**Percent of Benefits received after Lookback Amount Set OFF**		63.49%	71.05%	67.05%	68.38%	53.23%	52.84%	56.29%	57.60%	68.24%	92.34%	96.36%	97.31%	99.68%	99.80%	99.87%	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%
82	**Total Lookback Amount After Set Off & Before Interest**		856.07	778.58	$732.23	$678.39	602.55	531.19	428.26	313.35	215.38	198.06	193.26	190.24	198.07	206.92	216.41	226.94	238.10	249.79	262.07	274.94	288.45
83	**Total Lookback Amount Set Off**		0.00	$77.49	$82.06	$81.06	$100.73	$100.02	$128.49	$136.78	$114.50	$28.87	$14.72	$12.78	$1.55	$0.92	$0.69	$0.12	$0.00	$0.00	$0.00	$0.00	$0.00
84	**Total Deemer balance payments**		$17.06	$0.00	$0.00	$0.00	$29.36	$32.01	$13.95	$5.46	$8.75	$0.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
85	**Total Interest Accrued on Lookback amounts**			$35.71	$27.22	$24.89	$28.66	$25.56	$21.87	$16.53	$11.54	$9.92	$9.76	$9.39	$9.77	$10.19	$10.65	$11.15	$11.70	$12.27	$12.88	$13.51	$14.17
86	**Total Lookback Amount After Set Off & Interest**		$856.07	$814.286	$759.45	$703.28	$631.22	$556.75	$450.13	$329.88	$226.93	$207.98	$203.02	$199.63	$207.84	$217.11	$227.06	$238.10	$249.79	$262.07	$274.94	$288.45	$302.63
87	**Percent of Lookback Amount set off (after interest for that year) of beg'g FY 09 balance**			4.88%	11.29%	17.85%	26.27%	34.96%	47.42%	61.47%	73.49%	75.70%	76.28%	76.68%	75.72%	74.64%	73.48%	72.19%	70.82%	69.39%	67.88%	66.30%	64.65%
88	**Percent of LB Amount paid of beginning FY 09 balance without ID Power**		$754.32	5.54%	13.49%	21.63%	31.91%	42.55%	57.49%	74.27%	88.81%	92.25%	93.88%	95.35%	95.33%	95.23%	95.09%	94.86%	94.61%	94.35%	94.07%	93.78%	93.47%

	A–D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																							
2																							
3	**Table 10.1.2 Scenario 2: Large Lookback with LRAs Valid and Protected and without the 50% Rule**																						
4																							
5			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
6	**Avista**																						
7	Minimum % of benefits after amort of LB Balances	0.00%	0.00%	4.46%	4.29%																		
8	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.29%	The Lookback Amount will be set off against 100.00% of Avista's REP Benefits																			
9	REP Benefits before Lookback Amounts and Deemer Balance work off	6.82%	34.9	$ 17.20	$12.13	$13.62	20.18	19.07	24.66	23.94	26.90	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
10	Benefits applied to work off deemer balance (see Avista Tab)		17.06	$ -	$0.00	$0.00	$20.18	$19.07	$6.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11	REP Benefits before Lookback Amounts		$ 17.85	$ 17.20	$12.13	$13.62	$0.00	$0.00	$17.84	$23.94	$26.90	$24.67	$25.81	$40.36	$37.81	$33.78	$39.10	$35.89	$46.96	$51.00	$53.41	$56.72	$60.25
12	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$5.84	8.90	6.25	6.21	0.00	0.00	17.84	23.94	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Benefit after Lookback Amount Set Off		$12.01	8.30	5.88	7.41	0.00	0.00	0.00	0.00	3.01	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
14	Preliminary Lookback Amount Inflation Adjusted Balance		$69.93	$61.03	$57.70	$54.38	$57.12	$59.51	$44.17	$22.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	Interest Accrual		0	2.92	2.89	2.73	2.39	2.50	2.22	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Lookback Amount Balance After Interest		$69.93	$63.95	$60.59	$57.12	$59.51	$62.01	$46.39	$23.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17	**Year by which LB amount amortized**	**2016**		48.26%	48.47%	54.41%	0.00%	0.00%	0.00%	0.00%	11.20%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18																							
19	**IDAHO**	Zero out Idaho		1																			
20	Minimum % of benefits after amort of LB Balances	0.00%	0.00%																				
21	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 100.00% of IDAHO's REP Benefits																			
22	REP Benefits before Lookback Amounts and Deemer Balance work off		0	$0.00	$0.00	$0.00	6.51	10.42	4.59	1.70	3.89	-	-	-	-	-	-	-	-	-	-	-	-
23	Benefits applied to work off deemer balance (see Idaho Tab)		0	0.00	0.00	0.00	6.51	10.42	4.59	1.70	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	REP Benefits before Lookback Amounts		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Net Benefit after Lookback Amount Set Off		$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Preliminary Lookback Amount Inflation Adjusted Balance		$101.74	$101.74	$106.86	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38
28	Interest Accrual		0	5.12	5.25	5.51	5.78	6.06	6.36	6.67	7.00	7.35	7.71	8.08	8.48	8.90	9.34	9.79	10.28	10.78	11.31	11.87	12.45
29	Lookback Amount Balance After Interest		$101.74	$106.861	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38	$265.83
30	**Year by which LB amount amortized**	**2029**		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31																							
32	**Northwestern**																						
33	Minimum % of benefits after amort of LB Balances 0.00%		0.00%																				
34	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 100.00% of Northwestern's REP Benefits																			
35	REP Benefits before Lookback Amounts and Deemer Balance work off	-99.94%	14.099	$ 3.57	$5.43	$4.98	2.67	2.52	2.54	3.76	4.86	4.14	3.64	3.29	3.11	1.84	1.39	0.24	-	-	-	-	-
36	Benefits applied to work off deemer balance (see Northwestern Tab)		0.00	0.00	0.00	0.00	2.67	2.52	2.54	3.76	4.86	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	REP Benefits before Lookback Amounts		$14.10	$3.57	$5.43	$4.98	$0.00	$0.00	$0.00	$0.00	$0.00	$3.48	$3.64	$3.29	$3.11	$1.84	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
38	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.48	3.64	3.29	3.11	1.84	1.39	0.24	0.00	0.00	0.00	0.00	0.00
39	Net Benefit after Lookback Amount Set Off		14.10	3.57	5.43	4.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Preliminary Lookback Amount Inflation Adjusted Balance		$19.22	$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$24.75	$22.41	$20.31	$18.27	$17.41	$16.92	$17.54	$18.40	$19.31	$20.26	$21.25	$22.29
41	Interest Accrual		$0.00	0.97	0.99	1.04	1.09	1.15	1.20	1.26	1.32	1.30	1.19	1.07	0.97	0.90	0.86	0.87	0.90	0.95	1.00	1.04	1.10
42	Lookback Amount Balance After Interest		$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$28.24	$26.05	$23.60	$21.38	$19.24	$18.30	$17.78	$18.40	$19.31	$20.26	$21.25	$22.29	$23.39
43	**Year by which LB amount amortized**	**2029**		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44																							
45	**Pacific**																						
46	Minimum % of benefits after amort of LB Balances	25.17%	0.00%	4.57%	4.21%																		
47	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.21%	The Lookback Amount will be set off against 74.83% of Pacific's REP Benefits																			
48	REP Benefits before Lookback Amounts	2.65%	$6.94	$ 53.10	$74.61	$72.16	58.44	60.87	77.13	77.04	89.39	85.24	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
49	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$6.94	23.56	37.21	32.89	43.73	45.55	57.71	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	Net Benefit after Lookback Amount Set Off		0.00	29.54	37.40	39.27	14.71	15.32	19.41	36.04	89.39	85.24	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
51	Preliminary Lookback Amount Inflation Adjusted Balance		$239.31	$215.75	$189.22	$165.91	$130.63	$91.32	$38.27	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
52	Interest Accrual		0	10.68	9.59	8.45	6.24	4.67	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	Lookback Amount Balance After Interest		$239.31	$226.43	$198.80	$174.36	$136.87	$95.99	$41.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
54	**Year by which LB amount amortized**	**2015**		55.63%	50.13%	54.42%	25.17%	25.17%	25.17%	46.78%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
55																							
56	**PGE**																						
57	Minimum % of benefits after amort of LB Balances	35.92%	0.00%																				
58	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.21%	The Lookback Amount will be set off against 64.08% of PGE's REP Benefits																			
59	REP Benefits before Lookback Amounts	6.85%	$82.03	$ 68.59	$60.07	$72.90	83.46	78.86	92.85	101.80	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
60	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$26.82	16.83	16.39	16.91	53.48	50.53	59.50	65.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	Net Benefit after Lookback Amount Set Off		$55.21	51.76	43.68	55.99	29.98	28.33	33.35	36.61	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
62	Preliminary Lookback Amount Inflation Adjusted Balance		$245.33	$228.50	$222.08	$208.62	$158.04	$115.22	$61.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
63	Interest Accrual		0	9.97	3.45	2.89	7.71	5.75	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	Lookback Amount Balance After Interest		$245.33	$238.47	$225.53	$211.52	$165.75	$120.97	$65.19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
65	**Year by which LB amount amortized**	**2015**		75.46%	72.72%	76.80%	35.92%	35.92%	35.92%	35.96%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
66																							
67	**PUGET**		7																				
68	Minimum % of benefits after amort of LB Balances	72.14%	0.00%																				
69	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.21%	The Lookback Amount will be set off against 27.86% of PUGET's REP Benefits																			
70	REP Benefits before Lookback Amounts	5.25%	$164.47	$ 125.26	$96.77	$92.68	106.89	108.26	124.12	127.27	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
71	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$53.78	28.20	22.21	25.05	29.78	30.16	34.58	35.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Net Benefit after Lookback Amount Set Off		$110.69	97.06	74.56	67.63	77.11	78.09	89.54	91.87	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
73	Preliminary Lookback Amount Inflation Adjusted Balance		$180.53	$152.33	$135.98	$115.99	$90.48	$64.66	$33.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
74	Interest Accrual		0	5.86	5.05	4.27	4.34	3.26	2.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	Lookback Amount Balance After Interest		$180.53	$158.19	$141.04	$120.26	$94.82	$67.92	$35.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76	**Year by which LB amount amortized**	**2015**		77.49%	77.05%	72.97%	72.14%	72.14%	72.14%	72.19%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
77																							
78			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
79	**Total Benefits Due Before Deemer or Lookback Amount Set Off**		$302.44	$267.71	$249.01	$256.34	$278.14	$280.00	$325.89	$335.50	$388.04	$385.46	$405.00	$474.34	$485.21	$468.20	$515.35	$490.36	$573.66	$642.05	$680.48	$678.22	$720.38
80	**Total Benefits Due after Deemer and Lookback Amount Set Off**	110.43	$192.01	$190.22	$166.95	$175.28	$121.79	$121.74	$142.30	$164.52	$355.40	$381.32	$401.35	$471.05	$482.11	$466.37	$513.96	$490.12	$573.66	$642.05	$680.48	$678.22	$720.38
81	**Percent of Benefits received after Lookback Amount Set OFF**		63.49%	71.05%	67.05%	68.38%	43.79%	43.48%	43.67%	49.04%	91.59%	98.93%	99.10%	99.31%	99.36%	99.61%	99.73%	99.95%	100.00%	100.00%	100.00%	100.00%	100.00%
82	**Total Lookback Amount After Set Off & Before Interest**		856.07	778.58	$732.03	$678.19	576.10	477.41	331.17	183.93	169.41	174.25	179.25	184.85	190.90	198.52	206.93	216.88	227.55	238.73	250.45	262.76	275.67
83	**Total Lookback Amount Set Off**		0.00	$77.49	$82.06	$81.06	$126.99	$126.24	$169.64	$165.53	$23.89	$3.48	$3.64	$3.29	$3.11	$1.84	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
84	**Total Deemer balance payments**		$17.06	$0.00	$0.00	$0.00	$29.36	$32.01	$13.95	$5.46	$8.75	$0.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
85	**Total Interest Accrued on Lookback amounts**			$35.51	$27.22	$24.89	$27.56	$23.39	$18.29	$9.36	$8.32	$8.65	$8.89	$9.16	$9.45	$9.80	$10.20	$10.66	$11.18	$11.73	$12.31	$12.91	$13.54
86	**Total Lookback Amount After Set Off & Interest**		$856.07	$814.090	$759.25	$703.08	$603.66	$500.80	$349.46	$193.30	$177.73	$182.89	$188.14	$194.01	$200.36	$208.31	$217.13	$227.55	$238.73	$250.45	$262.76	$275.67	$289.22
87	**Percent of Lookback Amount set off (after interest for that year) of beg'g FY 09 balance**			4.90%	11.31%	17.87%	29.48%	41.50%	59.18%	77.42%	79.24%	78.64%	78.02%	77.34%	76.60%	75.67%	74.64%	73.42%	72.11%	70.74%	69.31%	67.80%	66.22%
88	**Percent of LB Amount paid of beginning FY 09 balance without ID Power**		$754.32	5.56%	13.51%	21.65%	35.57%	49.97%	70.83%	92.38%	95.33%	95.57%	95.85%	96.09%	96.32%	96.39%	96.41%	96.26%	96.08%	95.89%	95.68%	95.47%	95.25%

	A B C D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																							
2																							
3				**Table 10.1.3 Scenario 3 Large Lookback with LRAs Invalid and with the 50% Rule**																			
4																							
5			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
6	**Avista**																						
7	Minimum % of benefits after amort of LB Balances	50.00%	0.00%	4.46%	4.51%																		
8	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.51%	The Lookback Amount will be set off against 50.00% of Avista's REP Benefits																			
9	REP Benefits before Lookback Amounts and Deemer Balance work off	6.82%	34.9	$ 17.20	$12.13	$13.62	20.18	19.07	24.66	23.94	26.90	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
10	Benefits applied to work off deemer balance (see Avista Tab)		17.06	$ -	$0.00	$0.00	$20.18	$19.07	$6.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11	REP Benefits before Lookback Amounts		$ 17.85	$17.20	$12.13	$13.62	$0.00	$0.00	$17.84	$23.94	$26.90	$24.67	$25.81	$40.36	$37.81	$33.78	$39.10	$35.89	$46.96	$51.00	$53.41	$56.72	$60.25
12	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$5.84	8.90	6.25	6.21	0.00	0.00	8.92	11.97	13.45	12.34	12.90	11.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Benefit after Lookback Amount Set Off		$12.01	8.30	5.88	7.41	0.00	0.00	8.92	11.97	13.45	12.34	12.90	29.00	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
14	Preliminary Lookback Amount Inflation Adjusted Balance		$69.93	$61.03	$57.87	$54.56	$57.29	$59.81	$53.54	$44.13	$32.88	$22.28	$10.62	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	Interest Accrual		0	3.09	2.89	2.73	2.52	2.64	2.56	2.20	1.74	1.25	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Lookback Amount Balance After Interest		$69.93	$64.12	$60.77	$57.29	$59.81	$62.46	$56.09	$46.33	$34.62	$23.53	$11.37	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17	**Year by which LB amount amortized**	**2019**		48.26%	48.47%	54.41%	0.00%	0.00%	50.00%	50.00%	50.00%	50.00%	50.00%	71.84%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18																							
19	**IDAHO**	Zero out Idaho																					
20	Minimum % of benefits after amort of LB Balances	0.00%	0.00%																				
21	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 100.00% of IDAHO's REP Benefits																			
22	REP Benefits before Lookback Amounts and Deemer Balance work off		0	$0.00	$0.00	$0.00	6.51	10.42	4.59	1.70	3.89	-	-	-	-	-	-	-	-	-	-	-	-
23	Benefits applied to work off deemer balance (see Idaho Tab)		0	0.00	0.00	0.00	6.51	10.42	4.59	1.70	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	REP Benefits before Lookback Amounts		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Net Benefit after Lookback Amount Set Off		$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Preliminary Lookback Amount Inflation Adjusted Balance		$101.74	$101.74	$106.86	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38
28	Interest Accrual		0	5.12	5.25	5.51	5.78	6.06	6.36	6.67	7.00	7.35	7.71	8.08	8.48	8.90	9.34	9.79	10.28	10.78	11.31	11.87	12.45
29	Lookback Amount Balance After Interest		$101.74	$106.861	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38	$265.83
30	**Year by which LB amount amortized**	**2029**		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31																							
32	**Northwestern**																						
33	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
34	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 50.00% of Northwestern's REP Benefits																			
35	REP Benefits before Lookback Amounts and Deemer Balance work off	-99.94%	14.10	$ 3.57	$5.43	$4.98	2.67	2.52	2.54	3.76	4.86	4.14	3.64	3.29	3.11	1.84	1.39	0.24	-	-	-	-	-
36	Benefits applied to work off deemer balance (see Northwestern Tab)		0.00	0.00	0.00	0.00	2.67	2.52	2.54	3.76	4.86	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	REP Benefits before Lookback Amounts		$14.10	$3.57	$5.43	$4.98	$0.00	$0.00	$0.00	$0.00	$0.00	$3.48	$3.64	$3.29	$3.11	$1.84	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
38	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.74	1.82	1.65	1.55	0.92	0.69	0.12	0.00	0.00	0.00	0.00	0.00
39	Net Benefit after Lookback Amount Set Off		$14.10	3.57	5.43	4.98	0.00	0.00	0.00	0.00	0.00	1.74	1.82	1.65	1.55	0.92	0.69	0.12	0.00	0.00	0.00	0.00	0.00
40	Preliminary Lookback Amount Inflation Adjusted Balance		$19.22	$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$26.50	$26.02	$25.69	$25.44	$25.81	$26.40	$27.59	$28.95	$30.38	$31.87	$33.43	$35.08
41	Interest Accrual		$0.00	0.97	0.99	1.04	1.09	1.15	1.20	1.26	1.32	1.34	1.32	1.30	1.29	1.29	1.31	1.36	1.42	1.49	1.57	1.64	1.72
42	Lookback Amount Balance After Interest		$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$28.24	$27.84	$27.34	$26.99	$26.73	$27.10	$27.72	$28.95	$30.38	$31.87	$33.43	$35.08	$36.80
43	**Year by which LB amount amortized**	**2029**		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44																							
45	**Pacific**																						
46	Minimum % of benefits after amort of LB Balances	50.00%	0.00%	4.57%	5.03%																		
47	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 50.00% of Pacific's REP Benefits																			
48	REP Benefits before Lookback Amounts	2.65%	$6.94	$ 53.10	$74.61	$72.16	58.44	60.87	77.13	77.04	89.39	85.24	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
49	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$6.94	23.56	37.21	32.89	29.22	30.44	38.56	38.52	44.70	42.62	43.05	48.84	47.15	43.17	45.12	39.76	44.15	46.87	47.30	42.74	43.64
50	Net Benefit after Lookback Amount Set Off		0.00	29.54	37.40	39.27	29.22	30.44	38.56	38.52	44.70	42.62	43.05	48.84	47.15	43.17	45.12	39.76	44.15	46.87	47.30	42.74	43.64
51	Preliminary Lookback Amount Inflation Adjusted Balance		$705.38	$681.82	$655.28	$631.98	$611.21	$612.05	$604.25	$596.33	$581.84	$568.86	$554.75	$534.18	$514.42	$497.63	$477.97	$462.75	$442.26	$418.16	$392.50	$370.16	$345.71
52	Interest Accrual		0	10.68	9.59	8.45	31.27	30.77	30.60	30.20	29.64	28.95	28.27	27.39	26.38	25.46	24.54	23.66	22.77	21.64	20.39	19.19	18.01
53	Lookback Amount Balance After Interest		$705.38	$692.49	$664.87	$640.43	$642.48	$642.82	$634.85	$626.54	$611.48	$597.80	$583.02	$561.57	$540.80	$523.08	$502.51	$486.41	$465.03	$439.80	$412.90	$389.34	$363.71
54	**Year by which LB amount amortized**	**2029**		55.63%	50.13%	54.42%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
55																							
56	**PGE**																						
57	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
58	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.29%	The Lookback Amount will be set off against 50.00% of PGE's REP Benefits																			
59	REP Benefits before Lookback Amounts	6.85%	$82.03	$ 68.59	$60.07	$72.90	83.46	78.86	92.85	101.80	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
60	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$26.82	16.83	16.39	16.91	41.73	39.42	46.42	50.90	56.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	Net Benefit after Lookback Amount Set Off		$55.21	51.76	43.68	55.99	41.73	39.43	46.43	50.90	56.53	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
62	Preliminary Lookback Amount Inflation Adjusted Balance		$245.33	$228.50	$222.28	$208.82	$169.99	$138.69	$98.89	$53.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
63	Interest Accrual		0	10.17	3.45	2.89	8.13	6.62	5.10	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	Lookback Amount Balance After Interest		$245.33	$238.67	$225.73	$211.71	$178.11	$145.31	$103.99	$56.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
65	**Year by which LB amount amortized**	**2016**		75.46%	72.72%	76.80%	50.00%	50.00%	50.00%	50.00%	50.08%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
66																							
67	**PUGET**		14																				
68	Minimum % of benefits after amort of LB Balances	50.00%	0.00%																				
69	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.69%	The Lookback Amount will be set off against 50.00% of PUGET's REP Benefits																			
70	REP Benefits before Lookback Amounts	5.25%	$164.47	$ 125.26	$96.77	$92.68	106.89	108.26	124.12	127.27	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
71	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$53.78	28.20	22.21	25.05	53.44	54.13	62.06	63.64	75.06	78.60	85.96	95.42	102.77	100.11	87.36	0.00	0.00	0.00	0.00	0.00	0.00
72	Net Benefit after Lookback Amount Set Off		$110.69	97.06	74.56	67.63	53.44	54.13	62.06	63.64	75.06	78.60	85.96	95.42	102.77	100.11	134.62	218.90	252.33	283.98	300.75	306.23	331.24
73	Preliminary Lookback Amount Inflation Adjusted Balance		$719.79	$691.59	$675.24	$655.25	$606.08	$581.50	$547.27	$510.09	$459.81	$403.94	$338.22	$260.19	$171.44	$81.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
74	Interest Accrual		0	5.86	5.05	4.27	29.56	27.83	26.45	24.78	22.73	20.24	17.39	14.02	10.11	5.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	Lookback Amount Balance After Interest		$719.79	$697.45	$680.30	$659.52	$635.63	$609.33	$573.72	$534.86	$482.53	$424.18	$355.61	$274.21	$181.55	$87.36	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76	**Year by which LB amount amortized**	**2022**		77.49%	77.05%	72.97%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	60.64%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
77																							
78			**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
79	**Total Benefits Due Before Deemer or Lookback Amount Set Off**		$302.44	$267.71	$249.01	$256.34	$278.14	$280.00	$325.89	$335.50	$388.04	$385.46	$405.00	$474.34	$485.21	$468.20	$515.35	$490.36	$573.66	$642.05	$680.48	$678.22	$720.38
80	**Total Benefits Due afterLookback Amount Set Off**	110.43	$192.01	$190.22	$166.95	$175.28	$124.40	$124.00	$155.97	$165.03	$189.73	$249.51	$261.26	$317.06	$333.74	$324.00	$382.18	$450.48	$529.51	$595.18	$633.19	$635.48	$676.75
81	**Percent of Benefits received after Lookback Amount Set OFF**		63.49%	71.05%	67.05%	68.38%	44.72%	44.28%	47.86%	49.19%	48.90%	64.73%	64.51%	66.84%	68.78%	69.20%	74.16%	91.87%	92.30%	92.70%	93.05%	93.70%	93.94%
82	**Total Lookback Amount After Set Off & Before Interest**		1,861.39	1,783.90	$1,737.73	$1,683.89	1,584.39	1,538.76	1,457.87	1,365.11	1,243.94	1,171.07	1,086.46	984.60	883.93	785.98	694.38	689.69	680.36	667.95	654.57	645.10	634.16
83	**Total Lookback Amount Set Off**		0.00	$77.49	$82.06	$81.06	$124.39	$123.99	$155.97	$165.02	$189.56	$135.30	$143.73	$157.28	$151.48	$144.21	$133.17	$39.88	$44.15	$46.87	$47.30	$42.74	$43.64
84	**Total Deemer balance payments**		$17.06	$0.00	$0.00	$0.00	$29.36	$32.01	$13.95	$5.46	$8.75	$0.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
85	**Total Interest Accrued on Lookback amounts**			$35.88	$27.22	$24.89	$78.35	$75.08	$72.27	$68.38	$62.43	$59.12	$55.43	$50.80	$46.26	$41.57	$35.19	$34.82	$34.47	$33.92	$33.27	$32.69	$32.18
86	**Total Lookback Amount After Set Off & Interest**		$1,861.39	$1,819.787	$1,764.95	$1,708.78	$1,662.75	$1,613.83	$1,530.13	$1,433.49	$1,306.36	$1,230.19	$1,141.88	$1,035.40	$930.19	$827.55	$729.57	$724.51	$714.82	$701.87	$687.84	$677.80	$666.34
87	**Percent of Lookback Amount set off (after interest for that year) of beg'g FY 09 balance**			2.24%	5.18%	8.20%	10.67%	13.30%	17.80%	22.99%	29.82%	33.91%	38.65%	44.37%	50.03%	55.54%	60.81%	61.08%	61.60%	62.29%	63.05%	63.59%	64.20%
88	**Percent of LB Amount paid of beginning FY 09 balance without ID Power**		$1,759.65	2.36%	5.77%	9.26%	12.19%	15.30%	20.40%	26.25%	33.86%	38.58%	44.02%	50.51%	56.95%	63.26%	69.34%	70.16%	71.26%	72.58%	73.99%	75.21%	76.53%

	A–D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																							
2																							
3	**Table 10.1.4 Scenario 3 Large Lookback with LRAs Invalid and without the 50% Rule**																						
4																							
5			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
6	**Avista**																						
7	Minimum % of benefits after amort of LB Balances	0.00%	0.00%	4.46%	4.29%																		
8	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.29%	The Lookback Amount will be set off against 100.00% of Avista's REP Benefits																			
9	REP Benefits before Lookback Amounts and Deemer Balance work off	6.82%	34.9	$ 17.20	$12.13	$13.62	20.18	19.07	24.66	23.94	26.90	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
10	Benefits applied to work off deemer balance (see Avista Tab)		17.06	$ -	$0.00	$0.00	$20.18	$19.07	$6.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11	REP Benefits before Lookback Amounts		$ 17.85	$17.20	$12.13	$13.62	$0.00	$0.00	$17.84	$23.94	$26.90	$24.67	$25.81	$40.36	$37.81	$33.78	$39.10	$35.89	$46.96	$51.00	$53.41	$56.72	$60.25
12	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$5.84	8.90	6.25	6.21	0.00	0.00	17.84	23.94	24.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Benefit after Lookback Amount Set Off		$12.01	8.30	5.88	7.41	0.00	0.00	0.00	0.00	2.81	24.67	25.81	40.36	37.81	33.78	39.10	35.89	46.96	51.00	53.41	56.72	60.25
14	Preliminary Lookback Amount Inflation Adjusted Balance		$69.93	$61.03	$57.87	$54.56	$57.29	$59.69	$44.36	$22.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	Interest Accrual		0	3.09	2.89	2.73	2.40	2.51	2.23	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Lookback Amount Balance After Interest		$69.93	$64.12	$60.77	$57.29	$59.69	$62.20	$46.59	$24.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17	**Year by which LB amount amortized**	**2016**		48.26%	48.47%	54.41%	0.00%	0.00%	0.00%	0.00%	10.45%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18																							
19	**IDAHO**	Zero out Idaho																					
20	Minimum % of benefits after amort of LB Balances	0.00%	0.00%																				
21	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 100.00% of IDAHO's REP Benefits																			
22	REP Benefits before Lookback Amounts and Deemer Balance work off		0	$0.00	$0.00	$0.00	6.51	10.42	4.59	1.70	3.89	-	-	-	-	-	-	-	-	-	-	-	-
23	Benefits applied to work off deemer balance (see Idaho Tab)		0	0.00	0.00	0.00	6.51	10.42	4.59	1.70	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	REP Benefits before Lookback Amounts		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Net Benefit after Lookback Amount Set Off		$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Preliminary Lookback Amount Inflation Adjusted Balance		$101.74	$101.74	$106.86	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38
28	Interest Accrual		0	5.12	5.25	5.51	5.78	6.06	6.36	6.67	7.00	7.35	7.71	8.08	8.48	8.90	9.34	9.79	10.28	10.78	11.31	11.87	12.45
29	Lookback Amount Balance After Interest		$101.74	$106.861	$112.11	$117.62	$123.40	$129.46	$135.82	$142.49	$149.49	$156.84	$164.55	$172.63	$181.11	$190.01	$199.35	$209.14	$219.42	$230.20	$241.51	$253.38	$265.83
30	**Year by which LB amount amortized**	**2029**		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31																							
32	**Northwestern**																						
33	Minimum % of benefits after amort of LB Balances	0.00%	0.00%																				
34	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	5.03%	The Lookback Amount will be set off against 100.00% of Northwestern's REP Benefits																			
35	REP Benefits before Lookback Amounts and Deemer Balance work off	-99.94%	14.10	$ 3.57	$5.43	$4.98	2.67	2.52	2.54	3.76	4.86	4.14	3.64	3.29	3.11	1.84	1.39	0.24	-	-	-	-	-
36	Benefits applied to work off deemer balance (see Northwestern Tab)		0.00	0.00	0.00	0.00	2.67	2.52	2.54	3.76	4.86	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	REP Benefits before Lookback Amounts		$14.10	$3.57	$5.43	$4.98	$0.00	$0.00	$0.00	$0.00	$0.00	$3.48	$3.64	$3.29	$3.11	$1.84	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
38	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.48	3.64	3.29	3.11	1.84	1.39	0.24	0.00	0.00	0.00	0.00	0.00
39	Net Benefit after Lookback Amount Set Off		$14.10	3.57	5.43	4.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Preliminary Lookback Amount Inflation Adjusted Balance		$19.22	$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$24.75	$22.41	$20.31	$18.27	$17.41	$16.92	$17.54	$18.40	$19.31	$20.26	$21.25	$22.29
41	Interest Accrual		$0.00	0.97	0.99	1.04	1.09	1.15	1.20	1.26	1.32	1.30	1.19	1.07	0.97	0.90	0.86	0.87	0.90	0.95	1.00	1.04	1.10
42	Lookback Amount Balance After Interest		$19.22	$20.18	$21.18	$22.22	$23.31	$24.45	$25.65	$26.91	$28.24	$26.05	$23.60	$21.38	$19.24	$18.30	$17.78	$18.40	$19.31	$20.26	$21.25	$22.29	$23.39
43	**Year by which LB amount amortized**	**2029**		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44																							
45	**Pacific**																						
46	Minimum % of benefits after amort of LB Balances	0.00%	0.00%	4.57%	4.63%																		
47	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.63%	The Lookback Amount will be set off against 100.00% of Pacific's REP Benefits																			
48	REP Benefits before Lookback Amounts	2.65%	$6.94	$ 53.10	$74.61	$72.16	58.44	60.87	77.13	77.04	89.39	85.24	86.10	97.69	94.30	86.34	90.24	79.52	88.30	93.75	94.60	85.48	87.27
49	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$6.94	23.56	37.21	32.89	58.44	60.87	77.13	77.04	89.39	85.24	86.10	97.69	94.30	76.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	Net Benefit after Lookback Amount Set Off		0.00	29.54	37.40	39.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.41	90.24	79.52	88.30	93.75	94.60	85.48	87.27
51	Preliminary Lookback Amount Inflation Adjusted Balance		$705.38	$681.82	$655.28	$631.98	$581.99	$549.21	$498.27	$445.48	$377.93	$311.75	$241.61	$156.73	$71.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
52	Interest Accrual		0	10.68	9.59	8.45	28.10	26.18	24.25	21.84	19.06	15.96	12.81	9.22	5.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	Lookback Amount Balance After Interest		$705.38	$692.49	$664.87	$640.43	$610.09	$575.40	$522.52	$467.32	$396.99	$327.71	$254.42	$165.95	$76.94	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
54	**Year by which LB amount amortized**	**2021**		55.63%	50.13%	54.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.89%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
55																							
56	**PGE**																						
57	Minimum % of benefits after amort of LB Balances	35.92%	0.00%																				
58	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.21%	The Lookback Amount will be set off against 64.08% of PGE's REP Benefits																			
59	REP Benefits before Lookback Amounts	6.85%	$82.03	$ 68.59	$60.07	$72.90	83.46	78.86	92.85	101.80	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
60	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$26.82	16.83	16.39	16.91	53.48	50.53	59.50	65.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	Net Benefit after Lookback Amount Set Off		$55.21	51.76	43.68	55.99	29.98	28.33	33.35	36.61	112.88	114.22	117.53	142.15	144.45	146.01	162.65	155.81	186.07	213.33	231.73	229.80	241.62
62	Preliminary Lookback Amount Inflation Adjusted Balance		$245.33	$228.50	$222.08	$208.62	$158.04	$115.22	$61.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
63	Interest Accrual		0	9.97	3.45	2.89	7.71	5.75	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	Lookback Amount Balance After Interest		$245.33	$238.47	$225.53	$211.52	$165.75	$120.97	$65.19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
65	**Year by which LB amount amortized**	**2015**		75.46%	72.72%	76.80%	35.92%	35.92%	35.92%	35.96%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
66																							
67	**PUGET**		9																				
68	Minimum % of benefits after amort of LB Balances	0.00%	0.00%																				
69	Amort Benefits by Cap (=0) or by Minimum allowed (=1)	1	4.37%	The Lookback Amount will be set off against 100.00% of PUGET's REP Benefits																			
70	REP Benefits before Lookback Amounts	5.25%	$164.47	$ 125.26	$96.77	$92.68	106.89	108.26	124.12	127.27	150.11	157.19	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
71	Lookback Amount Set Off (CAP Not operational; Min Bal instead)	CAP =	$53.78	28.20	22.21	25.05	106.89	108.26	124.12	127.27	150.11	132.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Net Benefit after Lookback Amount Set Off		$110.69	97.06	74.56	67.63	0.00	0.00	0.00	0.00	0.00	25.01	171.92	190.85	205.55	200.23	221.98	218.90	252.33	283.98	300.75	306.23	331.24
73	Preliminary Lookback Amount Inflation Adjusted Balance		$719.79	$691.59	$675.24	$655.25	$552.63	$470.79	$369.05	$260.14	$123.79	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
74	Interest Accrual		0	5.86	5.05	4.27	26.42	22.38	18.37	13.76	8.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	Lookback Amount Balance After Interest		$719.79	$697.45	$680.30	$659.52	$579.05	$493.17	$387.42	$273.90	$132.19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76	**Year by which LB amount amortized**	**2017**		77.49%	77.05%	72.97%	0.00%	0.00%	0.00%	0.00%	0.00%	15.91%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
77																							
78			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
79	**Total Benefits Due Before Deemer or Lookback Amount Set Off**		$302.44	$267.71	$249.01	$256.34	$278.14	$280.00	$325.89	$335.50	$388.04	$385.46	$405.00	$474.34	$485.21	$468.20	$515.35	$490.36	$573.66	$642.05	$680.48	$678.22	$720.38
80	**Total Benefits Due after Deemer and Lookback Amount Set Off**	110.43	$192.01	$190.22	$166.95	$175.28	$29.98	$28.33	$33.35	$36.61	$115.70	$163.89	$315.26	$373.36	$387.80	$389.43	$513.96	$490.12	$573.66	$642.05	$680.48	$678.22	$720.38
81	**Percent of Benefits received after Lookback Amount Set OFF**		63.49%	71.05%	67.05%	68.38%	10.78%	10.12%	10.23%	10.91%	29.82%	42.52%	77.84%	78.71%	79.92%	83.17%	99.73%	99.95%	100.00%	100.00%	100.00%	100.00%	100.00%
82	**Total Lookback Amount After Set Off & Before Interest**		1,861.39	1,783.90	$1,737.53	$1,683.69	1,489.78	1,341.62	1,127.06	889.75	671.13	485.99	420.86	341.58	262.55	198.52	206.93	216.88	227.55	238.73	250.45	262.76	275.67
83	**Total Lookback Amount Set Off**		0.00	$77.49	$82.06	$81.06	$218.81	$219.66	$278.59	$293.44	$263.59	$220.91	$89.74	$100.98	$97.41	$78.78	$1.39	$0.24	$0.00	$0.00	$0.00	$0.00	$0.00
84	**Total Deemer balance payments**		$ 17.06	$ -	$ -	$ -	$ 29.36	$ 32.01	$ 13.95	$ 5.46	$ 8.75	$ 0.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85	**Total Interest Accrued on Lookback amounts**			$35.69	$27.22	$24.89	$71.50	$64.03	$56.12	$44.98	$35.78	$24.61	$21.70	$18.38	$14.74	$9.80	$10.20	$10.66	$11.18	$11.73	$12.31	$12.91	$13.54
86	**Total Lookback Amount After Set Off & Interest**		$1,861.39	$1,819.590	$1,764.75	$1,708.59	$1,561.28	$1,405.65	$1,183.19	$934.72	$706.91	$510.60	$442.56	$359.96	$277.29	$208.31	$217.13	$227.55	$238.73	$250.45	$262.76	$275.67	$289.22
87	**Percent of Lookback Amount set off (after interest for that year) of beg'g FY 09 balance**			2.25%	5.19%	8.21%	16.12%	24.48%	36.44%	49.78%	62.02%	72.57%	76.22%	80.66%	85.10%	88.81%	88.34%	87.78%	87.17%	86.54%	85.88%	85.19%	84.46%
88	**Percent of LB Amount paid of beginning FY 09 balance without ID Power**		$1,759.65	2.38%	5.78%	9.27%	17.96%	27.13%	40.12%	54.60%	67.92%	79.48%	83.76%	88.89%	94.05%	98.45%	98.46%	98.40%	98.32%	98.24%	98.15%	98.06%	97.96%

Rate Data Input
Disaggregated Loads
Test Period October 2011 - September 2017
(MWh)

	A	B	C	E	F	G	H	I	J
5				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	Preference			60,582,273	61,280,658	62,050,364	62,527,295	62,998,332	63,340,949
7		Slice (block)		15,575,833	16,201,276	16,053,799	16,492,784	16,321,138	16,741,694
8		Slice (output energy)		16,988,696	16,625,421	16,921,993	16,635,593	16,904,445	16,482,758
9		Load Following - System Shape		27,922,938	28,247,398	28,729,387	28,927,168	29,037,339	29,025,497
10		Load Following - Load Shaping		-89,298	-288,721	16,789	42,747	181,134	317,091
11		Tier 2 (block)		184,104	495,285	328,395	429,004	554,275	773,908
12	Industrial			2,990,952	2,982,780	2,982,780	2,982,780	2,990,952	2,982,780
13		Smelter		2,810,880	2,803,200	2,803,200	2,803,200	2,810,880	2,803,200
14		Other Industrial		180,072	179,580	179,580	179,580	180,072	179,580
15	New Resource			0	0	0	0	0	0
16	Firm Power and Services			9,573,706	9,394,067	9,299,637	9,067,240	9,207,566	8,801,408
17		Intraregional Transfer		812,823	807,751	807,751	807,751	812,823	807,751
18			WNP3	733,038	728,184	728,184	728,184	733,038	728,184
21			Dittmer Station Service	79,785	79,567	79,567	79,567	79,785	79,567
28		FBS Obligation		6,163,276	5,995,837	5,951,162	5,732,120	5,922,941	5,828,809
29			Canadian Entitlement	4,588,176	4,420,884	4,376,208	4,157,167	4,360,231	4,299,530
30			USBR Pump Load	1,522,419	1,522,250	1,522,251	1,522,250	1,522,417	1,522,251
31			Hungry Horse	45,653	45,675	45,675	45,675	33,265	0
39		Locational Exchange		1,933,872	1,926,655	1,926,655	1,926,655	1,933,872	1,926,655
40			Sierra Pacific (Wells)	527,040	525,960	525,960	525,960	527,040	525,960
41			PacifiCorp (So Idaho)	1,406,832	1,400,695	1,400,695	1,400,695	1,406,832	1,400,695
50		Seasonal or Capacity Exchange		663,735	663,823	614,069	600,714	537,930	238,193
51			Riverside Capacity	42,292	43,282	43,282	43,641	19,612	0
52			Riverside Seasonal	37,872	37,620	37,620	37,620	0	0
53			Pasadena	13,112	13,112	13,112	0	0	0
54			PG&E	227,136	226,982	227,186	227,097	227,272	226,835
55			PacifiCorp	50,000	50,000	0	0	0	0
56			Intertie Losses	9,612	9,630	9,636	9,251	7,407	6,805
57			White Creek Shaping	283,710	283,198	283,233	283,106	283,639	4,553
61	Presale of Secondary			3,229,053	455,048	0	0	0	0
62	Conservation			-198,763	-260,319	-260,319	-260,319	-261,032	-260,319

Table 10.2.1.2.1

Rate Data Input
Disaggregated Resources
Test Period October 2011 - September 2017
(MWh)

	A	B	C	E	F	G	H	I	J
6				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
7	Hydro			62,221,298	62,020,245	61,886,277.05	61,934,377.87	62,081,365.51	61,918,768.27
8		Regulated		57,666,281	57,495,286	57,373,572.04	57,427,797.66	57,573,343.26	57,429,285.66
9		Independent		3,319,986	3,316,101	3,316,101.01	3,316,101.01	3,319,986.25	3,316,101.01
10			Cowlitz Falls	230,247	229,919	229,918.60	229,918.60	230,247.40	229,918.60
11			Idaho Falls	123,007	122,752	122,752.41	122,752.41	123,007.08	122,752.41
12			PreAct	2,966,732	2,963,430	2,963,430.00	2,963,430.00	2,966,731.77	2,963,430.00
20		Hydro Other		1,235,030	1,208,858	1,196,604.00	1,190,479.20	1,188,036.00	1,173,381.60
21			Canadian Entitlement	1,235,030	1,208,858	1,196,604.00	1,190,479.20	1,188,036.00	1,173,381.60
22			Other	0	0	0.00	0.00	0.00	0.00
31	Non Hydro			9,689,760	8,328,086	9,663,469.66	8,328,056.72	9,616,452.99	8,160,447.73
32		Water		23,102	23,039	23,038.80	23,038.80	23,101.92	23,038.80
43		Thermal		9,047,520	7,687,488	9,022,800.00	7,687,488.00	9,047,520.00	7,688,232.00
44			Columbia Generating Station	9,047,520	7,687,488	9,022,800.00	7,687,488.00	9,047,520.00	7,688,232.00
54		Wind		450,227	449,201	449,272.98	449,172.04	450,276.41	449,150.01
55			Foote Creek 1	44,736	44,565	44,565.43	44,578.45	44,752.80	44,576.68
56			Foote Creek 2	5,259	5,239	5,238.99	5,240.55	5,261.08	5,240.37
57			Foote Creek 4	49,085	48,898	48,897.26	48,911.77	49,103.43	48,910.16
58			Stateline Wind Project	192,264	191,916	191,958.70	191,864.30	192,210.70	191,872.30
59			Condon Wind Project	91,760	91,552	91,552.00	91,540.80	91,785.60	91,512.00
60			Klondike I	67,124	67,032	67,060.61	67,036.17	67,162.81	67,038.50

Rate Data Input
Disaggregated Resources
Test Period October 2011 - September 2017
(MWh)

	A	B	C	E	F	G	H	I	J
6				2012	2013	2014	2015	2016	2017
65		Renewable		168,911	168,358	168,357.88	168,357.88	95,554.65	26.92
66			Georgia-Pacific Paper (Wauna)	168,884	168,331	168,330.96	168,330.96	95,527.68	0.00
67			Fourmile Hill Geothermal	0	0	0.00	0.00	0.00	0.00
68			Ashland Solar Project	27	27	26.92	26.92	26.97	26.92
69			White Bluffs Solar	0	0	0.00	0.00	0.00	0.00
76	Contracts			3,241,954	3,492,659	2,974,421.47	2,922,720.26	2,896,249.87	2,475,405.33
77		Imports		412,838	405,817	412,215.01	404,247.94	396,645.38	324,199.32
78			Riverside Exchange Energy	64,352	64,350	64,350.00	64,350.00	64,352.00	0.00
79			Pasadena Exchange Energy	16,497	16,413	16,413.42	13,907.82	0.00	0.00
80			BC Hydro Power Purchase	8,784	8,760	8,760.00	8,760.00	8,784.00	8,760.00
81			PacifiCorp Settlement	0	0	0.00	0.00	0.00	0.00
82			PacifiCorp Power Purchase	0	0	0.00	0.00	0.00	0.00
83			Slice Return of Losses	323,205	316,293	322,691.59	317,230.12	323,509.38	315,439.32
88		Seasonal or Capacity Exchange		701,997	652,108	635,551.46	591,817.32	565,732.57	224,551.01
90			Riverside Seasonal	37,872	37,872	37,620.00	37,620.00	37,620.00	0.00
91			Pasadena	13,100	13,083	13,083.49	2,739.01	0.00	0.00
92			PG&E	224,711	224,664	224,819.52	224,702.58	224,852.83	224,551.01
93			PacifiCorp	100,286	50,000	33,524.00	0.00	0.00	0.00
94			Intertie Losses	0	0	0.00	0.00	0.00	0.00
95			White Creek Shaping	283,728	283,198	283,214.45	283,105.73	283,639.74	0.00
99		Locational Exchange		1,933,872	1,926,655	1,926,655.00	1,926,655.00	1,933,871.93	1,926,655.00
100			Sierra Pacific (Wells)	527,040	525,960	525,960.00	525,960.00	527,040.00	525,960.00
101			PacifiCorp (So Idaho)	1,406,832	1,400,695	1,400,695.00	1,400,695.00	1,406,831.93	1,400,695.00

Rate Data Input
Disaggregated Resources
Test Period October 2011 - September 2017
(MWh)

	A	B	C	E	F	G	H	I	J
6				2012	2013	2014	2015	2016	2017
110			Tier2	193,248	508,080	0.00	0.00	0.00	0.00
122	Augmentation			142,069	1,686,121	1,697,724.47	3,288,360.41	2,516,193.48	4,482,628.35
123			System Augmentation	0	1,544,244	1,555,787.57	3,146,475.51	2,374,044.97	4,340,738.64
124			Tier 1 Resources	142,069	141,877	141,936.90	141,884.90	142,148.50	141,889.70
125			Klondike III	139,866	139,674	139,733.90	139,681.90	139,945.50	139,686.70
126			Rocky Brook	2,203	2,203	2,203.00	2,203.00	2,203.00	2,203.00
127									
128	Total FBS			74,157,517	74,391,966	75,086,615	75,338,391	76,045,926	76,070,473
129	Total Exchange			47,454,617	47,599,630	47,762,826	48,105,657	48,554,606	48,819,865
130	Total New Resources			1,137,563	1,135,146	1,135,278	1,135,125	1,064,336	966,776
131	Total System (before Augmentation under TRM)			75,295,080	73,982,867	74,666,105	73,327,040	74,736,217	72,696,511
132	Augmented FBS Required for Rate Directive Steps			(230,079)	1,544,181	1,555,815	3,146,511	2,374,112	4,340,758
133									
134	T1SFCO (from LaRIS)			62,672,256	62,501,021	62,628,100	62,628,100	62,618,418	62,447,330
135	Initial CHWM			62,719,701	62,548,336	62,548,336	62,548,336	62,719,701	62,548,336

Rate Data Input
Exchange ASCs, Loads, and Gross Costs
Test Period October 2011 - September 2017

	B	D	E	F	G	H	I
7	**Exchange ASCs ($/MWh)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
8							
9	Avista	$ 57.46	$ 57.46	$ 59.05	$ 59.64	$ 60.43	$ 61.16
10	Idaho Power	$ 47.44	$ 49.16	$ 49.77	$ 49.88	$ 50.04	$ 50.15
11	Northwestern	$ 55.35	$ 55.35	$ 56.82	$ 57.85	$ 58.40	$ 59.18
12	PacifiCorp	$ 60.18	$ 61.93	$ 61.51	$ 61.15	$ 61.19	$ 61.06
13	PGE	$ 68.48	$ 68.48	$ 71.53	$ 72.36	$ 73.19	$ 74.29
14	Puget Sound Energy	$ 67.30	$ 69.03	$ 71.35	$ 72.38	$ 72.95	$ 73.72
15	Clark	$ 59.30	$ 59.30	$ 63.92	$ 64.89	$ 67.81	$ 68.66
17	Snohomish	$ 46.71	$ 46.71	$ 48.85	$ 49.39	$ 52.44	$ 53.39
18							
19	**Exchange Loads (GWh)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
20							
21	Avista	3,984	4,015	4,048	4,089	4,130	4,171
22	Idaho Power	6,586	6,584	6,674	6,735	6,808	6,851
23	Northwestern	634	638	641	645	649	653
24	PacifiCorp	9,469	9,429	9,437	9,489	9,579	9,625
25	PGE	8,740	8,806	8,904	8,999	9,119	9,188
26	Puget Sound Energy	11,787	11,812	11,728	11,793	11,878	11,943
27	Clark	2,618	2,645	2,668	2,691	2,713	2,707
29	Snohomish	3,637	3,671	3,663	3,665	3,679	3,682
30		47,455	47,600	47,763	48,106	48,555	48,820
31							
32	**Exchange Resource Cost ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
33							
34	Avista	$ 228,936	$ 230,699	$ 239,060	$ 243,863	$ 249,564	$ 255,104
35	Idaho Power	$ 312,444	$ 323,680	$ 332,156	$ 335,952	$ 340,679	$ 343,575
36	Northwestern	$ 35,097	$ 35,308	$ 36,415	$ 37,298	$ 37,880	$ 38,618
37	PacifiCorp	$ 569,822	$ 583,936	$ 580,458	$ 580,223	$ 586,122	$ 587,701
38	PGE	$ 598,527	$ 603,002	$ 636,905	$ 651,196	$ 667,415	$ 682,587
39	Puget Sound Energy	$ 793,257	$ 815,366	$ 836,826	$ 853,592	$ 866,474	$ 880,405
40	Clark	$ 155,242	$ 156,860	$ 170,523	$ 174,587	$ 183,999	$ 185,879
42	Snohomish	$ 169,865	$ 171,477	$ 178,920	$ 181,023	$ 192,941	$ 196,601
43		$ 2,863,190	$ 2,920,329	$ 3,011,263	$ 3,057,734	$ 3,125,075	$ 3,170,471

Energy Allocation Factor
Power Sales and Resources
Test Period October 2011 - September 2017
(aMW)

	A	B	C	E	F	G	H	I	J
4				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5		**Sales**							
6		Public							
7			Load Following System Shape	3,179	3,225	3,280	3,302	3,306	3,313
8			Load Following Load Shaping	(10)	(33)	2	5	21	36
9			Tier 2 (block)	21	57	37	49	63	88
10			Block Service	0	0	0	0	0	0
11			Slice (output energy)	1,934	1,898	1,932	1,899	1,924	1,882
12			Slice (block)	1,773	1,849	1,833	1,883	1,858	1,911
13			Undistributted Conservation	(23)	(30)	(30)	(30)	(30)	(30)
14		Exports							
15			BC Hydro (Cdn Entitlement)	522	505	500	475	496	491
16			Pasadena	1.5	1	1	0	0	0
17			Riverside Capacity	5	5	5	5	2	0
18			Riverside Seasonal	4	4	4	4	0	0
19			PG&E	26	26	26	26	26	26
20			Sierra Pacific (Wells)	60	60	60	60	60	60
21			Intertie Losses	1	1	1	1	1	1
22			White Creek	32	32	32	32	32	1
23		Intra-regional Transfers							
24			PacifiCorp (Capacity/Exchange)	6	6	0	0	0	0
25			PacifiCorp (Southern Idaho)	160	160	160	160	160	160
26			Avista (WNP#3 Settle.)	83	83	83	83	83	83
27			Clark PUD	0	0	0	0	0	0
28			Puget Sound Energy	0	0	0	0	0	0
29			Dittmer/Substration Sale	9	9	9	9	9	9
30		Other Loads							
31			USBR Pump Load	173	174	174	174	173	174
32			Hungry Horse	5	5	5	5	4	0
33			Northern Lights	0	0	0	0	0	0
34			Pre Subscripition	0	0	0	0	0	0
35			Direct Service Industries	341	341	341	341	341	341
36			New Resource	0.0	0	0	0	0	0
37		Total Firm Obligations		**8,304**	**8,378**	**8,455**	**8,483**	**8,530**	**8,545**

Table 10.2.2.1.2

Energy Allocation Factor
Power Sales and Resources
Test Period October 2011 - September 2017
(aMW)

	A	B	C	E	F	G	H	I	J
4				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
38									
39		**Resources**							
40		Hydro							
41			Regulated	6,565	6,563	6,549	6,556	6,554	6,556
42			Independent						
43			Cowlitz Falls	26	26	26	26	26	26
44			Idaho Falls	14	14	14	14	14	14
45			PreAct	338	338	338	338	338	338
46			Non-Fed CER (Canada)	141	138	137	136	135	134
47		Other Hydro Resources		0	0	0	0	0	0
48									
49		Combustion Turbines							
50		Renewables							
51			Foote Creek 1	5	5	5	5	5	5
52			Foote Creek 2	1	1	1	1	1	1
53			Foote Creek 4	6	6	6	6	6	6
54			Stateline Wind Project	22	22	22	22	22	22
55			Condon Wind Project	10	10	10	10	10	10
56			Klondike I	8	8	8	8	8	8
57			Georgia-Pacific Paper (Wauna)	19	19	19	19	11	0
58			Klondike III	16	16	16	16	16	16
59			Fourmile Hill Geothermal	0	0	0	0	0	0
60			Ashland Solar Project	0	0	0	0	0	0
61			White Bluffs Solar	0	0	0	0	0	0
62		Cogeneration							
63		Imports							
64			Riverside Exchange Energy	7	7	7	7	7	0
65			Pasadena Exchange Energy	2	2	2	2	0	0
66			BC Hydro Power Purchase	1	1	1	1	1	1
67			Riverside Capacity	5	5	5	5	2	0
68			Riverside Seasonal	4	4	4	4	4	0
69			Pasadena	1	1	1	0	0	0
70			Sierra Pacific (Wells)	60	60	60	60	60	60
71			PacifiCorp (So Idaho)	160	160	160	160	160	160
72			Slice Losses Return	37	36	37	36	37	36

Table 10.2.2.1.3

Energy Allocation Factor
Power Sales and Resources
Test Period October 2011 - September 2017
(aMW)

	A	B	C	E	F	G	H	I	J
4				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
73		Regional Transfers (In)							
74			PacifiCorp Settlement	0	0	0	0	0	0
75			PacifiCorp Power Purchase	0	0	0	0	0	0
76			PG&E	26	26	26	26	26	26
77			PacifiCorp	11	6	4	0	0	0
78			White Creek	32	32	32	32	32	0
79		Large Thermal		1,030	878	1,030	878	1,030	878
80		Non-Utility Generation							
81			Dworshak/Clearwater Small Hydropower	3	3	3	3	3	3
82			Elwha Hydro	0	0	0	0	0	0
83			Glines Canyon Hydro	0	0	0	0	0	0
84			Rocky Brook	0	0	0	0	0	0
85		Augmentation Purchases		0	176	178	359	270	496
86		Tier 2 Purchases		22	58	39	50	65	91
87		Federal Trans. Losses		(242)	(243)	(245)	(246)	(248)	(248)
88		Total Net Resources		**8,330**	**8,379**	**8,494**	**8,534**	**8,596**	**8,637**

Table 10.2.2.2.1

Energy Allocation Factor
Aggregated Loads and Resources
Test Period October 2011 - September 2017
(aMW)

	A	B	C	D	E	F	G	H	I
4				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5		*Loss Percentage Assumption*		2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
6									
7		**Loads**							
8		Priority Firm - 7(b) Loads							
9			Slice (block)	1,825	1,903	1,886	1,937	1,912	1,967
10			Load Following System Shape	3,271	3,318	3,375	3,398	3,402	3,410
11			Load Following Load Shaping	(10)	(34)	2	5	21	37
12			Slice (output energy)	1,990	1,953	1,988	1,954	1,980	1,936
13			Tier 2	21.57	58	39	50	65	91
14			Undistributted Conservation	(23)	(31)	(31)	(31)	(31)	(31)
15			Tier 1 Load Scenario Adjustement	0	0	0	0	0	0
16			Tier 2 Load Scenario Adjustement	0	0	0	0	0	0
17			5(c) Exchange	5,559	5,591	5,611	5,651	5,688	5,735
18		Industrial Firm - 7(c) Loads							
19			Direct Service Industries	350	350	350	350	350	350
21		New Resources - 7(f) Loads							
22			NR	0.001	0.001	0.001	0.001	0.001	0.001
24		Surplus Firm - SP Loads							
25			Avista (WNP#3 Settle.)	86	86	86	86	86	86
26			Clark PUD	0	0	0	0	0	0
27			Dittmer/Substation Sale	9	9	9	9	9	9
28			Puget Sound Energy	0	0	0	0	0	0
29			Northern Lights	0	0	0	0	0	0
30		Total Loads		**13,079**	**13,205**	**13,314**	**13,411**	**13,483**	**13,590**
31									
32		**Resources**							
33		Federal Base System							
34			Hydro	7,043	7,040	7,024	7,030	7,027	7,028
35			Other Resources	0	0	0	0	0	0
36			Small Thermal & Misc.						
37			Combustion Turbines						
38			Renewables	0	0	0	0	0	0
39			Cogeneration						
40			Imports	241	241	241	239	235	221
41			Regional Transfers (In)	69	64	62	58	58	26
42			Large Thermal	1,030	878	1,030	878	1,030	878
43			Non-Utility Generation	0	0	0	0	0	0
44			Slice Loss Return	37	36	37	36	37	36
45			Augmentation Purchases	0	176	137	307	204	404
47			Tier 2 Purchases	22	58	39	50	65	91

Energy Allocation Factor
Aggregated Loads and Resources
Test Period October 2011 - September 2017
(aMW)

	A	B	C	D	E	F	G	H	I
4				**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
49		less: FBS Obligations							
50			BC Hydro (Cdn Entitlement)	(537)	(519)	(514)	(488)	(511)	(505)
51			Hungry Horse	(5)	(5)	(5)	(5)	(4)	0
52			Pre Subscripition	0	0	0	0	0	0
53			USBR Pump Load	(178)	(179)	(179)	(179)	(178)	(179)
54		less: FBS Uses							
55			Sierra Pacific (Wells)	(62)	(62)	(62)	(62)	(62)	(62)
56			PacifiCorp (Southern Idaho)	(165)	(165)	(165)	(165)	(165)	(165)
57			PacifiCorp (Capacity/Exchange)	(6)	(6)	0	0	0	0
58			Pasadena	(2)	(2)	(2)	0	0	0
59			Riverside	(9)	(10)	(10)	(10)	(2)	0
60			PG&E	(27)	(27)	(27)	(27)	(27)	(27)
61			Intertie Losses	(1)	(1)	(1)	(1)	(1)	(1)
62			White Creek	(32)	(32)	(32)	(32)	(32)	(1)
63		Exchange Resources							
64			5(c) Exchange	5,559	5,591	5,611	5,651	5,688	5,735
65		New Resources							
66			Cowlitz Falls	26	26	26	26	26	26
67			Idaho Falls	14	14	14	14	14	14
68			Foote Creek 1	5	5	5	5	5	5
69			Foote Creek 2	1	1	1	1	1	1
70			Foote Creek 4	6	6	6	6	6	6
71			Stateline Wind Project	22	22	22	22	22	22
72			Condon Wind Project	10	10	10	10	10	10
73			Klondike I	8	8	8	8	8	8
74			Georgia-Pacific Paper (Wauna)	19	19	19	19	11	0
75			Klondike III	16	16	16	16	16	16
76			Fourmile Hill Geothermal	0	0	0	0	0	0
77			Ashland Solar Project	0	0	0	0	0	0
78			White Bluffs Solar	0	0	0	0	0	0
79			Dworshak/Clearwater Small Hydropower	3	3	3	3	3	3
80			Elwha Hydro	0	0	0	0	0	0
81			Glines Canyon Hydro	0	0	0	0	0	0
82			Rocky Brook	0	0	0	0	0	0
83		Total Resources		**13,106**	**13,207**	**13,314**	**13,410**	**13,484**	**13,590**

Table 10.2.2.3.1

Energy Allocation Factor
Calculation of Energy Allocation Factors
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
4		2012	2013	2014	2015	2016	2017
5							
6	**Loads (after adjustments)**						
7	Public	7,074	7,168	7,258	7,314	7,349	7,410
8	Exchange	5,559	5,591	5,611	5,651	5,688	5,735
9	DSI	350	350	350	350	350	350
10	NR	0.001	0.001	0.001	0.001	0.001	0.001
11	FPS	95	95	95	95	95	95
12							
13	Load Pools -- Program Case						
14	Priority Firm - 7(b) Loads	12,633	12,759	12,869	12,965	13,038	13,145
15	Industrial Firm - 7(c) Loads	350	350	350	350	350	350
16	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads	95	95	95	95	95	95
18	Total Firm Loads	13,079	13,205	13,314	13,411	13,483	13,590
19	Secondary	2,421	2,216	2,192	2,073	2,095	2,049
20	Surplus Firm - SP Loads (for rate protection)	95	95	95	95	95	95
21							
22	**Resources (after adjustments)**						
23	Federal Base System	7,417	7,486	7,574	7,630	7,674	7,745
24	Exchange Resources	5,559	5,591	5,611	5,651	5,688	5,735
25	New Resources	130	130	130	130	121	110
26	Total Firm Resources	13,106	13,207	13,314	13,410	13,484	13,590
27							
28	Allocators -- Program Case						
29	Federal Base System						
30	Priority Firm - 7(b) Loads	7,417	7,486	7,574	7,630	7,674	7,745
31	Industrial Firm - 7(c) Loads	0	0	0	0	0	0
32	New Resources - 7(f) Loads	0	0	0	0	0	0
33	Surplus Firm - SP Loads	0	0	0	0	0	0
34	Exchange Resources						
35	Priority Firm - 7(b) Loads	5,216	5,274	5,295	5,335	5,363	5,400
36	Industrial Firm - 7(c) Loads	270	250	248	248	255	264
37	New Resources - 7(f) Loads	0.0008	0.0007	0.0007	0.0007	0.0008	0.0008
38	Surplus Firm - SP Loads	73	68	67	67	69	71
39	New Resources						
40	Priority Firm - 7(b) Loads	0	0	0	0	0	0
41	Industrial Firm - 7(c) Loads	80	100	102	102	95	87
42	New Resources - 7(f) Loads	0	0	0	0	0	0
43	Surplus Firm - SP Loads	22	27	27	28	26	23

Energy Allocation Factor
Calculation of Energy Allocation Factors
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
4		2012	2013	2014	2015	2016	2017
44							
45	**Allocation Factors -- Program Case with Exchange**						
46	Federal Base System + NR						
47	Priority Firm - 7(b) Loads	0.9864	0.9832	0.9832	0.9833	0.9845	0.9860
48	Industrial Firm - 7(c) Loads	0.0107	0.0132	0.0133	0.0131	0.0122	0.0110
49	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	Surplus Firm - SP Loads	0.0029	0.0036	0.0036	0.0036	0.0033	0.0030
51	Federal Base System						
52	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
53	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
54	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
56	Exchange Resources						
57	Priority Firm - 7(b) Loads	0.9382	0.9432	0.9438	0.9441	0.9429	0.9416
58	Industrial Firm - 7(c) Loads	0.0486	0.0447	0.0442	0.0440	0.0449	0.0460
59	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
60	Surplus Firm - SP Loads	0.0132	0.0121	0.0120	0.0119	0.0122	0.0125
61	New Resources						
62	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
63	Industrial Firm - 7(c) Loads	0.7863	0.7869	0.7885	0.7871	0.7863	0.7869
64	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
65	Surplus Firm - SP Loads	0.2137	0.2131	0.2115	0.2129	0.2137	0.2131
66	Conservation & General						
67	Priority Firm - 7(b) Loads	0.9659	0.9663	0.9666	0.9668	0.9670	0.9672
68	Industrial Firm - 7(c) Loads	0.0268	0.0265	0.0263	0.0261	0.0260	0.0258
69	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
70	Surplus Firm - SP Loads	0.0073	0.0072	0.0071	0.0071	0.0071	0.0070
81	Surplus Deficit						
82	Priority Firm - 7(b) Loads	0.9730	0.9733	0.9735	0.9737	0.9738	0.9740
83	Industrial Firm - 7(c) Loads	0.0270	0.0267	0.0265	0.0263	0.0262	0.0260
84	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
85	Surplus Firm - SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
89	Rate Protection						
90	PF Exchange	0.6598	0.6775	0.6802	0.6917	0.6912	0.6969
91	Industrial Firm - 7(c) Loads	0.0416	0.0425	0.0425	0.0429	0.0426	0.0426
92	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
93	Secondary Sales	0.2986	0.2800	0.2773	0.2654	0.2662	0.2605

Table 10.2.3.1.1

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		2012	2013	2014	2015	2016	2017
5	**Power System Generation Resources**						
6	**Operating Generation**						
7	Columbia Generating Station (WNP-2)	306,366	345,945	325,424	384,350	351,797	408,987
8	Bureau of Reclamation	111,972	119,891	118,972	123,246	127,927	131,629
9	Corps of Engineers	208,700	215,700	231,187	237,378	243,885	250,981
10	Hydro Insurance	-	-	-	-	-	-
11	Billing Credits Generation	5,650	5,693	5,607	5,689	5,604	5,693
12	Cowlitz Falls O&M	3,123	3,170	3,217	3,266	3,316	3,382
13	Idaho Falls Bulb Turbine	4,050	4,523	4,766	5,053	5,165	5,339
14	Bureau O&M-Elwha	-	-	-	-	-	-
15	Clearwater Hatchery Generation	1,028	1,038	1,047	1,057	1,065	1,076
16	New Resources Integration Wheeling	889	889	889	907	907	907
17	Wauna	10,340	10,518	10,735	10,961	5,612	-
18	Other New Resources	-	-	-	-	-	-
19							
20	**Operating Generation Settlement Payment**						
21	Colville Generation Settlement	21,928	22,148	22,347	22,548	22,728	22,956
22	Spokane Generation Settlement	-	-	-	-	-	-
23							
24	**Non-Operating Generation**						
25	Trojan Decomissioning	1,500	1,500	1,500	1,500	1,600	1,700
26	WNP-1&3 Decomissioning	438	448	458	468	478	488
27							
28	**Contracted and Augmentation Power Purchases**						
29	Augmentation Power Purchases	-	66,155	52,769	130,701	93,593	174,793
30	Balancing Purchases	46,827	29,559	38,887	37,554	42,536	29,805
31	PNCA Headwater Benefit	2,452	2,704	2,785	2,869	2,954	3,042
32	Hedging/Mitigation	43,073	43,073	35,233	-	-	-
33	Other Committed Purchases - General (excl. hedging)	1,456	-	-	-	-	-
34	Bookout Adj to Contracted Power Purchases	-	-	-	-	-	-
35	Tier 1 Augmentation Resource	10,000	9,997	9,997	9,997	9,997	9,997
36							
37	**Exchanges and Settlements**						
38	IOU Exchange Benefits	271,632	269,573	-	-	-	-
39	COU Exchange Benefits	17,796	16,862	-	-	-	-
40	Residential Exchange Program Support	1,446	885	1,262	932	1,302	973
41							
42	**Renewable and Conservation Generation**						
43	Renewable Generation R&D	5,622	5,939	6,536	6,542	6,548	6,559
44	Contra Expense (for unspent GEP revenues)	(2,625)	(2,625)	-	-	-	-

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
45	Renewable Generation Rate Credit	-	-	-	-	-	-
46	Renewable Generation (excl. Klondike III)	27,670	28,145	28,640	28,926	29,354	29,860
47	Generation Conservation R&D	-	-	-	-	-	-
48	DSM Technology	-	-	-	-	-	-
49	Conservation Acquisition	15,950	15,950	17,000	17,000	18,000	18,000
50	Low Income Weatherization & Tribal	5,000	5,000	5,000	5,000	5,000	5,000
51	Energy Efficiency Development	11,500	11,500	11,500	11,500	11,500	11,500
52	Legacy Conservation	1,000	900	900	900	900	900
53	Market Transformation	13,500	14,500	15,000	15,000	15,000	15,000
54	Conservation Rate Credit	-	-	-	-	-	-
55							
56	**Transmission Acquisition and Ancillary Services**						
57	Transmission & Ancillary Services	61,239	57,324	56,621	54,590	53,748	51,065
58	Transmission & Ancillary Services (sys. oblig.)	31,707	31,707	33,205	32,964	33,482	32,956
59	Third Party GTA Wheeling	52,263	52,891	54,895	55,389	55,832	56,390
60	PS - Third Party Trans & Ancillary Svcs	2,221	2,244	2,264	2,284	2,302	2,325
61	Generation Integration	8,865	8,709	8,522	8,598	8,667	8,754
62	Wind Integration Team	4,170	4,259	4,259	4,259	4,259	4,259
63	Telemetering/Equip Replacement	50	51	51	52	52	53
64							
65	**Power Non-Generation Operations**						
66	Efficiencies Program	-	-	-	-	-	-
67	PS - System Operations R&D	-	-	-	-	-	-
68	Information Technology	7,143	7,316	7,607	7,709	7,944	8,137
69	Generation Project Coordination	5,895	5,919	6,071	6,176	6,283	6,395
70	Slice Costs Charged to Slice Customer Charge Pool under TRM	-	-	-	-	-	-
71	Slice Implementation	2,322	2,394	2,449	2,505	2,562	2,620
72							
73	**PS Scheduling**						
74	Operations Scheduling	10,041	10,010	10,219	10,437	10,659	10,888
75	PS - Scheduling R&D	-	-	-	-	-	-
76	Operations Planning	6,744	6,709	6,869	6,913	7,080	7,253
77							

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
78	**PS Marketing and Business Support**						
79	Sales & Support	19,745	20,130	20,633	21,103	21,006	22,088
80	Strategy, Finance & Risk Mgmt	16,469	17,412	18,722	19,215	19,325	19,839
81	Executive and Administrative Services	3,480	3,550	3,898	3,968	3,932	4,006
82	Conservation Support	9,555	9,686	11,012	11,224	11,495	11,718
83							
84	**Fish and Wildlife/USF&W/Planning Council/Env Req.**						
85	Fish & Wildlife	237,394	241,384	254,000	260,000	267,000	274,000
86	USF&W Lower Snake Hatcheries	28,800	29,900	27,400	28,500	29,500	30,700
87	Planning Council	10,114	10,355	10,831	11,030	11,229	11,431
88	Environmental Requirements	302	305	308	311	313	317
89							
90	**BPA Internal Support**						
91	Additional Post-Retirement Contribution	17,243	17,821	18,501	18,819	19,143	19,478
92	Agency Services G&A	39,452	40,359	41,655	43,109	43,568	44,358
93	Agency Services G&A (Energy Effic)	12,283	12,303	13,514	13,890	14,118	14,380
94							
95	**Bad Debt Expense/Other**						
96	Bad Debt Expense (composite)	-	-	-	-	-	-
97	Bad Debt Expense (non-slice)	-	-	-	-	-	-
98	Other Income, Expenses, Adjustments (composite)	-	-	-	-	-	-
99	Other Income, Expenses, Adjustments (non-slice)	-	-	-	-	-	-
100							
101	**Non-Federal Debt Service**						
102	**Energy Northwest Debt Service**						
103	Columbia Generating Station Debt Service	115,553	100,172	160,341	192,246	87,743	100,742
104	WNP-1 Debt Service	282,802	249,288	247,564	185,295	267,103	178,316
105	WNP-3 Debt Service	156,299	175,817	170,758	167,211	195,988	269,611
106	ENW Retired Debt	-	-	-	-	-	-
107	ENW LIBOR Interest Rate Swap	-	-	-	-	-	-
108							
109	**Non-Energy Northwest Debt Service**						
110	Trojan Debt Service	-	-	-	-	-	-
111	Conservation Debt Service	2,379	2,377	2,377	305	-	-
112	Cowlitz Falls Debt Service	11,715	11,709	11,713	11,711	11,706	11,714
113	Northern Wasco Debt Service	2,223	2,224	2,225	2,225	2,225	2,226
114							

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
115	**Depreciation and Amortization**						
116	**Depreciation**						
117	Depreciation - BPA	12,391	13,043	15,279	17,516	18,149	17,738
118	Depreciation - Corps	85,565	88,285	91,273	94,205	97,655	100,433
119	Depreciation - Bureau	24,213	26,232	27,482	28,328	29,042	29,584
120							
121	**Amortization**						
122	Amortization - Legacy Conservation	20,948	17,408	13,930	9,649	-	-
123	Amortization - Conservation Acquisitions	28,131	35,636	42,712	47,065	53,917	69,334
124	Amortization - CRFM Intangible Investment	6,094	6,094	6,094	6,094	6,094	6,094
125	Amortization - Fish & Widlife	25,856	27,629	29,494	32,054	35,063	37,316
126							
127							
128	**Interest Expense**						
129	**Net Interest**						
130	Interest On Appropriated Funds	221,866	222,715	228,515	230,136	239,129	248,003
131	Capitalization Adjustment	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)
132	Interest On Treasury Bonds	57,681	74,830	92,797	119,610	148,854	181,478
133	Amortization of Bond Premiums	185	185	-	-	-	-
134	AFUDC	(12,511)	(13,592)	(15,108)	(19,664)	(26,737)	(35,390)
135	Interest Earned on BPA Fund for Power (composite)	(11,119)	(17,871)	(29,812)	(36,545)	(44,336)	(53,872)
136	Interest Earned on BPA Fund for Power (non-slice)	(1,362)	1,216	8,496	7,875	10,626	11,585
137				-	-	-	-
138	**Net Interest into Cost Pools**						
139	Net Interest Expense - Hydro	172,194	181,568	193,870	206,026	226,667	244,729
140	Net Interest Expense - Fish & Wildlife	17,980	20,095	22,326	22,855	19,480	13,812
141	Net Interest Expense - Conservation	17,634	17,220	19,352	22,818	30,795	41,892
142	Net Interest Expense - BPA Programs	994	2,663	3,403	3,777	4,656	5,433
143							
144	**Net Interest into Cost Pools 7b2**						
145	Net Interest Expense - Hydro 7b2	182,130	191,188	202,959	218,306	239,500	261,241
146	Net Interest Expense - Fish & Wildlife 7b2	16,326	16,512	20,001	21,156	23,781	27,034
147	Net Interest Expense - BPA Programs 7b2	903	2,188	3,048	3,496	4,047	4,530
148							

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
149	**Net Revenue**						
150	**Minimum Required Net Revenue**						
151	Repayment of Bonds Issued to US Treasury	140,000	122,800	29,950	72,500	14,000	-
152	Payment of Irrigation Assistance	1,182	58,822	52,426	51,987	60,813	51,277
153	Depreciation (MRNR)	(122,169)	(127,560)	(134,034)	(140,049)	(144,846)	(147,755)
154	Amortization (MRNR)	(81,029)	(86,767)	(92,230)	(94,862)	(95,074)	(112,744)
155	Capitalization Adjustment (MRNR)	45,937	45,937	45,937	45,937	45,937	45,937
156	Bond Premium Amortization	(185)	(185)	-	-	-	-
157	Repayment of Federal Construction Appropriations	53,000	-	18,825	-	1	-
158	Accrual Revenue (MRNR Adjustment)	3,524	3,524	3,524	3,524	3,524	3,524
159	Principal Payment of Fed Debt exceeds non cash expenses	-	-	75,601	60,963	115,645	159,761
160							
161	**Minimum Net Revenue into Cost Pools**						
162	MNetRev - Hydro	33,201	13,581	-	-	-	-
163	MNetRev - Fish & Wildlife	3,467	1,503	-	-	-	-
164	MNetRev - Conservation	3,400	1,288	-	-	-	-
165	MNetRev - BPA Programs	192	199	-	-	-	-
166							
167	**Minimum Net Revenue into Cost Pools 7b2**						
168	MNetRev - Hydro 7b2	81,787	10,929	-	-	-	-
169	MNetRev - Fish & Wildlife 7b2	7,331	944	-	-	-	-
170	MNetRev - BPA Programs 7b2	406	125	-	-	-	-
171							
172	**Planned Net Revenues for Risk into Cost Pools**						
173	PNetRev - Hydro	-	-	-	-	-	-
174	PNetRev - Fish & Wildlife	-	-	-	-	-	-
175	PNetRev - Conservation	-	-	-	-	-	-
176	PNetRev - BPA Programs	-	-	-	-	-	-
177							
178	**Planned Net Revenues for Risk into Cost Pools 7b2**						
179	PNetRev - Hydro 7b2	-	-	-	-	-	-
180	PNetRev - Fish & Wildlife 7b2	-	-	-	-	-	-
181	PNetRev - BPA Programs 7b2	-	-	-	-	-	-
182							

Cost of Service Analysis
Disaggregated Costs and Credits
Test Period October 2011 - September 2017
($ 000)

	B	F	G	H	I	J	K
4		2012	2013	2014	2015	2016	2017
183	**Internally Computed Line Items**						
184	Augmentation Power Purchases	-	66,155	52,769	130,701	93,593	174,793
185	Balancing Purchases	91,357	72,632	74,120	37,554	42,536	29,805
186	Secondary Energy Credit	(447,327)	(459,653)	-	-	-	-
187	Low Density Discount Costs	31,761	33,143	32,452	32,452	32,452	32,452
188	Irrigation Rate Mitigation Costs	19,381	19,381	19,381	19,381	19,381	19,381
189	**Charge Credits to Tiered Rate Pools**						
190	Firm Surplus and Secondary Credit (from unused RHWM)	(19,469)	(5,827)	-	-	-	-
191	Demand Revenue	58,932	61,269	-	-	-	-
192	Load Shaping Revenue	(16,910)	(11,256)	-	-	-	-
193	Augmentation RSS & RSC Adder	8,445	23,364	-	-	-	-
194	Tier 2 Purchase Costs	159	759	-	-	-	-
195	Tier 2 Rate Design Adjustments	-	-	-	-	-	-
196	**Tier 2 Other Costs**						
197	**Revenue Credits / Rate Design Adjustments**						
198	Downstream Benefits and Pumping Power	(14,338)	(14,438)	(14,547)	(14,548)	(14,553)	(14,563)
199	Generation Inputs for Ancillary and Other Services Revenue	(127,449)	(131,078)	(134,734)	(134,734)	(134,734)	(134,734)
200	4(h)(10)(c)	(91,062)	(95,847)	(100,859)	(104,727)	(107,165)	(109,699)
201	Colville and Spokane Settlements	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
202	Green Tags (FBS resources)	-	-	-	-	-	-
203	Green Tags (New resources)	(2,658)	(2,836)	(3,633)	(5,317)	(5,317)	-
204	Energy Efficiency Revenues	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
205	Miscellaneous Credits (incl. GTA)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)
206	Pre-sub/Hungry Horse	(1,716)	(1,778)	(1,842)	(1,909)	(1,977)	(2,049)
207	PacifiCorp Capacity	-	-	-	-	-	-
208	Other Locational/Seasonal Exchange	(701)	(701)	(701)	(701)	(701)	(701)
209	Upper Baker	(360)	(397)	(422)	(446)	(457)	(466)
210	WNP3 Settlement	(29,516)	(29,163)	(29,163)	(29,163)	(29,163)	(29,163)
211	Other Long-Term Contracts	-	-	-	-	-	-
212	Trading Floor pre-sale of Secondary	(104,592)	(17,176)	-	-	-	-
213	Network Wind Integration & Shaping	(2,086)	(2,078)	(2,078)	(2,078)	(2,078)	(235)
214	Tier 2	-	-	-	-	-	-
215	Composite Augmentation RSS Revenue Debit/(Credit)	(2,015)	(2,015)	(2,015)	(2,015)	(2,015)	(2,015)
216	Composite Tier 2 RSS Revenue Debit/(Credit)	(43)	(114)	-	-	-	-
217	Composite Tier 2 Rate Design Adjustment Debit/(Credit)	(215)	(645)	-	-	-	-
218	Composite Non-Federal RSS Revenue Debit/(Credit)	(474)	(482)	(482)	(482)	(482)	(482)
219	Non-Slice Augmentation RSC Revenue Debit/(Credit)	(725)	(725)	(725)	(725)	(725)	(725)
220	Non-Slice Tier 2 RSC Revenue Debit/(Credit)	-	-	-	-	-	-
221	Non-Slice Tier 2 Rate Design Debit/(Credit)	98	-	-	-	-	-
222	Non-Slice Non-Federal RSC Revenue Debit/(Credit)	165	165	165	165	165	165

Cost of Service Analysis
Cost Pool Aggregation
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H	I
3			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
4								
5	**Federal Base System**		**1,953,152**	**2,043,454**	**2,084,746**	**2,193,397**	**2,184,900**	**2,356,920**
6	Hydro		695,120	706,103	721,410	749,194	786,453	820,148
7	Operating Expense	FHYOP	489,724	510,954	527,540	543,168	559,785	575,419
8	Net Interest	FHYIT	172,194	181,568	193,870	206,026	226,667	244,729
9	PNRR	FHYPR	-	-	-	-	-	-
10	MRNR	FHYMR	33,201	13,581	-	-	-	-
11	BPA Fish and Wildlife Program		295,114	301,271	316,959	326,250	333,085	336,875
12	Operating Expense	FFWOP	273,667	279,673	294,633	303,395	313,605	323,063
13	Net Interest	FFWIT	17,980	20,095	22,326	22,855	19,480	13,812
14	PNRR	FFWPR	-	-	-	-	-	-
15	MRNR	FFWMR	3,467	1,503	-	-	-	-
16	Trojan	FTR	1,500	1,500	1,500	1,500	1,600	1,700
17	WNP #1	FW1	283,240	249,736	248,022	185,763	267,581	178,804
18	WNP #2	FCG	421,919	446,117	485,765	576,596	439,540	509,729
19	WNP #3	FW3	156,299	175,817	170,758	167,211	195,988	269,611
20	System Augmentation	FAU	-	66,155	52,769	130,701	93,593	174,793
21	Balancing	FBL	91,357	72,632	74,120	37,554	42,536	29,805
22	Tier 2 Costs	2F	8,604	24,123	13,443	18,629	24,525	35,454
23								
24	**New Resources**		**74,034**	**75,527**	**79,766**	**80,645**	**75,895**	**71,059**
25	Idaho Falls	NID	4,050	4,523	4,766	5,053	5,165	5,339
26	Tier 1 Aug (Klondike III)	NTA	10,000	9,997	9,997	9,997	9,997	9,997
27	Cowlitz Falls	NCZ	14,838	14,879	14,930	14,976	15,022	15,096
28	Other NR	NOT	45,146	46,128	50,073	50,618	45,711	40,627
29								
30	**Residential Exchange**	R	**2,864,636**	**2,921,214**	**3,012,524**	**3,058,666**	**3,126,377**	**3,171,444**
31								
32	**Conservation**		**146,929**	**149,461**	**157,904**	**160,040**	**166,329**	**193,417**
33	Operating Expense	COP	125,895	130,953	138,552	137,222	135,534	151,525
34	Net Interest	CIT	17,634	17,220	19,352	22,818	30,795	41,892
35	PNRR	CPR	-	-	-	-	-	-
36	MRNR	CMR	3,400	1,288	-	-	-	-
37								
38	**BPA Programs**		**142,110**	**147,525**	**155,305**	**161,246**	**164,307**	**168,234**
39	Operating Expense	BOP	140,924	144,663	151,902	157,469	159,651	162,801
40	Net Interest	BIT	994	2,663	3,403	3,777	4,656	5,433
41	PNRR	BPR	-	-	-	-	-	-
42	MRNR	BMR	192	199	-	-	-	-
43								
44								
45	**Transmission**		**160,516**	**157,185**	**159,816**	**158,136**	**158,344**	**155,803**
46	TBL Transmission/Ancillary Services	TTA	106,031	102,050	102,658	100,463	100,210	97,088
47	3Rd Party Trans/Ancillary Services	T3A	2,221	2,244	2,264	2,284	2,302	2,325
48	General Transfer Agreements	TGA	52,263	52,891	54,895	55,389	55,832	56,390
49								
50	**Total PBL Revenue Requirement**		**5,341,376**	**5,494,365**	**5,650,062**	**5,812,130**	**5,876,152**	**6,116,876**
51								
52	**Transmission Revenue Requirement**		**811,131**	**863,467**	**-**	**-**	**-**	**-**
53	Operating Expense		602,570	644,203				
54	Net Interest		130,625	145,757				
55	PNRR		-	-				
56	MRNR		77,936	73,507				

Table 10.2.3.3.1

Cost of Service Analysis
Computation of Low Density and Irrigation Rate Discount Costs
Test Period October 2011 - September 2017
($ 000)

	B	D		E		F		G		H		I
18	**Program Totals**		**2012**		**2013**		**2014**		**2015**		**2016**	**2017**
19	**Low Density Discount Expenses........................**	**$**	**31,761**	**$**	**33,143**	**$**	**32,452**	**$**	**32,452**	**$**	**32,452**	**$ 32,452**
20	**Irrigation Rate Discount...................................**	**$**	**19,381**	**$**	**19,381**	**$**	**19,381**	**$**	**19,381**	**$**	**19,381**	**$ 19,381**
21												
22												
23	**TRM Costs after Adjustments**		**2012**		**2013**							
24	**Composite...**	$	2,218,584	$	2,318,119							
25	**Non-Slice..**	$	(299,191)	$	(351,156)							
26	**Slice..**	$	-	$	-							
27	**Tier 2..**	$	8,604	$	24,123							
28	**Total Costs**	$	1,927,998	$	1,991,085							
29												
30	**Low Density Discount**											
31	**Customer Charge LDD**		**2012**		**2013**							
32	**TOCA LDD Offest %..**		1.56%		1.59%							
33												
34												
35	**Irrigation Rate Discount**											
36	**IRD Percentage..**		37.06%									
37	**Total Irrigation Load (MWh)..........................**		1,881,605									
38	**RT1SC..**		7,181									
39	**Irrigation Load Weighted LDD........................**		4.90%									
40												
41			**2012**		**2013**							
42	**Hours..**		8784		8760							
43	**IRD TOCA...**		2.98299%		2.99116%							
44	**Composite Revenue...**	$	70,062,915	$	70,254,808							
45	**Non-Slice Revenue..**	$	(13,912,016)	$	(13,950,119)							
46	**Load Shaping Revenue......................................**	$	(1,253,303)	$	(1,242,213)							
47	**Total after LDD...**	$	52,207,615	$	52,364,415							
48												
49	**Irrigation Rate Discount...................................**		10.30									
50												
51												

Cost of Service Analysis
Computation of Low Density and Irrigation Rate Discount Costs
Test Period October 2011 - September 2017
($ 000)

	B	D	E	F	G	H	I
52	Demand and Load Shaping Discount	Demand BD (kW)	LoadShp BD (MWh)	Demand Rate	LoadShp Rate	Total LDD Discount	
53	Oct-11	15,332	(3,063)	$ 9.18	$ 37.86	$ 24,800	
54	Oct-11	-	1,032	$ 9.18	$ 31.20	$ 32,184	
55	Nov-11	14,897	(9,086)	$ 9.31	$ 38.37	$ (209,915)	
56	Nov-11	-	(2,051)	$ 9.31	$ 31.40	$ (64,400)	
57	Dec-11	32,446	1,604	$ 9.97	$ 41.10	$ 389,394	
58	Dec-11	-	5,142	$ 9.97	$ 33.39	$ 171,697	
59	Jan-12	22,595	198	$ 9.70	$ 40.03	$ 227,100	
60	Jan-12	-	2,670	$ 9.70	$ 31.70	$ 84,632	
61	Feb-12	17,111	2,274	$ 9.92	$ 40.93	$ 262,826	
62	Feb-12	-	3,067	$ 9.92	$ 33.17	$ 101,731	
63	Mar-12	22,671	1,531	$ 9.60	$ 39.57	$ 278,209	
64	Mar-12	-	538	$ 9.60	$ 32.33	$ 17,382	
65	Apr-12	17,363	8,383	$ 9.10	$ 37.53	$ 472,587	
66	Apr-12	-	5,026	$ 9.10	$ 30.41	$ 152,829	
67	May-12	20,202	(18,631)	$ 8.50	$ 35.06	$ (481,477)	
68	May-12	-	(7,197)	$ 8.50	$ 24.40	$ (175,623)	
69	Jun-12	21,022	(6,121)	$ 8.72	$ 35.97	$ (36,873)	
70	Jun-12	-	(57)	$ 8.72	$ 23.02	$ (1,303)	
71	Jul-12	17,943	(8,391)	$ 10.20	$ 42.07	$ (170,015)	
72	Jul-12	-	7,013	$ 10.20	$ 29.91	$ 209,792	
73	Aug-12	23,820	1,756	$ 10.75	$ 44.35	$ 333,961	
74	Aug-12	-	6,099	$ 10.75	$ 32.15	$ 196,055	
75	Sep-12	15,311	(4,217)	$ 10.53	$ 43.45	$ (22,001)	
76	Sep-12	-	2,123	$ 10.53	$ 33.59	$ 71,332	
77	**Total**					**$ 1,864,902**	
78	Oct-12	19,135	(3,201)	$ 9.18	$ 37.86	$ 54,490	
79	Oct-12	-	568	$ 9.18	$ 31.20	$ 17,733	
80	Nov-12	15,198	(9,865)	$ 9.31	$ 38.37	$ (236,988)	
81	Nov-12	-	(2,506)	$ 9.31	$ 31.40	$ (78,687)	
82	Dec-12	30,821	832	$ 9.97	$ 41.10	$ 341,491	
83	Dec-12	-	5,222	$ 9.97	$ 33.39	$ 174,389	
84	Jan-13	27,436	(136)	$ 9.70	$ 40.03	$ 260,682	
85	Jan-13	-	1,894	$ 9.70	$ 31.70	$ 60,037	
86	Feb-13	17,494	2,920	$ 9.92	$ 40.93	$ 293,031	
87	Feb-13	-	3,323	$ 9.92	$ 33.17	$ 110,214	
88	Mar-13	20,761	710	$ 9.60	$ 39.57	$ 227,391	
89	Mar-13	-	412	$ 9.60	$ 32.33	$ 13,329	
90	Apr-13	21,461	8,457	$ 9.10	$ 37.53	$ 512,653	
91	Apr-13	-	4,620	$ 9.10	$ 30.41	$ 140,486	
92	May-13	21,728	(19,368)	$ 8.50	$ 35.06	$ (494,364)	
93	May-13	-	(7,405)	$ 8.50	$ 24.40	$ (180,698)	
94	Jun-13	18,442	(6,614)	$ 8.72	$ 35.97	$ (77,110)	
95	Jun-13	-	40	$ 8.72	$ 23.02	$ 919	
96	Jul-13	22,972	(8,345)	$ 10.20	$ 42.07	$ (116,784)	
97	Jul-13	-	6,831	$ 10.20	$ 29.91	$ 204,319	
98	Aug-13	25,161	1,692	$ 10.75	$ 44.35	$ 345,527	
99	Aug-13	-	6,170	$ 10.75	$ 32.15	$ 198,342	
100	Sep-13	16,222	(4,369)	$ 10.53	$ 43.45	$ (19,021)	
101	Sep-13	-	1,943	$ 10.53	$ 33.59	$ 65,271	
102	**Total**					**$ 1,816,653**	

Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
5	**Costs ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS...**	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
7	**New Resources......................................**	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895	$ 71,059
8	**Residential Exchange..........................**	$ 2,864,636	$ 2,921,214	$ 3,012,524	$ 3,058,666	$ 3,126,377	$ 3,171,444
9	**Conservation...**	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329	$ 193,417
10	**BPAPrograms.......................................**	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307	$ 168,234
11	**Transmission...**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
12	**Irrigation/Low Density Discounts.......**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
13	Total..	$ 5,392,518	$ 5,546,888	$ 5,701,895	$ 5,863,962	$ 5,927,984	$ 6,168,708
14							
15	**Cost Allocation**						
16							
17	**FBS...**	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
18							
19	**Federal Base System Allocators..........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
20	Priority Firm - 7(b) Loads......................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
21	Industrial Firm - 7(c) Loads..................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	New Resources - 7(f) Loads..................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	Surplus Firm - SP Loads.........................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
25							
26	**FBS Cost Allocation............................**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
27	Priority Firm - 7(b) Loads......................	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
28	Industrial Firm - 7(c) Loads..................	$ -	$ -	$ -	$ -	$ -	$ -
29	New Resources - 7(f) Loads..................	$ -	$ -	$ -	$ -	$ -	$ -
30	Surplus Firm - SP Loads.........................	$ -	$ -	$ -	$ -	$ -	$ -
31	Total..	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
32							
33							
34	**Irrigation/Low Density Discounts.......**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
35							
36	**Irrigation/LDD Allocators..................**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
37	Priority Firm - 7(b) Loads......................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
38	Industrial Firm - 7(c) Loads..................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39	New Resources - 7(f) Loads..................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40	Surplus Firm - SP Loads.........................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
41	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
42							
43	**Irrigation/LDD Cost Allocation..........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
44	Priority Firm - 7(b) Loads......................	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
45	Industrial Firm - 7(c) Loads..................	$ -	$ -	$ -	$ -	$ -	$ -
46	New Resources - 7(f) Loads..................	$ -	$ -	$ -	$ -	$ -	$ -
47	Surplus Firm - SP Loads.........................	$ -	$ -	$ -	$ -	$ -	$ -
48	Total..	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832

Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
5	**Costs ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS..**	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
7	**New Resources.....................................**	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895	$ 71,059
8	**Residential Exchange...........................**	$ 2,864,636	$ 2,921,214	$ 3,012,524	$ 3,058,666	$ 3,126,377	$ 3,171,444
9	**Conservation...**	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329	$ 193,417
10	**BPAPrograms.......................................**	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307	$ 168,234
11	**Transmission.......................................**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
12	**Irrigation/Low Density Discounts.......**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
13	Total...	$ 5,392,518	$ 5,546,888	$ 5,701,895	$ 5,863,962	$ 5,927,984	$ 6,168,708
14							
15	**Cost Allocation (continued)**						
16							
17	**New Resources.....................................**	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895	$ 71,059
18							
19	**New Resources Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
20	Priority Firm - 7(b) Loads.......................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	Industrial Firm - 7(c) Loads....................	0.7863	0.7869	0.7885	0.7871	0.7863	0.7869
22	New Resources - 7(f) Loads...................	0.00000231	0.00000231	0.00000232	0.00000231	0.00000231	0.00000231
23	Surplus Firm - SP Loads.........................	0.2137	0.2131	0.2115	0.2129	0.2137	0.2131
24	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
25							
26	**New Resources Cost Allocation...........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
27	Priority Firm - 7(b) Loads.......................	$ -	$ -	$ -	$ -	$ -	$ -
28	Industrial Firm - 7(c) Loads....................	$ 58,214	$ 59,432	$ 62,897	$ 63,476	$ 59,677	$ 55,916
29	New Resources - 7(f) Loads...................	$ 0.1710	$ 0.1745	$ 0.1847	$ 0.1864	$ 0.1753	$ 0.1642
30	Surplus Firm - SP Loads.........................	$ 15,820	$ 16,094	$ 16,869	$ 17,168	$ 16,218	$ 15,142
31	Total...	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895	$ 71,059
32							
33							
34	**Residential Exchange...........................**	$ 2,864,636	$ 2,921,214	$ 3,012,524	$ 3,058,666	$ 3,126,377	$ 3,171,444
35	Costs Functionalized to Transmission.....	$ (197,886)	$ (198,490)	$ (199,171)	$ (200,601)	$ (202,473)	$ (203,579)
36	Costs Functionalized to Generation........	$ 2,666,750	$ 2,722,724	$ 2,813,353	$ 2,858,065	$ 2,923,904	$ 2,967,865
37							
38	**Residential Exchange Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
39	Priority Firm - 7(b) Loads.......................	0.9382	0.9432	0.9438	0.9441	0.9429	0.9416
40	Industrial Firm - 7(c) Loads....................	0.0486	0.0447	0.0442	0.0440	0.0449	0.0460
41	New Resources - 7(f) Loads...................	0.00000014	0.00000013	0.00000013	0.00000013	0.00000013	0.00000014
42	Surplus Firm - SP Loads.........................	0.0132	0.0121	0.0120	0.0119	0.0122	0.0125
43	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
44							
45	**Residential Exchange Cost Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
46	Priority Firm - 7(b) Loads.......................	$ 2,501,915	$ 2,568,053	$ 2,655,199	$ 2,698,417	$ 2,756,917	$ 2,794,426
47	Industrial Firm - 7(c) Loads....................	$ 129,611	$ 121,710	$ 124,452	$ 125,628	$ 131,303	$ 136,479
48	New Resources - 7(f) Loads...................	$ 0.381	$ 0.357	$ 0.365	$ 0.369	$ 0.386	$ 0.401
49	Surplus Firm - SP Loads.........................	$ 35,223	$ 32,960	$ 33,702	$ 34,021	$ 35,683	$ 36,959
50	Total...	$ 2,666,750	$ 2,722,724	$ 2,813,353	$ 2,858,065	$ 2,923,904	$ 2,967,865

Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
5	**Costs ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS..**	$ 1,953,152	$ 2,043,454	$ 2,084,746	$ 2,193,397	$ 2,184,900	$ 2,356,920
7	**New Resources................................**	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895	$ 71,059
8	**Residential Exchange.....................**	$ 2,864,636	$ 2,921,214	$ 3,012,524	$ 3,058,666	$ 3,126,377	$ 3,171,444
9	**Conservation...................................**	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329	$ 193,417
10	**BPAPrograms.................................**	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307	$ 168,234
11	**Transmission...................................**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
12	**Irrigation/Low Density Discounts..**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
13	Total..	$ 5,392,518	$ 5,546,888	$ 5,701,895	$ 5,863,962	$ 5,927,984	$ 6,168,708
14							
15	**Cost Allocation (continued)**						
16							
17	**Conservation...................................**	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329	$ 193,417
18							
19	**BPAPrograms.................................**	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307	$ 168,234
20							
21	**Transmission...................................**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
22							
23							
24	**Conservation & General Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
25	Priority Firm - 7(b) Loads.................	0.9659	0.9663	0.9666	0.9668	0.9670	0.9672
26	Industrial Firm - 7(c) Loads.............	0.0268	0.0265	0.0263	0.0261	0.0260	0.0258
27	New Resources - 7(f) Loads.............	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28	Surplus Firm - SP Loads...................	0.0073	0.0072	0.0071	0.0071	0.0071	0.0070
29	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
30							
31	**Conservation Cost Allocation.........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
32	Priority Firm - 7(b) Loads.................	$ 141,923	$ 144,421	$ 152,624	$ 154,727	$ 160,832	$ 187,080
33	Industrial Firm - 7(c) Loads.............	$ 3,936	$ 3,966	$ 4,155	$ 4,181	$ 4,322	$ 4,987
34	New Resources - 7(f) Loads.............	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
35	Surplus Firm - SP Loads...................	$ 1,070	$ 1,074	$ 1,125	$ 1,132	$ 1,175	$ 1,350
36	Total..	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329	$ 193,417
37							
38	**BPA Programs Cost Allocation......**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
39	Priority Firm - 7(b) Loads.................	$ 137,268	$ 142,551	$ 150,111	$ 155,892	$ 158,877	$ 162,722
40	Industrial Firm - 7(c) Loads.............	$ 3,807	$ 3,915	$ 4,087	$ 4,213	$ 4,270	$ 4,337
41	New Resources - 7(f) Loads.............	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
42	Surplus Firm - SP Loads...................	$ 1,035	$ 1,060	$ 1,107	$ 1,141	$ 1,160	$ 1,175
43	Total..	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307	$ 168,234
44							
45	**Transmission Cost Allocation........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
46	Priority Firm - 7(b) Loads.................	$ 155,047	$ 151,884	$ 154,472	$ 152,885	$ 153,111	$ 150,698
47	Industrial Firm - 7(c) Loads.............	$ 4,300	$ 4,171	$ 4,206	$ 4,132	$ 4,115	$ 4,017
48	New Resources - 7(f) Loads.............	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
49	Surplus Firm - SP Loads...................	$ 1,169	$ 1,129	$ 1,139	$ 1,119	$ 1,118	$ 1,088
50	Total..	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803

Cost of Service Analysis
Allocation of Costs Summary
Test Period October 2011 - September 2017
($ 000)

	B	C		D		E		F		G		H	
5	**Costs ($000)**	**2012**		**2013**		**2014**		**2015**		**2016**		**2017**	
6	**FBS...**	$	1,953,152	$	2,043,454	$	2,084,746	$	2,193,397	$	2,184,900	$	2,356,920
7	**New Resources....................................**	$	74,034	$	75,527	$	79,766	$	80,645	$	75,895	$	71,059
8	**Residential Exchange...........................**	$	2,864,636	$	2,921,214	$	3,012,524	$	3,058,666	$	3,126,377	$	3,171,444
9	**Conservation.......................................**	$	146,929	$	149,461	$	157,904	$	160,040	$	166,329	$	193,417
10	**BPAPrograms.....................................**	$	142,110	$	147,525	$	155,305	$	161,246	$	164,307	$	168,234
11	**Transmission.......................................**	$	160,516	$	157,185	$	159,816	$	158,136	$	158,344	$	155,803
12	**Irrigation/Low Density Discounts.......**	$	51,141	$	52,523	$	51,832	$	51,832	$	51,832	$	51,832
13	Total..	$	5,392,518	$	5,546,888	$	5,701,895	$	5,863,962	$	5,927,984	$	6,168,708
14													
15	**Cost Allocation (continued)**												
16													
17													
18	**Initial Cost Allocation (Costs /$1000)**	**2012**		**2013**		**2014**		**2015**		**2016**		**2017**	
19	Priority Firm - 7(b) Loads.....................	$	4,940,447	$	5,102,886	$	5,248,984	$	5,407,150	$	5,466,469	$	5,703,678
20	Industrial Firm - 7(c) Loads..................	$	199,869	$	193,194	$	199,797	$	201,630	$	203,687	$	205,736
21	New Resources - 7(f) Loads..................	$	0.59	$	0.57	$	0.59	$	0.59	$	0.60	$	0.60
22	Surplus Firm - SP Loads.......................	$	54,316	$	52,318	$	53,942	$	54,581	$	55,354	$	55,714
23	Total Costs Functionalized to Power......	$	5,194,632	$	5,348,398	$	5,502,724	$	5,663,362	$	5,725,512	$	5,965,129
24													
25													
26													
27	REP Cost Functionalized to Transmissio	$	197,886	$	198,490	$	199,171	$	200,601	$	202,473	$	203,579
28													
29	Total COSA Revenue Requirement	$	5,392,518	$	5,546,888	$	5,701,895	$	5,863,962	$	5,927,984	$	6,168,708

Table 10.2.3.6

Cost of Service Analysis
General Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
5	**General Revenue Credits ($000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6							
7	**FBS**	**$ (110,159)**	**$ (115,643)**	**$ (120,006)**	**$ (123,875)**	**$ (126,318)**	**$ (128,862)**
8	Hydro and Renewable	$ (18,938)	$ (19,038)	$ (19,147)	$ (19,148)	$ (19,153)	$ (19,163)
9	Downstream Benefits and Pumping Power	$ (14,338)	$ (14,438)	$ (14,547)	$ (14,548)	$ (14,553)	$ (14,563)
10	Colville and Spokane Settlements	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)
11	Green Tags (FBS resources)	$ -	$ -	$ -	$ -	$ -	$ -
12	Fish and Wildlife	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
13	4(h)(10)(c)	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
14	Tier 2 Adjustment	$ (159)	$ (759)	$ -	$ -	$ -	$ -
15	**Contract Obligations**	**$ (2,778)**	**$ (2,876)**	**$ (2,966)**	**$ (3,056)**	**$ (3,135)**	**$ (3,216)**
16	Pre-sub/Hungry Horse	$ (1,716)	$ (1,778)	$ (1,842)	$ (1,909)	$ (1,977)	$ (2,049)
17	PacifiCorp Capacity	$ -	$ -	$ -	$ -	$ -	$ -
18	Other Locational/Seasonal Exchange	$ (701)	$ (701)	$ (701)	$ (701)	$ (701)	$ (701)
19	Upper Baker	$ (360)	$ (397)	$ (422)	$ (446)	$ (457)	$ (466)
20	**New Resources**	**$ (2,658)**	**$ (2,836)**	**$ (3,633)**	**$ (5,317)**	**$ (5,317)**	**$ -**
21	Green Tags (New resources)	$ (2,658)	$ (2,836)	$ (3,633)	$ (5,317)	$ (5,317)	$ -
22	**Conservation**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**
23	Energy Efficiency Revenues	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)
24	**BPAPrograms**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
25	**Transmission**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**
26	Miscellaneous Credits (incl. GTA)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)
27							
28	**Other Revenue Credits (/$ 000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
29	Secondary Revenue	**$ (415,924)**	**$ (447,452)**	**$ (433,606)**	**$ (419,874)**	**$ (427,195)**	**$ (442,397)**
30	Incl. Slice	$ (604,727)	$ (626,339)	$ (613,005)	$ (592,901)	$ (602,036)	$ (614,441)
31	Generation Inputs for Ancillary and Other Services Revenue	**$ (127,449)**	**$ (131,078)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**
32	Composite Non-Federal RSS Revenue Debit/(Credit)	**$ (474)**	**$ (482)**	**$ (482)**	**$ (482)**	**$ (482)**	**$ (482)**
33	Non-Slice Non-Federal RSC Revenue Debit/(Credit)	**$ 165**	**$ 165**	**$ 165**	**$ 165**	**$ 165**	**$ 165**
34	Network Wind Integration & Shaping	**$ (2,086)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (235)**
35	**Contract Revenue from Other Long-term Sales**	**$ (29,516)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**
36	WNP3 Settlement	$ (29,516)	$ (29,163)	$ (29,163)	$ (29,163)	$ (29,163)	$ (29,163)
37	Other Long-Term Contracts	$ -	$ -	$ -	$ -	$ -	$ -

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
4	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5	Priority Firm - 7(b) Loads...	$ 4,940,447	$ 5,102,886	$ 5,248,984	$ 5,407,150	$ 5,466,469	$ 5,703,678
6	Industrial Firm - 7(c) Loads.....................................	$ 199,869	$ 193,194	$ 199,797	$ 201,630	$ 203,687	$ 205,736
7	New Resources - 7(f) Loads.....................................	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
8	Surplus Firm - SP Loads...	$ 54,316	$ 52,318	$ 53,942	$ 54,581	$ 55,354	$ 55,714
9	Total..	$ 5,194,632	$ 5,348,398	$ 5,502,724	$ 5,663,362	$ 5,725,512	$ 5,965,129
10							
11	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
12							
13	**FBS...**	**$ (112,937)**	**$ (118,520)**	**$ (122,972)**	**$ (126,930)**	**$ (129,454)**	**$ (132,078)**
14	Hydro and Renewable...	$ (18,938)	$ (19,038)	$ (19,147)	$ (19,148)	$ (19,153)	$ (19,163)
15	Downstream Benefits and Pumping Power...	$ (14,338)	$ (14,438)	$ (14,547)	$ (14,548)	$ (14,553)	$ (14,563)
16	Colville and Spokane Settlements.................	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)
17	Green Tags (FBS resources).........................	$ -	$ -	$ -	$ -	$ -	$ -
18	Fish and Wildlife..	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
19	4(h)(10)(c)...	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
20	Tier 2 Adjustment...	$ (159)	$ (759)	$ -	$ -	$ -	$ -
21	Contract Obligations..	$ (2,778)	$ (2,876)	$ (2,966)	$ (3,056)	$ (3,135)	$ (3,216)
22	Pre-sub/Hungry Horse..................................	$ (1,716)	$ (1,778)	$ (1,842)	$ (1,909)	$ (1,977)	$ (2,049)
23	PacifiCorp Capacity.......................................	$ -	$ -	$ -	$ -	$ -	$ -
24	Other Locational/Seasonal Exchange...........	$ (701)	$ (701)	$ (701)	$ (701)	$ (701)	$ (701)
25	Upper Baker..	$ (360)	$ (397)	$ (422)	$ (446)	$ (457)	$ (466)
26							
27	**Federal Base System Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
28	Priority Firm - 7(b) Loads...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
29	Industrial Firm - 7(c) Loads.....................................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30	New Resources - 7(f) Loads.....................................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31	Surplus Firm - SP Loads...	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
32	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
33							
34	**FBS Credit Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Priority Firm - 7(b) Loads...	$ (112,937)	$ (118,520)	$ (122,972)	$ (126,930)	$ (129,454)	$ (132,078)
36	Industrial Firm - 7(c) Loads.....................................	$ -	$ -	$ -	$ -	$ -	$ -
37	New Resources - 7(f) Loads.....................................	$ -	$ -	$ -	$ -	$ -	$ -
38	Surplus Firm - SP Loads...	$ -	$ -	$ -	$ -	$ -	$ -
39	Total..	$ (112,937)	$ (118,520)	$ (122,972)	$ (126,930)	$ (129,454)	$ (132,078)
40							
41	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
42	Priority Firm - 7(b) Loads...	$ 4,827,510	$ 4,984,366	$ 5,126,012	$ 5,280,220	$ 5,337,015	$ 5,571,600
43	Industrial Firm - 7(c) Loads.....................................	$ 199,869	$ 193,194	$ 199,797	$ 201,630	$ 203,687	$ 205,736
44	New Resources - 7(f) Loads.....................................	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B		C		D		E		F		G		H
41	**Allocation of Revenue Requirement**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
42	Priority Firm - 7(b) Loads...	$	4,827,510	$	4,984,366	$	5,126,012	$	5,280,220	$	5,337,015	$	5,571,600
43	Industrial Firm - 7(c) Loads......................................	$	199,869	$	193,194	$	199,797	$	201,630	$	203,687	$	205,736
44	New Resources - 7(f) Loads......................................	$	1	$	1	$	1	$	1	$	1	$	1
45	Surplus Firm - SP Loads..	$	54,316	$	52,318	$	53,942	$	54,581	$	55,354	$	55,714
46	Total...	$	5,081,695	$	5,229,878	$	5,379,752	$	5,536,431	$	5,596,058	$	5,833,051
47													
48													
49	**General Revenue Credits (/$1000))**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
50													
51	**Transmission..**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**
52	Miscellaneous Credits (incl. GTA).....................	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)
53													
54	**Conservation & General Cost Allocators**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
55	Priority Firm - 7(b) Loads...		0.9659		0.9663		0.9666		0.9668		0.9670		0.9672
56	Industrial Firm - 7(c) Loads......................................		0.0268		0.0265		0.0263		0.0261		0.0260		0.0258
57	New Resources - 7(f) Loads......................................		0.0000		0.0000		0.0000		0.0000		0.0000		0.0000
58	Surplus Firm - SP Loads..		0.0073		0.0072		0.0071		0.0071		0.0071		0.0070
59	Total...		1.0000		1.0000		1.0000		1.0000		1.0000		1.0000
60													
61	**FBS Contract Obligation Revenue Allocation**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
62	Priority Firm - 7(b) Loads...	$	(3,303)	$	(3,305)	$	(3,306)	$	(3,306)	$	(3,307)	$	(3,308)
63	Industrial Firm - 7(c) Loads......................................	$	(92)	$	(91)	$	(90)	$	(89)	$	(89)	$	(88)
64	New Resources - 7(f) Loads......................................	$	(0)	$	(0)	$	(0)	$	(0)	$	(0)	$	(0)
65	Surplus Firm - SP Loads..	$	(25)	$	(25)	$	(24)	$	(24)	$	(24)	$	(24)
66	Total...	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)
67													
68	**Allocation of Revenue Requirement**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
69	Priority Firm - 7(b) Loads...	$	4,824,206	$	4,981,062	$	5,122,707	$	5,276,913	$	5,333,708	$	5,568,292
70	Industrial Firm - 7(c) Loads......................................	$	199,777	$	193,103	$	199,707	$	201,541	$	203,599	$	205,648
71	New Resources - 7(f) Loads......................................	$	1	$	1	$	1	$	1	$	1	$	1
72	Surplus Firm - SP Loads..	$	54,292	$	52,293	$	53,918	$	54,557	$	55,330	$	55,691
73	Total...	$	5,078,275	$	5,226,458	$	5,376,332	$	5,533,011	$	5,592,638	$	5,829,631

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
4	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5	Priority Firm - 7(b) Loads..................................	$ 4,824,206	$ 4,981,062	$ 5,122,707	$ 5,276,913	$ 5,333,708	$ 5,568,292
6	Industrial Firm - 7(c) Loads..............................	$ 199,777	$ 193,103	$ 199,707	$ 201,541	$ 203,599	$ 205,648
7	New Resources - 7(f) Loads.............................	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
8	Surplus Firm - SP Loads..................................	$ 54,292	$ 52,293	$ 53,918	$ 54,557	$ 55,330	$ 55,691
9	Total...	$ 5,078,275	$ 5,226,458	$ 5,376,332	$ 5,533,011	$ 5,592,638	$ 5,829,631
10							
11							
12	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
13							
14	**New Resources...**	**$ (2,658)**	**$ (2,836)**	**$ (3,633)**	**$ (5,317)**	**$ (5,317)**	**$ -**
15	Green Tags (New resources)........................	$ (2,658)	$ (2,836)	$ (3,633)	$ (5,317)	$ (5,317)	$ -
16							
17							
18	**New Resources Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
19	Priority Firm - 7(b) Loads..................................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	Industrial Firm - 7(c) Loads..............................	0.7863	0.7869	0.7885	0.7871	0.7863	0.7869
21	New Resources - 7(f) Loads.............................	0.000002	0.000002	0.000002	0.000002	0.000002	0.000002
22	Surplus Firm - SP Loads..................................	0.2137	0.2131	0.2115	0.2129	0.2137	0.2131
23	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
24							
25	**New Resources Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
26	Priority Firm - 7(b) Loads..................................	$ -	$ -	$ -	$ -	$ -	$ -
27	Industrial Firm - 7(c) Loads..............................	$ (2,090)	$ (2,231)	$ (2,865)	$ (4,185)	$ (4,180)	$ -
28	New Resources - 7(f) Loads.............................	$ (0.006)	$ (0.007)	$ (0.008)	$ (0.012)	$ (0.012)	$ -
29	Surplus Firm - SP Loads..................................	$ (568)	$ (604)	$ (768)	$ (1,132)	$ (1,136)	$ -
30	Total...	$ (2,658)	$ (2,836)	$ (3,633)	$ (5,317)	$ (5,317)	$ -
31							
32	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
33	Priority Firm - 7(b) Loads..................................	$ 4,824,206	$ 4,981,062	$ 5,122,707	$ 5,276,913	$ 5,333,708	$ 5,568,292
34	Industrial Firm - 7(c) Loads..............................	$ 197,687	$ 190,872	$ 196,842	$ 197,356	$ 199,418	$ 205,648
35	New Resources - 7(f) Loads.............................	$ 0.581	$ 0.561	$ 0.578	$ 0.580	$ 0.586	$ 0.604
36	Surplus Firm - SP Loads..................................	$ 53,723	$ 51,689	$ 53,150	$ 53,425	$ 54,194	$ 55,691
37	Total...	$ 5,075,617	$ 5,223,623	$ 5,372,699	$ 5,527,695	$ 5,587,321	$ 5,829,631
38							

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
32	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
33	Priority Firm - 7(b) Loads.................................	$ 4,824,206	$ 4,981,062	$ 5,122,707	$ 5,276,913	$ 5,333,708	$ 5,568,292
34	Industrial Firm - 7(c) Loads..............................	$ 197,687	$ 190,872	$ 196,842	$ 197,356	$ 199,418	$ 205,648
35	New Resources - 7(f) Loads.............................	$ 0.581	$ 0.561	$ 0.578	$ 0.580	$ 0.586	$ 0.604
36	Surplus Firm - SP Loads...................................	$ 53,723	$ 51,689	$ 53,150	$ 53,425	$ 54,194	$ 55,691
37	Total..	$ 5,075,617	$ 5,223,623	$ 5,372,699	$ 5,527,695	$ 5,587,321	$ 5,829,631
39							
40	**General Revenue Credits (/$1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
41							
42	**Conservation...**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**	**$ (11,500)**
43	Energy Efficiency Revenues........................	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)
44							
45							
46	**Conservation & General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
47	Priority Firm - 7(b) Loads.................................	0.9659	0.9663	0.9666	0.9668	0.9670	0.9672
48	Industrial Firm - 7(c) Loads..............................	0.0268	0.0265	0.0263	0.0261	0.0260	0.0258
49	New Resources - 7(f) Loads.............................	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001
50	Surplus Firm - SP Loads...................................	0.0073	0.0072	0.0071	0.0071	0.0071	0.0070
51	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
52							
53	**Conservation Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
54	Priority Firm - 7(b) Loads.................................	$ (11,108)	$ (11,112)	$ (11,115)	$ (11,118)	$ (11,120)	$ (11,123)
55	Industrial Firm - 7(c) Loads..............................	$ (308)	$ (305)	$ (303)	$ (300)	$ (299)	$ (296)
56	New Resources - 7(f) Loads.............................	$ (0.001)	$ (0.001)	$ (0.001)	$ (0.001)	$ (0.001)	$ (0.001)
57	Surplus Firm - SP Loads...................................	$ (84)	$ (83)	$ (82)	$ (81)	$ (81)	$ (80)
58	Total..	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)	$ (11,500)
59							
60	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
61	Priority Firm - 7(b) Loads.................................	$ 4,813,098	$ 4,969,949	$ 5,111,591	$ 5,265,795	$ 5,322,589	$ 5,557,169
62	Industrial Firm - 7(c) Loads..............................	$ 197,379	$ 190,566	$ 196,539	$ 197,055	$ 199,119	$ 205,352
63	New Resources - 7(f) Loads.............................	$ 0.580	$ 0.560	$ 0.577	$ 0.579	$ 0.585	$ 0.603
64	Surplus Firm - SP Loads...................................	$ 53,640	$ 51,606	$ 53,068	$ 53,344	$ 54,113	$ 55,610
65	Total..	$ 5,064,117	$ 5,212,123	$ 5,361,199	$ 5,516,195	$ 5,575,821	$ 5,818,131

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
4	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5	Priority Firm - 7(b) Loads	$ 4,813,098	$ 4,969,949	$ 5,111,591	$ 5,265,795	$ 5,322,589	$ 5,557,169
6	Industrial Firm - 7(c) Loads	$ 197,379	$ 190,566	$ 196,539	$ 197,055	$ 199,119	$ 205,352
7	New Resources - 7(f) Loads	$ 0.5797	$ 0.5597	$ 0.5772	$ 0.5787	$ 0.5848	$ 0.6031
8	Surplus Firm - SP Loads	$ 53,640	$ 51,606	$ 53,068	$ 53,344	$ 54,113	$ 55,610
9	Total	$ 5,064,117	$ 5,212,123	$ 5,361,199	$ 5,516,195	$ 5,575,821	$ 5,818,131
10							
11	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
12							
13	**Generation Inputs**	**$ (127,449)**	**$ (131,078)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**
14							
15	**Network Wind Integration Shaping Revenues**	**$ (2,086)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (235)**
16							
17	**Credit Due to Idaho Deemer Account**	**$ (6,509)**	**$ (10,424)**				
19							
20	**Conservation & General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
21	Priority Firm - 7(b) Loads	0.9659	0.9663	0.9666	0.9668	0.9670	0.9672
22	Industrial Firm - 7(c) Loads	0.0268	0.0265	0.0263	0.0261	0.0260	0.0258
23	New Resources - 7(f) Loads	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001
24	Surplus Firm - SP Loads	0.0073	0.0072	0.0071	0.0071	0.0071	0.0070
25	Total	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
26							
27	**Gen Inputs & Wind Integration Credit Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
28	Priority Firm - 7(b) Loads	$ (131,408)	$ (138,739)	$ (132,237)	$ (132,270)	$ (132,291)	$ (130,547)
29	Industrial Firm - 7(c) Loads	$ (3,645)	$ (3,810)	$ (3,600)	$ (3,575)	$ (3,555)	$ (3,480)
30	New Resources - 7(f) Loads	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
31	Surplus Firm - SP Loads	$ (990)	$ (1,032)	$ (975)	$ (968)	$ (966)	$ (942)
32	Total	$ (136,044)	$ (143,581)	$ (136,813)	$ (136,813)	$ (136,813)	$ (134,969)
33							
34	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Priority Firm - 7(b) Loads	$ 4,681,690	$ 4,831,210	$ 4,979,354	$ 5,133,525	$ 5,190,297	$ 5,426,621
36	Industrial Firm - 7(c) Loads	$ 193,734	$ 186,757	$ 192,939	$ 193,481	$ 195,564	$ 201,872
37	New Resources - 7(f) Loads	$ 0.5690	$ 0.5485	$ 0.5666	$ 0.5682	$ 0.5743	$ 0.5929
38	Surplus Firm - SP Loads	$ 52,649	$ 50,575	$ 52,093	$ 52,376	$ 53,147	$ 54,668
39	Total	$ 4,928,073	$ 5,068,542	$ 5,224,386	$ 5,379,382	$ 5,439,009	$ 5,683,162
40							

Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
34	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Priority Firm - 7(b) Loads	$ 4,681,690	$ 4,831,210	$ 4,979,354	$ 5,133,525	$ 5,190,297	$ 5,426,621
36	Industrial Firm - 7(c) Loads	$ 193,734	$ 186,757	$ 192,939	$ 193,481	$ 195,564	$ 201,872
37	New Resources - 7(f) Loads	$ 0.5690	$ 0.5485	$ 0.5666	$ 0.5682	$ 0.5743	$ 0.5929
38	Surplus Firm - SP Loads	$ 52,649	$ 50,575	$ 52,093	$ 52,376	$ 53,147	$ 54,668
39	Total	$ 4,928,073	$ 5,068,542	$ 5,224,386	$ 5,379,382	$ 5,439,009	$ 5,683,162
41							
42	**Other Revenue Credits**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
43	Composite Non-Federal RSS Revenue Debit/(Credit)	$ (474)	$ (482)	$ (482)	$ (482)	$ (482)	$ (482)
44	Non-Slice Non-Federal RSC Revenue Debit/(Credit)	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165
45							
46							
47	**Conservation & General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
48	Priority Firm - 7(b) Loads	0.9659	0.9663	0.9666	0.9668	0.9670	0.9672
49	Industrial Firm - 7(c) Loads	0.0268	0.0265	0.0263	0.0261	0.0260	0.0258
50	New Resources - 7(f) Loads	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001
51	Surplus Firm - SP Loads	0.0073	0.0072	0.0071	0.0071	0.0071	0.0070
52	Total	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
53							
54	**Non-Federal RSS Revenues**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
55	Priority Firm - 7(b) Loads	$ (299)	$ (306)	$ (307)	$ (307)	$ (307)	$ (307)
56	Industrial Firm - 7(c) Loads	$ (8)	$ (8)	$ (8)	$ (8)	$ (8)	$ (8)
57	New Resources - 7(f) Loads	$ (0.0000)	$ (0.0000)	$ (0.0000)	$ (0.0000)	$ (0.0000)	$ (0.0000)
58	Surplus Firm - SP Loads	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)
59	Total	$ (309)	$ (317)	$ (317)	$ (317)	$ (317)	$ (317)
60							
61	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
62	Priority Firm - 7(b) Loads	$ 4,681,391	$ 4,830,904	$ 4,979,047	$ 5,133,218	$ 5,189,991	$ 5,426,315
63	Industrial Firm - 7(c) Loads	$ 193,726	$ 186,748	$ 192,931	$ 193,473	$ 195,556	$ 201,864
64	New Resources - 7(f) Loads	$ 0.5689	$ 0.5485	$ 0.5666	$ 0.5682	$ 0.5743	$ 0.5928
65	Surplus Firm - SP Loads	$ 52,647	$ 50,572	$ 52,090	$ 52,373	$ 53,144	$ 54,666
66	Total	$ 4,927,764	$ 5,068,225	$ 5,224,069	$ 5,379,065	$ 5,438,691	$ 5,682,844

Table 10.2.3.8

Cost of Service Analysis
Calculation and Allocation of Secondary Revenue Credit
Test Period October 2011 - September 2017
(aMW, $ 000)

	B	C	D	E	F	G	H	I
4		**General Revenue Credits ($000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
9								
10	1	BPA Secondary Sales Post-Slice (aMW)	1403.3	1568.8	1603.6	1516.6	1532.5	1498.5
11	2							
12	3	Slice Percentage	26.8539%	26.8539%	26.8539%	26.8539%	26.8539%	26.8539%
13	4							
14	5	BPA Secondary Sales Pre-Slice, aMW (row 1 * (1-row 3))	2421.0	2215.8	2192.4	2073.3	2095.1	2048.6
15	6							
16	7	aMW to GWh Multiplier	8.784	8.760	8.760	8.760	8.784	8.760
17	8							
18	9	BPA Secondary Sales Pre-Slice GWh (row 5 * row 7)	21266.3	19410.6	19205.3	18162.4	18403.2	17945.9
19	10							
20	11	Secondary Sales Price	$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24
21	12	Adhoc Addition to Secondary (includes other commited sales)	107,592.00	20,176.03	-	-	-	-
22	13	BPA Secondary Sales Pre-Slice $000 (includes other commited sales)	$ 604,727	$ 626,339	$ 613,005	$ 592,901	$ 602,036	$ 614,441
23	14							
24	15	BPA Secondary Sales Allocated to 7b3 Rate Protection	$ (188,803)	$ (178,887)	$ (179,399)	$ (173,027)	$ (174,842)	$ (172,043)
25	16							
26	17	**BPA Secondary Sales Available as Revenue Credit (row 13 - row 15)**	**$ 415,924**	**$ 447,452**	**$ 433,606**	**$ 419,874**	**$ 427,195**	**$ 442,397**
27								
28		Slice Portion of Secondary	$ 157,400	$ 166,686	$ 164,616	$ 159,217	$ 161,670	$ 165,002
29								
30		**Federal Base System + NR Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
31		Priority Firm - 7(b) Loads	0.9864	0.9832	0.9832	0.9833	0.9845	0.9860
32		Industrial Firm - 7(c) Loads	0.0107	0.0132	0.0133	0.0131	0.0122	0.0110
33		New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34		Surplus Firm - SP Loads	0.0029	0.0036	0.0036	0.0036	0.0033	0.0030
35		Total	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
36								
37								
38		**Allocation of Secondary Revenues Credit**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
39		Priority Firm - 7(b) Loads	$ (410,283)	$ (439,950)	$ (426,311)	$ (412,863)	$ (420,577)	$ (436,195)
40		Industrial Firm - 7(c) Loads	$ (4,436)	$ (5,903)	$ (5,752)	$ (5,519)	$ (5,204)	$ (4,881)
41		New Resources - 7(f) Loads	$ (0.0130)	$ (0.0173)	$ (0.0169)	$ (0.0162)	$ (0.0153)	$ (0.0143)
42		Surplus Firm - SP Loads	$ (1,205)	$ (1,599)	$ (1,543)	$ (1,493)	$ (1,414)	$ (1,322)
43		Total	$ (415,924)	$ (447,452)	$ (433,606)	$ (419,874)	$ (427,195)	$ (442,397)
44								
45		**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
46		Priority Firm - 7(b) Loads	$ 4,271,108	$ 4,390,954	$ 4,552,736	$ 4,720,355	$ 4,769,414	$ 4,990,120
47		Industrial Firm - 7(c) Loads	$ 189,290	$ 180,845	$ 187,179	$ 187,954	$ 190,352	$ 196,983
48		New Resources - 7(f) Loads	$ 0.5559	$ 0.5311	$ 0.5497	$ 0.5520	$ 0.5590	$ 0.5785
49		Surplus Firm - SP Loads	$ 51,442	$ 48,974	$ 50,548	$ 50,881	$ 51,730	$ 53,344
50		Total	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447

Cost of Servise Analysis
Calculation and Allocation of FPS Revenue Deficiency Delta
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H
5	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	Priority Firm - 7(b) Loads..	$ 4,271,108	$ 4,390,954	$ 4,552,736	$ 4,720,355	$ 4,769,414	$ 4,990,120
7	Industrial Firm - 7(c) Loads...	$ 189,290	$ 180,845	$ 187,179	$ 187,954	$ 190,352	$ 196,983
8	New Resources - 7(f) Loads...	$ 0.5559	$ 0.5311	$ 0.5497	$ 0.5520	$ 0.5590	$ 0.5785
9	Surplus Firm - SP Loads...	$ 51,442	$ 48,974	$ 50,548	$ 50,881	$ 51,730	$ 53,344
10	Total..	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447
11							
12	**Contract Revenue from Other Long-term Sales.............**	**$ (29,516)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**	**$ (29,163)**
13	WNP3 Settlement..	$ (29,516)	$ (29,163)	$ (29,163)	$ (29,163)	$ (29,163)	$ (29,163)
14	Other Long-Term Contracts....................................	$ -	$ -	$ -	$ -	$ -	$ -
15							
16	**Calculation of FPS Revenue Deficiency**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
17	Surplus Firm - SP Loads...	$ 51,442	$ 48,974	$ 50,548	$ 50,881	$ 51,730	$ 53,344
18							
19	**Deficiency..**	**$ 21,926**	**$ 19,810**	**$ 21,384**	**$ 21,717**	**$ 22,567**	**$ 24,180**
20							
21							
22							
23	**Surplus Deficit Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
24	Priority Firm - 7(b) Loads..	0.9730	0.9733	0.9735	0.9737	0.9738	0.9740
25	Industrial Firm - 7(c) Loads...	0.0270	0.0267	0.0265	0.0263	0.0262	0.0260
26	New Resources - 7(f) Loads...	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001	0.0000001
27	Surplus Firm - SP Loads...	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
28	Total..	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
29							
30	**Surplus Deficit Cost Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
31	Priority Firm - 7(b) Loads..	$ 21,334	$ 19,281	$ 20,817	$ 21,146	$ 21,976	$ 23,553
32	Industrial Firm - 7(c) Loads...	$ 592	$ 529	$ 567	$ 571	$ 591	$ 628
33	New Resources - 7(f) Loads...	$ 0.0017	$ 0.0016	$ 0.0017	$ 0.0017	$ 0.0017	$ 0.0018
34	Surplus Firm - SP Loads...	$ (21,926)	$ (19,810)	$ (21,384)	$ (21,717)	$ (22,567)	$ (24,180)
35	Total..	$ -	$ -	$ -	$ -	$ -	$ -
36							
37							
38	**Initial Allocation of Net Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
39	Priority Firm - 7(b) Loads..	$ 4,292,442	$ 4,410,235	$ 4,573,554	$ 4,741,501	$ 4,791,390	$ 5,013,672
40	Industrial Firm - 7(c) Loads...	$ 189,882	$ 181,375	$ 187,745	$ 188,525	$ 190,943	$ 197,611
41	New Resources - 7(f) Loads...	$ 0.5577	$ 0.5327	$ 0.5514	$ 0.5537	$ 0.5608	$ 0.5804
42	Surplus Firm - SP Loads...	$ 29,516	$ 29,163	$ 29,163	$ 29,163	$ 29,163	$ 29,163
43	Total..	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447

Cost of Service Analysis
Calculation of Initial Allocation Power Rates
Test Period October 2011 - September 2017
($ 000, aMW, $/MWh)

	B	C	D	E	F	G	H
5	**Initial Allocation of Net Revenue Requirement ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	Unbifurcated Priority Firm - 7(b) Loads	$ 4,292,442	$ 4,410,235	$ 4,573,554	$ 4,741,501	$ 4,791,390	$ 5,013,672
7	Industrial Firm - 7(c) Loads	$ 189,882	$ 181,375	$ 187,745	$ 188,525	$ 190,943	$ 197,611
8	New Resources - 7(f) Loads	$ 0.5577	$ 0.5327	$ 0.5514	$ 0.5537	$ 0.5608	$ 0.5804
9	Surplus Firm - SP Loads	$ 29,516	$ 29,163	$ 29,163	$ 29,163	$ 29,163	$ 29,163
10	Total	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447
11							
12							
13	**Energy Billing Determinants (aMW)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
14							
15	Unbifurcated Priority Firm - 7(b) Loads	12,277	12,400	12,506	12,600	12,670	12,774
16	Industrial Firm - 7(c) Loads	341	341	341	341	341	341
17	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001	0.001
18							
19							
20	**Average Power Rates ($/MWh)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
21							
22	Unbifurcated Priority Firm - 7(b) Loads	39.80	40.60	41.75	42.96	43.05	44.80
23	Industrial Firm - 7(c) Loads	63.49	60.81	62.94	63.20	63.84	66.25
24	New Resources - 7(f) Loads	63.49	60.81	62.94	63.20	63.84	66.25

Rate Directive Step
Calculation of DSI VOR and Net Industrial Margin
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I
5								
6	current embedded cost of spinning operating reserves							
7			Embedded Cost $/kW/Mo			$ 6.96		
8								
9	1) Assumed DSI sale					341	aMW	
10	Assumed Wheel Turning Load					6	aMW	
11	Interruptible Load					335		
12	percent of DSI sale that is interruptible					10%		
13	MWs of interruptible load					33	MW	
14								
15	Total value of Operating Reserves per year					$ 2,793,744	per year	
16	Value converted to $/MWh on total load					$ 0.94	$/MWh	
17								
18				industrial margin		0.685		
19								
20				**net industrial margin**		**$ (0.255)**		
21								

Rate Directive Step
Calculation of Energy Rate Scalars for First IP-PF Link Calculation
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P Q	R	S	T
6	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
7	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45				
8	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59				
9	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
10																		
11																		
12	Unbifurcated PF+NR Load		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2012	
13	2012	HLH	4908	5557	6315	6192	5366	5379	4524	5406	5178	5590	5364	4820			Energy (GWH)	107838
14		LLH	3182	3910	4333	4398	3627	3577	3140	3610	3226	3616	3275	3346			Allocated Cost	$ 4,366,200
15		Demand	723	696	1607	1063	929	1087	781	793	902	732	983	608			Rate Scalar	**3.41**
16	Revenue at marginal Rates		$ 291,737	$ 342,437	$ 420,221	$ 397,563	$ 349,156	$ 338,938	$ 272,367	$ 284,350	$ 268,370	$ 350,801	$ 353,751	$ 328,263		$ 3,997,954		
17			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2013	
18	2013	HLH	5028	5628	6250	6259	5351	5389	4641	5260	4994	5700	5436	4895			Energy (GWH)	108620
19		LLH	3177	3966	4544	4466	3635	3706	3129	3619	3154	3629	3350	3413			Allocated Cost	$ 4,473,821
20		Demand	900	729	1406	1316	871	922	987	821	737	958	1015	632			Rate Scalar	**4.08**
21	Revenue at marginal Rates		$ 297,762	$ 347,231	$ 422,608	$ 404,888	$ 348,207	$ 341,947	$ 278,317	$ 279,716	$ 258,675	$ 358,114	$ 359,714	$ 333,986		$ 4,031,163		
22			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2014	
23	2014	HLH	5038	5638	6280	6345	5381	5417	4665	5398	5209	5700	5373	4944			Energy (GWH)	109553
24		LLH	3197	3986	4559	4432	3651	3719	3144	3726	3324	3647	3419	3361			Allocated Cost	$ 4,640,018
25		Demand	934	762	1451	1378	870	964	1033	860	761	979	850	836			Rate Scalar	**5.25**
26	Revenue at marginal Rates		$ 299,043	$ 348,565	$ 424,788	$ 407,836	$ 349,995	$ 343,875	$ 280,071	$ 287,461	$ 270,511	$ 358,882	$ 357,347	$ 336,542		$ 4,064,914		
27			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2015	
28	2015	HLH	5104	5626	6460	6433	5459	5496	4736	5319	5132	5742	5428	4993			Energy (GWH)	110373
29		LLH	3233	4117	4526	4490	3699	3768	3184	3755	3152	3658	3461	3399			Allocated Cost	$ 4,805,400
30		Demand	967	602	1723	1415	945	997	1066	717	987	1007	877	865			Rate Scalar	**6.37**
31	Revenue at marginal Rates		$ 302,988	$ 350,730	$ 433,790	$ 413,570	$ 355,496	$ 348,872	$ 284,283	$ 284,206	$ 265,769	$ 361,287	$ 361,452	$ 340,259		$ 4,102,702		
32			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2016	
33	2016	HLH	5089	5647	6457	6382	5554	5573	4735	5487	5303	5727	5493	4993			Energy (GWH)	111292
34		LLH	3262	4115	4554	4553	3737	3695	3189	3788	3343	3777	3421	3418			Allocated Cost	$ 4,857,031
35		Demand	1007	637	1757	1211	1069	1221	1095	742	1010	824	1098	886			Rate Scalar	**6.47**
36	Revenue at marginal Rates		$ 303,681	$ 351,791	$ 434,942	$ 411,515	$ 361,890	$ 351,731	$ 284,611	$ 291,133	$ 276,512	$ 362,346	$ 365,412	$ 341,079		$ 4,136,643		
37			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2017	
38	2017	HLH	5076	5768	6593	6480	5539	5642	4738	5457	5179	5746	5561	5058			Energy (GWH)	111901
39		LLH	3366	4083	4523	4593	3747	3745	3296	3693	3256	3823	3473	3464			Allocated Cost	$ 5,081,188
40		Demand	858	870	1792	1244	1008	1260	934	951	1036	847	1123	913			Rate Scalar	**8.19**
41	Revenue at marginal Rates		$ 305,055	$ 357,613	$ 439,820	$ 417,051	$ 360,975	$ 356,455	$ 286,525	$ 289,512	$ 270,307	$ 364,773	$ 370,383	$ 345,750		$ 4,164,218		
42																		
43																		

Rate Directive Step
Calculation of Energy Rate Scalars for First IP-PF Link Calculation
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T
44																		
45	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
46	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45				
47	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59				
48	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
49																		
50																		
51		IP Load	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2012	
52	2012	HLH	142	136	142	136	136	147	136	142	142	136	147	131			Energy (GWH)	2991
53		LLH	112	109	112	117	101	106	109	112	104	117	106	114			Allocated Cost	$ 116,124
54		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	3.16
55	Revenue at marginal Rates		$ 8,847	$ 8,658	$ 9,550	$ 9,165	$ 8,918	$ 9,245	$ 8,425	$ 7,691	$ 7,478	$ 9,234	$ 9,939	$ 9,525		$ 106,674		
56			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2013	
57	2013	HLH	147	136	136	142	131	142	142	142	136	142	147	131			Energy (GWH)	2983
58		LLH	106	109	117	112	98	111	104	112	109	112	106	114			Allocated Cost	$ 117,789
59		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	3.82
60	Revenue at marginal Rates		$ 8,884	$ 8,658	$ 9,508	$ 9,210	$ 8,604	$ 9,205	$ 8,463	$ 7,691	$ 7,407	$ 9,300	$ 9,939	$ 9,525		$ 106,395		
61			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2014	
62	2014	HLH	147	136	136	142	131	142	142	142	136	142	142	136			Energy (GWH)	2983
63		LLH	106	109	117	112	98	111	104	112	109	112	112	109			Allocated Cost	$ 121,281
64		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	4.99
65	Revenue at marginal Rates		$ 8,884	$ 8,658	$ 9,508	$ 9,210	$ 8,604	$ 9,205	$ 8,463	$ 7,691	$ 7,407	$ 9,300	$ 9,873	$ 9,578		$ 106,383		
66			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2015	
67	2015	HLH	147	131	142	142	131	142	142	136	142	142	142	136			Energy (GWH)	2983
68		LLH	106	115	112	112	98	111	104	117	104	112	112	109			Allocated Cost	$ 124,627
69		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	6.11
70	Revenue at marginal Rates		$ 8,884	$ 8,620	$ 9,550	$ 9,210	$ 8,604	$ 9,205	$ 8,463	$ 7,633	$ 7,478	$ 9,300	$ 9,873	$ 9,578		$ 106,399		
71			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2016	
72	2016	HLH	147	131	142	136	136	147	142	136	142	136	147	136			Energy (GWH)	2991
73		LLH	106	115	112	117	101	106	104	117	104	117	106	109			Allocated Cost	$ 125,302
74		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	6.22
75	Revenue at marginal Rates		$ 8,884	$ 8,620	$ 9,550	$ 9,165	$ 8,918	$ 9,245	$ 8,463	$ 7,633	$ 7,478	$ 9,234	$ 9,939	$ 9,578		$ 106,707		
76			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep			2017	
77	2017	HLH	142	136	142	136	131	147	136	142	142	136	147	136			Energy (GWH)	2983
78		LLH	112	109	112	117	98	106	109	112	104	117	106	109			Allocated Cost	$ 130,095
79		Demand	0	0	0	0	0	0	0	0	0	0	0	0			Rate Scalar	7.94
80	Revenue at marginal Rates		$ 8,847	$ 8,658	$ 9,550	$ 9,165	$ 8,604	$ 9,245	$ 8,425	$ 7,691	$ 7,478	$ 9,234	$ 9,939	$ 9,578		$ 106,414		

Rate Directive Step
Calculation of Monthly Energy Rates to be Used in First IP-PF Link Calculation
Test Period October 2011 - September 2017
($/MWh)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
5	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
6	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45				
7	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59				
8	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
9																		
10																		
11	Unbifurcated PF/NR		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
12	**2012**	HLH	41.27	41.78	44.51	43.44	44.34	42.99	40.94	38.47	39.38	45.49	47.77	46.87				**2012**
13		LLH	34.61	34.81	36.80	35.11	36.58	35.74	33.82	27.81	26.43	33.32	35.56	37.00				**3.41**
14		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				**Scalar**
15			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
16	**2013**	HLH	41.94	42.44	45.17	44.10	45.00	43.65	41.60	39.14	40.05	46.15	48.43	47.53				**2013**
17		LLH	35.28	35.48	37.47	35.78	37.25	36.41	34.49	28.48	27.10	33.99	36.23	37.67				**4.08**
18		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				**Scalar**
19			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
20	**2014**	HLH	43.11	43.62	46.35	45.28	46.18	44.82	42.78	40.31	41.22	47.32	49.60	48.70				**2014**
21		LLH	36.45	36.65	38.64	36.95	38.42	37.58	35.66	29.65	28.27	35.16	37.40	38.84				**5.25**
22		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
23			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
24	**2015**	HLH	44.23	44.73	47.46	46.39	47.30	45.94	43.89	41.43	42.34	48.44	50.72	49.82				**2015**
25		LLH	37.57	37.77	39.76	38.07	39.54	38.70	36.78	30.77	29.39	36.28	38.52	39.96				**6.37**
26		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
27			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
28	**2016**	HLH	44.33	44.84	47.57	46.50	47.40	46.05	44.00	41.53	42.44	48.55	50.82	49.93				**2016**
29		LLH	37.67	37.87	39.86	38.17	39.64	38.80	36.88	30.87	29.49	36.38	38.62	40.06				**6.47**
30		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
31			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
32	**2017**	HLH	46.05	46.56	49.29	48.22	49.12	47.77	45.72	43.25	44.16	50.27	52.55	51.65				**2017**
33		LLH	39.39	39.59	41.58	39.89	41.36	40.52	38.60	32.59	31.21	38.10	40.34	41.78				**8.19**
34		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
35																		
36																		

Rate Directive Step
Calculation of Monthly Energy Rates to be Used in First IP-PF Link Calculation
Test Period October 2011 - September 2017
($/MWh)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
37	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
38	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45				
39	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59				
40	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
41																		
42																		
43		IP	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
44	**2012**	HLH	41.02	41.53	44.26	43.19	44.09	42.73	40.69	38.22	39.13	45.23	47.51	46.61				**2010**
45		LLH	34.36	34.56	36.55	34.86	36.33	35.49	33.57	27.56	26.18	33.07	35.31	36.75				**3.16**
46		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				**Scalar**
47			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
48	**2013**	HLH	41.68	42.19	44.92	43.85	44.75	43.39	41.35	38.88	39.79	45.89	48.17	47.27				**2011**
49		LLH	35.02	35.22	37.21	35.52	36.99	36.15	34.23	28.22	26.84	33.73	35.97	37.41				**3.82**
50		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				**Scalar**
51			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
52	**2014**	HLH	42.85	43.36	46.09	45.02	45.92	44.57	42.52	40.05	40.96	47.07	49.35	48.45				**2012**
53		LLH	36.19	36.39	38.38	36.69	38.16	37.32	35.40	29.39	28.01	34.90	37.14	38.58				**4.99**
54		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
55			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
56	**2015**	HLH	43.97	44.48	47.21	46.14	47.04	45.68	43.64	41.17	42.08	48.18	50.46	49.56				**2013**
57		LLH	37.31	37.51	39.50	37.81	39.28	38.44	36.52	30.51	29.13	36.02	38.26	39.70				**6.11**
58		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
59			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
60	**2016**	HLH	44.08	44.58	47.31	46.24	47.15	45.79	43.74	41.28	42.19	48.29	50.57	49.67				**2014**
61		LLH	37.42	37.62	39.61	37.92	39.39	38.55	36.63	30.62	29.24	36.13	38.37	39.81				**6.22**
62		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
63			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
64	**2017**	HLH	45.80	46.31	49.04	47.97	48.87	47.51	45.47	43.00	43.91	50.01	52.29	51.39				**2015**
65		LLH	39.14	39.34	41.33	39.64	41.11	40.27	38.35	32.34	30.96	37.85	40.09	41.53				**7.94**
66		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				

Rate Directive Step
Calculation of First IP-PF Link Delta
Test Period October 2011 - September 2017
($ 000)

	B	C	D	E	F	G	H	I	J	K	L	M
4						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
5												
6		1 IP Allocated Costs				189,882	181,375	187,745	188,525	190,943	197,611	
7		2 IP Revenues @ Net Margin				(764)	(762)	(762)	(762)	(764)	(762)	
8		3 adjustment				388	473	609	766	777	1,010	
9		4 IP Marginal Cost Rate Revenues				106,674	106,395	106,383	106,399	106,707	106,414	
10		5 PF/NR Marginal Cost Rate Revenues				3,997,954	4,031,163	4,064,914	4,102,702	4,136,643	4,164,218	
11		6 PF/NR Allocated Energy Costs				4,292,443	4,410,235	4,573,554	4,741,502	4,791,390	5,013,673	
12		7 Numerator: 1-2-3-((4/5)*6)				75,726	65,264	68,204	65,556	67,334	69,240	
13		8										
14		9 PF Allocation Factor for Delta				0.999999919	0.999999919	0.999999920	0.999999921	0.999999921	0.999999922	
15		10 NR Allocation Factor for Delta				0.000000081	0.000000081	0.000000080	0.000000079	0.000000079	0.000000078	
16		11 Total Allocation Factors for Delta				1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	
17		12 Denominator: 1.0 + ((9/11)*(4/5))				1.0267	1.0264	1.0262	1.0259	1.0258	1.0256	
18		13										
19		14 DELTA: (7/12)				**73,758**	**63,585**	**66,464**	**63,898**	**65,640**	**67,515**	
20												
21						-0.255	-0.255	-0.255	-0.256	-0.256	-0.256	
22												

Rate Directive Step
Reallocation of First IP-PF Link Delta and Recalculation of Rates
Test Period October 2011 - September 2017
($ 000, aMW, $/MWh)

	B	C	D	E	F	G	H
5	**Initial Allocation of Net Revenue Requirement)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	Unbifurcated Priority Firm - 7(b) Loads................................	$ 4,292,442	$ 4,410,235	$ 4,573,554	$ 4,741,501	$ 4,791,390	$ 5,013,672
7	Industrial Firm - 7(c) Loads...	$ 189,882	$ 181,375	$ 187,745	$ 188,525	$ 190,943	$ 197,611
8	New Resources - 7(f) Loads...	$ 0.5577	$ 0.5327	$ 0.5514	$ 0.5537	$ 0.5608	$ 0.5804
9	Surplus Firm - SP Loads..	$ 29,516	$ 29,163	$ 29,163	$ 29,163	$ 29,163	$ 29,163
10	Total..	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447
11							
12							
13	**First IP-PF Link Delta**	**$ 73,758**	**$ 63,585**	**$ 66,464**	**$ 63,898**	**$ 65,640**	**$ 67,515**
14							
15							
16	**7(c)(2) Delta Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
17	Unbifurcated Priority Firm - 7(b) Loads................................	0.999999919	0.999999919	0.999999920	0.999999921	0.999999921	0.999999922
18	Industrial Firm - 7(c) Loads...	-1.000000000	-1.000000000	-1.000000000	-1.000000000	-1.000000000	-1.000000000
19	New Resources - 7(f) Loads...	0.000000081	0.000000081	0.000000080	0.000000079	0.000000079	0.000000078
20							
21	**7(c)(2) Delta Cost Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
22	Unbifurcated Priority Firm - 7(b) Loads................................	$ 73,758	$ 63,585	$ 66,464	$ 63,898	$ 65,640	$ 67,515
23	Industrial Firm - 7(c) Loads...	$ (73,758)	$ (63,585)	$ (66,464)	$ (63,898)	$ (65,640)	$ (67,515)
24	New Resources - 7(f) Loads...	$ 0.006	$ 0.005	$ 0.005	$ 0.005	$ 0.005	$ 0.005
25	Total..	$ 0	$ 0	$ (0)	$ 0	$ (0)	$ (0)
26							
27	**Cost Allocation After 7c2 Delta ($ 000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
28	Unbifurcated Priority Firm - 7(b) Loads................................	$ 4,366,200	$ 4,473,820	$ 4,640,018	$ 4,805,400	$ 4,857,030	$ 5,081,188
29	Industrial Firm - 7(c) Loads...	$ 116,124	$ 117,789	$ 121,281	$ 124,627	$ 125,302	$ 130,095
30	New Resources - 7(f) Loads...	$ 0.564	$ 0.538	$ 0.557	$ 0.559	$ 0.566	$ 0.586
31	Surplus Firm - SP Loads..	$ 29,516	$ 29,163	$ 29,163	$ 29,163	$ 29,163	$ 29,163
32	Total..	$ 4,511,840	$ 4,620,773	$ 4,790,463	$ 4,959,190	$ 5,011,497	$ 5,240,447
33							
34	**Energy Billing Determinants (aMW)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Unbifurcated Priority Firm - 7(b) Loads................................	12,277	12,400	12,506	12,600	12,670	12,774
36	Industrial Firm - 7(c) Loads...	340.5	340.5	340.5	340.5	340.5	340.5
37	New Resources - 7(f) Loads...	0.001	0.001	0.001	0.001	0.001	0.001
38							
39							
40	**Average Power Rates ($/MWh)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
41							
42	Unbifurcated Priority Firm - 7(b) Loads................................	40.49	41.19	42.35	43.54	43.64	45.41
43	Industrial Firm - 7(c) Loads...	38.83	39.49	40.66	41.78	41.89	43.62
44	New Resources - 7(f) Loads...	64.17	61.39	63.55	63.78	64.43	66.85
45							
46							
47	Base PF Exchange Rate w/o Transmission Adder................	**40.84**					
48							

Rate Directive Step
Calculation of IP Floor Calculation
Test Period October 2011 - September 2017

Industrial Firm Power Floor Rate Calculation

		A	B	C	D	E	F
		DEMAND		**ENERGY**		**Customer**	**Total/**
		Winter (Dec-Apr)	**Summer** (May-Nov)	**Winter** (Sep-Mar)	**Summer** (Apr-Aug)	**Charge**	**Average**
1	IP Billing Determinants[1]	3,405	4,767	3,473	2,501	8,172	5,974
2	IP-83 Rates	4.62	2.21	14.70	12.20	7.34	
3	Revenue	15,731	10,535	51,055	30,508	59,982	167,811
4	Exchange Adj Clause for OY 1985						
5	New ASC Effective Jul 1, 1984						
6	Actual Total Exchange Cost (AEC)	938,442					
7	Actual Exchange Revenue (AER)	772,029					
8	Forecasted Exchange Cost (FEC)	1,088,690					
9	Forecasted Exchange Revenue (FER)	809,201					
10	Total Under/Over-recovery (TAR)						
11	(TAR=(AEC-AER)-(FEC-FER))	(113,076)					
12	Exchange Cost Percentage for IP (ECP)	0.521					
13	Rebate or Surcharge for IP (CCEA=TAR*ECP)	(58,913)					
14	OY 1985 IP Billing Determinants[2]	24,368					
15	OY 1985 DSI Transmission Costs[3]	92,960					
16	Adjustment for Transmission Costs[4]	(3.81)					
17	Adjustment for the Exchange (mills/kWh)[5]	(2.42)					
18	Adjustment for the Deferral (mills/kWh)[6]	(0.90)					
19	IP-83 Average Rate (mills/kWh)[7]	28.09					
20	Floor Rate (mills/kWh)[8]	20.96					

Note 1 - Demand billing determinants are the test period DSI load expressed in noncoincidental demand MWs.
Note 2 - Billing determinants as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 82).
Note 3 - Transmission Costs as forecast in the 1983 Rate Case Final Proposal (WP-83-FS-BPA-07, p. 80).
Note 4 - Line 15 / Line 14
Note 5 - Rebate or Surcharge for IP divided by OY 1985 IP Billing Determinants
Note 6 - 1985 Final Rate Proposal (WP-85-FS-BPA-08A, p. 15).
Note 7 - Total Revenue Col F, divided by IP Billing Determinants, Col F
Note 8 - IP-83 Avg Rate adjusted for the effects of the Exchange and Deferral, Lines 16 + 17 + 18 + 19

Rate Directive Step
DSI Floor Rate Test
Test Period October 2011 - September 2017

Industrial Firm Power Floor Rate Test

		A	B	C
		Total Energy	**TOTALS**	**Average Rate**
1	IP Billing Determinants	5,974		
2	Floor Rate (mills/kWh)	20.96		
3	Value of Reserves Credit (mills/kWh)			
4	Revenue at Floor Rate Less VOR Credit	125,232	125,232	20.96
5	IP Revenue Under Proposed Rates		233,913	39.16
6	Difference[1]		0	

Note 1 - Difference is Line 4 - Line 5. If difference is negative, Floor Rate does not trigger and difference is set to zero.

Table 10.2.4.8

Rate Directive Step
Calculation of IOU and COU Base PF Exchange Rates
Test Period October 2011 - September 2017

	B	C	D	E	F
9		**Cost Allocation After 7c2 Delta**	**2012**	**2013**	Total
10		Unbifurcated Priority Firm - 7(b) Loads................................	$ 4,366,200	$ 4,473,820	$ 8,840,020
11					
12		**Energy Billing Determinants (aMW)**	**2012**	**2013**	
13		Unbifurcated Priority Firm - 7(b) Loads................................	12,277	12,400	
14					
15					
16		**Average Power Rates**	**2012**	**2013**	
17					
18		Unbifurcated Priority Firm - 7(b) Loads................................	40.49	41.19	
25					
26			(GWh)		
27		Two Year PF Public Load T1	120724		
28		Two Year PF Public Load T2	679		
29		Two Year IOU PF Exchange Load	82483		
30		Two Year COU PF Exchange Load	12571		
31		Total Two-Year Unbifurcated PF Load	216458		
32					
33					
34		T 2 Costs	$ 32,727		
35		T 1 Costs	$ 8,807,293		
36		Total	$ 8,840,020		
37					
45		Total PF Costs Minus PF T2 Costs	$ 8,807,293		
46		Total PF Load Minus PF T2 Load	215,779		
47		COU Base PF w/o Transmission	40.82		
48		Exchange Transmission Adder	4.17		
49		**COU Base PFx**	**44.99**		
50					
51					
52		Two Year COU PF Exchange Load	12571		
53		Two Year Base PF Public Exchange T2 Revenue	$ 513,094		
54					
55		Total PF Costs Minus COU PFx Revenue	$ 8,326,926		
56		Total PF Loads Minus COU PFx Loads	203,887		
57		IOU Base PF w/o Transmission	40.84		
58		Exchange Transmission Adder	4.17		
59		**IOU Base PFx**	**45.01**		
60					

Rate Directive Step
Calculation of 7(b)(2) Rate Test Trigger
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I	J
4	**Program Case**		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
5									
8	PF Revenue Requirement		$ 4,366,200	$ 4,473,820	$ 4,640,018	$ 4,805,400	$ 4,857,030	$ 5,081,188	
9									
10	PF Load		107838	108620	109553	110373	111292	111900	
11									
12	UNBIFURCATED PF		40.49	41.19	42.35	43.54	43.64	45.41	
13									
14	Conservation in PF		1.21	1.23	1.29	1.30	1.35	1.57	
15									
16	Adjusted Program Case PF		**39.28**	**39.96**	**41.06**	**42.24**	**42.29**	**43.84**	
17									
18									
19	**7b2 Case**		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
20									
21	PF Revenue Requirement		$ 1,678,677	$ 1,726,459	$ 1,812,695	$ 1,951,603	$ 1,944,818	$ 2,049,403	
22									
23	PF Load		64008	64080	64877	65579	66269	66822	
24									
25	7b2 Case PF		**26.23**	**26.94**	**27.94**	**29.76**	**29.35**	**30.67**	
26									
27									
28									
29			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
30									
31	**FY2012-13 test**		0.9433	0.8876	0.8307	0.7773	0.7265	0.6790	
32									average
33	Discounted Adjusted PF		37.05	35.47	34.11	32.83	30.72	29.77	33.33
34	Discounted 7b2 Case PF		24.74	23.91	23.21	23.13	21.32	20.82	22.86
35								7b2 trigger	**10.47**

Rate Directive Step
Calculation and Allocation of the 7b2 Rate Protection Amount
Test Period October 2011 - September 2013

	C	D	E	F		G	
5							
6	**Section 7(b)(2) Rate Test Trigger**				**10.47**		
7							
8							
9					**FY 2012**		**FY 2013**
10							
11							
12	Total PF Public Load (GWh)				60384		61020
13							
14	PF Public Protection Amount			$	632,215	$	638,883
15							
16							
17							
18	**Energy Allocation Factors**						
19							
20	PF Exchange Rate Pool				0.65978		0.67754
21	IP Rate Pool				0.04158		0.04246
22	NR Rate Pool				0.00000		0.00000
23	FPS and Secondary Pool				0.29864		0.28000
24							
25	**Allocation of PF Public Protection Amount**						
26							
27	Priority Firm Exchange - 7(b) Loads			$	417,122	$	432,870
28	Industrial Firm - 7(c) Loads			$	26,290	$	27,125
29	New Resources - 7(f) Loads			$	0	$	0
30	Surplus Firm - SP Loads			$	188,803	$	178,887

Table 10.2.4.11

Rate Directive Step
Calculation of Rates After Allocation of 7b2 Rate Protection Amount
Test Period October 2011 - September 2013

	B	C		D	
4	**Cost Allocation After 7c2 Delta**		**2012**		**2013**
5	Priority Firm Public - 7(b) Loads............................	$	2,444,835	$	2,513,295
6	Priority Firm Exchange - 7(b) Loads.......................	$	1,921,364	$	1,960,525
7	Industrial Firm - 7(c) Loads....................................	$	116,124	$	117,789
8	New Resources - 7(f) Loads....................................	$	0.564	$	0.538
9	Surplus Firm - SP Loads..	$	29,516	$	29,163
10	Total..	$	4,511,840	$	4,620,773
11					
12					
13	**Section 7b2 Rate Protection Amount**		**2012**		**2013**
14	Total Protection Amount..	$	632,215	$	638,883
15	Protection Amount Allocated To Secondary.............	$	(188,803)	$	(178,887)
16	Protection Amount Allocated PFx, IP, and NR........	$	443,413	$	459,996
17					
18					
19	**7(b)(2) Rate Protection Allocators**		**2012**		**2013**
20	Priority Firm Public - 7(b) Loads............................		-1.0000000		-1.0000000
21	Priority Firm Exchange - 7(b) Loads.......................		0.6597790		0.6775423
22	Industrial Firm - 7(c) Loads....................................		0.0415843		0.0424575
23	New Resources - 7(f) Loads....................................		0.0000001		0.0000001
24					
25					
26	**7(b)(2) Rate Protection Allocation**		**2012**		**2013**
27	Priority Firm Public - 7(b) Loads............................	$	(632,215)	$	(638,883)
28	Priority Firm Exchange - 7(b) Loads.......................	$	417,122	$	432,870
29	Industrial Firm - 7(c) Loads....................................	$	26,290	$	27,125
30	New Resources - 7(f) Loads....................................	$	0.077	$	0.080
31	Total..	$	(188,803)	$	(178,887)
32					
33					
34	**Cost Allocation After Rate Protection**		**2012**		**2013**
35	Priority Firm Public - 7(b) Loads............................	$	1,812,620	$	1,874,412
36	Priority Firm Exchange - 7(b) Loads.......................	$	2,338,487	$	2,393,395
37	Industrial Firm - 7(c) Loads....................................	$	142,414	$	144,915
38	New Resources - 7(f) Loads....................................	$	0.641	$	0.617
39	Surplus Firm - SP Loads..	$	29,516	$	29,163
40	Total..	$	4,323,037	$	4,441,886
41					
42					
43	**Energy Billing Determinants (aMW)**		**2012**		**2013**
44	Priority Firm Public - 7(b) Loads............................		6,874		6,966
45	Priority Firm Exchange - 7(b) Loads.......................		5,402		5,434
46	Industrial Firm - 7(c) Loads....................................		341		341
47	New Resources - 7(f) Loads....................................		0.001		0.001
48					
49					
50	**Average Power Rates**		**2012**		**2013**
51	Priority Firm Public - 7(b) Loads............................		30.02		30.72
52	Priority Firm Exchange - 7(b) Loads.......................		53.45		54.45
53	Industrial Firm - 7(c) Loads....................................		47.61		48.58
54	New Resources - 7(f) Loads....................................		72.96		70.49

Rate Directive Step
Calculation of Energy Rate Scalars for Second IP-PF Link Calculation
Test Period October 2011 - September 2013

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
6	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep					
7	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45					
8	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59					
9	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53					
10																			
11	**Public PF + NRLoad**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				**2012**	
12	**2012**	HLH	2748	3111	3536	3467	3005	3012	2533	3027	2899	3130	3003	2699				Energy (GWH)	60384
13		LLH	1782	2189	2426	2463	2031	2003	1758	2022	1806	2025	1834	1874				Allocated Cost	$ 1,812,620
14		Demand	405	390	900	595	520	609	437	444	505	410	551	341				Rate Scalar	**-7.06**
15	Revenue at marginal Rates		$ 163,357	$ 191,746	$ 235,301	$ 222,614	$ 195,509	$ 189,787	$ 152,511	$ 159,221	$ 150,273	$ 196,429	$ 198,081	$ 183,809			$ 2,238,638		
16			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				**2013**	
17	**2013**	HLH	2825	3162	3511	3516	3006	3028	2607	2955	2805	3202	3054	2750				Energy (GWH)	61020
18		LLH	1785	2228	2553	2509	2042	2082	1758	2033	1772	2039	1882	1917				Allocated Cost	$ 1,874,412
19		Demand	506	410	790	739	489	518	555	461	414	538	570	355				Rate Scalar	**-6.39**
20	Revenue at marginal Rates		$ 167,276	$ 195,067	$ 237,412	$ 227,457	$ 195,615	$ 192,098	$ 156,353	$ 157,138	$ 145,318	$ 201,181	$ 202,079	$ 187,626			$ 2,264,620		
21																			
22																			
23																			
24																			
25																			
26		**IP Load**	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				**2012**	
27	**2012**	HLH	142	136	142	136	136	147	136	142	142	136	147	131				Energy (GWH)	2991
28		LLH	112	109	112	117	101	106	109	112	104	117	106	114				Allocated Cost	$ 142,414
29		Demand	0	0	0	0	0	0	0	0	0	0	0	0				Rate Scalar	**11.95**
30	Revenue at marginal Rates		$ 8,847	$ 8,658	$ 9,550	$ 9,165	$ 8,918	$ 9,245	$ 8,425	$ 7,691	$ 7,478	$ 9,234	$ 9,939	$ 9,525			$ 106,674		
31			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				**2013**	
32	**2013**	HLH	147	136	136	142	131	142	142	142	136	142	147	131				Energy (GWH)	2983
33		LLH	106	109	117	112	98	111	104	112	109	112	106	114				Allocated Cost	$ 144,915
34		Demand	0	0	0	0	0	0	0	0	0	0	0	0				Rate Scalar	**12.91**
35	Revenue at marginal Rates		$ 8,884	$ 8,658	$ 9,508	$ 9,210	$ 8,604	$ 9,205	$ 8,463	$ 7,691	$ 7,407	$ 9,300	$ 9,939	$ 9,525			$ 106,395		

Rate Directive Step
Calculation of Monthly Energy Rates to be Used in Second IP-PF Link Calculation
Test Period October 2011 - September 2013

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
5	**Load Shaping Rate**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
6	HLH (mills/kWh)		37.86	38.37	41.10	40.03	40.93	39.57	37.53	35.06	35.97	42.07	44.35	43.45				
7	LLH (mills/kWh)		31.20	31.40	33.39	31.70	33.17	32.33	30.41	24.40	23.02	29.91	32.15	33.59				
8	Demand Rate ($/kW/mo)		9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53				
9																		
10																		
11	**DSI Loads**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
12	**FY 2012**	HLH	142	136	142	136	136	147	136	142	142	136	147	131				2991
13		LLH	112	109	112	117	101	106	109	112	104	117	106	114				
14		Demand	0	0	0	0	0	0	0	0	0	0	0	0				
15																		
16	**PF Public + NR**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
17	**FY 2012**	HLH	30.80	31.31	34.04	32.97	33.87	32.52	30.47	28.00	28.91	35.02	37.30	36.40			HLH	**FY 2012**
18		LLH	24.14	24.34	26.33	24.64	26.11	25.27	23.35	17.34	15.96	22.85	25.09	26.53			LLH	**-7.06**
19		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53			Demand	
20																		
21	Revenues at PF/NR Rate		$ 7,060	$ 6,926	$ 7,763	$ 7,377	$ 7,246	$ 7,460	$ 6,695	$ 5,904	$ 5,748	$ 7,447	$ 8,152	$ 7,795				$ 85,572
22																		
23		IP	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
24	**FY 2012**	HLH	49.81	50.32	53.05	51.98	52.88	51.52	49.48	47.01	47.92	54.02	56.30	55.40			HLH	**FY 2012**
25		LLH	43.15	43.35	45.34	43.65	45.12	44.28	42.36	36.35	34.97	41.86	44.10	45.54			LLH	**11.95**
26		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53			Demand	
27																		
28	Revenues at IP Rate		$ 11,874	$ 11,591	$ 12,578	$ 12,192	$ 11,750	$ 12,268	$ 11,354	$ 10,718	$ 10,407	$ 12,261	$ 12,966	$ 12,454				$ 142,414
29																		
30																		
31	**DSI Loads**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
32	**FY 2013**	HLH	147	136	136	142	131	142	142	142	136	142	147	131				2983
33		LLH	106	109	117	112	98	111	104	112	109	112	106	114				
34		Demand	0	0	0	0	0	0	0	0	0	0	0	0				
35																		
36	**PF Public + NR**		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
37	**FY 2013**	HLH	31.47	31.97	34.70	33.63	34.53	33.18	31.13	28.67	29.58	35.68	37.96	37.06			HLH	**FY 2013**
38		LLH	24.81	25.01	27.00	25.31	26.78	25.94	24.02	18.01	16.63	23.52	25.76	27.20			LLH	**-6.39**
39		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53			Demand	
40																		
41	Revenues at PF/NR Rate		$ 7,264	$ 7,088	$ 7,888	$ 7,590	$ 7,141	$ 7,587	$ 6,896	$ 6,071	$ 5,840	$ 7,680	$ 8,319	$ 7,957				$ 87,321
42																		
43		IP	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
44	**FY 2013**	HLH	50.77	51.28	54.01	52.94	53.84	52.49	50.44	47.97	48.88	54.99	57.26	56.37			HLH	**FY 2013**
45		LLH	44.11	44.31	46.30	44.61	46.08	45.24	43.32	37.31	35.93	42.82	45.06	46.50			LLH	**12.91**
46		Demand	9.18	9.31	9.97	9.70	9.92	9.60	9.10	8.50	8.72	10.20	10.75	10.53			Demand	
47																		
48	Revenues at IP Rate		$ 12,155	$ 11,828	$ 12,780	$ 12,482	$ 11,559	$ 12,472	$ 11,629	$ 10,963	$ 10,573	$ 12,572	$ 13,211	$ 12,691				$ 144,915

Table 10.2.4.14 RDS 14

Rate Directive Step
Calculation of the 7b2 Industrial Adjustment 7c2 Delta
Test Period October 2011 - September 2013

	C	D	E	F	G		H	
4						FY 2012		FY 2013
5								
6	IP Allocated Costs after 7c2 adjustment				$	116,124	$	117,789
7	IP share of 7b2 adjustment				$	26,290	$	27,125
8	Total IP revenue requirement				$	142,414	$	144,915
9								
10	IP revenues at PF Public/NR rate				$	85,572	$	87,321
11	IP Revenues @ Net Margin				$	(764)	$	(762)
12	IP share of 7b2 adjustment				$	26,290	$	27,125
13					$	111,098	$	113,685
14								
15								
16	DELTA:				**$**	**31,316**	**$**	**31,230**
17								

Rate Directive Step
Allocation of 7b2 Industrial Adjustment 7c2 Delta and Subsequant Rate Calculation
Test Period October 2011 - September 2013

	B	C	D
4	**Cost Allocation After Rate Protection**	**2012**	**2013**
5	Priority Firm Public - 7(b) Loads................................	$ 1,812,620	$ 1,874,412
6	Priority Firm Exchange - 7(b) Loads..........................	$ 2,338,487	$ 2,393,395
7	Industrial Firm - 7(c) Loads.......................................	$ 142,414	$ 144,915
8	New Resources - 7(f) Loads.......................................	$ 0.641	$ 0.617
9	Surplus Firm - SP Loads..	$ 29,516	$ 29,163
10	Total..	$ 4,323,037	$ 4,441,886
11			
12			
13	**7b2 Industrial 7c2 Delta**	**2012**	**2013**
14	7b2 Industrial 7c2 Delta Amount................................	$ 31,316	$ 31,230
15			
16			
17	**7b2 Industrial 7c2 Delta Allocators**	**2012**	**2013**
18	Priority Firm Public - 7(b) Loads................................	0.0000000	0.0000000
19	Priority Firm Exchange - 7(b) Loads..........................	0.99999981	0.9999998
20	Industrial Firm - 7(c) Loads.......................................	-1.0000000	-1.0000000
21	New Resources - 7(f) Loads.......................................	0.00000019	0.0000002
22			
23			
24	**7b2 Industrial 7c2 Delta Allocation**	**2012**	**2013**
25	Priority Firm Public - 7(b) Loads................................	$ -	$ -
26	Priority Firm Exchange - 7(b) Loads..........................	$ 31,316	$ 31,230
27	Industrial Firm - 7(c) Loads.......................................	$ (31,316)	$ (31,230)
28	New Resources - 7(f) Loads.......................................	$ 0.006	$ 0.006
29	Total..	$ 0	$ (0)
30			
31			
32	**Cost Allocation After 7b2 Ind. 7c2 Delta**	**2012**	**2013**
33	Priority Firm Public - 7(b) Loads................................	$ 1,812,620	$ 1,874,412
34	Priority Firm Exchange - 7(b) Loads..........................	$ 2,369,803	$ 2,424,625
35	Industrial Firm - 7(c) Loads.......................................	$ 111,098	$ 113,685
36	New Resources - 7(f) Loads.......................................	$ 0.647	$ 0.623
37	Surplus Firm - SP Loads..	$ 29,516	$ 29,163
38	Total..	$ 4,323,037	$ 4,441,886
39			
40			
41	**Energy Billing Determinants (aMW)**	**2012**	**2013**
42	Priority Firm Public - 7(b) Loads................................	6,874	6,966
43	Priority Firm Exchange - 7(b) Loads..........................	5,402	5,434
44	Industrial Firm - 7(c) Loads.......................................	341	341
45	New Resources - 7(f) Loads.......................................	0.001	0.001
46			
47			
48	**Average Power Rates**	**2012**	**2013**
49	Priority Firm Public - 7(b) Loads................................	30.02	30.72
50	Priority Firm Exchange - 7(b) Loads..........................	54.11	55.11
51	Industrial Firm - 7(c) Loads.......................................	37.15	38.11
52	New Resources - 7(f) Loads.......................................	73.62	71.14

Rate Directive Step
DSI Floor Rate 2
Test Period October 2011 - September 2013

	B	C	D	E	F	G	H	I
15						**Total**		**Average**
16						**Energy**	**TOTALS**	**Rate**
17								
18								
19	1	IP Billing Determinants				5,974		
20	2	Floor Rate (mills/kWh)				20.96		
21	3	Value of Reserves Credit (mills/kWh)						
22	4	Revenue at Floor Rate Less VOR Credit				125,232	125,232	20.96
23	5	IP Revenue Under Proposed Rates					224,783	37.63
24	6	Difference[1]					0	
25								
26		Note 1 - Difference is Line 4 - Line 5. If difference is negative, Floor Rate does not trigger and difference is set to zero.						

Rate Directive Step
Calculation of Utility-Specific PF Exchange Rates
Test Period October 2011 - September 2013

	B	C	D	E	F	G	H	I	J	K
4	**Rate Period Rates**				**2-year**	**Annual**	**7(b)(3)**		**Utility-**	**Average**
5			**Rate**	**Base**	**Exchange**	**Unconstrained**	**+ 7(c)(2)**	**7(b)(3) Supp**	**Specific**	**REP**
6			**Period ASC**	**PFx**	**Load**	**REP Benefits**	**Allocations**	**Rate Charge**	**PFx**	**Benefits**
7			a	b	c	d=((a-b)*c)/2	e=Σe*(d/Σd)	f=e/c	g=b+f	h=((a-g)*c)/2
8	Avista	1	57.46	45.01	7,999	$ 49,792	$ 60,366	7.55	52.56	$ 19,609
9	Idaho Power	1	48.30	45.01	13,170	$ 21,660	$ 26,260	1.99	47.00	$ 8,530
10	Northwestern	1	55.35	45.01	1,272	$ 6,576	$ 7,972	6.27	51.28	$ 2,590
11	PacifiCorp	1	61.06	45.01	18,898	$ 151,598	$ 183,794	9.73	54.74	$ 59,701
12	PGE	1	68.48	45.01	17,546	$ 205,891	$ 249,618	14.23	59.24	$ 81,082
13	Puget Sound	1	68.17	45.01	23,599	$ 273,204	$ 331,226	14.04	59.05	$ 107,591
14	Clark	1	59.30	44.99	5,263	$ 37,667	$ 45,667	8.68	53.66	$ 14,834
15	Franklin	0	0.00	44.99	0	$ -	$ -	0.00	44.99	$ -
16	Snohomish	1	46.71	44.99	7,308	$ 6,298	$ 7,636	1.04	46.03	$ 2,480
17	Total					$ 752,685	$ 912,538			$ 296,416
18										
19										
20	**FY 2012 Average Utility-Specific Rates**				**FY2012**	**Annual**	**7(b)(3)**		**Utility-**	**FY2012**
21			**FY2012**	**Base**	**Exchange**	**Unconstrained**	**+ 7(c)(2)**	**7(b)(3) Supp**	**Specific**	**REP**
22			**ASC**	**PFx**	**Load**	**REP Benefits**	**Allocations**	**Rate Charge**	**PFx**	**Benefits**
23			i	j = b	k	l=((i-j)*c)/2	m=Σm*(l/Σl)	n=m/c	o=j+n	p=(i-o)*k
24	Avista	1	57.46	45.01	3,984	$ 49,792	$ 59,067	7.38	52.39	$ 20,181
25	Idaho Power	1	47.44	45.01	6,586	$ 15,996	$ 18,976	1.44	46.45	$ 6,509
26	Northwestern	1	55.35	45.01	634	$ 6,576	$ 7,801	6.13	51.14	$ 2,667
27	PacifiCorp	1	60.18	45.01	9,469	$ 143,330	$ 170,030	9.00	54.01	$ 58,438
28	PGE	1	68.48	45.01	8,740	$ 205,891	$ 244,245	13.92	58.93	$ 83,457
29	Puget Sound	1	67.30	45.01	11,787	$ 262,997	$ 311,989	13.22	58.23	$ 106,890
30	Clark	1	59.30	44.99	2,618	$ 37,667	$ 44,684	8.49	53.48	$ 15,246
31	Franklin	0	0.00	44.99	0	$ -	$ -	0.00	44.99	$ -
32	Snohomish	1	46.71	44.99	3,637	$ 6,298	$ 7,471	1.02	46.01	$ 2,550
33	Total					$ 728,548	$ 864,264			$ 295,937
34										
35									IOU REP	$ 278,141
36									COU REP	$ 17,796
37										
38										
39	**FY 2013 Average Utility-Specific Rates**				**FY2013**	**Annual**	**7(b)(3)**		**Utility-**	**FY2013**
40			**FY2013**	**Base**	**Exchange**	**Unconstrained**	**+ 7(c)(2)**	**7(b)(3) Supp**	**Specific**	**REP**
41			**ASC**	**PFx**	**Load**	**REP Benefits**	**Allocations**	**Rate Charge**	**PFx**	**Benefits**
42			q	r = b	s	t=(qi-r)*c)/2	u=Σu*(t/Σt)	v=u/c	w=r+v	x=(r-w)*s
43	Avista	1	57.46	45.01	4,015	$ 49,792	$ 61,585	7.70	52.71	$ 19,072
44	Idaho Power	1	49.16	45.01	6,584	$ 27,323	$ 33,794	2.57	47.58	$ 10,424
45	Northwestern	1	55.35	45.01	638	$ 6,576	$ 8,133	6.39	51.40	$ 2,517
46	PacifiCorp	1	61.93	45.01	9,429	$ 159,866	$ 197,730	10.46	55.47	$ 60,873
47	PGE	1	68.48	45.01	8,806	$ 205,891	$ 254,657	14.51	59.52	$ 78,856
48	Puget Sound	1	69.03	45.01	11,812	$ 283,410	$ 350,535	14.85	59.86	$ 108,256
49	Clark	1	59.30	44.99	2,645	$ 37,667	$ 46,589	8.85	53.84	$ 14,447
50	Franklin	0	0.00	44.99	0	$ -	$ -	0.00	44.99	$ -
51	Snohomish	1	46.71	44.99	3,671	$ 6,298	$ 7,790	1.07	46.05	$ 2,415
52	Total					$ 776,823	$ 960,813			$ 296,860
53										
54									IOU REP	$ 279,998
55									COU REP	$ 16,862

Table 10.3.1

7(b)(2) Case
7b2 Case Load Forecast
Test Period October 2011 - September 2017

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
7		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
8	HLH	2920	3276	3708	3632	3170	3190	2698	3198	3071	3295	3182	2858			HLH	**2012**	64008	**7287**
9	LLH	1917	2322	2562	2605	2153	2131	1890	2157	1932	2167	1963	2012			LLH			
10	Demand	817	802	1313	1008	933	1021	850	856	918	822	963	753	Annual =	11057	Demand			
11		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
12	HLH	2976	3301	3651	3662	3140	3173	2753	3101	2945	3347	3205	2884			HLH	**2013**	64080	**7315**
13	LLH	1894	2340	2673	2624	2142	2196	1864	2148	1884	2153	1991	2035			LLH			
14	Demand	855	759	1139	1089	838	867	904	811	764	887	920	704	Annual =	10537	Demand			
15		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
16	HLH	2994	3321	3683	3725	3171	3202	2778	3191	3079	3361	3177	2930			HLH	**2014**	64877	**7406**
17	LLH	1913	2361	2693	2616	2161	2213	1880	2217	1987	2173	2044	2008			LLH			
18	Demand	879	782	1171	1130	843	896	935	837	781	904	832	824	Annual =	10815	Demand			
19		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
20	HLH	3043	3319	3802	3787	3225	3258	2829	3152	3053	3397	3220	2968			HLH	**2015**	65579	**7486**
21	LLH	1942	2450	2677	2657	2196	2249	1911	2249	1893	2188	2077	2039			LLH			
22	Demand	924	718	1350	1176	911	941	980	783	935	946	873	866	Annual =	11402	Demand			
23		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
24	HLH	3042	3337	3807	3758	3292	3315	2836	3254	3157	3389	3270	2975			HLH	**2016**	66269	**7544**
25	LLH	1964	2455	2699	2705	2226	2208	1920	2274	2007	2268	2054	2055			LLH			
26	Demand	970	761	1393	1085	1005	1090	1019	820	971	867	1021	901	Annual =	11903	Demand			
27		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
28	HLH	3039	3423	3894	3824	3286	3365	2842	3254	3097	3410	3319	3022			HLH	**2017**	66822	**7628**
29	LLH	2038	2439	2690	2736	2235	2244	1995	2222	1966	2302	2091	2089			LLH			
30	Demand	911	918	1437	1128	995	1137	954	963	1011	905	1060	942	Annual =	12361	Demand			

7(b)(2) Case
Load / Resource Balance and Energy Allocation Factors
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
4	Allocation Factors (7b2)	2012	2013	2014	2015	2016	2017
5							
6	**Loads**						
7	Public	7,074	7,168	7,258	7,314	7,349	7,410
8	NR	0	0	0	0	0	0
9	FPS (preAct)	0	0	0	0	0	0
10							
11	**Adjustments**						
12	DSI Load	350	350	350	350	350	350
13	Conservation	448	505	565	590	614	639
14							
15	**Loads (after adjustments)**						
16	Public	7,885	8,038	8,190	8,272	8,332	8,418
17	FPS (preAct)	0	0	0	0	0	0
18							
19	Load Pools -- 7(b)2 Case						
20	7(b) Loads	7,885	8,038	8,190	8,272	8,332	8,418
21	SP Loads	0	0	0	0	0	0
22	Total Firm Loads	7,885	8,038	8,190	8,272	8,332	8,418
23							
24							
25	**Resources**						
26	Federal Base System	7,417	7,486	7,574	7,630	7,674	7,745
27	7(b)2 Stack Resources	467	552	616	642	658	673
28	Total Firm Resources	7,885	8,038	8,190	8,272	8,332	8,418
29							
30	Allocators -- 7(b)2 Case						
31	Federal Base System						
32	7(b) Loads	7,417	7,486	7,574	7,630	7,674	7,745
33	SP Loads	0	0	0	0	0	0
34	New Resource Stack						
35	7(b) Loads	467	552	616	642	658	673
36	SP Loads	0	0	0	0	0	0
37							
38	Allocation Factors -- 7(b)2 Case w/o Exchange						
39	Federal Base System						
40	7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
41	SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
42	Resource Stack						
43	7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
44	SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
45	Priority Firm only						
46	7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
47	SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
48	FPS only						
49	7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	SP Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
51	Reallocate net FPS deficiency						
52	7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
53	SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
54	General						
55	7(b) Loads	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
56	SP Loads	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

7(b)(2) Case
7b2 Resource Stack
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
8-11	Project		Nameplate (MW)	Interest Rate (%)	Capital Investment ($ooo)	Annual O & M ($ooo)	Annual Fuel ($ooo)	Cons First Yr Amort ($ooo)	Capacity Factor	Life	Annual Capital Cost ($ooo)	Total Discounted Capital Cost ($ooo)	Total Discounted O & M and Fuel ($ooo)	Total Cost Dollars per aMW ($)	Total Cost Mills per kWh
12															
13	BPA & Public resources														
14	*** The following resources are listed least cost first					1	2	3	4	5	6	7			
15	PRIEST RAPIDS 1959 ND	1959	0.00		0	0	0		100	35	0	0	0	0	0.00
16	ROCK ISLAND	1963	0.00		0	0	0		100	35	0	0	0	0	0.00
17	ROCKY REACH	1963	0.00		0	0	0		100	35	0	0	0	0	0.00
18	WANAPAM 1963 ND	1963	0.00		0	0	0		100	35	0	0	0	0	0.00
19	WELLS 1967 ND		0.00	5.45	0	0	0		100	35	0	0	0	0	0.00
20	IDAHO FALLS ND	1982	14.0		0	4,610	0		100	60	0	0	68,720	81,810	9.34
21	BPA PROG CONS	2006	35.7	4.78	20,443	35,882	0	$7,871	100	15	1,940	18,174	$32,656	94,921	10.84
22	BPA PROG CONS	2003	33.3	4.78	27,735	30,882	0	$6,774	100	15	2,632	24,657	$28,105	105,630	12.06
23	BPA PROG CONS	2008	42.9	4.78	37,116	39,339	0	$8,629	100	15	3,523	32,997	$35,802	106,914	12.20
24	BPA PROG CONS	2007	40.9	4.78	40,130	38,544	0	$8,455	100	15	3,809	35,677	$35,078	115,330	13.17
25	BPA PROG CONS	2005	25.3	4.78	16,870	31,903	0	$6,998	100	15	1,601	14,998	$29,035	116,027	13.25
26	BPA PROG CONS	2009	44.9	4.78	41,769	46,772	0	$10,260	100	15	3,965	37,134	$42,567	118,337	13.51
27	BPA PROG CONS	2004	25.2	4.78	22,938	27,505	0	$6,033	100	15	2,177	20,392	$25,032	120,170	13.72
28	BILL CREDIT CUSHMAN	1996	1.758		0	555.8	0		100	35	0	0	7,556	122,800	14.02
29	BPA PROG CONS	2010	61.0	4.64	77,816	50,396	0	$11,055	100	13	8,105	69,464	$45,865	145,434	16.60
30	COWLITZ FALLS	1994	26.0	4.25	0	3,966	0		100	60	11,604	172,981	59,127	148,788	16.98
31	BILL CREDIT WYNOOCHEE	1996	3.5939		0	1,727.7	0		100	45	0	0	24,827	153,516	17.52
32	BPA PROG CONS	2011	66.3	4.64	110,989	56,805	0	$12,460	100	13	11,561	99,077	$51,697	174,933	19.97
33	BOARDMAN PUBLIC ND	1980	47.8			19,860.2	0		100	30	0	0	257,743	179,737	20.52
34	BILL CREDIT SOUTH FORK	1996	6.5613		0	3,130.9	0		100	35	0	0	42,563	185,344	21.16
35	BPA PROG CONS	2012	60.2	4.64	109,974	56,288	0	$12,347	100	13	11,455	98,171	$51,227	190,899	21.79
36	BPA PROG CONS	2014	60.1	4.64	113,110	59,481	0	$13,047	100	13	11,782	100,970	$54,133	198,519	22.66
37	BPA PROG CONS	2013	57.0	4.64	109,263	56,540	0	$12,402	100	13	11,381	97,536	$51,456	201,069	22.95
38	WAUNA-Steam-Cogen.	1996	19.2		0	10,404.1	0		100	30	0	0	135,023	234,415	26.76
39	BPA PROG CONS	2017	25.1	4.64	49,632	37,100	0	$8,138	100	13	5,170	44,305	$33,764	239,256	27.31
40	BPA PROG CONS	2015	25.7	4.64	50,536	39,739	0	$8,717	100	13	5,264	45,112	$36,166	243,275	27.77

7(b)(2) Case
7b2 Resources Sorted by Least Cost
Test Period October 2011 - September 2017

	C	D	E	F	G	H	I	J	K	L
6	Resource Name	Resource #	Year	aMW Output	Cumulative Output	Annual Costs (2010 $s)	Cmltv Costs (2010 $s)	Annual Costs (2nd Yr)	Cmltv Costs (2nd Yr)	Cons?
7										
8	NO RESOURCE NEEDED	Resource 00		0	0	0	0	0	0	
9	PRIEST RAPIDS 1959 ND	Resource 01	1959	0	0	0	0	0	0	N
10	ROCK ISLAND	Resource 02	1963	0	0	0	0	0	0	N
11	ROCKY REACH	Resource 03	1963	0	0	0	0	0	0	N
12	WANAPAM 1963 ND	Resource 04	1963	0	0	0	0	0	0	N
13	WELLS 1967 ND	Resource 05	0	0	0	0	0	0	0	N
14	IDAHO FALLS ND	Resource 06	1982	14	14	4610	4610	4610	4610	N
15	BPA PROG CONS	Resource 07	2006	37	51	37822	42432	1940	6550	Y
16	BPA PROG CONS	Resource 08	2003	34	85	33514	75947	2632	9183	Y
17	BPA PROG CONS	Resource 09	2008	44	129	42862	118809	3523	12706	Y
18	BPA PROG CONS	Resource 10	2007	42	171	42353	161162	3809	16515	Y
19	BPA PROG CONS	Resource 11	2005	26	197	33504	194666	1601	18116	Y
20	BPA PROG CONS	Resource 12	2009	46	243	50737	245402	3965	22080	Y
21	BPA PROG CONS	Resource 13	2004	26	269	29682	275084	2177	24257	Y
22	BILL CREDIT CUSHMAN	Resource 14	1996	2	271	556	275640	556	24813	N
23	BPA PROG CONS	Resource 15	2010	63	334	58501	334142	8105	32919	Y
24	COWLITZ FALLS	Resource 16	1994	26	360	15570	349712	15570	48489	N
25	BILL CREDIT WYNOOCHEE	Resource 17	1996	4	364	1728	351440	1728	50217	N
26	BPA PROG CONS	Resource 18	2011	68	432	68366	419805	11561	61777	Y
27	BOARDMAN PUBLIC ND	Resource 19	1980	48	480	19860	439666	19860	81638	N
28	BILL CREDIT SOUTH FORK	Resource 20	1996	7	486	3131	442797	3131	84769	N
29	BPA PROG CONS	Resource 21	2012	62	548	67743	510540	11455	96224	Y
30	BPA PROG CONS	Resource 22	2014	62	610	71263	581802	11782	108005	Y
31	BPA PROG CONS	Resource 23	2013	59	669	67921	649723	11381	119386	Y
32	WAUNA-Steam-Cogen.	Resource 24	1996	19	688	10404	660127	10404	129790	N
33	BPA PROG CONS	Resource 25	2017	26	714	42270	702397	5170	134960	Y
34	BPA PROG CONS	Resource 26	2015	26	740	45003	747400	5264	140224	Y
35	BPA PROG CONS	Resource 27	2016	25	765	42281	789681	4975	145199	Y

7(b)(2) Case
Conservation Resources aMW Selected from Stack
Test period October 2011 - September 2017

	D	E	F	G	H	I	J	K	L
4	**Conservation Resources aMW Selected**								
5	**Resource #**	**Resource Name**		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
11	Resource 06	IDAHO FALLS ND		-	-	-	-	-	-
12	Resource 07	BPA PROG CONS		36.7	36.7	36.7	36.7	36.7	36.7
13	Resource 08	BPA PROG CONS		34.3	34.3	34.3	34.3	34.3	34.3
14	Resource 09	BPA PROG CONS		44.1	44.1	44.1	44.1	44.1	44.1
15	Resource 10	BPA PROG CONS		42.1	42.1	42.1	42.1	42.1	42.1
16	Resource 11	BPA PROG CONS		26.0	26.0	26.0	26.0	26.0	26.0
17	Resource 12	BPA PROG CONS		46.2	46.2	46.2	46.2	46.2	46.2
18	Resource 13	BPA PROG CONS		25.9	25.9	25.9	25.9	25.9	25.9
19	Resource 14	BILL CREDIT CUSHMAN		-	-	-	-	-	-
20	Resource 15	BPA PROG CONS		62.8	62.8	62.8	62.8	62.8	62.8
21	Resource 16	COWLITZ FALLS		-	-	-	-	-	-
22	Resource 17	BILL CREDIT WYNOOCHEE		-	-	-	-	-	-
23	Resource 18	BPA PROG CONS		68.2	68.2	68.2	68.2	68.2	68.2
24	Resource 19	BOARDMAN PUBLIC ND		-	-	-	-	-	-
25	Resource 20	BILL CREDIT SOUTH FORK		-	-	-	-	-	-
26	Resource 21	BPA PROG CONS		-	61.9	61.9	61.9	61.9	61.9
27	Resource 22	BPA PROG CONS		-	61.8	61.8	61.8	61.8	61.8
28	Resource 23	BPA PROG CONS		-	-	58.7	58.7	58.7	58.7
29	Resource 24	WAUNA-Steam-Cogen.		-	-	-	-	-	-
30	Resource 25	BPA PROG CONS		-	-	-	-	-	-
31	Resource 26	BPA PROG CONS		-	-	-	-	-	-
32	Resource 27	BPA PROG CONS		-	-	-	-	-	-
53									
54		Total Conservation Selected		386.4	510.2	568.8	568.8	568.8	568.8

7(b)(2) Case
Real Dollar Cost of Resources Selected from Stack
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I
4	**Real Dollar Cost of Resources Selected**							
5	**Resource #**	**Resource Name**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
11	Resource 06	IDAHO FALLS ND	$ 4,610	$ 4,610	$ 4,610	$ 4,610	$ 4,610	$ 4,610
12	Resource 07	BPA PROG CONS	$ 37,822	$ 1,940	$ 1,940	$ 1,940	$ 1,940	$ 1,940
13	Resource 08	BPA PROG CONS	$ 33,514	$ 2,632	$ 2,632	$ 2,632	$ 2,632	$ 2,632
14	Resource 09	BPA PROG CONS	$ 42,862	$ 3,523	$ 3,523	$ 3,523	$ 3,523	$ 3,523
15	Resource 10	BPA PROG CONS	$ 42,353	$ 3,809	$ 3,809	$ 3,809	$ 3,809	$ 3,809
16	Resource 11	BPA PROG CONS	$ 33,504	$ 1,601	$ 1,601	$ 1,601	$ 1,601	$ 1,601
17	Resource 12	BPA PROG CONS	$ 50,737	$ 3,965	$ 3,965	$ 3,965	$ 3,965	$ 3,965
18	Resource 13	BPA PROG CONS	$ 29,682	$ 2,177	$ 2,177	$ 2,177	$ 2,177	$ 2,177
19	Resource 14	BILL CREDIT CUSHMAN	$ 556	$ 556	$ 556	$ 556	$ 556	$ 556
20	Resource 15	BPA PROG CONS	$ 58,501	$ 8,105	$ 8,105	$ 8,105	$ 8,105	$ 8,105
21	Resource 16	COWLITZ FALLS	$ 15,570	$ 15,570	$ 15,570	$ 15,570	$ 15,570	$ 15,570
22	Resource 17	BILL CREDIT WYNOOCHEE	$ 1,728	$ 1,728	$ 1,728	$ 1,728	$ 1,728	$ 1,728
23	Resource 18	BPA PROG CONS	$ 68,366	$ 11,561	$ 11,561	$ 11,561	$ 11,561	$ 11,561
24	Resource 19	BOARDMAN PUBLIC ND	$ 19,860	$ 19,860	$ 19,860	$ 19,860	$ 19,860	$ 19,860
25	Resource 20	BILL CREDIT SOUTH FORK	$ -	$ 3,131	$ 3,131	$ 3,131	$ 3,131	$ 3,131
26	Resource 21	BPA PROG CONS	$ -	$ 67,743	$ 11,455	$ 11,455	$ 11,455	$ 11,455
27	Resource 22	BPA PROG CONS	$ -	$ 71,263	$ 11,782	$ 11,782	$ 11,782	$ 11,782
28	Resource 23	BPA PROG CONS	$ -	$ -	$ 67,921	$ 11,381	$ 11,381	$ 11,381
29	Resource 24	WAUNA-Steam-Cogen.	$ -	$ -	$ -	$ -	$ -	$ 10,404
30	Resource 25	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
31	Resource 26	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
32	Resource 27	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
53								
54		Annual Total	$ 439,666	$ 223,774	$ 175,926	$ 119,386	$ 119,386	$ 129,790

7(b)(2) Case
Nominal Amortized Cost of Expensed Portion of Conservation Resources Selected from Stack
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I	J
4	**Nominal Amortized Cost of Expensed Portion of Conservation Resources Selected**								
5	**Resource #**	**Resource Name**		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
11	Resource 06	IDAHO FALLS ND		$ -	$ -	$ -	$ -	$ -	$ -
12	Resource 07	BPA PROG CONS		$ 7,871	$ 7,871	$ 7,871	$ 7,871	$ 7,871	$ -
13	Resource 08	BPA PROG CONS		$ 6,774	$ 6,774	$ 6,774	$ 6,774	$ 6,774	$ -
14	Resource 09	BPA PROG CONS		$ 8,629	$ 8,629	$ 8,629	$ 8,629	$ 8,629	$ -
15	Resource 10	BPA PROG CONS		$ 8,455	$ 8,455	$ 8,455	$ 8,455	$ 8,455	$ -
16	Resource 11	BPA PROG CONS		$ 6,998	$ 6,998	$ 6,998	$ 6,998	$ 6,998	$ -
17	Resource 12	BPA PROG CONS		$ 10,260	$ 10,260	$ 10,260	$ 10,260	$ 10,260	$ -
18	Resource 13	BPA PROG CONS		$ 6,033	$ 6,033	$ 6,033	$ 6,033	$ 6,033	$ -
19	Resource 14	BILL CREDIT CUSHMAN		$ -	$ -	$ -	$ -	$ -	$ -
20	Resource 15	BPA PROG CONS		$ 11,055	$ 11,055	$ 11,055	$ 11,055	$ 11,055	$ -
21	Resource 16	COWLITZ FALLS		$ -	$ -	$ -	$ -	$ -	$ -
22	Resource 17	BILL CREDIT WYNOOCHEE		$ -	$ -	$ -	$ -	$ -	$ -
23	Resource 18	BPA PROG CONS		$ 12,460	$ 12,460	$ 12,460	$ 12,460	$ 12,460	$ -
24	Resource 19	BOARDMAN PUBLIC ND		$ -	$ -	$ -	$ -	$ -	$ -
25	Resource 20	BILL CREDIT SOUTH FORK		$ -	$ -	$ -	$ -	$ -	$ -
26	Resource 21	BPA PROG CONS		$ -	$ 12,506	$ 12,506	$ 12,506	$ 12,506	$ 12,506
27	Resource 22	BPA PROG CONS		$ -	$ 13,216	$ 13,216	$ 13,216	$ 13,216	$ 13,216
28	Resource 23	BPA PROG CONS		$ -	$ -	$ 12,772	$ 12,772	$ 12,772	$ 12,772
29	Resource 24	WAUNA-Steam-Cogen.		$ -	$ -	$ -	$ -	$ -	$ -
30	Resource 25	BPA PROG CONS		$ -	$ -	$ -	$ -	$ -	$ -
31	Resource 26	BPA PROG CONS		$ -	$ -	$ -	$ -	$ -	$ -
32	Resource 27	BPA PROG CONS		$ -	$ -	$ -	$ -	$ -	$ -
53									
54		Annual Total		$ 78,535	$ 104,257	$ 117,029	$ 117,029	$ 117,029	$ 38,495

7(b)(2) Case
Nominal Annual Cost of Capital Portion of Conservation Resources Selected from Stack
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I
4	Nominal Annual Cost of Capital Portion of Conservation Resources Selected							
5	Resource #	Resource Name	2012	2013	2014	2015	2016	2017
11	Resource 06	IDAHO FALLS ND	$ -	$ -	$ -	$ -	$ -	$ -
12	Resource 07	BPA PROG CONS	$ 1,940	$ 1,940	$ 1,940	$ 1,940	$ 1,940	$ 1,940
13	Resource 08	BPA PROG CONS	$ 2,632	$ 2,632	$ 2,632	$ 2,632	$ 2,632	$ 2,632
14	Resource 09	BPA PROG CONS	$ 3,523	$ 3,523	$ 3,523	$ 3,523	$ 3,523	$ 3,523
15	Resource 10	BPA PROG CONS	$ 3,809	$ 3,809	$ 3,809	$ 3,809	$ 3,809	$ 3,809
16	Resource 11	BPA PROG CONS	$ 1,601	$ 1,601	$ 1,601	$ 1,601	$ 1,601	$ 1,601
17	Resource 12	BPA PROG CONS	$ 3,965	$ 3,965	$ 3,965	$ 3,965	$ 3,965	$ 3,965
18	Resource 13	BPA PROG CONS	$ 2,177	$ 2,177	$ 2,177	$ 2,177	$ 2,177	$ 2,177
19	Resource 14	BILL CREDIT CUSHMAN	$ -	$ -	$ -	$ -	$ -	$ -
20	Resource 15	BPA PROG CONS	$ 8,105	$ 8,105	$ 8,105	$ 8,105	$ 8,105	$ 8,105
21	Resource 16	COWLITZ FALLS	$ -	$ -	$ -	$ -	$ -	$ -
22	Resource 17	BILL CREDIT WYNOOCHEE	$ -	$ -	$ -	$ -	$ -	$ -
23	Resource 18	BPA PROG CONS	$ 11,561	$ 11,561	$ 11,561	$ 11,561	$ 11,561	$ 11,561
24	Resource 19	BOARDMAN PUBLIC ND	$ -	$ -	$ -	$ -	$ -	$ -
25	Resource 20	BILL CREDIT SOUTH FORK	$ -	$ -	$ -	$ -	$ -	$ -
26	Resource 21	BPA PROG CONS	$ -	$ 11,603	$ 11,603	$ 11,603	$ 11,603	$ 11,603
27	Resource 22	BPA PROG CONS	$ -	$ 11,934	$ 11,934	$ 11,934	$ 11,934	$ 11,934
28	Resource 23	BPA PROG CONS	$ -	$ -	$ 11,720	$ 11,720	$ 11,720	$ 11,720
29	Resource 24	WAUNA-Steam-Cogen.	$ -	$ -	$ -	$ -	$ -	$ -
30	Resource 25	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
31	Resource 26	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
32	Resource 27	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
53								
54		Annual Total	$ 39,314	$ 62,851	$ 74,571	$ 74,571	$ 74,571	$ 74,571

7(b)(2) Case
Nominal Total Annual Cost of All Resources Selected
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I
4	**Nominal Total Annual Cost of Resources Selected**							
5	**Resource #**	**Resource Name**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
11	Resource 06	IDAHO FALLS ND	$ 4,610	$ 4,669	$ 4,747	$ 4,830	$ 4,922	$ 5,009
12	Resource 07	BPA PROG CONS	$ 9,811	$ 9,811	$ 9,811	$ 9,811	$ 9,811	$ 1,940
13	Resource 08	BPA PROG CONS	$ 9,407	$ 9,407	$ 9,407	$ 9,407	$ 9,407	$ 2,632
14	Resource 09	BPA PROG CONS	$ 12,152	$ 12,152	$ 12,152	$ 12,152	$ 12,152	$ 3,523
15	Resource 10	BPA PROG CONS	$ 12,264	$ 12,264	$ 12,264	$ 12,264	$ 12,264	$ 3,809
16	Resource 11	BPA PROG CONS	$ 8,599	$ 8,599	$ 8,599	$ 8,599	$ 8,599	$ 1,601
17	Resource 12	BPA PROG CONS	$ 14,224	$ 14,224	$ 14,224	$ 14,224	$ 14,224	$ 3,965
18	Resource 13	BPA PROG CONS	$ 8,210	$ 8,210	$ 8,210	$ 8,210	$ 8,210	$ 2,177
19	Resource 14	BILL CREDIT CUSHMAN	$ 556	$ 563	$ 572	$ 582	$ 593	$ 604
20	Resource 15	BPA PROG CONS	$ 19,160	$ 19,160	$ 19,160	$ 19,160	$ 19,160	$ 8,105
21	Resource 16	COWLITZ FALLS	$ 15,570	$ 15,622	$ 15,689	$ 15,760	$ 15,839	$ 15,913
22	Resource 17	BILL CREDIT WYNOOCHEE	$ 1,728	$ 1,750	$ 1,779	$ 1,810	$ 1,844	$ 1,877
23	Resource 18	BPA PROG CONS	$ 24,021	$ 24,021	$ 24,021	$ 24,021	$ 24,021	$ 11,561
24	Resource 19	BOARDMAN PUBLIC ND	$ 19,860	$ 20,117	$ 20,452	$ 20,808	$ 21,203	$ 21,578
25	Resource 20	BILL CREDIT SOUTH FORK	$ -	$ 3,171	$ 3,224	$ 3,280	$ 3,343	$ 3,402
26	Resource 21	BPA PROG CONS	$ -	$ 24,110	$ 24,110	$ 24,110	$ 24,110	$ 24,110
27	Resource 22	BPA PROG CONS	$ -	$ 25,150	$ 25,150	$ 25,150	$ 25,150	$ 25,150
28	Resource 23	BPA PROG CONS	$ -	$ -	$ 24,492	$ 24,492	$ 24,492	$ 24,492
29	Resource 24	WAUNA-Steam-Cogen.	$ -	$ -	$ -	$ -	$ -	$ 11,304
30	Resource 25	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
31	Resource 26	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
32	Resource 27	BPA PROG CONS	$ -	$ -	$ -	$ -	$ -	$ -
53								
54		Annual Total	$ 160,172	$ 213,000	$ 238,064	$ 238,670	$ 239,343	$ 172,752

Table 10.3.2.9

7(b)(2) Case
Calculation of Annual Credit for the Sale of Excess 7b2 Resource Capability
Test Period 2011 - 2017

	B	C	D	E	F	G	H
5							
6		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
7	**Resources Needed (aMW)**	467.4	552.0	616.1	642.3	657.7	673.2
8		19	22	23	23	23	24
9	**Last Resouce Brought On**	Resource 19	Resource 22	Resource 23	Resource 23	Resource 23	Resource 24
10	**Total Cumulative aMWs**	479.6	609.9	668.6	668.6	668.6	687.8
11	**Residual aMW after load is met**	12.2	57.9	52.5	26.3	10.9	14.5
12	**Levelized Cost of Last Resource**	$ 20.52	$ 22.66	$ 22.95	$ 22.95	$ 22.95	$ 26.76
13	**Revenue From Residual Resource**	$ 2,197	$ 11,644	$ 10,868	$ 5,538	$ 2,344	$ 3,705

7(b)(2) Case
Cost of Service Analysis
Itemized Revenue Requirements
Test Period October 2011 - September 2017

	B	D	E	F	G	H	I
3		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
4							
5	Federal Base System	**2,013,884**	**2,046,280**	**2,091,509**	**2,203,979**	**2,202,033**	**2,386,654**
6	Hydro	753,641	713,071	730,499	761,474	799,285	836,660
7	Operating Expense	489,724	510,954	527,540	543,168	559,785	575,419
8	Net Interest	182,130	191,188	202,959	218,306	239,500	261,241
9	PNRR	-	-	-	-	-	-
10	MRNR	81,787	10,929	-	-	-	-
11	BPA Fish and Wildlife Program	297,324	297,129	314,634	324,551	337,386	350,097
12	Operating Expense	273,667	279,673	294,633	303,395	313,605	323,063
13	Net Interest	16,326	16,512	20,001	21,156	23,781	27,034
14	PNRR	-	-	-	-	-	-
15	MRNR	7,331	944	-	-	-	-
16	Trojan	1,500	1,500	1,500	1,500	1,600	1,700
17	WNP #1	283,240	249,736	248,022	185,763	267,581	178,804
18	WNP #2	421,919	446,117	485,765	576,596	439,540	509,729
19	WNP #3	156,299	175,817	170,758	167,211	195,988	269,611
20	Tier 1 System Augmentation	-	66,155	52,769	130,701	93,593	174,793
21	Balancing	91,357	72,632	74,120	37,554	42,536	29,805
22	Tier 2 Costs	8,604	24,123	13,443	18,629	24,525	35,454
23	Conservation	-	-	-	-	-	-
24	New Resources from Stack	**157,975**	**201,356**	**227,197**	**233,132**	**236,999**	**169,047**
25							
26	BPA Programs	**142,233**	**146,976**	**154,950**	**160,965**	**163,698**	**167,331**
27	Operating Expense	140,924	144,663	151,902	157,469	159,651	162,801
28	Net Interest	903	2,188	3,048	3,496	4,047	4,530
29	PNRR	-	-	-	-	-	-
30	MRNR	406	125	-	-	-	-
31	WNP #3 Plant						
32							
33	Transmission	**160,516**	**157,185**	**159,816**	**158,136**	**158,344**	**155,803**
34	TBL Transmission/Ancillary Services	106,031	102,050	102,658	100,463	100,210	97,088
35	3Rd Party Trans/Ancillary Services	2,221	2,244	2,264	2,284	2,302	2,325
36	General Transfer Agreements	52,263	52,891	54,895	55,389	55,832	56,390
37							
38	Total PBL Revenue Requirement	**2,474,607**	**2,551,796**	**2,633,473**	**2,756,212**	**2,761,074**	**2,878,835**

7(b)(2) Case
Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
5	**Costs ($1000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS...**	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
7	**7b2 Stack Resources............................**	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047
8	**BPAPrograms.......................................**	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
9	**Transmission.......................................**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
10	**Irrigation/Low Density Discounts......**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
11	**Reserve Cost Due To No DSIs............**	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794
12	Total...	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461
13							
14	**Cost Allocation**						
15							
16	**FBS...**	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
17							
18	**Federal Base System Allocators.........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
19	Priority Firm - 7(b) Loads.....................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
20	Surplus Firm - SP Loads.......................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
22							
23	**FBS Cost Allocation............................**	2012	2013	2014	2015	2016	2017
24	Priority Firm - 7(b) Loads.....................	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
25	Surplus Firm - SP Loads.......................	$ -	$ -	$ -	$ -	$ -	$ -
26	Total...	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
27							
28							
29	**7b2 Stack Resources............................**	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047
30							
31	**Federal Base System Allocators.........**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**
32	Priority Firm - 7(b) Loads.....................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
33	Surplus Firm - SP Loads.......................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
35							
36	**FBS Cost Allocation............................**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**
37	Priority Firm - 7(b) Loads.....................	$ 157,975	$ 201,356	$ 227,196	$ 233,132	$ 236,998	$ 169,046
38	Surplus Firm - SP Loads.......................	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
39	Total...	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047

7(b)(2) Case
Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
5	**Costs ($1000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS..**	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
7	**7b2 Stack Resources...........................**	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047
8	**BPAPrograms.......................................**	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
9	**Transmission.......................................**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
10	**Irrigation/Low Density Discounts.....**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
11	**Reserve Cost Due To No DSIs............**	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794
12	Total...	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461
13							
14	**Cost Allocation**						
15							
16							
17							
18	**Irrigation/Low Density Discounts.....**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
19							
20	**Reserve Cost Due To No DSIs............**	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794
21							
22	**Irrigation/LDD Allocators..................**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
23	Priority Firm - 7(b) Loads.....................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
24	Surplus Firm - SP Loads.......................	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
26							
27	**Irrigation/LDD Cost Allocation.........**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
28	Priority Firm - 7(b) Loads.....................	$ 53,935	$ 55,317	$ 54,626	$ 54,626	$ 54,626	$ 54,626
29	Surplus Firm - SP Loads.......................	$ -	$ -	$ -	$ -	$ -	$ -
30	Total...	$ 53,935	$ 55,317	$ 54,626	$ 54,626	$ 54,626	$ 54,626

7(b)(2) Case
Cost of Service Analysis
Allocation of Costs
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
5	**Costs ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS...**	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
7	**7b2 Stack Resources...**	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047
8	**BPAPrograms...**	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
9	**Transmission...**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
10	**Irrigation/Low Density Discounts...**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
11	**Reserve Cost Due To No DSIs...**	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794
12	Total...	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461
13							
14	**Cost Allocation (continued)**						
15							
16							
17							
18	**BPAPrograms...**	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
19							
20	**Transmission...**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
21							
22							
23	**General Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
24	Priority Firm - 7(b) Loads...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
25	Surplus Firm - SP Loads...	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
27							
28							
29	**BPA Programs Cost Allocation...**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
30	Priority Firm - 7(b) Loads...	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
31	Surplus Firm - SP Loads...	$ -	$ -	$ -	$ -	$ -	$ -
32	Total...	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
33							
34	**Transmission Cost Allocation...**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Priority Firm - 7(b) Loads...	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
36	Surplus Firm - SP Loads...	$ -	$ -	$ -	$ -	$ -	$ -
37	Total...	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803

7(b)(2) Case
Cost of Service Analysis
Allocation of Costs Summary
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
5	**Costs ($000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6	**FBS...**	$ 2,013,884	$ 2,046,280	$ 2,091,509	$ 2,203,979	$ 2,202,033	$ 2,386,654
7	**7b2 Stack Resources................................**	$ 157,975	$ 201,356	$ 227,197	$ 233,132	$ 236,999	$ 169,047
8	**BPAPrograms..**	$ 142,233	$ 146,976	$ 154,950	$ 160,965	$ 163,698	$ 167,331
9	**Transmission...**	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344	$ 155,803
10	**Irrigation/Low Density Discounts...........**	$ 51,141	$ 52,523	$ 51,832	$ 51,832	$ 51,832	$ 51,832
11	**Reserve Cost Due To No DSIs.................**	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794	$ 2,794
12	Total...	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461
13							
14	**Cost Allocation (continued)**						
15							
16							
17	**Initial Cost Allocation (Costs /$1000)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
18	Priority Firm - 7(b) Loads.........................	$ 2,528,542	$ 2,607,113	$ 2,688,098	$ 2,810,837	$ 2,815,699	$ 2,933,460
19	Surplus Firm - SP Loads...........................	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20	Total Costs Functionalized to Power.........	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461

7(b)(2) Case
Cost of Service Analysis
General Revenue Credits
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H
5	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6							
7	**FBS.......**	**$ (110,159)**	**$ (115,643)**	**$ (120,006)**	**$ (123,875)**	**$ (126,318)**	**$ (128,862)**
8	Hydro and Renewable.......	$ (18,938)	$ (19,038)	$ (19,147)	$ (19,148)	$ (19,153)	$ (19,163)
9	Downstream Benefits and Pumping Power.......	$ (14,338)	$ (14,438)	$ (14,547)	$ (14,548)	$ (14,553)	$ (14,563)
10	Colville and Spokane Settlements.......	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)
11	Green Tags (FBS resources).......						
12	Fish and Wildlife.......	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
13	4(h)(10)(c).......	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
14	Tier 2 Adjustments.......	$ (159)	$ (759)	$ -	$ -	$ -	$ -
15	**Contract Obligations.......**	**$ (1,716)**	**$ (1,778)**	**$ (1,842)**	**$ (1,909)**	**$ (1,977)**	**$ (2,049)**
16	Pre-sub/Hungry Horse.......	$ (1,716)	$ (1,778)	$ (1,842)	$ (1,909)	$ (1,977)	$ (2,049)
17	**New Resources.......**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
18	Green Tags (New resources).......						
19	**Conservation.......**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
20	Energy Efficiency Revenues.......						
21	**BPAPrograms.......**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
22	**Transmission.......**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**
23	Miscellaneous Credits (incl. GTA).......	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)
24							
25	**Other Revenue Credits**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
26	Secondary Revenue.......	$ (604,727)	$ (626,339)	$ (613,005)	$ (592,901)	$ (602,036)	$ (614,441)
27	Generation Inputs for Ancillary and Other Services Revenue.......	$ (127,449)	$ (131,078)	$ (134,734)	$ (134,734)	$ (134,734)	$ (134,734)
28	Composite Non-Federal RSS Revenue Debit/(Credit).......	$ (474)	$ (482)	$ (482)	$ (482)	$ (482)	$ (482)
29	Non-Slice Non-Federal RSC Revenue Debit/(Credit).......	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165
30	Network Wind Integration & Shaping.......	$ (2,086)	$ (2,078)	$ (2,078)	$ (2,078)	$ (2,078)	$ (235)

Table 10.3.3.5.1

7(b)(2) Case
Cost of Service Analysis
Allocation of Revenue Credits
Test period October 2011 - September 2017

	B	C	D	E	F	G	H
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
5	Priority Firm - 7(b) Loads......................................	$ 2,528,542	$ 2,607,113	$ 2,688,098	$ 2,810,837	$ 2,815,699	$ 2,933,460
6	Surplus Firm - SP Loads..	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
7	Total..	$ 2,528,542	$ 2,607,113	$ 2,688,099	$ 2,810,838	$ 2,815,700	$ 2,933,461
8							
9	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
10							
11	**FBS...**	**$ (111,875)**	**$ (117,422)**	**$ (121,848)**	**$ (125,783)**	**$ (128,296)**	**$ (130,911)**
12	Hydro and Renewable..	$ (18,938)	$ (19,038)	$ (19,147)	$ (19,148)	$ (19,153)	$ (19,163)
13	Downstream Benefits and Pumping Power.............	$ (14,338)	$ (14,438)	$ (14,547)	$ (14,548)	$ (14,553)	$ (14,563)
14	Colville and Spokane Settlements..........................	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)	$ (4,600)
15	Fish and Wildlife..	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
16	4(h)(10)(c)...	$ (91,062)	$ (95,847)	$ (100,859)	$ (104,727)	$ (107,165)	$ (109,699)
17	Tier 2 Adjustments...	$ (159)	$ (759)	$ -	$ -	$ -	$ -
18	Contract Obligations...	$ (1,716)	$ (1,778)	$ (1,842)	$ (1,909)	$ (1,977)	$ (2,049)
19	Pre-sub/Hungry Horse..	$ (1,716)	$ (1,778)	$ (1,842)	$ (1,909)	$ (1,977)	$ (2,049)
20							
21	**Federal Base System Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
22	Priority Firm - 7(b) Loads......................................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
23	Surplus Firm - SP Loads..	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
25							
26	**FBS Credit Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
27	Priority Firm - 7(b) Loads......................................	$ (111,875)	$ (117,422)	$ (121,848)	$ (125,783)	$ (128,296)	$ (130,911)
28	Surplus Firm - SP Loads..	$ -	$ -	$ -	$ -	$ -	$ -
29	Total..	$ (111,875)	$ (117,422)	$ (121,848)	$ (125,783)	$ (128,296)	$ (130,911)
30							

7(b)(2) Case
Cost of Service Analysis
Allocation of Revenue Credits
Test period October 2011 - September 2017

	B	C	D	E	F	G	H
31	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
32	Priority Firm - 7(b) Loads......................................	$ 2,416,667	$ 2,489,691	$ 2,566,250	$ 2,685,054	$ 2,687,404	$ 2,802,550
33	Surplus Firm - SP Loads..	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
34	Total..	$ 2,416,667	$ 2,489,692	$ 2,566,250	$ 2,685,054	$ 2,687,404	$ 2,802,550
35							
36							
37	**General Revenue Credits (/$1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
38							
39	**Transmission..**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**	**$ (3,420)**
40	Miscellaneous Credits (incl. GTA).........................	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)
41							
42	**General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
43	Priority Firm - 7(b) Loads......................................	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
44	Surplus Firm - SP Loads..	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
45	Total..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
46							
47	**FBS Contract Obligation Revenue Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
48	Priority Firm - 7(b) Loads......................................	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)
49	Surplus Firm - SP Loads..	$ -	$ -	$ -	$ -	$ -	$ -
50	Total..	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)	$ (3,420)
51							
52	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
53	Priority Firm - 7(b) Loads......................................	$ 2,413,247	$ 2,486,271	$ 2,562,830	$ 2,681,634	$ 2,683,984	$ 2,799,130
54	Surplus Firm - SP Loads..	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55	Total..	$ 2,413,247	$ 2,486,272	$ 2,562,830	$ 2,681,634	$ 2,683,984	$ 2,799,130

7(b)(2) Case
Cost of Service Analysis
Allocation of Revenue Credits
Test Period October 2011 - Septeber 2017

	B	C	D	E	F	G	H
5	**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
6							
7	**Generation Inputs......**	**$ (127,449)**	**$ (131,078)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**	**$ (134,734)**
8							
9	**Network Wind Integration Shaping Revenues......**	**$ (2,086)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (2,078)**	**$ (235)**
10							
11							
12	**General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
13	Priority Firm - 7(b) Loads......	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
14	Surplus Firm - SP Loads......	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	Total......	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
16							
17	**Gen Inputs & Wind Integration Credit Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
18	Priority Firm - 7(b) Loads......	$ (129,534)	$ (133,156)	$ (136,813)	$ (136,813)	$ (136,813)	$ (134,969)
19	Surplus Firm - SP Loads......	$ -	$ -	$ -	$ -	$ -	$ -
20	Total......	$ (129,534)	$ (133,156)	$ (136,813)	$ (136,813)	$ (136,813)	$ (134,969)
21							
22	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
23	Priority Firm - 7(b) Loads......	$ 2,283,712	$ 2,353,115	$ 2,426,017	$ 2,544,821	$ 2,547,171	$ 2,664,160
24	Surplus Firm - SP Loads......	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
25	Total......	$ 2,283,713	$ 2,353,115	$ 2,426,018	$ 2,544,822	$ 2,547,171	$ 2,664,161
26							
27							
28							
29	**Other Revenue Credits**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
30	Non-federal RSS Composite Revenues......	$ (474)	$ (482)	$ (482)	$ (482)	$ (482)	$ (482)
31	Non federal RSS Nonslice Revenues......	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165
32							
33							
34	**Conservation & General Cost Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
35	Priority Firm - 7(b) Loads......	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
36	Surplus Firm - SP Loads......	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
37	Total......	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
38							
39	**Non-Federal RSS Revenues**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
40	Priority Firm - 7(b) Loads......	$ (309)	$ (317)	$ (317)	$ (317)	$ (317)	$ (317)
41	Surplus Firm - SP Loads......	$ -	$ -	$ -	$ -	$ -	$ -
42	Total......	$ (309)	$ (317)	$ (317)	$ (317)	$ (317)	$ (317)
43							
44	**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
45	Priority Firm - 7(b) Loads......	$ 2,283,403	$ 2,352,798	$ 2,425,700	$ 2,544,504	$ 2,546,854	$ 2,663,843
46	Surplus Firm - SP Loads......	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
47	Total......	$ 2,283,404	$ 2,352,798	$ 2,425,700	$ 2,544,505	$ 2,546,854	$ 2,663,843

Table 10.3.3.6

7(b)(2) Case
Cost of Service Analysis
Allocation of Secondary Energy Credit and Calculation of 7b2 Rates
Test Period October 2011 - September 2017

	B	C	D	E	F	G	H	I
4		**General Revenue Credits ($1000))**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
9								
10	1	BPA Secondary Sales Post-Slice (aMW)	1403.3	1568.8	1603.6	1516.6	1532.5	1498.5
11	2							
12	3	Slice Percent	26.8539%	26.8539%	26.8539%	26.8539%	26.8539%	26.8539%
13	4							
14	5	BPA Secondary Sales Pre-Slice, aMW (row 1 * (1-row 3))	2421.0	2215.8	2192.4	2073.3	2095.1	2048.6
15	6							
16	7	aMW to GWH Multiplier	8.784	8.760	8.760	8.760	8.784	8.760
17	8							
18	9	BPA Secondary Sales Pre-Slice GWH (row 5 * row 7)	21266.3	19410.6	19205.3	18162.4	18403.2	17945.9
19	10							
20	11	Secondary Sales Price	$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24
21	12							
22	13	Adhoc Addition to Secondary (includes other commited sales)	107,592	20,176	-	-	-	-
23	14							
24	15	BPA Secondary Sales Pre-Slice $000 ((row 9 * row 11)+ row 13)	$ 604,727	$ 626,339	$ 613,005	$ 592,901	$ 602,036	$ 614,441
25	16							
31								
32		**Federal Base System Allocators**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
33		Priority Firm - 7(b) Loads..	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
34		Surplus Firm - SP Loads..	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
35		Total...	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
36								
37								
38		**Allocation of Secondary Revenues Credit**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
39		Priority Firm - 7(b) Loads..	$ (604,727)	$ (626,339)	$ (613,005)	$ (592,901)	$ (602,036)	$ (614,441)
40		Surplus Firm - SP Loads..	$ -	$ -	$ -	$ -	$ -	$ -
41		Total...	$ (604,727)	$ (626,339)	$ (613,005)	$ (592,901)	$ (602,036)	$ (614,441)
42								
43		**Allocation of Revenue Requirement**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
44		Priority Firm - 7(b) Loads..	$ 1,678,676	$ 1,726,459	$ 1,812,695	$ 1,951,603	$ 1,944,817	$ 2,049,402
45		Surplus Firm - SP Loads..	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
46		Total...	$ 1,678,677	$ 1,726,459	$ 1,812,695	$ 1,951,603	$ 1,944,818	$ 2,049,403
47								
48		7b2 Rate Calculation						
49		Priority Firm - 7(b) Revenue Requirement..	$ 1,678,676	$ 1,726,459	$ 1,812,695	$ 1,951,603	$ 1,944,817	$ 2,049,402
50		Priority Firm - 7(b) Loads..	64,008	64,080	64,877	65,579	66,269	66,822
51			**$ 26.23**	**$ 26.94**	**$ 27.94**	**$ 29.76**	**$ 29.35**	**$ 30.67**

Table 10.4.1.1.1
Energy Allocation Factors
Power Sales and Resources

	B	C	E	F	G	H	I	J	K
3			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
4	**Sales**								
5	Preference								
6		TOCA Load	6,863	6,942	7,014	7,054	7,059	7,076	7,139
7		Load Shaping	(10)	(33)	2	5	21	36	36
8		Tier 2	21	57	37	49	63	88	113
9	Exports								
10		BC Hydro (Cdn Entitlement)	522	505	500	475	496	491	485
11		Pasadena	1.5	1	1	0	0	0	0
12		Riverside Capacity	5	5	5	5	2	0	0
13		Riverside Seasonal	4	4	4	4	0	0	0
14		PG&E	26	26	26	26	26	26	26
15		Sierra Pacific (Wells)	60	60	60	60	60	60	18
16		Intertie Losses	1	1	1	1	1	1	1
17	Intra-regional Transfers								
18		PacifiCorp (Capacity/Exchange)	6	6	0	0	0	0	0
19		PacifiCorp (Southern Idaho)	160	160	160	160	160	160	160
20		Avista (WNP#3 Settle.)	83	83	83	83	83	83	42
21		Clark PUD	0	0	0	0	0	0	0
22		Puget Sound Energy	0	0	0	0	0	0	0
23		Dittmer/Substation Service	9	9	9	9	9	9	9
24	Other Loads								
25		USBR Pump Load	173	174	174	174	173	174	174
26		Hungry Horse	5	5	5	5	4	0	0
27		Northern Lights	0	0	0	0	0	0	0
28		Pre Subscripition	0	0	0	0	0	0	0
29		Direct Service Industries	341	341	341	341	341	341	341
30		New Resource	0.0	0	0	0	0	0	0
31	Total Firm Obligations		**8,272**	**8,346**	**8,423**	**8,451**	**8,498**	**8,545**	**8,543**
32									

	B	C	L	M	N	O	P	Q	R
3			**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
4	**Sales**								
5	Preference								
6		TOCA Load	7,173	7,194	7,202	7,204	7,207	7,210	7,213
7		Load Shaping	31	25	16	12	4	0	(7)
8		Tier 2	137	157	189	213	241	263	295
9	Exports								
10		BC Hydro (Cdn Entitlement)	480	474	469	464	460	455	452
11		Pasadena	0	0	0	0	0	0	0
12		Riverside Capacity	0	0	0	0	0	0	0
13		Riverside Seasonal	0	0	0	0	0	0	0
14		PG&E	6	0	0	0	0	0	0
15		Sierra Pacific (Wells)	0	0	0	0	0	0	0
16		Intertie Losses	0	0	0	0	0	0	0
17	Intra-regional Transfers								
18		PacifiCorp (Capacity/Exchange)	0	0	0	0	0	0	0
19		PacifiCorp (Southern Idaho)	160	160	160	160	160	160	160
20		Avista (WNP#3 Settle.)	42	0	0	0	0	0	0
21		Clark PUD	0	0	0	0	0	0	0
22		Puget Sound Energy	0	0	0	0	0	0	0
23		Dittmer/Substation Service	9	9	9	9	9	9	9
24	Other Loads								
25		USBR Pump Load	174	173	174	174	174	174	174
26		Hungry Horse	0	0	0	0	0	0	0
27		Northern Lights	0	0	0	0	0	0	0
28		Pre Subscripition	0	0	0	0	0	0	0
29		Direct Service Industries	341	341	341	341	341	341	341
30		New Resource	0	0	0	0	0	0	0
31	Total Firm Obligations		**8,552**	**8,534**	**8,560**	**8,577**	**8,596**	**8,613**	**8,636**
32									

	B	C	S	T	U	V	W	X	Y
3			**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
4	**Sales**								
5	Preference								
6		TOCA Load	7,217	7,219	7,228	7,230	7,314	7,314	7,294
7		Load Shaping	(13)	(20)	(10)	17	41	41	41
8		Tier 2	324	352	376	408	420	420	418
9	Exports								
10		BC Hydro (Cdn Entitlement)	448	444	440	435	435	435	435
11		Pasadena	0	0	0	0	0	0	0
12		Riverside Capacity	0	0	0	0	0	0	0
13		Riverside Seasonal	0	0	0	0	0	0	0
14		PG&E	0	0	0	0	0	0	0
15		Sierra Pacific (Wells)	0	0	0	0	0	0	0
16		Intertie Losses	0	0	0	0	0	0	0
17	Intra-regional Transfers								
18		PacifiCorp (Capacity/Exchange)	0	0	0	0	0	0	0
19		PacifiCorp (Southern Idaho)	160	160	160	160	160	160	160
20		Avista (WNP#3 Settle.)	0	0	0	0	0	0	0
21		Clark PUD	0	0	0	0	0	0	0
22		Puget Sound Energy	0	0	0	0	0	0	0
23		Dittmer/Substation Service	9	9	9	9	9	9	9
24	Other Loads								
25		USBR Pump Load	174	174	174	174	174	174	174
26		Hungry Horse	0	0	0	0	0	0	0
27		Northern Lights	0	0	0	0	0	0	0
28		Pre Subscripition	0	0	0	0	0	0	0
29		Direct Service Industries	341	341	341	341	341	341	341
30		New Resource	0	0	0	0	0	0	0
31	Total Firm Obligations		**8,658**	**8,678**	**8,718**	**8,774**	**8,893**	**8,893**	**8,872**
32									

	B	C	E	F	G	H	I	J	K
3			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
33	**Resources**								
34	Hydro								
35		Regulated	6,565	6,563	6,549	6,556	6,554	6,556	6,555
36		Independent							
37		Cowlitz Falls	26	26	26	26	26	26	26
38		Idaho Falls	14	14	14	14	14	14	14
39		PreAct	338	338	338	338	338	338	338
40		Non-Fed CER (Canada)	141	138	137	136	135	134	132
41	Other Hydro Resources		0	0	0	0	0	0	0
42	Small Thermal & Misc.								
43	Combustion Turbines								
44	Renewables								
45		Foote Creek 1	5	5	5	5	5	5	5
46		Foote Creek 2	1	1	1	1	1	1	1
47		Foote Creek 4	6	6	6	6	6	6	6
48		Stateline Wind Project	22	22	22	22	22	22	22
49		Condon Wind Project	10	10	10	10	10	10	10
50		Klondike I	8	8	8	8	8	8	8
51		Georgia-Pacific Paper (Wauna)	19	19	19	19	11	0	0
52		Klondike III	16	16	16	16	16	16	16
53		Fourmile Hill Geothermal	0	0	0	0	0	0	0
54		Ashland Solar Project	0	0	0	0	0	0	0
55		White Bluffs Solar	0	0	0	0	0	0	0
56	Cogeneration								
57	Imports								
58		Riverside Exchange Energy	7	7	7	7	7	0	0
59		Pasadena Exchange Energy	2	2	2	2	0	0	0
60		BC Hydro Power Purchase	1	1	1	1	1	1	1
61		Riverside Capacity	5	5	5	5	2	0	0
62		Riverside Seasonal	4	4	4	4	4	0	0
63		Pasadena	1	1	1	0	0	0	0
64		Sierra Pacific (Wells)	60	60	60	60	60	60	18
65		PacifiCorp (So Idaho)	160	160	160	160	160	160	160
66		Slice Losses Return	37	36	37	36	37	36	37
67	Regional Transfers (In)								
68		PacifiCorp Settlement	0	0	0	0	0	0	0
69		PacifiCorp Power Purchase	0	0	0	0	0	0	0
70		PG&E	26	26	26	26	26	26	26
71		PacifiCorp	11	6	4	0	0	0	0
72	Large Thermal		1,030	878	1,030	878	1,030	878	1,030
73	Non-Utility Generation								
74		Dworshak/Clearwater Small Hydropower	3	3	3	3	3	3	3
75		Elwha Hydro	0	0	0	0	0	0	0
76		Glines Canyon Hydro	0	0	0	0	0	0	0
77		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
78	Augmentation Purchases		0	176	137	307	204	403	268
79	Tier 2 Purchases		22	58	39	50	65	91	117
80	Federal Trans. Losses		(234)	(236)	(238)	(239)	(240)	(242)	(243)
81	Total Net Resources		**8,306**	**8,354**	**8,429**	**8,457**	**8,504**	**8,551**	**8,550**
82									
83	Total Firm Surplus/Deficit		**34**	**8**	**6**	**6**	**6**	**6**	**6**

	B	C	L	M	N	O	P	Q	R
3			2019	2020	2021	2022	2023	2024	2025
33	Resources								
34	Hydro								
35		Regulated	6,556	6,554	6,556	6,555	6,556	6,554	6,556
36		Independent							
37		Cowlitz Falls	26	26	26	26	26	26	26
38		Idaho Falls	14	14	14	0	0	0	0
39		PreAct	338	338	338	338	338	338	338
40		Non-Fed CER (Canada)	131	130	128	127	125	124	123
41	Other Hydro Resources		0	0	0	0	0	0	0
42	Small Thermal & Misc.								
43	Combustion Turbines								
44	Renewables								
45		Foote Creek 1	5	5	5	5	5	5	5
46		Foote Creek 2	1	1	1	1	1	1	1
47		Foote Creek 4	6	6	6	6	6	6	6
48		Stateline Wind Project	22	22	22	22	22	22	22
49		Condon Wind Project	10	10	10	10	10	10	10
50		Klondike I	8	8	8	8	8	8	8
51		Georgia-Pacific Paper (Wauna)	0	0	0	0	0	0	0
52		Klondike III	16	16	16	16	16	16	16
53		Fourmile Hill Geothermal	0	0	0	0	0	0	0
54		Ashland Solar Project	0	0	0	0	0	0	0
55		White Bluffs Solar	0	0	0	0	0	0	0
56	Cogeneration								
57	Imports								
58		Riverside Exchange Energy	0	0	0	0	0	0	0
59		Pasadena Exchange Energy	0	0	0	0	0	0	0
60		BC Hydro Power Purchase	1	1	1	1	1	1	0
61		Riverside Capacity	0	0	0	0	0	0	0
62		Riverside Seasonal	0	0	0	0	0	0	0
63		Pasadena	0	0	0	0	0	0	0
64		Sierra Pacific (Wells)	0	0	0	0	0	0	0
65		PacifiCorp (So Idaho)	160	160	160	160	160	160	160
66		Slice Losses Return	36	37	37	37	36	37	37
67	Regional Transfers (In)								
68		PacifiCorp Settlement	0	0	0	0	0	0	0
69		PacifiCorp Power Purchase	0	0	0	0	0	0	0
70		PG&E	5	0	0	0	0	0	0
71		PacifiCorp	0	0	0	0	0	0	0
72	Large Thermal		878	1,030	878	1,030	878	1,030	878
73	Non-Utility Generation								
74		Dworshak/Clearwater Small Hydropower	3	3	3	3	3	3	3
75		Elwha Hydro	0	0	0	0	0	0	0
76		Glines Canyon Hydro	0	0	0	0	0	0	0
77		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
78	Augmentation Purchases		444	260	407	263	406	252	396
79	Tier 2 Purchases		141	162	195	219	248	271	304
80	Federal Trans. Losses		(244)	(243)	(244)	(244)	(245)	(245)	(246)
81	Total Net Resources		**8,557**	**8,539**	**8,565**	**8,583**	**8,601**	**8,619**	**8,642**
82									
83	Total Firm Surplus/Deficit		**5**	**6**	**5**	**6**	**5**	**6**	**5**

	B	C	S	T	U	V	W	X	Y
3			2026	2027	2028	2029	2030	2031	2032
33	**Resources**								
34	Hydro								
35		Regulated	6,555	6,556	6,554	6,556	6,556	6,556	6,556
36		Independent							
37		Cowlitz Falls	26	26	26	26	26	26	26
38		Idaho Falls	0	0	0	0	0	0	0
39		PreAct	338	338	338	338	338	338	338
40		Non-Fed CER (Canada)	122	121	120	119	119	119	119
41	Other Hydro Resources		0	0	0	0	0	0	0
42	Small Thermal & Misc.								
43	Combustion Turbines								
44	Renewables								
45		Foote Creek 1	5	5	5	5	5	5	5
46		Foote Creek 2	1	1	1	1	1	1	1
47		Foote Creek 4	6	6	6	6	6	6	6
48		Stateline Wind Project	22	22	22	22	22	22	22
49		Condon Wind Project	10	10	10	10	10	10	10
50		Klondike I	8	8	8	8	8	8	8
51		Georgia-Pacific Paper (Wauna)	0	0	0	0	0	0	0
52		Klondike III	16	16	0	0	0	0	0
53		Fourmile Hill Geothermal	0	0	0	0	0	0	0
54		Ashland Solar Project	0	0	0	0	0	0	0
55		White Bluffs Solar	0	0	0	0	0	0	0
56	Cogeneration								
57	Imports								
58		Riverside Exchange Energy	0	0	0	0	0	0	0
59		Pasadena Exchange Energy	0	0	0	0	0	0	0
60		BC Hydro Power Purchase	0	0	0	0	0	0	0
61		Riverside Capacity	0	0	0	0	0	0	0
62		Riverside Seasonal	0	0	0	0	0	0	0
63		Pasadena	0	0	0	0	0	0	0
64		Sierra Pacific (Wells)	0	0	0	0	0	0	0
65		PacifiCorp (So Idaho)	160	160	160	160	160	160	160
66		Slice Losses Return	37	37	37	37	37	37	37
67	Regional Transfers (In)								
68		PacifiCorp Settlement	0	0	0	0	0	0	0
69		PacifiCorp Power Purchase	0	0	0	0	0	0	0
70		PG&E	0	0	0	0	0	0	0
71		PacifiCorp	0	0	0	0	0	0	0
72	Large Thermal		1,030	878	1,030	878	878	878	878
73	Non-Utility Generation								
74		Dworshak/Clearwater Small Hydropower	3	3	3	3	3	3	3
75		Elwha Hydro	0	0	0	0	0	0	0
76		Glines Canyon Hydro	0	0	0	0	0	0	0
77		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
78	Augmentation Purchases		238	382	265	441	553	553	532
79	Tier 2 Purchases		333	363	387	420	432	432	431
80	Federal Trans. Losses		(247)	(247)	(248)	(250)	(253)	(253)	(253)
81	Total Net Resources		**8,664**	**8,683**	**8,724**	**8,779**	**8,898**	**8,898**	**8,877**
82									
83	Total Firm Surplus/Deficit		**6**	**5**	**6**	**5**	**5**	**5**	**5**

Table 10.4.1.2.1
Energy Allocation Factors
Residential Exchange Program

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
2	**Exchange Loads**												
3	Avista		454	458	462	467	470	476	484	493	500	510	519
4	Idaho Power		750	752	762	769	775	782	783	785	784	787	788
5	Northwestern Energy PNWR		72	73	73	74	74	74	75	76	76	77	77
6	Pacificorp		1,078	1,076	1,077	1,083	1,090	1,099	1,111	1,124	1,133	1,149	1,162
7	Portland General		995	1,005	1,016	1,027	1,038	1,049	1,060	1,072	1,080	1,095	1,107
8	Puget Sound Energy		1,342	1,348	1,339	1,346	1,352	1,363	1,387	1,411	1,431	1,460	1,485
9	Clark County PUD		298	302	305	307	309	309	309	309	309	309	309
10	Franklin		-	-	-	-	-	-	-	-	-	-	-
11	Grays Harbor		-	-	-	-	-	-	-	-	-	-	-
12	Snohomish		414	419	418	418	419	420	420	420	420	420	420
15													
16	**Average System Costs**												
17	Avista		57.46	57.46	58.50	59.47	60.76	61.97	63.07	64.22	65.44	66.71	68.04
18	Idaho Power		47.44	49.16	47.35	48.15	48.89	49.61	50.29	50.99	51.71	52.45	53.21
19	Northwestern Energy PNWR		55.35	55.35	56.97	58.31	59.16	60.24	61.34	62.48	63.64	64.84	66.08
20	Pacificorp		60.18	61.93	59.67	60.03	60.87	61.53	62.03	62.56	63.12	63.71	64.34
21	Portland General		68.48	68.48	70.97	72.23	73.60	75.20	76.62	78.08	79.60	81.16	82.79
22	Puget Sound Energy		67.30	69.03	68.59	70.43	71.75	73.30	74.70	76.15	77.66	79.24	80.88
23	Clark County PUD		59.30	59.30	61.31	63.52	64.07	67.27	66.73	68.19	69.56	73.59	74.08
24	Franklin		0.00	0.00	37.25	39.33	37.23	41.30	39.54	41.79	41.36	46.37	44.72
25	Grays Harbor		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Snohomish		46.71	46.71	47.65	50.72	49.79	54.85	53.64	56.01	56.24	61.26	60.02
29	Load-Weighted Average		60.34	61.35	61.28	62.62	63.55	65.15	65.97	67.22	68.35	72.76	73.83
30													
31	**Before Rate Test**												
32	Wheeling Rate		4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41	4.49	4.57	4.65
33	PF Exch Rate COU		44.71	45.40	45.78	47.26	47.53	49.53	49.87	50.32	50.73	53.42	54.05
34	PF Exch Rate IOU		44.73	45.43	45.78	47.26	47.53	49.53	49.89	50.35	50.78	53.47	54.12

Table 10.4.1.2.2
Energy Allocation Factors
Residential Exchange Program

	A	N	O	P	Q	R	S	T	U	V	W
1		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
2	**Exchange Loads**										
3	Avista	528	536	546	556	566	574	585	596	606	615
4	Idaho Power	790	789	792	794	795	794	798	793	794	792
5	Northwestern Energy PNWR	78	78	79	79	80	80	81	82	82	83
6	Pacificorp	1,175	1,185	1,202	1,215	1,229	1,239	1,257	1,271	1,285	1,296
7	Portland General	1,119	1,128	1,144	1,156	1,169	1,178	1,194	1,207	1,220	1,230
8	Puget Sound Energy	1,510	1,532	1,563	1,589	1,617	1,640	1,673	1,702	1,731	1,756
9	Clark County PUD	309	309	309	309	309	309	309	309	309	309
10	Franklin	-	-	-	-	-	-	-	-	-	-
11	Grays Harbor	-	-	-	-	-	-	-	-	-	-
12	Snohomish	420	420	420	420	420	420	420	420	420	420
15											
16	**Average System Costs**										
17	Avista	69.44	70.90	72.43	74.02	75.69	77.43	79.24	81.12	83.09	85.14
18	Idaho Power	53.99	54.79	55.61	56.46	57.33	58.22	59.14	59.85	60.79	61.76
19	Northwestern Energy PNWR	67.35	68.65	69.99	71.38	72.80	74.26	75.76	77.31	78.90	80.54
20	Pacificorp	65.00	65.69	66.42	67.19	67.99	68.84	69.72	70.65	71.62	72.63
21	Portland General	84.47	86.21	88.01	89.88	91.80	93.80	95.86	97.99	100.20	102.48
22	Puget Sound Energy	82.59	84.37	86.22	88.15	90.15	92.23	94.39	96.64	98.97	101.39
23	Clark County PUD	77.99	78.27	80.60	81.14	84.55	85.17	86.95	87.71	89.50	90.22
24	Franklin	49.72	48.07	50.80	49.46	54.32	52.93	54.33	53.04	54.45	53.02
25	Grays Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Snohomish	65.06	63.93	66.78	65.87	70.80	69.98	71.58	70.76	72.38	71.56
29	Load-Weighted Average	75.68	76.86	78.53	79.85	81.85	83.29	85.06	86.64	88.53	90.24
30											
31	**Before Rate Test**										
32	Wheeling Rate	4.73	4.81	4.90	4.98	5.07	5.16	5.25	5.34	5.44	5.54
33	PF Exch Rate COU	56.45	56.03	56.55	57.01	59.47	60.07	62.82	64.61	66.53	68.28
34	PF Exch Rate IOU	56.51	56.14	56.70	57.22	59.68	60.33	63.08	64.88	66.80	68.56

Table 10.4.1.2.3
Energy Allocation Factors
Residential Exchange Program

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
64	**Eligible Load**												
65	Avista		454	458	462	467	470	476	484	493	500	510	519
66	Idaho Power		750	752	762	769	775	782	783	785	784	0	0
67	Northwestern Energy PNWR		72	73	73	74	74	74	75	76	76	77	77
68	Pacificorp		1,078	1,076	1,077	1,083	1,090	1,099	1,111	1,124	1,133	1,149	1,162
69	Portland General		995	1,005	1,016	1,027	1,038	1,049	1,060	1,072	1,080	1,095	1,107
70	Puget Sound Energy		1,342	1,348	1,339	1,346	1,352	1,363	1,387	1,411	1,431	1,460	1,485
71	Clark County PUD		298	302	305	307	309	309	309	309	309	309	309
72	Franklin		-	-	-	-	-	-	0	0	0	0	0
73	Grays Harbor		-	-	-	-	-	-	0	0	0	0	0
74	Snohomish		414	419	418	418	419	420	420	420	420	420	420
77	Total POU Load		712	721	723	726	728	729	729	729	729	729	729
78	Total IOU Load		4,690	4,713	4,730	4,766	4,800	4,844	4,901	4,959	5,004	4,291	4,350
79													
80	**Gross Cost**												
81	Avista		228,936	230,699	236,843	243,178	250,933	258,469	267,630	277,273	287,422	298,105	309,348
82	Idaho Power		312,444	323,680	316,027	324,280	332,848	339,897	345,119	350,487	356,005	0	0
83	Northwestern Energy PNWR		35,097	35,308	36,511	37,595	38,375	39,308	40,318	41,361	42,438	43,551	44,700
84	Pacificorp		569,822	583,936	563,057	569,640	583,061	592,236	603,760	615,767	628,278	641,315	654,903
85	Portland General		598,527	603,002	631,880	650,055	671,116	690,983	711,609	733,077	755,424	778,685	802,899
86	Puget Sound Energy		793,257	815,366	804,434	830,593	852,271	875,443	907,390	940,921	976,119	1,013,065	1,051,849
87	Clark County PUD		155,242	156,860	163,558	170,905	173,847	182,110	180,647	184,618	188,827	199,218	200,539
88	Franklin		0	0	0	0	0	0	0	0	0	0	0
89	Grays Harbor		0	0	0	0	0	0	0	0	0	0	0
90	Snohomish		169,865	171,477	174,533	185,896	183,180	201,968	197,517	206,256	207,660	225,595	221,030
93	Total		2,863,190	2,920,329	2,926,843	3,012,142	3,085,630	3,180,413	3,253,990	3,349,761	3,442,172	3,199,534	3,285,269
94	Total POU Exch		325,108	328,337	338,091	356,801	357,027	384,078	378,164	390,874	396,487	424,814	421,569
95	Total IOU Exch		2,538,082	2,591,991	2,588,752	2,655,341	2,728,603	2,796,335	2,875,826	2,958,887	3,045,685	2,774,720	2,863,699
96													
97	**Wheeling Rate**		4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41	4.49	4.57	4.65
98	**Transmission Cost**		197,886	198,490	199,171	200,601	202,473	207,304	213,394	219,628	226,154	201,096	207,014
99	**Generation Cost**		2,665,304	2,721,838	2,727,672	2,811,541	2,883,157	2,973,109	3,040,596	3,130,133	3,216,018	2,998,438	3,078,255

Table 10.4.1.2.4
Energy Allocation Factors
Residential Exchange Program

	A	N	O	P	Q	R	S	T	U	V	W
1		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
64	**Eligible Load**										
65	Avista	528	536	546	556	566	574	585	596	606	615
66	Idaho Power	0	0	0	0	0	0	0	0	0	0
67	Northwestern Energy PNWR	78	78	79	79	80	80	81	82	82	83
68	Pacificorp	1,175	1,185	1,202	1,215	1,229	1,239	1,257	1,271	1,285	1,296
69	Portland General	1,119	1,128	1,144	1,156	1,169	1,178	1,194	1,207	1,220	1,230
70	Puget Sound Energy	1,510	1,532	1,563	1,589	1,617	1,640	1,673	1,702	1,731	1,756
71	Clark County PUD	309	309	309	309	309	309	309	309	309	309
72	Franklin	0	0	0	0	0	0	0	0	0	0
73	Grays Harbor	0	0	0	0	0	0	0	0	0	0
74	Snohomish	420	420	420	420	420	420	420	420	420	420
77	Total POU Load	729	729	729	729	729	729	729	729	729	729
78	Total IOU Load	4,410	4,459	4,533	4,596	4,660	4,712	4,790	4,857	4,925	4,980
79											
80	**Gross Cost**										
81	Avista	321,182	333,636	346,742	360,534	375,047	390,319	406,388	423,296	441,085	459,800
82	Idaho Power	0	0	0	0	0	0	0	0	0	0
83	Northwestern Energy PNWR	45,889	47,117	48,386	49,698	51,054	52,456	53,906	55,405	56,955	58,559
84	Pacificorp	669,066	683,831	699,224	715,275	732,012	749,466	767,671	786,660	806,469	827,134
85	Portland General	828,106	854,349	881,670	910,115	939,732	970,570	1,002,680	1,036,116	1,070,934	1,107,193
86	Puget Sound Energy	1,092,563	1,135,305	1,180,176	1,227,285	1,276,743	1,328,668	1,383,185	1,440,425	1,500,522	1,563,622
87	Clark County PUD	211,130	212,472	218,211	219,657	228,907	231,214	235,392	237,452	242,307	244,915
88	Franklin	0	0	0	0	0	0	0	0	0	0
89	Grays Harbor	0	0	0	0	0	0	0	0	0	0
90	Snohomish	239,575	236,061	245,904	242,559	260,700	258,392	263,581	260,555	266,538	264,238
93	Total	3,407,511	3,502,770	3,620,313	3,725,121	3,864,194	3,981,084	4,112,803	4,239,908	4,384,811	4,525,462
94	Total POU Exch	450,705	448,533	464,116	462,216	489,607	489,605	498,973	498,006	508,845	509,153
95	Total IOU Exch	2,956,806	3,054,236	3,156,197	3,262,905	3,374,587	3,491,479	3,613,830	3,741,902	3,875,966	4,016,308
96											
97	**Wheeling Rate**	4.73	4.81	4.90	4.98	5.07	5.16	5.25	5.34	5.44	5.54
98	**Transmission Cost**	213,050	219,375	225,700	232,326	239,248	246,572	253,916	261,558	269,411	277,660
99	**Generation Cost**	3,194,461	3,283,394	3,394,613	3,492,795	3,624,946	3,734,513	3,858,887	3,978,351	4,115,400	4,247,802

Table 10.4.1.3.1
Energy Allocation Factors
Aggregated Loads and Resources

	B	C	D	E	F	G	H	I	J
4			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
5	Loss Percent Assumption		2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
6									
7	**Loads**								
8	Priority Firm - 7(b) Loads								
9		TOCA Load	7,063	7,144	7,218	7,259	7,263	7,282	7,347
10		Load Following	(10)	(34)	2	5	21	37	37
11		Tier 2	21.57	58.18	39	50	65	91	117
12		5(c) Exchange	5,559	5,591	5,611	5,651	5,688	5,735	5,794
13	Industrial Firm - 7(c) Loads								
14		Direct Service Industries	350	350	350	350	350	350	350
15	New Resources - 7(f) Loads								
16		NR	0.001	0.001	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads								
18		Avista (WNP#3 Settle.)	86	86	86	86	86	86	43
19		Clark PUD	0	0	0	0	0	0	0
20		Ditmer/Substation Service	9	9	9	9	9	9	9
21		Puget Sound Energy	0	0	0	0	0	0	0
22		Northern Lights	0	0	0	0	0	0	0
23	Total Loads		**13,079**	**13,205**	**13,314**	**13,411**	**13,483**	**13,590**	**13,696**
24									

Table 10.4.1.3.2
Energy Allocation Factors
Aggregated Loads and Resources

	B	C	K	L	M	N	O	P	Q
4			2019	2020	2021	2022	2023	2024	2025
5	Loss Percent Assumption		2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
6									
7	**Loads**								
8	Priority Firm - 7(b) Loads								
9		TOCA Load	7,382	7,402	7,411	7,413	7,417	7,420	7,423
10		Load Following	32	26	17	12	4	0	(7)
11		Tier 2	141	162	195	219	248	271	304
12		5(c) Exchange	5,854	5,900	5,166	5,227	5,289	5,339	5,415
13	Industrial Firm - 7(c) Loads								
14		Direct Service Industries	350	350	350	350	350	350	350
15	New Resources - 7(f) Loads								
16		NR	0.001	0.001	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads								
18		Avista (WNP#3 Settle.)	43	0	0	0	0	0	0
19		Clark PUD	0	0	0	0	0	0	0
20		Ditmer/Substation Service	9	9	9	9	9	9	9
21		Puget Sound Energy	0	0	0	0	0	0	0
22		Northern Lights	0	0	0	0	0	0	0
23	Total Loads		**13,810**	**13,850**	**13,148**	**13,231**	**13,318**	**13,390**	**13,494**
24									

Table 10.4.1.3.3
Energy Allocation Factors
Aggregated Loads and Resources

	B	C	R	S	T	U	V	W	X
4			**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
5	Loss Percent Assumption		2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
6									
7	**Loads**								
8	Priority Firm - 7(b) Loads								
9		TOCA Load	7,426	7,428	7,437	7,440	7,526	7,526	7,506
10		Load Following	(14)	(21)	(10)	17	42	42	42
11		Tier 2	333	363	387	420	432	432	431
12		5(c) Exchange	5,480	5,546	5,599	5,680	5,749	5,818	5,875
13	Industrial Firm - 7(c) Loads								
14		Direct Service Industries	350	350	350	350	350	350	350
15	New Resources - 7(f) Loads								
16		NR	0.001	0.001	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads								
18		Avista (WNP#3 Settle.)	0	0	0	0	0	0	0
19		Clark PUD	0	0	0	0	0	0	0
20		Ditmer/Substation Service	9	9	9	9	9	9	9
21		Puget Sound Energy	0	0	0	0	0	0	0
22		Northern Lights	0	0	0	0	0	0	0
23	Total Loads		**13,585**	**13,676**	**13,773**	**13,917**	**14,109**	**14,178**	**14,213**
24									

	B	C	D	E	F	G	H	I	J
4			2012	2013	2014	2015	2016	2017	2018
25	Resources								
26	Federal Base System								
27		Hydro	7,043	7,040	7,024	7,030	7,027	7,028	7,026
28		Other Resources	0	0	0	0	0	0	0
29		Small Thermal & Misc.							
30		Combustion Turbines							
31		Renewables	0	0	0	0	0	0	0
32		Cogeneration							
33		Imports	241	241	241	239	235	221	179
34		Regional Transfers (In)	37	31	29	26	26	26	26
35		Large Thermal	1,030	878	1,030	878	1,030	878	1,030
36		Non-Utility Generation	0	0	0	0	0	0	0
37		Slice Losses Return	37	36	37	36	37	36	36
38		Augmentation Purchases	0	176	137	307	204	403	268
39		Tier 2 Purchases	22	58	39	50	65	91	117
40	less: FBS Obligations								
41		BC Hydro (Cdn Entitlement)	(537)	(519)	(514)	(488)	(511)	(505)	(499)
42		Hungry Horse	(5)	(5)	(5)	(5)	(4)	0	0
43		Pre Subscripition	0	0	0	0	0	0	0
44		USBR Pump Load	(178)	(179)	(179)	(179)	(178)	(179)	(179)
45	less: FBS Uses								
46		Sierra Pacific (Wells)	(62)	(62)	(62)	(62)	(62)	(62)	(19)
47		PacifiCorp (Southern Idaho)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
48		PacifiCorp (Capacity/Exchange)	(6)	(6)	0	0	0	0	0
49		Pasadena	(2)	(2)	(2)	0	0	0	0
50		Riverside	(9)	(10)	(10)	(10)	(2)	0	0
51		PG&E	(27)	(27)	(27)	(27)	(27)	(27)	(27)
52		Intertie Losses	(1)	(1)	(1)	(1)	(1)	(1)	(1)
53	Exchange Resources								
54		5(c) Exchange	5,559	5,591	5,611	5,651	5,688	5,735	5,794
55	New Resources								
56		Cowlitz Falls	26	26	26	26	26	26	26
57		Idaho Falls	14	14	14	14	14	14	14
58		Foote Creek 1	5	5	5	5	5	5	5
59		Foote Creek 2	1	1	1	1	1	1	1
60		Foote Creek 4	6	6	6	6	6	6	6
61		Stateline Wind Project	22	22	22	22	22	22	22
62		Condon Wind Project	10	10	10	10	10	10	10
63		Klondike I	8	8	8	8	8	8	8
64		Georgia-Pacific Paper (Wauna)	19	19	19	19	11	0	0
65		Klondike III	16	16	16	16	16	16	16
66		Fourmile Hill Geothermal	0	0	0	0	0	0	0
67		Ashland Solar Project	0	0	0	0	0	0	0
68		White Bluffs Solar	0	0	0	0	0	0	0
69		Dworshak/Clearwater Small Hydrc	3	3	3	3	3	3	3
70		Elwha Hydro	0	0	0	0	0	0	0
71		Glines Canyon Hydro	0	0	0	0	0	0	0
72		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
73	Total Resources		**13,106**	**13,207**	**13,314**	**13,411**	**13,483**	**13,590**	**13,696**

	B	C	K	L	M	N	O	P	Q
4			**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
25	**Resources**								
26	Federal Base System								
27		Hydro	7,025	7,022	7,022	7,020	7,020	7,016	7,018
28		Other Resources	0	0	0	0	0	0	0
29		Small Thermal & Misc.							
30		Combustion Turbines							
31		Renewables	0	0	0	0	0	0	0
32		Cogeneration							
33		Imports	161	161	161	161	161	161	160
34		Regional Transfers (In)	5	0	0	0	0	0	0
35		Large Thermal	878	1,030	878	1,030	878	1,030	878
36		Non-Utility Generation	0	0	0	0	0	0	0
37		Slice Losses Return	36	36	36	36	36	36	36
38		Augmentation Purchases	444	260	407	263	406	252	396
39		Tier 2 Purchases	141	162	195	219	248	271	304
40	less: FBS Obligations								
41		BC Hydro (Cdn Entitlement)	(493)	(488)	(483)	(478)	(473)	(469)	(465)
42		Hungry Horse	0	0	0	0	0	0	0
43		Pre Subscripition	0	0	0	0	0	0	0
44		USBR Pump Load	(179)	(178)	(179)	(179)	(179)	(179)	(179)
45	less: FBS Uses								
46		Sierra Pacific (Wells)	0	0	0	0	0	0	0
47		PacifiCorp (Southern Idaho)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
48		PacifiCorp (Capacity/Exchange)	0	0	0	0	0	0	0
49		Pasadena	0	0	0	0	0	0	0
50		Riverside	0	0	0	0	0	0	0
51		PG&E	(7)	0	0	0	0	0	0
52		Intertie Losses	(0)	0	0	0	0	0	0
53	Exchange Resources								
54		5(c) Exchange	5,854	5,900	5,166	5,227	5,289	5,339	5,415
55	New Resources								
56		Cowlitz Falls	26	26	26	26	26	26	26
57		Idaho Falls	14	14	14	0	0	0	0
58		Foote Creek 1	5	5	5	5	5	5	5
59		Foote Creek 2	1	1	1	1	1	1	1
60		Foote Creek 4	6	6	6	6	6	6	6
61		Stateline Wind Project	22	22	22	22	22	22	22
62		Condon Wind Project	10	10	10	10	10	10	10
63		Klondike I	8	8	8	8	8	8	8
64		Georgia-Pacific Paper (Wauna)	0	0	0	0	0	0	0
65		Klondike III	16	16	16	16	16	16	16
66		Fourmile Hill Geothermal	0	0	0	0	0	0	0
67		Ashland Solar Project	0	0	0	0	0	0	0
68		White Bluffs Solar	0	0	0	0	0	0	0
69		Dworshak/Clearwater Small Hydrc	3	3	3	3	3	3	3
70		Elwha Hydro	0	0	0	0	0	0	0
71		Glines Canyon Hydro	0	0	0	0	0	0	0
72		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
73	Total Resources		**13,810**	**13,850**	**13,148**	**13,231**	**13,318**	**13,390**	**13,494**

	B	C	R	S	T	U	V	W	X
4			2026	2027	2028	2029	2030	2031	2032
25	**Resources**								
26	Federal Base System								
27		Hydro	7,016	7,015	7,012	7,013	7,013	7,013	7,013
28		Other Resources	0	0	0	0	0	0	0
29		Small Thermal & Misc.							
30		Combustion Turbines							
31		Renewables	0	0	0	0	0	0	0
32		Cogeneration							
33		Imports	160	160	160	160	160	160	160
34		Regional Transfers (In)	0	0	0	0	0	0	0
35		Large Thermal	1,030	878	1,030	878	878	878	878
36		Non-Utility Generation	0	0	0	0	0	0	0
37		Slice Losses Return	36	36	36	36	36	36	36
38		Augmentation Purchases	238	382	265	441	553	553	532
39		Tier 2 Purchases	333	363	387	420	432	432	431
40	less: FBS Obligations								
41		BC Hydro (Cdn Entitlement)	(461)	(457)	(453)	(448)	(448)	(448)	(448)
42		Hungry Horse	0	0	0	0	0	0	0
43		Pre Subscripition	0	0	0	0	0	0	0
44		USBR Pump Load	(179)	(179)	(179)	(179)	(179)	(179)	(179)
45	less: FBS Uses								
46		Sierra Pacific (Wells)	0	0	0	0	0	0	0
47		PacifiCorp (Southern Idaho)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
48		PacifiCorp (Capacity/Exchange)	0	0	0	0	0	0	0
49		Pasadena	0	0	0	0	0	0	0
50		Riverside	0	0	0	0	0	0	0
51		PG&E	0	0	0	0	0	0	0
52		Intertie Losses	0	0	0	0	0	0	0
53	Exchange Resources								
54		5(c) Exchange	5,480	5,546	5,599	5,680	5,749	5,818	5,875
55	New Resources								
56		Cowlitz Falls	26	26	26	26	26	26	26
57		Idaho Falls	0	0	0	0	0	0	0
58		Foote Creek 1	5	5	5	5	5	5	5
59		Foote Creek 2	1	1	1	1	1	1	1
60		Foote Creek 4	6	6	6	6	6	6	6
61		Stateline Wind Project	22	22	22	22	22	22	22
62		Condon Wind Project	10	10	10	10	10	10	10
63		Klondike I	8	8	8	8	8	8	8
64		Georgia-Pacific Paper (Wauna)	0	0	0	0	0	0	0
65		Klondike III	16	16	0	0	0	0	0
66		Fourmile Hill Geothermal	0	0	0	0	0	0	0
67		Ashland Solar Project	0	0	0	0	0	0	0
68		White Bluffs Solar	0	0	0	0	0	0	0
69		Dworshak/Clearwater Small Hydrc	3	3	3	3	3	3	3
70		Elwha Hydro	0	0	0	0	0	0	0
71		Glines Canyon Hydro	0	0	0	0	0	0	0
72		Rocky Brook	0.25	0.25	0.25	0.25	0.25	0.25	0.25
73	Total Resources		**13,585**	**13,676**	**13,773**	**13,917**	**14,109**	**14,178**	**14,213**

Table 10.4.1.4.1
Energy Allocation Factors
Calculation of Energy Allocation Factors

	B	C	D	E	F	G
4		**2012**	**2013**	**2014**	**2015**	**2016**
5						
6	**Loads (after adjustments)**					
7	Preference	7,074	7,168	7,258	7,314	7,349
8	Exchange	5,559	5,591	5,611	5,651	5,688
9	DSI	350	350	350	350	350
10	NR	0.001	0.001	0.001	0.001	0.001
11	FPS	95	95	95	95	95
12						
13	Load Pools -- Program Case					
14	Priority Firm - 7(b) Loads	12,633	12,759	12,869	12,965	13,038
15	Industrial Firm - 7(c) Loads	350	350	350	350	350
16	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads	95	95	95	95	95
18	Total Firm Loads	13,079	13,205	13,314	13,411	13,483
19	Secondary	2,421	2,216	2,192	2,073	2,095
20						
21	**Resources (after adjustments)**					
22	Federal Base System	7,418	7,487	7,575	7,631	7,675
23	Exchange Resources	5,559	5,591	5,611	5,651	5,688
24	New Resources	130	130	130	130	121
25	Total Firm Resources	13,107	13,208	13,315	13,412	13,484
26						
27	Allocators -- Program Case					
28	Federal Base System					
29	Priority Firm - 7(b) Loads	7,418	7,487	7,575	7,631	7,675
30	Industrial Firm - 7(c) Loads	0	0	0	0	0
31	New Resources - 7(f) Loads	0	0	0	0	0
32	Surplus Firm - SP Loads	0	0	0	0	0
33	Exchange Resources					
34	Priority Firm - 7(b) Loads	5,214	5,273	5,294	5,334	5,363
35	Industrial Firm - 7(c) Loads	271	251	249	249	256
36	New Resources - 7(f) Loads	0.0008	0.0007	0.0007	0.0007	0.0008
37	Surplus Firm - SP Loads	74	68	68	67	70
38	New Resources					
39	Priority Firm - 7(b) Loads	0	0	0	0	0
40	Industrial Firm - 7(c) Loads	79	100	101	101	95
41	New Resources - 7(f) Loads	0	0	0	0	0
42	Surplus Firm - SP Loads	22	27	27	27	26
43						

Table 10.4.1.4.2
Energy Allocation Factors
Calculation of Energy Allocation Factors

	B	H	I	J	K	L
4		**2017**	**2018**	**2019**	**2020**	**2021**
5						
6	**Loads (after adjustments)**					
7	Preference	7,410	7,500	7,554	7,590	7,623
8	Exchange	5,735	5,794	5,854	5,900	5,166
9	DSI	350	350	350	350	350
10	NR	0.001	0.001	0.001	0.001	0.001
11	FPS	95	52	52	9	9
12						
13	Load Pools -- Program Case					
14	Priority Firm - 7(b) Loads	13,145	13,294	13,408	13,490	12,788
15	Industrial Firm - 7(c) Loads	350	350	350	350	350
16	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads	95	52	52	9	9
18	Total Firm Loads	13,590	13,696	13,810	13,850	13,148
19	Secondary	2,049	2,049	2,049	2,049	2,049
20						
21	**Resources (after adjustments)**					
22	Federal Base System	7,746	7,793	7,847	7,840	7,872
23	Exchange Resources	5,735	5,794	5,854	5,900	5,166
24	New Resources	110	110	110	110	110
25	Total Firm Resources	13,591	13,697	13,811	13,850	13,148
26						
27	Allocators -- Program Case					
28	Federal Base System					
29	Priority Firm - 7(b) Loads	7,746	7,793	7,847	7,840	7,872
30	Industrial Firm - 7(c) Loads	0	0	0	0	0
31	New Resources - 7(f) Loads	0	0	0	0	0
32	Surplus Firm - SP Loads	0	0	0	0	0
33	Exchange Resources					
34	Priority Firm - 7(b) Loads	5,399	5,501	5,561	5,651	4,916
35	Industrial Firm - 7(c) Loads	264	255	254	243	243
36	New Resources - 7(f) Loads	0.0008	0.0007	0.0007	0.0007	0.0007
37	Surplus Firm - SP Loads	72	38	38	6	6
38	New Resources					
39	Priority Firm - 7(b) Loads	0	0	0	0	0
40	Industrial Firm - 7(c) Loads	86	95	96	107	107
41	New Resources - 7(f) Loads	0	0	0	0	0
42	Surplus Firm - SP Loads	23	14	14	3	3
43						

Table 10.4.1.4.3
Energy Allocation Factors
Calculation of Energy Allocation Factors

	B	M	N	O	P	Q
4		**2022**	**2023**	**2024**	**2025**	**2026**
5						
6	**Loads (after adjustments)**					
7	Preference	7,645	7,669	7,691	7,719	7,745
8	Exchange	5,227	5,289	5,339	5,415	5,480
9	DSI	350	350	350	350	350
10	NR	0.001	0.001	0.001	0.001	0.001
11	FPS	9	9	9	9	9
12						
13	Load Pools -- Program Case					
14	Priority Firm - 7(b) Loads	12,872	12,958	13,030	13,135	13,225
15	Industrial Firm - 7(c) Loads	350	350	350	350	350
16	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads	9	9	9	9	9
18	Total Firm Loads	13,231	13,318	13,390	13,494	13,585
19	Secondary	2,049	2,049	2,049	2,049	2,049
20						
21	**Resources (after adjustments)**					
22	Federal Base System	7,908	7,932	7,954	7,983	8,009
23	Exchange Resources	5,227	5,289	5,339	5,415	5,480
24	New Resources	96	96	96	96	96
25	Total Firm Resources	13,231	13,318	13,390	13,494	13,585
26						
27	Allocators -- Program Case					
28	Federal Base System					
29	Priority Firm - 7(b) Loads	7,908	7,932	7,954	7,983	8,009
30	Industrial Firm - 7(c) Loads	0	0	0	0	0
31	New Resources - 7(f) Loads	0	0	0	0	0
32	Surplus Firm - SP Loads	0	0	0	0	0
33	Exchange Resources					
34	Priority Firm - 7(b) Loads	4,963	5,025	5,076	5,152	5,217
35	Industrial Firm - 7(c) Loads	257	257	257	257	257
36	New Resources - 7(f) Loads	0.0008	0.0008	0.0008	0.0008	0.0008
37	Surplus Firm - SP Loads	7	7	7	7	7
38	New Resources					
39	Priority Firm - 7(b) Loads	0	0	0	0	0
40	Industrial Firm - 7(c) Loads	94	94	94	94	94
41	New Resources - 7(f) Loads	0	0	0	0	0
42	Surplus Firm - SP Loads	3	3	3	3	3
43						

	B	R	S	T	U	V	W
4		**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
5							
6	**Loads (after adjustments)**						
7	Preference	7,770	7,815	7,878	8,000	8,000	7,979
8	Exchange	5,546	5,599	5,680	5,749	5,818	5,875
9	DSI	350	350	350	350	350	350
10	NR	0.001	0.001	0.001	0.001	0.001	0.001
11	FPS	9	9	9	9	9	9
12							
13	Load Pools -- Program Case						
14	Priority Firm - 7(b) Loads	13,316	13,414	13,558	13,749	13,819	13,853
15	Industrial Firm - 7(c) Loads	350	350	350	350	350	350
16	New Resources - 7(f) Loads	0.001	0.001	0.001	0.001	0.001	0.001
17	Surplus Firm - SP Loads	9	9	9	9	9	9
18	Total Firm Loads	13,676	13,773	13,917	14,109	14,178	14,213
19	Secondary	2,049	2,049	2,049	2,049	2,049	2,049
20							
21	**Resources (after adjustments)**						
22	Federal Base System	8,034	8,094	8,157	8,280	8,280	8,258
23	Exchange Resources	5,546	5,599	5,680	5,749	5,818	5,875
24	New Resources	96	81	80	80	80	80
25	Total Firm Resources	13,676	13,773	13,917	14,109	14,178	14,213
26							
27	Allocators -- Program Case						
28	Federal Base System						
29	Priority Firm - 7(b) Loads	8,034	8,094	8,157	8,280	8,280	8,258
30	Industrial Firm - 7(c) Loads	0	0	0	0	0	0
31	New Resources - 7(f) Loads	0	0	0	0	0	0
32	Surplus Firm - SP Loads	0	0	0	0	0	0
33	Exchange Resources						
34	Priority Firm - 7(b) Loads	5,282	5,320	5,401	5,469	5,539	5,596
35	Industrial Firm - 7(c) Loads	257	272	272	272	272	272
36	New Resources - 7(f) Loads	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
37	Surplus Firm - SP Loads	7	7	7	7	7	7
38	New Resources						
39	Priority Firm - 7(b) Loads	0	0	0	0	0	0
40	Industrial Firm - 7(c) Loads	94	78	78	78	78	78
41	New Resources - 7(f) Loads	0	0	0	0	0	0
42	Surplus Firm - SP Loads	3	2	2	2	2	2
43							

	B	C	D	E	F	G
4		2012	2013	2014	2015	2016
44	Allocation Factors -- Program Case with Exchange					
45	Federal Base System + NR					
46	Priority Firm - 7(b) Loads	0.9866	0.9834	0.9833	0.9834	0.9846
47	Industrial Firm - 7(c) Loads	0.0105	0.0131	0.0131	0.0130	0.0121
48	New Resources - 7(f) Loads	0.000000031	0.000000038	0.000000039	0.000000038	0.000000036
49	Surplus Firm - SP Loads	0.0029	0.0035	0.0036	0.0035	0.0033
50	Federal Base System					
51	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
52	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
53	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
54	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
55	Exchange Resources					
56	Priority Firm - 7(b) Loads	0.9380	0.9430	0.9435	0.9439	0.9428
57	Industrial Firm - 7(c) Loads	0.0488	0.0449	0.0444	0.0441	0.0450
58	New Resources - 7(f) Loads	0.00000014	0.00000013	0.00000013	0.00000013	0.00000013
59	Surplus Firm - SP Loads	0.0133	0.0121	0.0120	0.0119	0.0122
60	New Resources					
61	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
62	Industrial Firm - 7(c) Loads	0.7863	0.7869	0.7869	0.7869	0.7863
63	New Resources - 7(f) Loads	0.0000023	0.0000023	0.0000023	0.0000023	0.0000023
64	Surplus Firm - SP Loads	0.2137	0.2131	0.2131	0.2131	0.2137
65	Conservation & General					
66	Priority Firm - 7(b) Loads	0.9659	0.9663	0.9666	0.9668	0.9670
67	Industrial Firm - 7(c) Loads	0.0268	0.0265	0.0263	0.0261	0.0260
68	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000008	0.00000008	0.00000008
69	Surplus Firm - SP Loads	0.0073	0.0072	0.0071	0.0071	0.0071
70	FPS Revenues and Costs					
71	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
72	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
73	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
74	Surplus Firm - SP Loads	1.0000	1.0000	1.0000	1.0000	1.0000
75	Irrigation and Low Density					
76	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
77	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
78	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
79	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
80	Surplus Deficit					
81	Priority Firm - 7(b) Loads	0.9730	0.9733	0.9735	0.9737	0.9738
82	Industrial Firm - 7(c) Loads	0.0270	0.0267	0.0265	0.0263	0.0262
83	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000008	0.00000008	0.00000008
84	Surplus Firm - SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
85	7(c)(2) Delta					
86	Priority Firm - 7(b) Loads	0.999999919	0.999999919	0.999999920	0.999999921	0.999999921
87	New Resources - 7(f) Loads	0.000000081	0.000000081	0.000000080	0.000000079	0.000000079
88	Rate Protection					
89	PF Exchange	0.6598	0.6775	0.6802	0.6917	0.6912
90	Industrial Firm - 7(c) Loads	0.0416	0.0425	0.0425	0.0429	0.0426
91	New Resources - 7(f) Loads	0.00000012	0.00000012	0.00000012	0.00000013	0.00000013
92	Secondary Sales	0.2986	0.2800	0.2773	0.2654	0.2662
93	7b2 Industrial 7c2 Delta					
94	Priority Firm - 7(b) Loads	0.99999981	0.99999982	0.99999982	0.99999982	0.99999982
95	New Resources - 7(f) Loads	0.00000019	0.00000018	0.00000018	0.00000018	0.00000018
96	Post Rate Test Costs					
97	PF Preference	0.5599	0.5618	0.5640	0.5642	0.5637
98	PF Exchange	0.4401	0.4382	0.4360	0.4358	0.4363

Table 10.4.1.4.6
Energy Allocation Factors
Calculation of Energy Allocation Factors

	B	H	I	J	K	L
4		**2017**	**2018**	**2019**	**2020**	**2021**
44	Allocation Factors -- Program Case with Exchange					
45	Federal Base System + NR					
46	Priority Firm - 7(b) Loads	0.9860	0.9861	0.9862	0.9861	0.9862
47	Industrial Firm - 7(c) Loads	0.0110	0.0121	0.0121	0.0135	0.0135
48	New Resources - 7(f) Loads	0.000000032	0.000000035	0.000000035	0.000000040	0.000000040
49	Surplus Firm - SP Loads	0.0030	0.0018	0.0018	0.0004	0.0004
50	Federal Base System					
51	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
52	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
53	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
54	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
55	Exchange Resources					
56	Priority Firm - 7(b) Loads	0.9415	0.9494	0.9501	0.9577	0.9517
57	Industrial Firm - 7(c) Loads	0.0461	0.0440	0.0435	0.0412	0.0470
58	New Resources - 7(f) Loads	0.00000014	0.00000013	0.00000013	0.00000012	0.00000014
59	Surplus Firm - SP Loads	0.0125	0.0065	0.0065	0.0011	0.0013
60	New Resources					
61	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
62	Industrial Firm - 7(c) Loads	0.7869	0.8705	0.8705	0.9740	0.9740
63	New Resources - 7(f) Loads	0.0000023	0.0000026	0.0000026	0.0000029	0.0000029
64	Surplus Firm - SP Loads	0.2131	0.1295	0.1295	0.0260	0.0260
65	Conservation & General					
66	Priority Firm - 7(b) Loads	0.9672	0.9706	0.9709	0.9740	0.9726
67	Industrial Firm - 7(c) Loads	0.0258	0.0256	0.0254	0.0253	0.0266
68	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000007	0.00000007	0.00000008
69	Surplus Firm - SP Loads	0.0070	0.0038	0.0038	0.0007	0.0007
70	FPS Revenues and Costs					
71	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
72	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
73	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
74	Surplus Firm - SP Loads	1.0000	1.0000	1.0000	1.0000	1.0000
75	Irrigation and Low Density					
76	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
77	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
78	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
79	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
80	Surplus Deficit					
81	Priority Firm - 7(b) Loads	0.9740	0.9743	0.9745	0.9747	0.9733
82	Industrial Firm - 7(c) Loads	0.0260	0.0257	0.0255	0.0253	0.0267
83	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000007	0.00000007	0.00000008
84	Surplus Firm - SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
85	7(c)(2) Delta					
86	Priority Firm - 7(b) Loads	0.999999922	0.999999923	0.999999923	0.999999924	0.999999920
87	New Resources - 7(f) Loads	0.000000078	0.000000077	0.000000077	0.000000076	0.000000080
88	Rate Protection					
89	PF Exchange	0.6969	0.7027	0.7048	0.7101	0.6820
90	Industrial Firm - 7(c) Loads	0.0426	0.0425	0.0422	0.0422	0.0463
91	New Resources - 7(f) Loads	0.00000013	0.00000012	0.00000012	0.00000012	0.00000014
92	Secondary Sales	0.2605	0.2548	0.2530	0.2477	0.2717
93	7b2 Industrial 7c2 Delta					
94	Priority Firm - 7(b) Loads	0.99999982	0.99999982	0.99999982	0.99999983	0.99999980
95	New Resources - 7(f) Loads	0.00000018	0.00000018	0.00000018	0.00000017	0.00000020
96	Post Rate Test Costs					
97	PF Preference	0.5637	0.5642	0.5634	0.5626	0.5961
98	PF Exchange	0.4363	0.4358	0.4366	0.4374	0.4039

	B	M	N	O	P	Q
4		**2022**	**2023**	**2024**	**2025**	**2026**
44	Allocation Factors -- Program Case with Exchange					
45	Federal Base System + NR					
46	Priority Firm - 7(b) Loads	0.9880	0.9880	0.9880	0.9881	0.9881
47	Industrial Firm - 7(c) Loads	0.0117	0.0117	0.0117	0.0116	0.0116
48	New Resources - 7(f) Loads	0.000000034	0.000000034	0.000000034	0.000000034	0.000000034
49	Surplus Firm - SP Loads	0.0003	0.0003	0.0003	0.0003	0.0003
50	Federal Base System					
51	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
52	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
53	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
54	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
55	Exchange Resources					
56	Priority Firm - 7(b) Loads	0.9496	0.9502	0.9507	0.9514	0.9519
57	Industrial Firm - 7(c) Loads	0.0491	0.0485	0.0481	0.0474	0.0468
58	New Resources - 7(f) Loads	0.00000014	0.00000014	0.00000014	0.00000014	0.00000014
59	Surplus Firm - SP Loads	0.0013	0.0013	0.0013	0.0013	0.0012
60	New Resources					
61	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
62	Industrial Firm - 7(c) Loads	0.9740	0.9740	0.9740	0.9740	0.9740
63	New Resources - 7(f) Loads	0.0000029	0.0000029	0.0000029	0.0000029	0.0000029
64	Surplus Firm - SP Loads	0.0260	0.0260	0.0260	0.0260	0.0260
65	Conservation & General					
66	Priority Firm - 7(b) Loads	0.9728	0.9730	0.9731	0.9733	0.9735
67	Industrial Firm - 7(c) Loads	0.0265	0.0263	0.0262	0.0260	0.0258
68	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000008	0.00000008	0.00000008
69	Surplus Firm - SP Loads	0.0007	0.0007	0.0007	0.0007	0.0007
70	FPS Revenues and Costs					
71	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
72	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
73	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
74	Surplus Firm - SP Loads	1.0000	1.0000	1.0000	1.0000	1.0000
75	Irrigation and Low Density					
76	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000
77	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
78	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000
79	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000
80	Surplus Deficit					
81	Priority Firm - 7(b) Loads	0.9735	0.9737	0.9738	0.9740	0.9742
82	Industrial Firm - 7(c) Loads	0.0265	0.0263	0.0262	0.0260	0.0258
83	New Resources - 7(f) Loads	0.00000008	0.00000008	0.00000008	0.00000008	0.00000008
84	Surplus Firm - SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
85	7(c)(2) Delta					
86	Priority Firm - 7(b) Loads	0.999999920	0.999999921	0.999999921	0.999999922	0.999999922
87	New Resources - 7(f) Loads	0.000000080	0.000000079	0.000000079	0.000000078	0.000000078
88	Rate Protection					
89	PF Exchange	0.6846	0.6871	0.6891	0.6922	0.6947
90	Industrial Firm - 7(c) Loads	0.0459	0.0455	0.0452	0.0448	0.0444
91	New Resources - 7(f) Loads	0.00000013	0.00000013	0.00000013	0.00000013	0.00000013
92	Secondary Sales	0.2695	0.2674	0.2656	0.2630	0.2609
93	7b2 Industrial 7c2 Delta					
94	Priority Firm - 7(b) Loads	0.99999980	0.99999981	0.99999981	0.99999981	0.99999981
95	New Resources - 7(f) Loads	0.00000020	0.00000019	0.00000019	0.00000019	0.00000019
96	Post Rate Test Costs					
97	PF Preference	0.5939	0.5919	0.5902	0.5877	0.5856
98	PF Exchange	0.4061	0.4081	0.4098	0.4123	0.4144

	B	R	S	T	U	V	W
4		**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
44	Allocation Factors -- Program Case with Exchange						
45	Federal Base System + NR						
46	Priority Firm - 7(b) Loads	0.9881	0.9901	0.9902	0.9904	0.9904	0.9904
47	Industrial Firm - 7(c) Loads	0.0115	0.0096	0.0095	0.0094	0.0094	0.0094
48	New Resources - 7(f) Loads	0.000000034	0.000000028	0.000000028	0.000000028	0.000000028	0.000000028
49	Surplus Firm - SP Loads	0.0003	0.0003	0.0003	0.0002	0.0002	0.0002
50	Federal Base System						
51	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
52	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
53	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
54	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	Exchange Resources						
56	Priority Firm - 7(b) Loads	0.9525	0.9501	0.9508	0.9514	0.9520	0.9525
57	Industrial Firm - 7(c) Loads	0.0463	0.0486	0.0479	0.0473	0.0468	0.0463
58	New Resources - 7(f) Loads	0.00000014	0.00000014	0.00000014	0.00000014	0.00000014	0.00000014
59	Surplus Firm - SP Loads	0.0012	0.0013	0.0013	0.0013	0.0012	0.0012
60	New Resources						
61	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
62	Industrial Firm - 7(c) Loads	0.9740	0.9740	0.9740	0.9740	0.9740	0.9741
63	New Resources - 7(f) Loads	0.0000029	0.0000029	0.0000029	0.0000029	0.0000029	0.0000029
64	Surplus Firm - SP Loads	0.0260	0.0260	0.0260	0.0260	0.0260	0.0259
65	Conservation & General						
66	Priority Firm - 7(b) Loads	0.9737	0.9739	0.9742	0.9745	0.9746	0.9747
67	Industrial Firm - 7(c) Loads	0.0256	0.0254	0.0252	0.0248	0.0247	0.0247
68	New Resources - 7(f) Loads	0.00000008	0.00000007	0.00000007	0.00000007	0.00000007	0.00000007
69	Surplus Firm - SP Loads	0.0007	0.0007	0.0007	0.0007	0.0007	0.0007
70	FPS Revenues and Costs						
71	Priority Firm - 7(b) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
72	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
73	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
74	Surplus Firm - SP Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
75	Irrigation and Low Density						
76	Priority Firm - 7(b) Loads	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
77	Industrial Firm - 7(c) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
78	New Resources - 7(f) Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
79	Surplus Firm - SP Loads	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
80	Surplus Deficit						
81	Priority Firm - 7(b) Loads	0.9744	0.9745	0.9748	0.9751	0.9753	0.9753
82	Industrial Firm - 7(c) Loads	0.0256	0.0255	0.0252	0.0249	0.0247	0.0247
83	New Resources - 7(f) Loads	0.00000008	0.00000007	0.00000007	0.00000007	0.00000007	0.00000007
84	Surplus Firm - SP Loads	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000	-1.0000
85	7(c)(2) Delta						
86	Priority Firm - 7(b) Loads	0.999999923	0.999999923	0.999999924	0.999999925	0.999999926	0.999999926
87	New Resources - 7(f) Loads	0.000000077	0.000000077	0.000000076	0.000000075	0.000000074	0.000000074
88	Rate Protection						
89	PF Exchange	0.6972	0.6992	0.7022	0.7048	0.7072	0.7093
90	Industrial Firm - 7(c) Loads	0.0441	0.0438	0.0433	0.0430	0.0426	0.0423
91	New Resources - 7(f) Loads	0.00000013	0.00000013	0.00000013	0.00000013	0.00000013	0.00000012
92	Secondary Sales	0.2587	0.2570	0.2544	0.2523	0.2502	0.2484
93	7b2 Industrial 7c2 Delta						
94	Priority Firm - 7(b) Loads	0.99999981	0.99999982	0.99999982	0.99999982	0.99999982	0.99999982
95	New Resources - 7(f) Loads	0.00000019	0.00000018	0.00000018	0.00000018	0.00000018	0.00000018
96	Post Rate Test Costs						
97	PF Preference	0.5835	0.5826	0.5810	0.5819	0.5790	0.5759
98	PF Exchange	0.4165	0.4174	0.4190	0.4181	0.4210	0.4241

	B	C	D	E	F	G	H	I	J	K	L	M
1	**Cost Aggregation**											
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
5	**Power System Generation Resources**											
6	**Operating Generation**											
7	Columbia Generating Station (WNP-2)	306,366	345,945	325,424	384,350	351,797	408,987	380,307	435,203	411,128	463,100	444,447
8	Bureau of Reclamation	111,972	119,891	118,972	123,246	127,927	131,629	136,749	142,042	147,553	153,219	158,949
9	Corps of Engineers	208,700	215,700	231,187	237,378	243,885	250,981	260,744	270,835	281,343	292,147	303,073
10	Hydro Insurance	-	-	-	-	-	-	-	-	-	-	-
11	Billing Credits Generation	5,650	5,693	5,607	5,689	5,604	5,693	5,914	6,143	6,381	6,626	6,874
12	Cowlitz Falls O&M	3,123	3,170	3,217	3,266	3,316	3,382	3,514	3,650	3,791	3,937	4,084
13	Idaho Falls Bulb Turbine	4,050	4,523	4,766	5,053	5,165	5,339	5,546	5,761	5,984	6,214	6,447
14	Bureau O&M-Elwha	-	-	-	-	-	-	-	-	-	-	-
15	Clearwater Hatchery Generation	1,028	1,038	1,047	1,057	1,065	1,076	1,118	1,161	1,206	1,252	1,299
16	New Resourcs Integration Wheeling	889	889	889	907	907	907	942	978	1,016	1,055	1,095
17	Wauna	10,340	10,518	10,735	10,961	5,612	-	-	-	-	-	-
18	Other New Resources	-	-	-	-	-	-	-	-	-	-	-
19												
20	**Operating Generation Settlement Payment**											
21	Colville Generation Settlement	21,928	22,148	22,347	22,548	22,728	22,956	23,849	24,772	25,733	26,721	27,720
22	Spokane Generation Settlement	-	-	-	-	-	-	-	-	-	-	-
23												
24	**Non-Operating Generation**											
25	Trojan Decomissioning	1,500	1,500	1,500	1,500	1,600	1,700	1,766	1,834	1,906	1,979	2,053
26	WNP-1&3 Decomissioning	438	448	458	468	478	488	507	527	547	568	589
27												
28	**Contracted and Augmentation Power Purchases**											
29	Augmentation Power Purchases	-	66,150	52,864	130,704	93,396	174,463	119,302	204,004	123,411	198,081	132,018
30	Balancing Purchases	46,827	29,559	38,887	37,554	42,536	29,805	30,784	31,707	32,658	33,638	34,647
31	PNCA Headwater Benefit	2,452	2,704	2,785	2,869	2,954	3,042	3,160	3,283	3,410	3,541	3,673
32	Hedging/Mitigation	43,073	43,073	35,233	-	-	-	-	-	-	-	-
33	Other Committed Purchases - General (excl. hedging)	1,456	-	-	-	-	-	-	-	-	-	-
34	Bookout Adj to Contracted Power Purchases	-	-	-	-	-	-	-	-	-	-	-
35	Tier 1 Augmentation Resource	10,000	9,997	9,997	9,997	9,997	9,997	10,386	10,788	11,207	11,637	12,072
36												
37	**Exchanges and Settlements**											
38	IOU Exchange Benefits	278,141	279,998	325,894	335,503	388,036	385,462	404,996	474,341	485,213	468,204	515,352
39	COU Exchange Benefits	17,796	16,862	20,289	24,436	25,416	27,084	23,024	26,882	24,794	26,700	25,293
40	Residential Exchange Program Support	1,446	885	1,262	932	1,302	973	1,011	1,050	1,091	1,133	1,175
41												
42	**Renewable and Conservation Generation**											
43	Renewable Generation R&D	5,622	5,939	6,536	6,542	6,548	6,559	6,814	7,078	7,353	7,635	7,921
44	Contra Expense (for unspent GEP revenues)	(2,625)	(2,625)	-	-	-	-	-	-	-	-	-
45	Renewable Generation Rate Credit	-	-	-	-	-	-	-	-	-	-	-
46	Renewable Generation (excl. Klondike III)	27,670	28,145	28,640	28,926	29,354	29,860	31,021	32,222	33,472	34,757	36,057
47	Generation Conservation R&D	-	-	-	-	-	-	-	-	-	-	-
48	DSM Technology	-	-	-	-	-	-	-	-	-	-	-
49	Conservation Acquisition	15,950	15,950	17,000	17,000	18,000	18,000	18,700	19,424	20,178	20,952	21,736
50	Low Income Weatherization & Tribal	5,000	5,000	5,000	5,000	5,000	5,000	5,195	5,396	5,605	5,820	6,038
51	Energy Efficiency Development	11,500	11,500	11,500	11,500	11,500	11,500	11,947	12,410	12,891	13,386	13,887
52	Legacy Conservation	1,000	900	900	900	900	900	935	971	1,009	1,048	1,087
53	Market Transformation	13,500	14,500	15,000	15,000	15,000	15,000	15,584	16,187	16,815	17,460	18,113
54	Conservation Rate Credit	-	-	-	-	-	-	-	-	-	-	-

Table 10.4.2.1.2
Cost of Service Analysis
Disaggregated Costs

	B	N	O	P	Q	R	S	T	U	V	W
1	**Cost Aggregation**										
4		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
5	**Power System Generation Resources**										
6	**Operating Generation**										
7	Columbia Generating Station (WNP-2)	492,785	480,466	524,373	519,404	557,985	561,497	593,752	607,002	631,812	656,194
8	Bureau of Reclamation	164,846	170,978	177,322	183,918	190,833	198,085	205,593	213,364	221,408	229,799
9	Corps of Engineers	314,317	326,010	338,105	350,682	363,868	377,695	392,010	406,828	422,165	438,165
10	Hydro Insurance	-	-	-	-	-	-	-	-	-	-
11	Billing Credits Generation	7,129	7,395	7,669	7,954	8,253	8,567	8,892	9,228	9,576	9,938
12	Cowlitz Falls O&M	4,235	4,393	4,556	4,725	4,903	5,089	5,282	5,482	5,689	5,904
13	Idaho Falls Bulb Turbine	6,686	6,934	7,192	7,459	7,740	8,034	8,338	8,653	8,980	9,320
14	Bureau O&M-Elwha	-	-	-	-	-	-	-	-	-	-
15	Clearwater Hatchery Generation	1,348	1,398	1,449	1,503	1,560	1,619	1,681	1,744	1,810	1,878
16	New Resourcs Integration Wheeling	1,135	1,178	1,221	1,267	1,314	1,364	1,416	1,469	1,525	1,583
17	Wauna	-	-	-	-	-	-	-	-	-	-
18	Other New Resources	-	-	-	-	-	-	-	-	-	-
19											
20	**Operating Generation Settlement Payment**										
21	Colville Generation Settlement	28,749	29,818	30,924	32,075	33,281	34,545	35,855	37,210	38,613	40,076
22	Spokane Generation Settlement	-	-	-	-	-	-	-	-	-	-
23											
24	**Non-Operating Generation**										
25	Trojan Decomissioning	2,129	2,208	2,290	2,375	2,465	2,558	2,655	2,756	2,860	2,968
26	WNP-1&3 Decomissioning	611	634	657	682	707	734	762	791	821	852
27											
28	**Contracted and Augmentation Power Purchases**										
29	Augmentation Power Purchases	209,862	134,528	216,870	134,521	222,226	159,066	272,290	351,186	361,722	359,599
30	Balancing Purchases	35,687	36,757	37,860	38,996	40,166	41,371	42,612	43,890	45,207	46,563
31	PNCA Headwater Benefit	3,810	3,951	4,098	4,250	4,410	4,578	4,751	4,931	5,117	5,311
32	Hedging/Mitigation	-	-	-	-	-	-	-	-	-	-
33	Other Committed Purchases - General (excl. hedging)	-	-	-	-	-	-	-	-	-	-
34	Bookout Adj to Contracted Power Purchases	-	-	-	-	-	-	-	-	-	-
35	Tier 1 Augmentation Resource	12,520	12,986	13,468	13,969	14,494	15,045	15,615	16,205	16,816	17,453
36											
37	**Exchanges and Settlements**										
38	IOU Exchange Benefits	490,364	573,660	642,054	682,466	695,563	751,988	N/A	N/A	N/A	N/A
39	COU Exchange Benefits	28,087	29,175	34,010	31,762	36,279	34,916	N/A	N/A	N/A	N/A
40	Residential Exchange Program Support	1,218	1,264	1,311	1,359	1,411	1,464	1,520	1,577	1,637	1,699
41											
42	**Renewable and Conservation Generation**										
43	Renewable Generation R&D	8,214	8,520	8,836	9,165	9,509	9,871	10,245	10,632	11,033	11,451
44	Contra Expense (for unspent GEP revenues)	-	-	-	-	-	-	-	-	-	-
45	Renewable Generation Rate Credit	-	-	-	-	-	-	-	-	-	-
46	Renewable Generation (excl. Klondike III)	37,395	38,786	40,225	41,721	43,290	44,935	46,638	48,401	50,225	52,129
47	Generation Conservation R&D	-	-	-	-	-	-	-	-	-	-
48	DSM Technology	-	-	-	-	-	-	-	-	-	-
49	Conservation Acquisition	22,542	23,381	24,248	25,150	26,096	27,088	28,114	29,177	30,277	31,425
50	Low Income Weatherization & Tribal	6,262	6,495	6,736	6,986	7,249	7,524	7,810	8,105	8,410	8,729
51	Energy Efficiency Development	14,402	14,938	15,492	16,068	16,673	17,306	17,962	18,641	19,344	20,077
52	Legacy Conservation	1,127	1,169	1,212	1,258	1,305	1,354	1,406	1,459	1,514	1,571
53	Market Transformation	18,785	19,484	20,207	20,959	21,747	22,573	23,429	24,314	25,231	26,187
54	Conservation Rate Credit	-	-	-	-	-	-	-	-	-	-

	B	C	D	E	F	G	H	I	J	K	L	M
1	**Cost Aggregation**											
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
55												
56												
57	**Transmission Acquisition and Ancillary Services**											
58	Transmission & Ancillary Services	61,239	57,324	56,621	54,590	53,748	51,065	53,052	55,105	57,243	59,441	61,664
59	Transmission & Ancillary Services (sys. oblig.)	31,707	31,707	33,205	32,964	33,482	32,956	34,238	35,563	36,943	38,362	39,797
60	Third Party GTA Wheeling	52,263	52,891	54,895	55,389	55,832	56,390	58,584	60,851	63,212	65,639	68,094
61	PS - Third Party Trans & Ancillary Svcs	2,221	2,244	2,264	2,284	2,302	2,325	2,416	2,509	2,607	2,707	2,808
62	Generation Integration	8,865	8,709	8,522	8,598	8,667	8,754	9,094	9,446	9,813	10,190	10,571
63	Wind Integration Team	4,170	4,259	4,259	4,259	4,259	4,259	4,425	4,596	4,775	4,958	5,143
64	Telemetering/Equip Replacement	50	51	51	52	52	53	55	57	59	61	64
65												
66	**Power Non-Generation Operations**											
67	**PS System Operation**											
68	Efficiencies Program	-	-	-	-	-	-	-	-	-	-	-
69	PS - System Operations R&D	-	-	-	-	-	-	-	-	-	-	-
70	Information Technology	7,143	7,316	7,607	7,709	7,944	8,137	8,454	8,781	9,122	9,472	9,826
71	Generation Project Coordination	5,895	5,919	6,071	6,176	6,283	6,395	6,643	6,900	7,168	7,443	7,722
72	Slice Costs Charged to Slice Customer Charge Pool under TRM	-	-	-	-	-	-	-	-	-	-	-
73	Slice Implementation	2,322	2,394	2,449	2,505	2,562	2,620	2,722	2,828	2,937	3,050	3,164
74												
75	**PS Scheduling**											
76	Operations Scheduling	10,041	10,010	10,219	10,437	10,659	10,888	11,311	11,749	12,205	12,674	13,148
77	PS - Scheduling R&D	-	-	-	-	-	-	-	-	-	-	-
78	Operations Planning	6,744	6,709	6,869	6,913	7,080	7,253	7,536	7,827	8,131	8,443	8,759
79												
80	**PS Marketing and Business Support**											
81	Sales & Support	19,745	20,130	20,633	21,103	21,006	22,088	22,947	23,835	24,760	25,711	26,672
82	Strategy, Finance & Risk Mgmt	16,469	17,412	18,722	19,215	19,325	19,839	20,611	21,409	22,239	23,093	23,957
83	Executive and Administrative Services	3,480	3,550	3,898	3,968	3,932	4,006	4,162	4,323	4,491	4,663	4,838
84	Conservation Support	9,555	9,686	11,012	11,224	11,495	11,718	12,174	12,645	13,136	13,640	14,150
85												
86												
87	**Fish and Wildlife/USF&W/Planning Council/Env Req.**											
88	Fish & Wildlife	237,394	241,384	254,000	260,000	267,000	274,000	284,659	295,675	307,147	318,942	330,870
89	USF&W Lower Snake Hatcheries	28,800	29,900	27,400	28,500	29,500	30,700	31,894	33,129	34,414	35,735	37,072
90	Planning Council	10,114	10,355	10,831	11,030	11,229	11,431	11,875	12,335	12,813	13,306	13,803
91	Environmental Requirements	302	305	308	311	313	317	329	342	355	368	382
92												
93	**BPA Internal Support**											
94	Additional Post-Retirement Contribution	17,243	17,821	18,501	18,819	19,143	19,478	20,236	21,019	21,834	22,673	23,521
95	Agency Services G&A	39,452	40,359	41,655	43,109	43,568	44,358	46,083	47,867	49,724	51,633	53,564
96	Agency Services G&A (Energy Effic)	12,283	12,303	13,514	13,890	14,118	14,380	14,939	15,518	16,120	16,739	17,365
97												

Table 10.4.2.1.4
Cost of Service Analysis
Disaggregated Costs

	B	N	O	P	Q	R	S	T	U	V	W
1	Cost Aggregation										
4		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
55											
56											
57	**Transmission Acquisition and Ancillary Services**										
58	Transmission & Ancillary Services	63,952	66,331	68,792	71,351	74,034	76,847	79,759	82,774	85,895	89,150
59	Transmission & Ancillary Services (sys. oblig.)	41,273	42,808	44,397	46,048	47,780	49,595	51,475	53,421	55,435	57,536
60	Third Party GTA Wheeling	70,620	73,247	75,965	78,791	81,753	84,860	88,076	91,405	94,851	98,446
61	PS - Third Party Trans & Ancillary Svcs	2,912	3,021	3,133	3,249	3,371	3,499	3,632	3,769	3,911	4,060
62	Generation Integration	10,963	11,371	11,793	12,231	12,691	13,173	13,673	14,189	14,724	15,282
63	Wind Integration Team	5,334	5,533	5,738	5,951	6,175	6,410	6,653	6,904	7,164	7,436
64	Telemetering/Equip Replacement	66	69	71	74	76	79	82	86	89	92
65											
66	**Power Non-Generation Operations**										
67	**PS System Operation**										
68	Efficiencies Program	-	-	-	-	-	-	-	-	-	-
69	PS - System Operations R&D	-	-	-	-	-	-	-	-	-	-
70	Information Technology	10,191	10,570	10,962	11,370	11,797	12,246	12,710	13,190	13,688	14,206
71	Generation Project Coordination	8,008	8,306	8,614	8,935	9,271	9,623	9,988	10,365	10,756	11,164
72	Slice Costs Charged to Slice Customer Charge Pool under TRM	-	-	-	-	-	-	-	-	-	-
73	Slice Implementation	3,282	3,404	3,530	3,661	3,799	3,943	4,093	4,247	4,408	4,575
74											
75	**PS Scheduling**										
76	Operations Scheduling	13,636	14,143	14,667	15,213	15,785	16,385	17,006	17,649	18,314	19,008
77	PS - Scheduling R&D	-	-	-	-	-	-	-	-	-	-
78	Operations Planning	9,084	9,422	9,771	10,135	10,516	10,915	11,329	11,757	12,201	12,663
79											
80	**PS Marketing and Business Support**										
81	Sales & Support	27,662	28,691	29,755	30,862	32,023	33,240	34,499	35,803	37,153	38,561
82	Strategy, Finance & Risk Mgmt	24,846	25,770	26,726	27,720	28,762	29,855	30,987	32,158	33,371	34,635
83	Executive and Administrative Services	5,017	5,204	5,397	5,598	5,808	6,029	6,258	6,494	6,739	6,994
84	Conservation Support	14,675	15,221	15,786	16,373	16,989	17,634	18,302	18,994	19,710	20,457
85											
86											
87	**Fish and Wildlife/USF&W/Planning Council/Env Req.**										
88	Fish & Wildlife	343,145	355,910	369,114	382,846	397,241	412,336	427,963	444,140	460,884	478,352
89	USF&W Lower Snake Hatcheries	38,447	39,878	41,357	42,895	44,508	46,200	47,951	49,763	51,639	53,596
90	Planning Council	14,315	14,848	15,399	15,971	16,572	17,202	17,854	18,529	19,227	19,956
91	Environmental Requirements	396	411	426	442	459	476	494	513	532	553
92											
93	**BPA Internal Support**										
94	Additional Post-Retirement Contribution	24,393	25,301	26,239	27,216	28,239	29,312	30,423	31,573	32,763	34,005
95	Agency Services G&A	55,552	57,618	59,756	61,979	64,309	66,753	69,283	71,902	74,612	77,440
96	Agency Services G&A (Energy Effic)	18,009	18,679	19,372	20,092	20,848	21,640	22,460	23,309	24,188	25,105
97											

	B	C	D	E	F	G	H	I	J	K	L	M
1	**Cost Aggregation**											
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
98	**Bad Debt Expense/Other**											
99	Bad Debt Expense (composite)	-	-	-	-	-	-	-	-	-	-	-
100	Bad Debt Expense (non-slice)	-	-	-	-	-	-	-	-	-	-	-
101	Other Income, Expenses, Adjustments (composite)	-	-	-	-	-	-	-	-	-	-	-
102	Other Income, Expenses, Adjustments (non-slice)	-	-	-	-	-	-	-	-	-	-	-
103												
104	**Non-Federal Debt Service**											
105	**Energy Northwest Debt Service**											
106	Columbia Generating Station Debt Service	115,553	100,172	160,341	192,246	87,743	100,742	183,300	322,461	326,051	331,957	342,297
107	WNP-1 Debt Service	282,802	249,288	247,564	185,295	267,103	178,316	-	-	-	-	-
108	WNP-3 Debt Service	156,299	175,817	170,758	167,211	195,988	269,611	345,811	-	-	-	-
109	ENW Retired Debt	-	-	-	-	-	-	-	-	-	-	-
110	ENW LIBOR Interest Rate Swap	-	-	-	-	-	-	-	-	-	-	-
111												
112	**Non-Energy Northwest Debt Service**											
113	Trojan Debt Service	-	-	-	-	-	-	-	-	-	-	-
114	Conservation Debt Service	2,379	2,377	2,377	305	-	-	-	-	-	-	-
115	Cowlitz Falls Debt Service	11,715	11,709	11,713	11,711	11,706	11,714	11,712	11,711	11,709	11,710	11,714
116	Northern Wasco Debt Service	2,223	2,224	2,225	2,225	2,225	2,226	2,225	2,223	2,223	2,223	2,224
117												
118												
119	**Depreciation and Amortization**											
120	**Depreciation**											
121	Depreciation - BPA	12,391	13,043	15,279	17,516	18,149	17,738	18,004	18,274	18,548	18,826	19,109
122	Depreciation - Corps	85,565	88,285	91,273	94,205	97,655	100,433	101,939	103,469	105,021	106,596	108,195
123	Depreciation - Bureau	24,213	26,232	27,482	28,328	29,042	29,584	30,028	30,478	30,935	31,399	31,870
124												
125	**Amortization**											
126	Amortization - Legacy Conservation	20,948	17,408	13,930	9,649	-	-	-	-	-	-	-
127	Amortization - Conservation Acquisitions	28,131	35,636	42,712	47,065	53,917	69,334	85,167	101,000	116,833	132,666	148,499
128	Amortization - CRFM Intangible Investment	6,094	6,094	6,094	6,094	6,094	6,094	6,094	6,094	6,094	6,094	6,094
129	Amortization - Fish & Widlife	25,856	27,629	29,494	32,054	35,063	37,316	40,266	42,874	45,369	47,738	49,547
130												
131												
132	**Interest Expense**											
133	**Net Interest**											
134	Interest On Appropriated Funds	221,866	222,715	228,515	230,136	239,129	248,003	256,877	265,751	272,045	280,919	282,722
135	Capitalization Adjustment	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)
136	Interest On Treasury Bonds	57,681	74,830	92,797	119,610	148,854	181,478	214,385	245,687	273,325	299,097	329,323
137	Amortization of Bond Premiums	185	185	-	-	-	-					
138	AFUDC	(12,511)	(13,592)	(15,169)	(19,664)	(26,737)	(35,390)	(18,246)	(18,556)	(18,872)	(19,192)	(19,519)
139	Interest Earned on BPA Fund for Power (composite)	(11,119)	(17,871)	(15,108)	(36,545)	(44,336)	(53,872)	(64,792)	(66,427)	(70,363)	(77,374)	(86,191)
140	Interest Earned on BPA Fund for Power (non-slice)	(1,362)	1,216	8,496	7,875	10,626	11,585	10,964	1,374	1,555	3,033	3,823
141												

	B	N	O	P	Q	R	S	T	U	V	W
1	**Cost Aggregation**										
4		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
98	**Bad Debt Expense/Other**										
99	Bad Debt Expense (composite)	-	-	-	-	-	-	-	-	-	-
100	Bad Debt Expense (non-slice)	-	-	-	-	-	-	-	-	-	-
101	Other Income, Expenses, Adjustments (composite)	-	-	-	-	-	-	-	-	-	-
102	Other Income, Expenses, Adjustments (non-slice)	-	-	-	-	-	-	-	-	-	-
103											
104	**Non-Federal Debt Service**										
105	**Energy Northwest Debt Service**										
106	Columbia Generating Station Debt Service	346,063	272,287	44,852	49,040	53,764	58,498	60,715	63,010	65,386	67,864
107	WNP-1 Debt Service	-	-	-	-	-	-	-	-	-	-
108	WNP-3 Debt Service	-	-	-	-	-	-	-	-	-	-
109	ENW Retired Debt	-	-	-	-	-	-	-	-	-	-
110	ENW LIBOR Interest Rate Swap	-	-	-	-	-	-	-	-	-	-
111											
112	**Non-Energy Northwest Debt Service**										
113	Trojan Debt Service	-	-	-	-	-	-	-	-	-	-
114	Conservation Debt Service	-	-	-	-	-	-	-	-	-	-
115	Cowlitz Falls Debt Service	12,123	12,121	-	-	-	-	-	-	-	-
116	Northern Wasco Debt Service	2,224	2,225	371	-	-	-	-	-	-	-
117											
118											
119	**Depreciation and Amortization**										
120	**Depreciation**										
121	Depreciation - BPA	19,395	19,686	19,982	20,281	20,586	20,894	21,686	22,506	23,355	24,240
122	Depreciation - Corps	109,818	111,465	113,137	114,834	116,557	118,305	122,789	127,430	132,234	137,246
123	Depreciation - Bureau	32,348	32,834	33,326	33,826	34,333	34,848	36,169	37,536	38,952	40,428
124											
125	**Amortization**										
126	Amortization - Legacy Conservation	-	-	-	-	-	-	-	-	-	-
127	Amortization - Conservation Acquisitions	160,994	169,160	176,039	182,372	187,292	189,580	196,765	204,203	211,901	219,932
128	Amortization - CRFM Intangible Investment	6,094	6,094	6,094	6,094	6,094	6,094	6,325	6,564	6,812	7,070
129	Amortization - Fish & Widlife	49,924	51,740	51,334	50,334	50,000	50,000	51,895	53,857	55,887	58,005
130											
131											
132	**Interest Expense**										
133	**Net Interest**										
134	Interest On Appropriated Funds	282,130	291,005	299,879	291,853	290,677	287,410	298,303	309,579	321,250	333,425
135	Capitalization Adjustment	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(45,937)	(47,678)	(49,480)	(51,346)	(53,292)
136	Interest On Treasury Bonds	361,418	389,081	415,982	443,081	465,819	488,186	506,688	525,841	545,665	566,346
137	Amortization of Bond Premiums							-	-	-	-
138	AFUDC	(19,851)	(20,188)	(20,531)	(20,880)	(21,235)	(21,596)	(22,415)	(23,262)	(24,139)	(25,054)
139	Interest Earned on BPA Fund for Power (composite)	(96,776)	(107,381)	(107,381)	(107,381)	(107,381)	(107,381)	(111,451)	(115,663)	(120,024)	(124,573)
140	Interest Earned on BPA Fund for Power (non-slice)	4,741	3,850	(8,426)	(8,590)	(9,371)	(9,548)	(9,910)	(10,285)	(10,673)	(11,077)
141											

	B	C	D	E	F	G	H	I	J	K	L	M
1	**Cost Aggregation**											
4		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
142	**Net Interest into Cost Pools**											
143	Net Interest Expense - Hydro	172,194	181,568	193,870	206,026	226,667	244,729	282,644	305,560	329,452	352,490	371,433
144	Net Interest Expense - Fish & Wildlife	17,980	20,095	22,326	22,855	19,480	13,812	15,952	17,245	18,594	19,894	20,963
145	Net Interest Expense - Conservation	17,634	17,220	19,352	22,818	30,795	41,892	48,382	52,304	56,394	60,337	63,580
146	Net Interest Expense - BPA Programs	994	2,663	3,403	3,777	4,656	5,433	6,275	6,783	7,314	7,825	8,246
147												
148	**Net Interest into Cost Pools 7b2**											
149	Net Interest Expense - Hydro 7b2	182,130	191,188	202,878	218,034	239,040	260,599	288,083	307,187	326,956	348,419	368,467
150	Net Interest Expense - Fish & Wildlife 7b2	16,326	16,512	19,992	21,130	23,735	26,967	25,825	27,537	29,310	31,234	33,031
151	Net Interest Expense - BPA Programs 7b2	903	2,188	3,047	3,492	4,039	4,519	1,428	1,523	1,621	1,727	1,827
152												
153	**Net Revenue**											
154	**Minimum Required Net Revenue**											
155	Repayment of Bonds Issued to US Treasury	140,000	122,800	29,950	72,500	14,000	-	21,399	135,326	185,191	66,740	20,266
156	Payment of Irrigation Assistance	1,182	58,822	52,426	51,987	60,813	51,277	27,308	57,298	24,412	12,200	14,402
157	Depreciation (MRNR)	(122,169)	(127,560)	(134,034)	(140,049)	(144,846)	(147,755)	(149,971)	(152,221)	(154,504)	(156,822)	(159,174)
158	Amortization (MRNR)	(81,029)	(86,767)	(92,230)	(94,862)	(95,074)	(112,744)	(131,527)	(149,968)	(168,296)	(186,498)	(204,140)
159	Capitalization Adjustment (MRNR)	45,937	45,937	45,937	45,937	45,937	45,937	45,937	45,937	45,937	45,937	45,937
160	Bond Premium Amortization	(185)	(185)	-	-	-	-	-	-	-	-	-
161	Repayment of Federal Construction Appropriations	53,000	-	18,825	-	1	-	-	35,882	-	98,694	132,195
162	Accrual Revenue (MRNR Adjustment)	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524
163	Principal Payment of Fed Debt exceeds non cash expenses	-		75,601	60,963	115,645	159,761	183,330	24,222	63,736	116,225	146,990
164												
165	**Minimum Net Revenue into Cost Pools**											
166	MNetRev - Hydro	33,201	13,581	-	-	-	-	-	-	-	-	-
167	MNetRev - Fish & Wildlife	3,467	1,503	-	-	-	-	-	-	-	-	-
168	MNetRev - Conservation	3,400	1,288	-	-	-	-	-	-	-	-	-
169	MNetRev - BPA Programs	192	199	-	-	-	-	-	-	-	-	-
170												
171	**Minimum Net Revenue into Cost Pools 7b2**											
172	MNetRev - Hydro 7b2	81,787	10,929	-	-	-	-	-	67,619	52,276	-	-
173	MNetRev - Fish & Wildlife 7b2	7,331	944	-	-	-	-	-	5,843	4,517	-	-
174	MNetRev - BPA Programs 7b2	406	125	-	-	-	-	-	771	596	-	-
175												
176	**Planned Net Revenues for Risk into Cost Pools**											
177	PNetRev - Hydro	-	-	-	-	-	-	-	-	-	-	-
178	PNetRev - Fish & Wildlife	-	-	-	-	-	-	-	-	-	-	-
179	PNetRev - Conservation	-	-	-	-	-	-	-	-	-	-	-
180	PNetRev - BPA Programs	-	-	-	-	-	-	-	-	-	-	-
181												
182	**Planned Net Revenues for Risk into Cost Pools 7b2**											
183	PNetRev - Hydro 7b2	-	-	-	-	-	-	-	-	-	-	-
184	PNetRev - Fish & Wildlife 7b2	-	-	-	-	-	-	-	-	-	-	-
185	PNetRev - BPA Programs 7b2	-	-	-	-	-	-	-	-	-	-	-
186												
187	**Other Costs and Credits**											
188	Low Density and Irrigation Discount Costs	51,203	52,587	51,895	51,895	51,895	51,895	53,914	56,000	58,173	60,407	62,666
189	Tier 2 Costs	8,604	24,123	13,444	18,628	24,525	35,453	46,844	58,241	69,132	85,487	99,071

	B	N	O	P	Q	R	S	T	U	V	W
1	**Cost Aggregation**										
4		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
142	**Net Interest into Cost Pools**										
143	Net Interest Expense - Hydro	388,639	408,406	426,933	441,783	458,126	472,978	490,904	509,460	528,667	548,703
144	Net Interest Expense - Fish & Wildlife	21,934	23,049	24,095	24,933	25,856	26,694	27,705	28,753	29,837	30,968
145	Net Interest Expense - Conservation	66,525	69,909	73,080	75,622	78,420	80,962	84,030	87,207	90,494	93,924
146	Net Interest Expense - BPA Programs	8,628	9,066	9,478	9,807	10,170	10,500	10,898	11,310	11,736	12,181
147											
148	**Net Interest into Cost Pools 7b2**										
149	Net Interest Expense - Hydro 7b2	387,256	406,954	421,737	429,015	437,931	444,923	461,786	479,242	497,309	516,157
150	Net Interest Expense - Fish & Wildlife 7b2	34,715	36,481	37,806	38,459	39,258	39,885	41,396	42,961	44,581	46,270
151	Net Interest Expense - BPA Programs 7b2	1,920	2,017	2,091	2,127	2,171	2,206	2,289	2,376	2,465	2,559
152											
153	**Net Revenue**										
154	**Minimum Required Net Revenue**										
155	Repayment of Bonds Issued to US Treasury	135,733	144,702	131,733	227,733	215,733	250,733	260,236	270,073	280,254	290,876
156	Payment of Irrigation Assistance	12,951	15,220	13,642	20,899	6,190	11,259	11,686	12,127	12,585	13,062
157	Depreciation (MRNR)	(161,562)	(163,985)	(166,445)	(168,942)	(171,476)	(174,048)	(180,644)	(187,473)	(194,540)	(201,913)
158	Amortization (MRNR)	(217,012)	(226,994)	(233,467)	(238,800)	(243,386)	(245,674)	(254,985)	(264,623)	(274,600)	(285,007)
159	Capitalization Adjustment (MRNR)	45,937	45,937	45,937	45,937	45,937	45,937	47,678	49,480	51,346	53,292
160	Bond Premium Amortization	-	-	-	-	-	-	-	-	-	-
161	Repayment of Federal Construction Appropriations	-	-	236,351	140,560	169,806	133,055	138,097	143,317	148,720	154,357
162	Accrual Revenue (MRNR Adjustment)	3,524	3,524	3,524	3,524	3,524	3,524	3,658	3,796	3,939	4,088
163	Principal Payment of Fed Debt exceeds non cash expenses	180,429	181,596	-	-	-	-	-	-	-	-
164											
165	**Minimum Net Revenue into Cost Pools**										
166	MNetRev - Hydro	-	-	25,633	25,334	21,578	20,314	21,084	21,881	22,706	23,566
167	MNetRev - Fish & Wildlife	-	-	2,836	2,803	2,387	2,247	2,332	2,421	2,512	2,607
168	MNetRev - Conservation	-	-	2,431	2,402	2,046	1,926	1,999	2,075	2,153	2,235
169	MNetRev - BPA Programs	-	-	376	372	317	298	310	321	333	346
170											
171	**Minimum Net Revenue into Cost Pools 7b2**										
172	MNetRev - Hydro 7b2	-	-	156,550	164,179	168,149	175,092	181,728	188,598	195,708	203,125
173	MNetRev - Fish & Wildlife 7b2	-	-	13,527	14,186	14,529	15,129	15,702	16,296	16,910	17,551
174	MNetRev - BPA Programs 7b2	-	-	1,785	1,872	1,917	1,996	2,072	2,150	2,231	2,316
175											
176	**Planned Net Revenues for Risk into Cost Pools**										
177	PNetRev - Hydro	-	-	-	-	-	-	-	-	-	-
178	PNetRev - Fish & Wildlife	-	-	-	-	-	-	-	-	-	-
179	PNetRev - Conservation	-	-	-	-	-	-	-	-	-	-
180	PNetRev - BPA Programs	-	-	-	-	-	-	-	-	-	-
181											
182	**Planned Net Revenues for Risk into Cost Pools 7b2**										
183	PNetRev - Hydro 7b2	-	-	-	-	-	-	-	-	-	-
184	PNetRev - Fish & Wildlife 7b2	-	-	-	-	-	-	-	-	-	-
185	PNetRev - BPA Programs 7b2	-	-	-	-	-	-	-	-	-	-
186											
187	**Other Costs and Credits**										
188	Low Density and Irrigation Discount Costs	64,991	67,409	69,909	72,510	75,236	78,095	81,055	84,119	87,290	90,599
189	Tier 2 Costs	115,650	130,192	150,099	169,387	190,080	209,420	233,596	247,257	254,675	262,315

Table 10.4.2.2.1
Cost of Service Analysis
General and Other Revenue Credits

	B		D		E		F		G		H		I
5	**General Revenue Credits (/$1000))**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
6													
7	**FBS**	**$**	**(110,159)**	**$**	**(115,643)**	**$**	**(120,006)**	**$**	**(123,875)**	**$**	**(126,318)**	**$**	**(128,862)**
8	Hydro and Renewable	$	(18,938)	$	(19,038)	$	(19,147)	$	(19,148)	$	(19,153)	$	(19,163)
9	Downstream Benefits and Pumping Power	$	(14,338)	$	(14,438)	$	(14,547)	$	(14,548)	$	(14,553)	$	(14,563)
10	Colville and Spokane Settlements	$	(4,600)	$	(4,600)	$	(4,600)	$	(4,600)	$	(4,600)	$	(4,600)
11	Green Tags (FBS resources)	$	-	$	-	$	-	$	-	$	-	$	-
12	Fish and Wildlife	$	(91,062)	$	(95,847)	$	(100,859)	$	(104,727)	$	(107,165)	$	(109,699)
13	4(h)(10)(c)	$	(91,062)	$	(95,847)	$	(100,859)	$	(104,727)	$	(107,165)	$	(109,699)
14	Tier 2 Rate Design Adjustments	$	(159)	$	(759)	$	-	$	-	$	-	$	-
15	Tier 2 Other Costs	$	-	$	-	$	-	$	-	$	-	$	-
16	**Contract Obligations**	**$**	**(2,418)**	**$**	**(2,479)**	**$**	**(2,543)**	**$**	**(2,610)**	**$**	**(2,679)**	**$**	**(2,750)**
17	Pre-sub/Hungry Horse	$	(1,716)	$	(1,778)	$	(1,842)	$	(1,909)	$	(1,977)	$	(2,049)
18	PacifiCorp Capacity	$	-	$	-	$	-	$	-	$	-	$	-
19	Other Locational/Seasonal Exchange	$	(701)	$	(701)	$	(701)	$	(701)	$	(701)	$	(701)
20	**New Resources**	**$**	**(2,658)**	**$**	**(2,836)**	**$**	**(3,633)**	**$**	**(5,317)**	**$**	**(5,317)**	**$**	**-**
21	Green Tags (New resources)	$	(2,658)	$	(2,836)	$	(3,633)	$	(5,317)	$	(5,317)	$	-
22	**Conservation**	**$**	**(11,500)**	**$**	**(11,500)**	**$**	**(11,500)**	**$**	**(11,500)**	**$**	**(11,500)**	**$**	**(11,500)**
23	Energy Efficiency Revenues	$	(11,500)	$	(11,500)	$	(11,500)	$	(11,500)	$	(11,500)	$	(11,500)
24	**BPAPrograms**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
25	**Transmission**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**	**$**	**(3,420)**
26	Miscellaneous Credits (incl. GTA)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)	$	(3,420)
27													
28	**Other Revenue Credits**		**2012**		**2013**		**2014**		**2015**		**2016**		**2017**
29	Secondary Revenue	$	(604,727)	$	(626,339)	$	(613,005)	$	(592,901)	$	(602,036)	$	(614,441)
30	Protection Amount Allocated to Secondary	$	189,225	$	176,367	$	179,388	$	167,474	$	182,004	$	151,613
31	Excl. Slice	$	(447,327)	$	(459,653)	$	(613,005)	$	(592,901)	$	(602,036)	$	(614,441)
32	Generation Inputs for Ancillary and Other Services Revenue	$	(127,449)	$	(131,078)	$	(134,734)	$	(134,734)	$	(134,734)	$	(134,734)
33	Composite Non-Federal RSS Revenue Debit/(Credit)	$	(474)	$	(482)	$	(482)	$	(482)	$	(482)	$	(482)
34	Non-Slice Non-Federal RSC Revenue Debit/(Credit)	$	165	$	165	$	165	$	165	$	165	$	165
35	Network Wind Integration & Shaping	$	(2,086)	$	(2,078)	$	(2,078)	$	(2,078)	$	(2,078)	$	(235)
36	**Contract Revenue from Other Long-term Sales**	**$**	**(29,516)**	**$**	**(29,163)**	**$**	**(29,163)**	**$**	**(29,163)**	**$**	**(29,163)**	**$**	**(29,163)**
37	WNP3 Settlement	$	(29,516)	$	(29,163)	$	(29,163)	$	(29,163)	$	(29,163)	$	(29,163)
38	Other Long-Term Contracts	$	-	$	-	$	-	$	-	$	-	$	-

Table 10.4.2.3.1
Market Price Inputs and Secondary Energy

	B	C	D	E	F	G	H	I	J	K	L
3		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
4											
5	**Market Prices**										
6	Electricity Market Price ($/MWh)	$ 33.46	$ 37.87	$ 39.78	$ 42.20	$ 43.00	$ 44.52	$ 45.85	$ 47.23	$ 48.65	$ 50.11
7	Gas Market Price ($/MMBtu)	$ 3.94	$ 4.40	$ 4.67	$ 4.81	$ 5.04	$ 5.25	$ 5.41	$ 5.57	$ 5.74	$ 5.91
8											
9	Augmentation Price ($/MWh)	$ 37.78	$ 42.84	$ 43.97	$ 48.60	$ 52.23	$ 49.39	$ 50.87	$ 52.40	$ 53.97	$ 55.59
10	Balancing Price ($/MWh)	$ 23.11	$ 24.16	$ 28.95	$ 29.60	$ 30.34	$ 26.98	$ 27.79	$ 28.62	$ 29.48	$ 30.37
11	Secondary Price ($/MWh)	$ 27.56	$ 31.98	$ 31.92	$ 32.64	$ 32.71	$ 34.24	$ 35.27	$ 36.32	$ 37.41	$ 38.54
12											
13	Slice Percentage (Aggregate)	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%
14											
15	**Secondary Energy**										
16	Non Slice (aMW)	1,403	1,569	1,604	1,517	1,532	1,498	1,498	1,498	1,498	1,498
17	Total Secondary (aMW)	2,421	2,216	2,192	2,073	2,095	2,049	2,049	2,049	2,049	2,049
18	Secondary Presale	368	52	-	-	-	-	-	-	-	-
19	Total Augmentation	-	176	137	307	204	403	268	444	260	407
20	Total Balancing	231	140	153	145	160	126	126	126	126	126
21											
22	**Presale of Secondary**	107,592	20,176								
23											
24	**Augmentation Purchases ($1000s)**	$ -	$ 66,150	$ 52,864	$ 130,704	$ 93,396	$ 174,463	$ 119,302	$ 204,004	$ 123,411	$ 198,081
25	**Balancing Purchases ($1000s)**	$ 46,827	$ 29,559	$ 38,887	$ 37,554	$ 42,536	$ 29,805	$ 30,700	$ 31,620	$ 32,658	$ 33,546
26	**Total Secondary Sales ($1000)**	$ 604,727	$ 626,339	$ 613,005	$ 592,901	$ 602,036	$ 614,441	$ 632,874	$ 651,860	$ 673,256	$ 691,559

Table 10.4.2.3.2
Market Price Inputs and Secondary Energy

	B	M	N	O	P	Q	R	S	T	U	V	W
3		**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
4												
5	**Market Prices**											
6	Electricity Market Price ($/MWh)	$ 51.61	$ 53.16	$ 54.75	$ 56.39	$ 58.09	$ 59.83	$ 61.62	$ 63.47	$ 65.38	$ 67.34	$ 69.36
7	Gas Market Price ($/MMBtu)	$ 6.08	$ 6.27	$ 6.45	$ 6.65	$ 6.85	$ 7.05	$ 7.27	$ 7.48	$ 7.71	$ 7.94	$ 8.18
8												
9	Augmentation Price ($/MWh)	$ 57.26	$ 58.98	$ 60.74	$ 62.57	$ 64.44	$ 66.38	$ 68.37	$ 70.42	$ 72.53	$ 74.71	$ 76.95
10	Balancing Price ($/MWh)	$ 31.28	$ 32.22	$ 33.18	$ 34.18	$ 35.20	$ 36.26	$ 37.35	$ 38.47	$ 39.62	$ 40.81	$ 42.03
11	Secondary Price ($/MWh)	$ 39.69	$ 40.88	$ 42.11	$ 43.37	$ 44.67	$ 46.01	$ 47.39	$ 48.82	$ 50.28	$ 51.79	$ 53.34
12												
13	Slice Percentage (Aggregate)	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%	26.854%
14												
15	**Secondary Energy**											
16	Non Slice (aMW)	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498
17	Total Secondary (aMW)	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049
18	Secondary Presale	-	-	-	-	-	-	-	-	-	-	-
19	Total Augmentation	263	406	252	396	238	382	265	441	553	553	532
20	Total Balancing	126	126	126	126	126	126	126	126	126	126	126
21												
22	**Presale of Secondary**											
23												
24	**Augmentation Purchases ($1000s)**	$ 132,018	$ 209,862	$ 134,528	$ 216,870	$ 134,521	$ 222,226	$ 159,066	$ 272,290	$ 351,186	$ 361,722	$ 359,599
25	**Balancing Purchases ($1000s)**	$ 34,553	$ 35,589	$ 36,757	$ 37,757	$ 38,889	$ 40,056	$ 41,371	$ 42,495	$ 43,770	$ 45,083	$ 46,563
26	**Total Secondary Sales ($1000)**	$ 712,305	$ 733,674	$ 757,755	$ 778,355	$ 801,706	$ 825,757	$ 852,860	$ 876,046	$ 902,327	$ 929,397	$ 959,901

Table 10.4.2.4.1
Cost of Service Analysis
Aggregated COSA Costs

	B	D	E	F	G	H
3		**2012**	**2013**	**2014**	**2015**	**2016**
4						
5	**Federal Base System**	**1,953,152**	**2,043,449**	**2,084,841**	**2,193,399**	**2,184,704**
6	Hydro	695,120	706,103	721,410	749,194	786,453
7	Operating Expense	489,724	510,954	527,540	543,168	559,785
8	Net Interest	172,194	181,568	193,870	206,026	226,667
9	PNRR	-	-	-	-	-
10	MRNR	33,201	13,581	-	-	-
11	BPA Fish and Wildlife Program	295,114	301,271	316,959	326,250	333,085
12	Operating Expense	273,667	279,673	294,633	303,395	313,605
13	Net Interest	17,980	20,095	22,326	22,855	19,480
14	PNRR	-	-	-	-	-
15	MRNR	3,467	1,503	-	-	-
16	Trojan	1,500	1,500	1,500	1,500	1,600
17	WNP #1	283,240	249,736	248,022	185,763	267,581
18	WNP #2	421,919	446,117	485,765	576,596	439,540
19	WNP #3	156,299	175,817	170,758	167,211	195,988
20	System Augmentation	-	66,150	52,864	130,704	93,396
21	Balancing	91,357	72,632	74,120	37,554	42,536
22	Tier 2 Costs	8,604	24,123	13,444	18,628	24,525
24	**New Resources**	**74,034**	**75,527**	**79,766**	**80,645**	**75,895**
25	Idaho Falls	4,050	4,523	4,766	5,053	5,165
26	Tier 1 Aug (Klondike III)	10,000	9,997	9,997	9,997	9,997
27	Cowlitz Falls	14,838	14,879	14,930	14,976	15,022
28	Other NR	45,146	46,128	50,073	50,618	45,711
29						
30	**Residential Exchange**	**2,864,636**	**2,921,214**	**2,928,105**	**3,013,074**	**3,086,932**
32	**Conservation**	**146,929**	**149,461**	**157,904**	**160,040**	**166,329**
33	Operating Expense	125,895	130,953	138,552	137,222	135,534
34	Net Interest	17,634	17,220	19,352	22,818	30,795
35	PNRR	-	-	-	-	-
36	MRNR	3,400	1,288	-	-	-
38	**BPA Programs**	**142,110**	**147,525**	**155,305**	**161,246**	**164,307**
39	Operating Expense	140,924	144,663	151,902	157,469	159,651
40	Net Interest	994	2,663	3,403	3,777	4,656
41	PNRR	-	-	-	-	-
42	MRNR	192	199	-	-	-
43	WNP #3 Plant					
45	**Transmission**	**160,516**	**157,185**	**159,816**	**158,136**	**158,344**
46	TBL Transmission/Ancillary Services	106,031	102,050	102,658	100,463	100,210
47	3Rd Party Trans/Ancillary Services	2,221	2,244	2,264	2,284	2,302
48	General Transfer Agreements	52,263	52,891	54,895	55,389	55,832
49						
50	**Total PBL Revenue Requirement**	**5,341,376**	**5,494,360**	**5,565,738**	**5,766,540**	**5,836,511**
52	**Costs ($1000)**	**2012**	**2013**	**2014**	**2015**	**2016**
53	FBS..	$ 1,953,152	$ 2,043,449	$ 2,084,841	$ 2,193,399	$ 2,184,704
54	New Resources..	$ 74,034	$ 75,527	$ 79,766	$ 80,645	$ 75,895
55	Residential Exchange.......................................	$ 2,666,750	$ 2,722,724	$ 2,728,934	$ 2,812,473	$ 2,884,459
56	Conservation..	$ 146,929	$ 149,461	$ 157,904	$ 160,040	$ 166,329
57	BPAPrograms..	$ 142,110	$ 147,525	$ 155,305	$ 161,246	$ 164,307
58	Transmission...	$ 160,516	$ 157,185	$ 159,816	$ 158,136	$ 158,344

	B	I	J	K	L	M	N
3		2017	2018	2019	2020	2021	2022
4							
5	**Federal Base System**	**2,356,588**	**2,338,804**	**2,342,108**	**2,313,066**	**2,522,999**	**2,518,767**
6	Hydro	820,148	877,102	919,660	963,955	1,007,942	1,048,080
7	Operating Expense	575,419	594,458	614,100	634,503	655,452	676,647
8	Net Interest	244,729	282,644	305,560	329,452	352,490	371,433
9	PNRR	-	-	-	-	-	-
10	MRNR	-	-	-	-	-	-
11	BPA Fish and Wildlife Program	336,875	353,080	368,471	384,278	400,247	415,566
12	Operating Expense	323,063	337,129	351,226	365,685	380,353	394,603
13	Net Interest	13,812	15,952	17,245	18,594	19,894	20,963
14	PNRR	-	-	-	-	-	-
15	MRNR	-	-	-	-	-	-
16	Trojan	1,700	1,766	1,834	1,906	1,979	2,053
17	WNP #1	178,804	507	527	547	568	589
18	WNP #2	509,729	563,607	757,664	737,179	795,057	786,744
19	WNP #3	269,611	345,811	-	-	-	-
20	System Augmentation	174,463	119,302	204,004	123,411	198,081	132,018
21	Balancing	29,805	30,784	31,707	32,658	33,638	34,647
22	Tier 2 Costs	35,453	46,844	58,241	69,132	85,487	99,071
24	**New Resources**	**71,059**	**73,278**	**75,572**	**77,961**	**80,421**	**82,911**
25	Idaho Falls	5,339	5,546	5,761	5,984	6,214	6,447
26	Tier 1 Aug (Klondike III)	9,997	10,386	10,788	11,207	11,637	12,072
27	Cowlitz Falls	15,096	15,226	15,361	15,500	15,647	15,797
28	Other NR	40,627	42,120	43,662	45,270	46,923	48,595
29							
30	**Residential Exchange**	**3,181,386**	**3,255,001**	**3,350,811**	**3,443,263**	**3,200,666**	**3,286,444**
32	**Conservation**	**193,417**	**218,936**	**241,997**	**265,361**	**288,675**	**311,329**
33	Operating Expense	151,525	170,555	189,692	208,967	228,338	247,749
34	Net Interest	41,892	48,382	52,304	56,394	60,337	63,580
35	PNRR	-	-	-	-	-	-
36	MRNR	-	-	-	-	-	-
38	**BPA Programs**	**168,234**	**174,984**	**181,595**	**188,474**	**195,508**	**202,526**
39	Operating Expense	162,801	168,710	174,812	181,160	187,682	194,280
40	Net Interest	5,433	6,275	6,783	7,314	7,825	8,246
41	PNRR	-	-	-	-	-	-
42	MRNR	-	-	-	-	-	-
43	WNP #3 Plant						
45	**Transmission**	**155,803**	**161,864**	**168,128**	**174,651**	**181,358**	**188,141**
46	TBL Transmission/Ancillary Services	97,088	100,864	104,768	108,833	113,012	117,239
47	3Rd Party Trans/Ancillary Services	2,325	2,416	2,509	2,607	2,707	2,808
48	General Transfer Agreements	56,390	58,584	60,851	63,212	65,639	68,094
49							
50	**Total PBL Revenue Requirement**	**6,126,486**	**6,222,867**	**6,360,210**	**6,462,775**	**6,469,626**	**6,590,117**
52	**Costs ($1000)**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
53	FBS..	$ 2,356,588	$ 2,338,804	$ 2,342,108	$ 2,313,066	$ 2,522,999	$ 2,518,767
54	New Resources...	$ 71,059	$ 73,278	$ 75,572	$ 77,961	$ 80,421	$ 82,911
55	Residential Exchange.......................................	$ 2,974,082	$ 3,041,607	$ 3,131,183	$ 3,217,109	$ 2,999,571	$ 3,079,430
56	Conservation..	$ 193,417	$ 218,936	$ 241,997	$ 265,361	$ 288,675	$ 311,329
57	BPAPrograms...	$ 168,234	$ 174,984	$ 181,595	$ 188,474	$ 195,508	$ 202,526
58	Transmission..	$ 155,803	$ 161,864	$ 168,128	$ 174,651	$ 181,358	$ 188,141

Table 10.4.2.4.3
Cost of Service Analysis
Aggregated COSA Costs

	B	O	P	Q	R	S
3		2023	2024	2025	2026	2027
4						
5	**Federal Base System**	**2,719,570**	**2,632,464**	**2,637,134**	**2,627,426**	**2,833,497**
6	Hydro	1,087,068	1,129,434	1,196,929	1,235,692	1,273,589
7	Operating Expense	698,429	721,028	744,363	768,575	793,885
8	Net Interest	388,639	408,406	426,933	441,783	458,126
9	PNRR	-	-	-	-	-
10	MRNR	-	-	25,633	25,334	21,578
11	BPA Fish and Wildlife Program	429,715	445,959	463,204	477,329	492,514
12	Operating Expense	407,781	422,909	436,274	449,593	464,271
13	Net Interest	21,934	23,049	24,095	24,933	25,856
14	PNRR	-	-	-	-	-
15	MRNR	-	-	2,836	2,803	2,387
16	Trojan	2,129	2,208	2,290	2,375	2,465
17	WNP #1	611	634	657	682	707
18	WNP #2	838,848	752,753	569,225	568,444	611,749
19	WNP #3	-	-	-	-	-
20	System Augmentation	209,862	134,528	216,870	134,521	222,226
21	Balancing	35,687	36,757	37,860	38,996	40,166
22	Tier 2 Costs	115,650	130,192	150,099	169,387	190,080
24	**New Resources**	**85,880**	**88,540**	**77,318**	**79,809**	**82,810**
25	Idaho Falls	6,686	6,934	7,192	7,459	7,740
26	Tier 1 Aug (Klondike III)	12,520	12,986	13,468	13,969	14,494
27	Cowlitz Falls	16,358	16,514	4,556	4,725	4,903
28	Other NR	50,316	52,106	52,102	53,656	55,673
29						
30	**Residential Exchange**	**3,408,729**	**3,504,033**	**3,621,624**	**3,726,481**	**3,865,604**
32	**Conservation**	**330,451**	**345,830**	**362,272**	**375,237**	**386,917**
33	Operating Expense	263,926	275,921	286,761	297,213	306,451
34	Net Interest	66,525	69,909	73,080	75,622	78,420
35	PNRR	-	-	-	-	-
36	MRNR	-	-	2,431	2,402	2,046
38	**BPA Programs**	**209,693**	**217,181**	**225,255**	**233,149**	**241,382**
39	Operating Expense	201,066	208,115	215,401	222,970	230,895
40	Net Interest	8,628	9,066	9,478	9,807	10,170
41	PNRR	-	-	-	-	-
42	MRNR	-	-	376	372	317
43	WNP #3 Plant					
45	**Transmission**	**195,121**	**202,379**	**209,887**	**217,695**	**225,880**
46	TBL Transmission/Ancillary Services	121,588	126,111	130,790	135,655	140,756
47	3Rd Party Trans/Ancillary Services	2,912	3,021	3,133	3,249	3,371
48	General Transfer Agreements	70,620	73,247	75,965	78,791	81,753
49						
50	**Total PBL Revenue Requirement**	**6,949,445**	**6,990,428**	**7,133,489**	**7,259,797**	**7,636,090**
52	**Costs ($1000)**	**2023**	**2024**	**2025**	**2026**	**2027**
53	FBS..	$ 2,719,570	$ 2,632,464	$ 2,637,134	$ 2,627,426	$ 2,833,497
54	New Resources..	$ 85,880	$ 88,540	$ 77,318	$ 79,809	$ 82,810
55	Residential Exchange......................................	$ 3,195,679	$ 3,284,658	$ 3,395,924	$ 3,494,155	$ 3,626,356
56	Conservation...	$ 330,451	$ 345,830	$ 362,272	$ 375,237	$ 386,917
57	BPAPrograms..	$ 209,693	$ 217,181	$ 225,255	$ 233,149	$ 241,382
58	Transmission...	$ 195,121	$ 202,379	$ 209,887	$ 217,695	$ 225,880

Table 10.4.2.4.4
Cost of Service Analysis
Aggregated COSA Costs

	B	T	U	V	W	X
3		**2028**	**2029**	**2030**	**2031**	**2032**
4						
5	**Federal Base System**	**2,855,741**	**3,098,055**	**3,279,070**	**3,399,672**	**3,510,755**
6	Hydro	1,313,642	1,363,429	1,414,967	1,468,311	1,523,960
7	Operating Expense	820,350	851,442	883,626	916,939	951,691
8	Net Interest	472,978	490,904	509,460	528,667	548,703
9	PNRR	-	-	-	-	-
10	MRNR	20,314	21,084	21,881	22,706	23,566
11	BPA Fish and Wildlife Program	508,955	528,244	548,212	568,879	590,440
12	Operating Expense	480,014	498,206	517,038	536,531	556,865
13	Net Interest	26,694	27,705	28,753	29,837	30,968
14	PNRR	-	-	-	-	-
15	MRNR	2,247	2,332	2,421	2,512	2,607
16	Trojan	2,558	2,655	2,756	2,860	2,968
17	WNP #1	734	762	791	821	852
18	WNP #2	619,995	654,467	670,012	697,198	724,058
19	WNP #3	-	-	-	-	-
20	System Augmentation	159,066	272,290	351,186	361,722	359,599
21	Balancing	41,371	42,612	43,890	45,207	46,563
22	Tier 2 Costs	209,420	233,596	247,257	254,675	262,315
24	**New Resources**	**85,957**	**89,215**	**92,587**	**96,077**	**99,719**
25	Idaho Falls	8,034	8,338	8,653	8,980	9,320
26	Tier 1 Aug (Klondike III)	15,045	15,615	16,205	16,816	17,453
27	Cowlitz Falls	5,089	5,282	5,482	5,689	5,904
28	Other NR	57,789	59,979	62,246	64,593	67,041
29						
30	**Residential Exchange**	**3,982,548**	**4,114,323**	**4,241,485**	**4,386,448**	**4,527,160**
32	**Conservation**	**396,155**	**411,169**	**426,711**	**442,798**	**459,580**
33	Operating Expense	313,267	325,140	337,430	350,151	363,422
34	Net Interest	80,962	84,030	87,207	90,494	93,924
35	PNRR	-	-	-	-	-
36	MRNR	1,926	1,999	2,075	2,153	2,235
38	**BPA Programs**	**249,994**	**259,469**	**269,277**	**279,428**	**290,019**
39	Operating Expense	239,196	248,261	257,646	267,359	277,492
40	Net Interest	10,500	10,898	11,310	11,736	12,181
41	PNRR	-	-	-	-	-
42	MRNR	298	310	321	333	346
43	WNP #3 Plant					
45	**Transmission**	**234,464**	**243,350**	**252,549**	**262,070**	**272,002**
46	TBL Transmission/Ancillary Services	146,105	151,642	157,374	163,307	169,496
47	3Rd Party Trans/Ancillary Services	3,499	3,632	3,769	3,911	4,060
48	General Transfer Agreements	84,860	88,076	91,405	94,851	98,446
49						
50	**Total PBL Revenue Requirement**	**7,804,859**	**8,215,581**	**8,561,679**	**8,866,493**	**9,159,235**
52	**Costs ($1000)**	**2028**	**2029**	**2030**	**2031**	**2032**
53	FBS..	$ 2,855,741	$ 3,098,055	$ 3,279,070	$ 3,399,672	$ 3,510,755
54	New Resources..	$ 85,957	$ 89,215	$ 92,587	$ 96,077	$ 99,719
55	Residential Exchange.......................................	$ 3,735,977	$ 3,860,407	$ 3,979,928	$ 4,117,037	$ 4,249,500
56	Conservation...	$ 396,155	$ 411,169	$ 426,711	$ 442,798	$ 459,580
57	BPAPrograms...	$ 249,994	$ 259,469	$ 269,277	$ 279,428	$ 290,019
58	Transmission...	$ 234,464	$ 243,350	$ 252,549	$ 262,070	$ 272,002

Table 10.4.2.5.1
Cost of Service Analysis
Allocation of General and Other Revenue Credits

	A	C	D	E	F	G	H	I
1	**Credit Allocation**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
2								
3	**Federal Base System**	(110,159)	(115,643)	(120,006)	(123,875)	(126,318)	(128,862)	(133,875)
4	**New Resources**	(2,658)	(2,836)	(3,633)	(5,317)	(5,317)	-	-
5	**Conservation**	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)	(11,947)
6	**BPA Programs**	-	-	-	-	-	-	-
7	**Transmission**	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,553)
8								
9	**Other Credits**							
10	Generation Inputs	(127,449)	(131,078)	(134,734)	(134,734)	(134,734)	(134,734)	(139,975)
11	Network Wind	(2,086)	(2,078)	(2,078)	(2,078)	(2,078)	(235)	-
12	RSS/MiscT2 Revenues	(309)	(317)	(317)	(317)	(317)	(317)	(330)
13								
14	**Federal Base System**							
15	7(b) Loads	(110,159)	(115,643)	(120,006)	(123,875)	(126,318)	(128,862)	(133,875)
16	7(c) Loads	-	-	-	-	-	-	-
17	7(f) Loads	-	-	-	-	-	-	-
18	SP Loads	-	-	-	-	-	-	-
19	**New Resources**							
20	7(b) Loads	-	-	-	-	-	-	-
21	7(c) Loads	(2,090)	(2,231)	(2,859)	(4,184)	(4,180)	-	-
22	7(f) Loads	(0)	(0)	(0)	(0)	(0)	-	-
23	SP Loads	(568)	(604)	(774)	(1,133)	(1,136)	-	-
24	**Conservation**							
25	7(b) Loads	(11,108)	(11,112)	(11,115)	(11,118)	(11,120)	(11,123)	(11,596)
26	7(c) Loads	(308)	(305)	(303)	(300)	(299)	(296)	(306)
27	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
28	SP Loads	(84)	(83)	(82)	(81)	(81)	(80)	(45)
29	**BPA Programs**							
30	7(b) Loads	-	-	-	-	-	-	-
31	7(c) Loads	-	-	-	-	-	-	-
32	7(f) Loads	-	-	-	-	-	-	-
33	SP Loads	-	-	-	-	-	-	-
34	**Transmission**							
35	7(b) Loads	(3,303)	(3,305)	(3,306)	(3,306)	(3,307)	(3,308)	(3,449)
36	7(c) Loads	(92)	(91)	(90)	(89)	(89)	(88)	(91)
37	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	SP Loads	(25)	(25)	(24)	(24)	(24)	(24)	(14)
39	**Other**							
40	7(b) Loads	(125,420)	(128,973)	(132,544)	(132,577)	(132,598)	(130,854)	(136,182)
41	7(c) Loads	(3,479)	(3,542)	(3,609)	(3,583)	(3,564)	(3,488)	(3,589)
42	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
43	SP Loads	(945)	(959)	(977)	(970)	(968)	(945)	(534)
44								
45	**Total Allocated Credits**							
46	7(b) Loads	(249,990)	(259,033)	(266,971)	(270,876)	(273,343)	(274,147)	(285,101)
47	7(c) Loads	(5,969)	(6,169)	(6,860)	(8,156)	(8,132)	(3,873)	(3,986)
48	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
49	SP Loads	(1,622)	(1,671)	(1,858)	(2,209)	(2,210)	(1,049)	(593)

	A	J	K	L	M	N	O	P
1	**Credit Allocation**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
2								
3	**Federal Base System**	(139,056)	(144,451)	(149,998)	(155,608)	(161,381)	(167,384)	(173,594)
4	**New Resources**	-	-	-	-	-	-	-
5	**Conservation**	(12,410)	(12,891)	(13,386)	(13,887)	(14,402)	(14,938)	(15,492)
6	**BPA Programs**	-	-	-	-	-	-	-
7	**Transmission**	(3,691)	(3,834)	(3,981)	(4,130)	(4,283)	(4,442)	(4,607)
8								
9	**Other Credits**							
10	Generation Inputs	(145,393)	(151,034)	(156,833)	(162,699)	(168,735)	(175,012)	(181,505)
11	Network Wind	-	-	-	-	-	-	-
12	RSS/MiscT2 Revenues	(342)	(356)	(369)	(383)	(397)	(412)	(427)
13								
14	**Federal Base System**							
15	7(b) Loads	(139,056)	(144,451)	(149,998)	(155,608)	(161,381)	(167,384)	(173,594)
16	7(c) Loads	-	-	-	-	-	-	-
17	7(f) Loads	-	-	-	-	-	-	-
18	SP Loads	-	-	-	-	-	-	-
19	**New Resources**							
20	7(b) Loads	-	-	-	-	-	-	-
21	7(c) Loads	-	-	-	-	-	-	-
22	7(f) Loads	-	-	-	-	-	-	-
23	SP Loads	-	-	-	-	-	-	-
24	**Conservation**							
25	7(b) Loads	(12,048)	(12,556)	(13,020)	(13,509)	(14,013)	(14,537)	(15,079)
26	7(c) Loads	(315)	(326)	(357)	(368)	(379)	(391)	(402)
27	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
28	SP Loads	(47)	(9)	(10)	(10)	(10)	(10)	(11)
29	**BPA Programs**							
30	7(b) Loads	-	-	-	-	-	-	-
31	7(c) Loads	-	-	-	-	-	-	-
32	7(f) Loads	-	-	-	-	-	-	-
33	SP Loads	-	-	-	-	-	-	-
34	**Transmission**							
35	7(b) Loads	(3,583)	(3,734)	(3,872)	(4,018)	(4,167)	(4,323)	(4,484)
36	7(c) Loads	(94)	(97)	(106)	(109)	(113)	(116)	(120)
37	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	SP Loads	(14)	(3)	(3)	(3)	(3)	(3)	(3)
39	**Other**							
40	7(b) Loads	(141,487)	(147,457)	(152,902)	(158,648)	(164,564)	(170,711)	(177,082)
41	7(c) Loads	(3,697)	(3,830)	(4,189)	(4,319)	(4,450)	(4,591)	(4,724)
42	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
43	SP Loads	(550)	(102)	(112)	(115)	(119)	(122)	(126)
44								
45	**Total Allocated Credits**							
46	7(b) Loads	(296,174)	(308,199)	(319,792)	(331,783)	(344,125)	(356,955)	(370,240)
47	7(c) Loads	(4,106)	(4,253)	(4,652)	(4,796)	(4,941)	(5,098)	(5,246)
48	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
49	SP Loads	(611)	(113)	(124)	(128)	(132)	(136)	(140)

Table 10.4.2.5.3
Cost of Service Analysis
Allocation of General and Other Revenue Credits

	A	Q	R	S	T	U	V	W
1	**Credit Allocation**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
2								
3	**Federal Base System**	(180,052)	(186,822)	(193,921)	(201,271)	(208,879)	(216,754)	(224,969)
4	**New Resources**	-	-	-	-	-	-	-
5	**Conservation**	(16,068)	(16,673)	(17,306)	(17,962)	(18,641)	(19,344)	(20,077)
6	**BPA Programs**	-	-	-	-	-	-	-
7	**Transmission**	(4,779)	(4,958)	(5,147)	(5,342)	(5,544)	(5,753)	(5,971)
8								
9	**Other Credits**							
10	Generation Inputs	(188,257)	(195,335)	(202,758)	(210,443)	(218,398)	(226,631)	(235,220)
11	Network Wind	-	-	-	-	-	-	-
12	RSS/MiscT2 Revenues	(443)	(460)	(477)	(495)	(514)	(534)	(554)
13								
14	**Federal Base System**							
15	7(b) Loads	(180,052)	(186,822)	(193,921)	(201,271)	(208,879)	(216,754)	(224,969)
16	7(c) Loads	-	-	-	-	-	-	-
17	7(f) Loads	-	-	-	-	-	-	-
18	SP Loads	-	-	-	-	-	-	-
19	**New Resources**							
20	7(b) Loads	-	-	-	-	-	-	-
21	7(c) Loads	-	-	-	-	-	-	-
22	7(f) Loads	-	-	-	-	-	-	-
23	SP Loads	-	-	-	-	-	-	-
24	**Conservation**							
25	7(b) Loads	(15,643)	(16,234)	(16,854)	(17,498)	(18,166)	(18,853)	(19,569)
26	7(c) Loads	(414)	(427)	(440)	(452)	(463)	(478)	(495)
27	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
28	SP Loads	(11)	(11)	(12)	(12)	(12)	(13)	(13)
29	**BPA Programs**							
30	7(b) Loads	-	-	-	-	-	-	-
31	7(c) Loads	-	-	-	-	-	-	-
32	7(f) Loads	-	-	-	-	-	-	-
33	SP Loads	-	-	-	-	-	-	-
34	**Transmission**							
35	7(b) Loads	(4,652)	(4,828)	(5,012)	(5,204)	(5,402)	(5,607)	(5,820)
36	7(c) Loads	(123)	(127)	(131)	(134)	(138)	(142)	(147)
37	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	SP Loads	(3)	(3)	(3)	(4)	(4)	(4)	(4)
39	**Other**							
40	7(b) Loads	(183,704)	(190,645)	(197,928)	(205,486)	(213,330)	(221,401)	(229,807)
41	7(c) Loads	(4,867)	(5,016)	(5,170)	(5,311)	(5,436)	(5,614)	(5,812)
42	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
43	SP Loads	(130)	(134)	(138)	(142)	(145)	(150)	(155)
44								
45	**Total Allocated Credits**							
46	7(b) Loads	(384,050)	(398,529)	(413,715)	(429,458)	(445,777)	(462,614)	(480,164)
47	7(c) Loads	(5,405)	(5,571)	(5,741)	(5,897)	(6,037)	(6,234)	(6,454)
48	7(f) Loads	(0)	(0)	(0)	(0)	(0)	(0)	(0)
49	SP Loads	(144)	(149)	(153)	(157)	(161)	(166)	(172)

	A	C	D	E	F	G	H	I
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
2	**Cost Allocation**							
3	**Federal Base System**							
4	7(b) Loads	1,953,152	2,043,449	2,084,841	2,193,399	2,184,704	2,356,588	2,338,804
5	7(c) Loads	0	0	0	0	0	0	0
6	7(f) Loads	0	0	0	0	0	0	0
7	SP Loads	0	0	0	0	0	0	0
8	**Exchange Resources**							
9	7(b) Loads	2,501,376	2,567,502	2,574,861	2,654,828	2,719,508	2,799,996	2,887,835
10	7(c) Loads	130,035	122,144	121,240	124,051	129,703	136,988	133,861
11	7(f) Loads	0	0	0	0	0	0	0
12	SP Loads	35,338	33,077	32,832	33,594	35,248	37,097	19,911
13	**New Resources**							
14	7(b) Loads	0	0	0	0	0	0	0
15	7(c) Loads	58,214	59,432	62,768	63,459	59,677	55,916	63,790
16	7(f) Loads	0	0	0	0	0	0	0
17	SP Loads	15,820	16,094	16,998	17,185	16,218	15,142	9,488
18	**Conservation**							
19	7(b) Loads	141,923	144,421	152,624	154,727	160,832	187,080	212,503
20	7(c) Loads	3,936	3,966	4,155	4,181	4,322	4,987	5,601
21	7(f) Loads	0	0	0	0	0	0	0
22	SP Loads	1,070	1,074	1,125	1,132	1,175	1,350	833
23	**General**							
24	7(b) Loads	137,268	142,551	150,111	155,892	158,877	162,722	169,842
25	7(c) Loads	3,807	3,915	4,087	4,213	4,270	4,337	4,476
26	7(f) Loads	0	0	0	0	0	0	0
27	SP Loads	1,035	1,060	1,107	1,141	1,160	1,175	666
28	**Transmission**							
29	7(b) Loads	155,047	151,884	154,472	152,885	153,111	150,698	157,107
30	7(c) Loads	4,300	4,171	4,206	4,132	4,115	4,017	4,141
31	7(f) Loads	0	0	0	0	0	0	0
32	SP Loads	1,169	1,129	1,139	1,119	1,118	1,088	616
33	**LDD / Irrigation**							
34	7(b) Loads	51,203	52,587	51,895	51,895	51,895	51,895	53,914
35								
36	**Total Allocated Credits**							
37	7(b) Loads	4,939,969	5,102,394	5,168,804	5,363,627	5,428,926	5,708,978	5,820,004
38	7(c) Loads	200,292	193,627	196,456	200,036	202,087	206,246	211,869
39	7(f) Loads	1	1	1	1	1	1	1
40	SP Loads	54,432	52,435	53,201	54,171	54,919	55,852	31,513
41	**Total Allocated Credits**							
42	7(b) Loads	-249,990	-259,033	-266,971	-270,876	-273,343	-274,147	-285,101
43	7(c) Loads	-5,969	-6,169	-6,860	-8,156	-8,132	-3,873	-3,986
44	7(f) Loads	0	0	0	0	0	0	0
45	SP Loads	-1,622	-1,671	-1,858	-2,209	-2,210	-1,049	-593
46	**Total Allocated Costs after Credits**							
47	7(b) Loads	4,689,979	4,843,361	4,901,833	5,092,750	5,155,583	5,434,831	5,534,903
48	7(c) Loads	194,324	187,458	189,596	191,880	193,956	202,373	207,883
49	7(f) Loads	1	1	1	1	1	1	1
50	SP Loads	52,810	50,765	51,344	51,962	52,709	54,804	30,921

	A	J	K	L	M	N	O	P
1		**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
2	**Cost Allocation**							
3	**Federal Base System**							
4	7(b) Loads	2,342,108	2,313,066	2,522,999	2,518,767	2,719,570	2,632,464	2,637,134
5	7(c) Loads	0	0	0	0	0	0	0
6	7(f) Loads	0	0	0	0	0	0	0
7	SP Loads	0	0	0	0	0	0	0
8	**Exchange Resources**							
9	7(b) Loads	2,974,812	3,081,101	2,854,764	2,924,257	3,036,532	3,122,588	3,230,772
10	7(c) Loads	136,124	132,474	141,044	151,140	155,012	157,859	160,861
11	7(f) Loads	0	0	0	0	0	0	0
12	SP Loads	20,247	3,534	3,762	4,032	4,135	4,211	4,291
13	**New Resources**							
14	7(b) Loads	0	0	0	0	0	0	0
15	7(c) Loads	65,786	75,935	78,331	80,757	83,648	86,239	75,308
16	7(f) Loads	0	0	0	0	0	0	0
17	SP Loads	9,785	2,026	2,090	2,154	2,231	2,300	2,009
18	**Conservation**							
19	7(b) Loads	234,944	258,468	280,777	302,865	321,525	336,539	352,614
20	7(c) Loads	6,140	6,713	7,693	8,244	8,694	9,050	9,406
21	7(f) Loads	0	0	0	0	0	0	0
22	SP Loads	913	179	205	220	232	241	251
23	**General**							
24	7(b) Loads	176,303	183,578	190,159	197,020	204,029	211,346	219,250
25	7(c) Loads	4,607	4,768	5,210	5,363	5,517	5,683	5,849
26	7(f) Loads	0	0	0	0	0	0	0
27	SP Loads	685	127	139	143	147	152	156
28	**Transmission**							
29	7(b) Loads	163,228	170,115	176,396	183,025	189,850	196,942	204,292
30	7(c) Loads	4,266	4,418	4,833	4,982	5,134	5,296	5,450
31	7(f) Loads	0	0	0	0	0	0	0
32	SP Loads	634	118	129	133	137	141	145
33	**LDD / Irrigation**							
34	7(b) Loads	56,000	58,173	60,407	62,666	64,991	67,409	69,909
35								
36	**Total Allocated Credits**							
37	7(b) Loads	5,947,394	6,064,502	6,085,500	6,188,600	6,536,497	6,567,287	6,713,972
38	7(c) Loads	216,923	224,309	237,111	250,487	258,005	264,127	256,874
39	7(f) Loads	1	1	1	1	1	1	1
40	SP Loads	32,265	5,984	6,325	6,682	6,882	7,046	6,852
41	**Total Allocated Credits**							
42	7(b) Loads	-296,174	-308,199	-319,792	-331,783	-344,125	-356,955	-370,240
43	7(c) Loads	-4,106	-4,253	-4,652	-4,796	-4,941	-5,098	-5,246
44	7(f) Loads	0	0	0	0	0	0	0
45	SP Loads	-611	-113	-124	-128	-132	-136	-140
46	**Total Allocated Costs af**							
47	7(b) Loads	5,651,220	5,756,303	5,765,709	5,856,817	6,192,372	6,210,332	6,343,732
48	7(c) Loads	212,817	220,056	232,459	245,691	253,064	259,029	251,628
49	7(f) Loads	1	1	1	1	1	1	1
50	SP Loads	31,654	5,870	6,201	6,554	6,751	6,910	6,712

	A	Q	R	S	T	U	V	W
1		**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
2	**Cost Allocation**							
3	**Federal Base System**							
4	7(b) Loads	2,627,426	2,833,497	2,855,741	3,098,055	3,279,070	3,399,672	3,510,755
5	7(c) Loads	0	0	0	0	0	0	0
6	7(f) Loads	0	0	0	0	0	0	0
7	SP Loads	0	0	0	0	0	0	0
8	**Exchange Resources**							
9	7(b) Loads	3,326,221	3,454,127	3,549,680	3,670,567	3,786,546	3,919,387	4,047,476
10	7(c) Loads	163,569	167,754	181,456	184,906	188,356	192,513	196,789
11	7(f) Loads	0	0	1	1	1	1	1
12	SP Loads	4,363	4,475	4,840	4,932	5,024	5,135	5,235
13	**New Resources**							
14	7(b) Loads	0	0	0	0	0	0	0
15	7(c) Loads	77,735	80,658	83,723	86,896	90,181	93,581	97,134
16	7(f) Loads	0	0	0	0	0	0	0
17	SP Loads	2,074	2,152	2,233	2,318	2,406	2,496	2,584
18	**Conservation**							
19	7(b) Loads	365,301	376,739	385,808	400,541	415,832	431,564	447,950
20	7(c) Loads	9,678	9,913	10,078	10,352	10,597	10,943	11,329
21	7(f) Loads	0	0	0	0	0	0	0
22	SP Loads	258	264	269	276	283	292	301
23	**General**							
24	7(b) Loads	226,976	235,033	243,465	252,762	262,411	272,339	282,679
25	7(c) Loads	6,013	6,184	6,360	6,532	6,687	6,905	7,149
26	7(f) Loads	0	0	0	0	0	0	0
27	SP Loads	160	165	170	174	178	184	190
28	**Transmission**							
29	7(b) Loads	211,931	219,939	228,340	237,060	246,110	255,421	265,119
30	7(c) Loads	5,615	5,787	5,965	6,127	6,272	6,476	6,705
31	7(f) Loads	0	0	0	0	0	0	0
32	SP Loads	150	154	159	163	167	173	178
33	**LDD / Irrigation**							
34	7(b) Loads	72,510	75,236	78,095	81,055	84,119	87,290	90,599
35								
36	**Total Allocated Credits**							
37	7(b) Loads	6,830,365	7,194,571	7,341,130	7,740,041	8,074,088	8,365,673	8,644,577
38	7(c) Loads	262,611	270,296	287,581	294,813	302,093	310,418	319,108
39	7(f) Loads	1	1	1	1	1	1	1
40	SP Loads	7,005	7,210	7,671	7,864	8,058	8,281	8,489
41	**Total Allocated Credits**							
42	7(b) Loads	-384,050	-398,529	-413,715	-429,458	-445,777	-462,614	-480,164
43	7(c) Loads	-5,405	-5,571	-5,741	-5,897	-6,037	-6,234	-6,454
44	7(f) Loads	0	0	0	0	0	0	0
45	SP Loads	-144	-149	-153	-157	-161	-166	-172
46	**Total Allocated Costs af**							
47	7(b) Loads	6,446,314	6,796,042	6,927,415	7,310,583	7,628,311	7,903,059	8,164,413
48	7(c) Loads	257,206	264,726	281,839	288,916	296,056	304,184	312,653
49	7(f) Loads	1	1	1	1	1	1	1
50	SP Loads	6,861	7,062	7,518	7,707	7,897	8,114	8,317

Table 10.4.2.7.1
Cost of Service Analysis
Allocation of Secondary, FPS Deficiency, 7(c)(2) Delta Allocation, and Initial Rates

	A	C	D	E	F	G
1		**2012**	**2013**	**2014**	**2015**	**2016**
2	**Total Allocated Costs**					
3	7(b) Loads	4,689,979	4,843,361	4,901,833	5,092,750	5,155,583
4	7(c) Loads	194,324	187,458	189,596	191,880	193,956
5	7(f) Loads	1	1	1	1	1
6	SP Loads	52,810	50,765	51,344	51,962	52,709
7						
8	*AdHoc Adjustment to secondary*	107,592	20,176			
9	**Secondary Revenues**					
10	Available Energy	1,403	1,569	1,604	1,517	1,532
11	Slice Pctg	0.2685	0.2685	0.2685	0.2685	0.2685
12	Total Secondary	2,421	2,216	2,192	2,073	2,095
13	Forecast Avg Price	27.56	31.98	31.92	32.64	32.71
14	Forecast Revenues	604,727	626,339	613,005	592,901	602,036
15	7(b)(3) Allocation	-189,225	-176,367	-179,388	-167,474	-182,004
16	Secondary Revenue Credit	415,502	449,972	433,618	425,428	420,033
17						
18	**Allocated Credit**					
19	7(b) Loads	409,929	442,495	426,385	418,381	413,549
20	7(c) Loads	4,382	5,883	5,692	5,545	5,098
21	7(f) Loads	0	0	0	0	0
22	SP Loads	1,191	1,593	1,541	1,502	1,385
23						
30	**Surplus Revenues**					
31	Other Capacity	-701	-701	-701	-701	-701
32	WNP3	-29,516	-29,163	-29,163	-29,163	-29,163
33	Other Long-Term Contracts	0	0	0	0	0
34	Hungry Horse	-1,716	-1,778	-1,842	-1,909	-1,977
35	Total	-31,933	-31,643	-31,707	-31,773	-31,842
36	Allocated Costs	51,619	49,171	49,802	50,460	51,324
37	(Surplus)/Deficit	19,685	17,528	18,095	18,687	19,482
38						
39	**Allocated Surplus Deficit**					
40	7(b) Loads	19,154	17,060	17,616	18,195	18,972
41	7(c) Loads	531	468	480	492	510
42	7(f) Loads	0	0	0	0	0
43	SP Loads	-19,685	-17,528	-18,095	-18,687	-19,482
44						
45	**Revised Allocated Costs**					
46	7(b) Loads	4,299,204	4,417,926	4,493,064	4,692,565	4,761,006
47	7(c) Loads	190,473	182,043	184,384	186,827	189,367
48	7(f) Loads	0.559	1	1	1	1
49						
50	**Billing Determinants**					
51	PF Preference	60,384	61,020	61,790	62,267	62,737
52	PF Preference - Tier 2 Load	60,199	60,525	61,462	61,838	62,183
53	Exchange	47,455	47,600	47,763	48,106	48,555
54	Exchange COU	6,255	6,316	6,330	6,356	6,393
55	Exchange IOU	41,200	41,283	41,432	41,750	42,162
56	7(b) Loads	107,838	108,620	109,553	110,373	111,292
57	7(c) Loads	2,991	2,983	2,983	2,983	2,991
58	7(f) Loads	0.009	0.009	0.009	0.009	0.009

	A	H	I	J	K	L	M
1		**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
2	**Total Allocated Costs**						
3	7(b) Loads	5,434,831	5,534,903	5,651,220	5,756,303	5,765,709	5,856,817
4	7(c) Loads	202,373	207,883	212,817	220,056	232,459	245,691
5	7(f) Loads	1	1	1	1	1	1
6	SP Loads	54,804	30,921	31,654	5,870	6,201	6,554
7							
8	*AdHoc Adjustment to secondary*						
9	**Secondary Revenues**						
10	Available Energy	1,498	1,498	1,498	1,498	1,498	1,498
11	Slice Pctg	0.2685	0.2685	0.2685	0.2685	0.2685	0.2685
12	Total Secondary	2,049	2,049	2,049	2,049	2,049	2,049
13	Forecast Avg Price	34.24	35.27	36.32	37.41	38.54	39.69
14	Forecast Revenues	614,441	632,874	651,860	673,256	691,559	712,305
15	7(b)(3) Allocation	-151,613	-163,119	-148,864	-157,094	-152,455	-167,241
16	Secondary Revenue Credit	462,828	469,755	502,996	516,161	539,104	545,064
17							
18	**Allocated Credit**						
19	7(b) Loads	456,371	463,241	496,031	509,000	531,651	538,503
20	7(c) Loads	5,081	5,671	6,063	6,975	7,259	6,391
21	7(f) Loads	0	0	0	0	0	0
22	SP Loads	1,376	843	902	186	194	170
23							
30	**Surplus Revenues**						
31	Other Capacity	-701	-701	-701	-701	-701	-701
32	WNP3	-29,163	-14,582	-14,582	0	0	0
33	Other Long-Term Contracts	0	0	0	0	0	0
34	Hungry Horse	-2,049	-2,049	-2,049	-2,049	-2,049	-2,049
35	Total	-31,913	-17,332	-17,332	-2,750	-2,750	-2,750
36	Allocated Costs	53,428	30,077	30,753	5,684	6,007	6,383
37	(Surplus)/Deficit	21,515	12,746	13,421	2,934	3,257	3,634
38							
39	**Allocated Surplus Deficit**						
40	7(b) Loads	20,956	12,418	13,079	2,860	3,171	3,537
41	7(c) Loads	559	327	342	74	87	96
42	7(f) Loads	0	0	0	0	0	0
43	SP Loads	-21,515	-12,746	-13,421	-2,934	-3,257	-3,634
44							
45	**Revised Allocated Costs**						
46	7(b) Loads	4,999,416	5,084,080	5,168,268	5,250,162	5,237,229	5,321,851
47	7(c) Loads	197,851	202,539	207,096	213,155	225,287	239,397
48	7(f) Loads	1	1	1	1	1	1
49							
50	**Billing Determinants**						
51	PF Preference	63,081	63,850	64,310	64,793	64,892	65,081
52	PF Preference - Tier 2 Load	62,307	62,857	63,111	63,412	63,234	63,216
53	Exchange	48,820	49,322	49,831	50,365	43,975	44,495
54	Exchange COU	6,390	6,390	6,390	6,407	6,390	6,390
55	Exchange IOU	42,430	42,932	43,441	43,958	37,585	38,105
56	7(b) Loads	111,900	113,171	114,141	115,157	108,867	109,576
57	7(c) Loads	2,983	2,983	2,983	2,991	2,983	2,983
58	7(f) Loads	0.009	0.009	0.009	0.009	0.009	0.009

Table 10.4.2.7.3
Cost of Service Analysis
Allocation of Secondary, FPS Deficiency, 7(c)(2) Delta Allocation, and Initial Rates

	A	N	O	P	Q	R	S
1		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	**Total Allocated Costs**						
3	7(b) Loads	6,192,372	6,210,332	6,343,732	6,446,314	6,796,042	6,927,415
4	7(c) Loads	253,064	259,029	251,628	257,206	264,726	281,839
5	7(f) Loads	1	1	1	1	1	1
6	SP Loads	6,751	6,910	6,712	6,861	7,062	7,518
7							
8	*AdHoc Adjustment to secondary*						
9	**Secondary Revenues**						
10	Available Energy	1,498	1,498	1,498	1,498	1,498	1,498
11	Slice Pctg	0.2685	0.2685	0.2685	0.2685	0.2685	0.2685
12	Total Secondary	2,049	2,049	2,049	2,049	2,049	2,049
13	Forecast Avg Price	40.88	42.11	43.37	44.67	46.01	47.39
14	Forecast Revenues	733,674	757,755	778,355	801,706	825,757	852,860
15	7(b)(3) Allocation	-144,215	-139,597	-119,295	-124,018	-106,680	-112,826
16	Secondary Revenue Credit	589,459	618,158	659,060	677,688	719,077	740,034
17							
18	**Allocated Credit**						
19	7(b) Loads	582,385	610,764	651,199	669,632	710,556	732,744
20	7(c) Loads	6,890	7,202	7,657	7,847	8,300	7,101
21	7(f) Loads	0	0	0	0	0	0
22	SP Loads	184	192	204	209	221	189
23							
30	**Surplus Revenues**						
31	Other Capacity	-701	-701	-701	-701	-701	-701
32	WNP3	0	0	0	0	0	0
33	Other Long-Term Contracts	0	0	0	0	0	0
34	Hungry Horse	-2,049	-2,049	-2,049	-2,049	-2,049	-2,049
35	Total	-2,750	-2,750	-2,750	-2,750	-2,750	-2,750
36	Allocated Costs	6,567	6,718	6,508	6,652	6,840	7,329
37	(Surplus)/Deficit	3,817	3,968	3,758	3,902	4,090	4,579
38							
39	**Allocated Surplus Deficit**						
40	7(b) Loads	3,716	3,864	3,661	3,801	3,986	4,462
41	7(c) Loads	100	104	98	101	105	117
42	7(f) Loads	0	0	0	0	0	0
43	SP Loads	-3,817	-3,968	-3,758	-3,902	-4,090	-4,579
44							
45	**Revised Allocated Costs**						
46	7(b) Loads	5,613,703	5,603,432	5,696,194	5,780,484	6,089,472	6,199,134
47	7(c) Loads	246,275	251,932	244,069	249,460	256,531	274,855
48	7(f) Loads	1	1	1	1	1	1
49							
50	**Billing Determinants**						
51	PF Preference	65,287	65,651	65,714	65,936	66,147	66,707
52	PF Preference - Tier 2 Load	63,172	63,340	63,127	63,102	63,060	63,404
53	Exchange	45,022	45,575	46,101	46,652	47,211	47,796
54	Exchange COU	6,390	6,407	6,390	6,390	6,390	6,407
55	Exchange IOU	38,633	39,168	39,711	40,262	40,821	41,389
56	7(b) Loads	110,309	111,227	111,814	112,588	113,358	114,503
57	7(c) Loads	2,983	2,991	2,983	2,983	2,983	2,991
58	7(f) Loads	0.009	0.009	0.009	0.009	0.009	0.009

Table 10.4.2.7.4
Cost of Service Analysis
Allocation of Secondary, FPS Deficiency, 7(c)(2) Delta Allocation, and Initial Rates

	A	C	D	E	F	G
1		**2012**	**2013**	**2014**	**2015**	**2016**
60	**Initial Rates**					
61	7(b) Rates	39.87	40.67	41.01	42.52	42.78
62	7(c) Rates	63.68	61.03	61.82	62.64	63.31
63	7(f) Rates	63.68	61.03	61.82	62.64	63.31
64						
65	**7(c)(2) Delta Calculation**	*0.965*	*0.965*	*0.965*	*0.965*	*0.965*
66	Industrial Margin	-0.26	-0.26	-0.26	-0.26	-0.26
67	IP Allocated Costs	190,472.9	182,043.2	184,384.2	186,826.7	189,367.3
68	Revenues at Margin	-764.2	-762.1	-762.1	-762.1	-764.2
69	7(c) at 7(b) Rate	115,067.5	117,073.1	118,050.4	122,376.3	123,473.0
70	Allocated 7(b)	4,299,204	4,417,926	4,493,064	4,692,565	4,761,006
71	Numerator	76,169.6	65,732.2	67,095.9	65,212.5	66,658.5
72	Denominator	1.0268	1.0	1.0	1.0	1.0
73	Delta	74,184.1	64,035.3	65,378.2	63,555.0	64,973.5
74						
76	**7(c)(2) Delta**					
77	7(b) Loads	74,184.1	64,035.3	65,378.2	63,555.0	64,973.5
78	7(c) Loads	-74,184.1	-64,035.3	-65,378.2	-63,555.0	-64,973.5
79	7(f) Loads	0.0	0.0	0.0	0.0	0.0
80						
82	**Revised Allocated Costs**					
83	7(b) Loads	4,373,388	4,481,961	4,558,442	4,756,120	4,825,979
84	7(c) Loads	116,289	118,008	119,006	123,272	124,394
85	7(f) Loads	1	1	1	1	1
86						
90	**T2 Allocated Costs**					
91	7(b) Loads	8,604	24,123	13,444	18,628	24,525
92	7(c) Loads	0	0	0	0	0
93	7(f) Loads	0	0	0	0	0
94						
95	**Initial Rates**					
96	7(b) Rates	40.56	41.26	41.61	43.09	43.36
97	7(c) Rates	38.88	39.56	39.90	41.33	41.59
98	7(f) Rates	64.37	61.62	62.41	63.21	63.90
99						
101	Preference Costs	2,448,900	2,517,997	2,571,046	2,683,181	2,720,510
102	Exchange COU	253,586	260,413	263,417	273,868	277,181
103	Exchange IOU	1,670,902	1,703,552	1,723,978	1,799,071	1,828,288
104	Preference Rate	40.56	41.26	41.61	43.09	43.36
105	Exchange Rate COU	40.54	41.23	41.61	43.09	43.36
106	Exchange Rate IOU	40.56	41.26	41.61	43.09	43.36
107	**Base PF COU Exch Rates**	44.71	45.40	45.78	47.26	47.53
108	**Base PF IOUExch Rates**	44.73	45.43	45.78	47.26	47.53

	A	H	I	J	K	L	M
1		**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
60	**Initial Rates**						
61	7(b) Rates	44.68	44.92	45.28	45.59	48.11	48.57
62	7(c) Rates	66.33	67.90	69.43	71.27	75.53	80.26
63	7(f) Rates	66.33	67.90	69.43	71.27	75.53	80.26
64							
65	**7(c)(2) Delta Calculation**	*0.965*	*0.965*	*0.965*	*0.965*	*0.965*	*0.965*
66	Industrial Margin	-0.26	-0.26	-0.26	-0.26	-0.26	-0.26
67	IP Allocated Costs	197,851.0	202,539.4	207,095.5	213,155.1	225,286.9	239,397.0
68	Revenues at Margin	-762.1	-762.1	-762.1	-764.2	-762.1	-762.1
69	7(c) at 7(b) Rate	128,598.5	129,307.8	130,332.8	131,588.6	138,469.6	139,796.2
70	Allocated 7(b)	4,999,416	5,084,080	5,168,268	5,250,162	5,237,229	5,321,851
71	Numerator	70,014.7	73,993.7	77,524.8	82,330.7	87,579.4	100,362.9
72	Denominator	1.0	1.0	1.0	1.0	1.0	1.0
73	Delta	68,258.9	72,158.5	75,617.9	80,317.7	85,323.5	97,794.1
74							
76	**7(c)(2) Delta**						
77	7(b) Loads	68,258.9	72,158.5	75,617.9	80,317.6	85,323.5	97,794.0
78	7(c) Loads	-68,258.9	-72,158.5	-75,617.9	-80,317.7	-85,323.5	-97,794.1
79	7(f) Loads	0.0	0.0	0.0	0.0	0.0	0.0
80							
82	**Revised Allocated Costs**						
83	7(b) Loads	5,067,675	5,156,238	5,243,886	5,330,480	5,322,552	5,419,645
84	7(c) Loads	129,592	130,381	131,478	132,837	139,963	141,603
85	7(f) Loads	1	1	1	1	1	1
86							
90	**T2 Allocated Costs**						
91	7(b) Loads	35,453	46,844	58,241	69,132	85,487	99,071
92	7(c) Loads	0	0	0	0	0	0
93	7(f) Loads	0	0	0	0	0	0
94							
95	**Initial Rates**						
96	7(b) Rates	45.29	45.56	45.94	46.29	48.89	49.46
97	7(c) Rates	43.45	43.71	44.08	44.41	46.92	47.47
98	7(f) Rates	66.94	68.54	70.09	71.96	76.31	81.15
99							
101	Preference Costs	2,856,767	2,909,126	2,954,648	2,999,343	3,172,762	3,219,175
102	Exchange COU	289,344	291,028	293,374	296,282	312,126	315,628
103	Exchange IOU	1,921,563	1,956,084	1,995,864	2,034,855	1,837,664	1,884,842
104	Preference Rate	45.29	45.56	45.94	46.29	48.89	49.46
105	Exchange Rate COU	45.28	45.55	45.91	46.24	48.85	49.40
106	Exchange Rate IOU	45.29	45.56	45.94	46.29	48.89	49.46
107	**Base PF COU Exch Rates**	49.53	49.87	50.32	50.73	53.42	54.05
108	**Base PF IOUExch Rates**	49.53	49.89	50.35	50.78	53.47	54.12

Table 10.4.2.7.6
Cost of Service Analysis
Allocation of Secondary, FPS Deficiency, 7(c)(2) Delta Allocation, and Initial Rates

	A	N	O	P	Q	R	S
1		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
60	**Initial Rates**						
61	7(b) Rates	50.89	50.38	50.94	51.34	53.72	54.14
62	7(c) Rates	82.57	84.23	81.83	83.63	86.00	91.90
63	7(f) Rates	82.57	84.23	81.83	83.63	86.00	91.90
64							
65	**7(c)(2) Delta Calculation**	*0.965*	*0.965*	*0.965*	*0.965*	*0.965*	*0.965*
66	Industrial Margin	-0.26	-0.26	-0.26	-0.26	-0.26	-0.26
67	IP Allocated Costs	246,274.6	251,931.7	244,068.8	249,460.1	256,531.0	274,855.3
68	Revenues at Margin	-762.1	-764.2	-762.1	-762.1	-762.1	-764.2
69	7(c) at 7(b) Rate	146,482.8	145,406.0	146,634.2	147,781.5	154,623.5	156,261.5
70	Allocated 7(b)	5,613,703	5,603,432	5,696,194	5,780,484	6,089,472	6,199,134
71	Numerator	100,553.9	107,289.8	98,196.7	102,440.7	102,669.6	119,358.0
72	Denominator	1.0	1.0	1.0	1.0	1.0	1.0
73	Delta	97,996.8	104,576.1	95,732.3	99,887.0	100,127.2	116,423.3
74							
76	**7(c)(2) Delta**						
77	7(b) Loads	97,996.8	104,576.1	95,732.3	99,887.0	100,127.1	116,423.3
78	7(c) Loads	-97,996.8	-104,576.1	-95,732.3	-99,887.0	-100,127.2	-116,423.3
79	7(f) Loads	0.0	0.0	0.0	0.0	0.0	0.0
80							
82	**Revised Allocated Costs**						
83	7(b) Loads	5,711,700	5,708,008	5,791,926	5,880,371	6,189,599	6,315,557
84	7(c) Loads	148,278	147,356	148,336	149,573	156,404	158,432
85	7(f) Loads	1	1	1	1	1	1
86							
90	**T2 Allocated Costs**						
91	7(b) Loads	115,650	130,192	150,099	169,387	190,080	209,420
92	7(c) Loads	0	0	0	0	0	0
93	7(f) Loads	0	0	0	0	0	0
94							
95	**Initial Rates**						
96	7(b) Rates	51.78	51.32	51.80	52.23	54.60	55.16
97	7(c) Rates	49.71	49.27	49.73	50.15	52.44	52.97
98	7(f) Rates	83.45	85.17	82.68	84.52	86.89	92.91
99							
101	Preference Costs	3,380,708	3,369,570	3,404,518	3,444,562	3,612,547	3,680,283
102	Exchange COU	330,483	328,123	330,034	332,478	347,641	351,822
103	Exchange IOU	2,000,508	2,010,315	2,057,374	2,103,332	2,229,411	2,283,452
104	Preference Rate	51.78	51.33	51.81	52.24	54.61	55.17
105	Exchange Rate COU	51.72	51.21	51.65	52.03	54.41	54.91
106	Exchange Rate IOU	51.78	51.33	51.81	52.24	54.61	55.17
107	**Base PF COU Exch Rates**	56.45	56.03	56.55	57.01	59.47	60.07
108	**Base PF IOUExch Rates**	56.51	56.14	56.70	57.22	59.68	60.33

	A	B	C	D	E	F	G	H
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
2	**Loads**							
3	7(b)+DSI		7,215	7,306	7,394	7,449	7,483	7,541
4	7(f)		0	0	0	0	0	0
5	SP		0	0	0	0	0	0
6	Accum Conservation Yr1		436	493	433	459	354	379
7	Accum Conservation Yr2		493	553	459	483	379	467
8	Accum Conservation Yr3		553	579	483	508	467	555
9	Accum Conservation Yr4		579	602	508	596	555	643
10	Accum Conservation Yr5		602	628	596	684	643	731
11	Billing Credits		12	12	12	12	12	12
12								
13	**FBS**							
14	Federal Base System		7,417	7,486	7,574	7,630	7,674	7,745
15								
16	**Load and Resource in 7b2 Case**							
17	7(b)(2) Loads Yr1		7,885	8,038	8,067	8,149	8,077	8,163
18	7(b)(2) Loads Yr2		8,038	8,190	8,149	8,209	8,163	8,344
19	7(b)(2) Loads Yr3		8,190	8,272	8,209	8,295	8,344	8,488
20	7(b)(2) Loads Yr4		8,272	8,332	8,295	8,476	8,488	8,615
21	7(b)(2) Loads Yr5		8,332	8,418	8,476	8,621	8,615	8,738
22	Needed Resources Yr1		467	552	493	519	403	418
23	Needed Resources Yr2		552	616	519	535	418	551
24	Needed Resources Yr3		616	642	535	550	551	642
25	Needed Resources Yr4		642	658	550	684	642	775
26	Needed Resources Yr5		658	673	684	774	775	866
27	Surplus Revenues Yr1		0	0	0	0	0	0
28	Surplus Revenues Yr2		0	0	0	0	0	0
29	Surplus Revenues Yr3		0	0	0	0	0	0
30	Surplus Revenues Yr4		0	0	0	0	0	0
31	Surplus Revenues Yr5		0	0	0	0	0	0
32								
33	**Resource Stack Draw**							
34	Resource Selected	*Yr1*	31	33	35	35	35	43
35	Resources Added	*Yr1*	476	600	536	536	403	437
36	Excess Resource Price	*Yr1*	21.36	23.34	24.05	24.50	24.94	28.05
37	Excess Resource	*Yr1*	-9	-48	-43	-16	0	-19
38	Resource Selected	*Yr2*	33	35	35	35	43	47
39	Resources Added	*Yr2*	600	659	536	536	437	618
40	Excess Resource Price	*Yr2*	22.95	23.64	24.05	24.50	27.55	29.22
41	Excess Resource	*Yr2*	-48	-43	-16	0	-19	-67
42	Resource Selected	*Yr3*	35	35	35	43	47	49
43	Resources Added	*Yr3*	659	659	536	570	618	709
44	Excess Resource Price	*Yr3*	23.25	23.64	24.05	27.07	28.70	30.18
45	Excess Resource	*Yr3*	-43	-16	0	-19	-67	-67
46	Resource Selected	*Yr4*	35	35	43	47	49	51
47	Resources Added	*Yr4*	659	659	570	751	709	826
48	Excess Resource Price	*Yr4*	23.25	23.64	26.57	28.20	29.64	31.18
49	Excess Resource	*Yr4*	-16	0	-19	-67	-67	-51
50	Resource Selected	*Yr5*	35	43	50	50	55	55
51	Resources Added	*Yr5*	659	693	687	777	786	876
52	Excess Resource Price	*Yr5*	23.25	26.11	29.10	29.65	33.25	33.86
53	Excess Resource	*Yr5*	0	-19	-3	-3	-10	-10

Table 10.4.3.1.2
Rate Directive Step - 7(b)(2) Rate Test
Loads and Resources

	A	B	I	J	K	L	M	N
1			**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
2	**Loads**							
3	7(b)+DSI		7,629	7,682	7,717	7,748	7,770	7,793
4	7(f)		0	0	0	0	0	0
5	SP		0	0	0	0	0	0
6	Accum Conservation Yr1		340	428	399	487	489	577
7	Accum Conservation Yr2		428	516	487	575	577	665
8	Accum Conservation Yr3		516	604	575	663	665	753
9	Accum Conservation Yr4		604	692	663	751	753	841
10	Accum Conservation Yr5		692	780	751	839	841	929
11	Billing Credits		12	12	12	12	12	12
12								
13	**FBS**							
14	Federal Base System		7,792	7,846	7,840	7,872	7,908	7,932
15								
16	**Load and Resource in 7b2 Case**							
17	7(b)(2) Loads Yr1		8,213	8,357	8,363	8,486	8,511	8,625
18	7(b)(2) Loads Yr2		8,357	8,484	8,486	8,599	8,625	8,738
19	7(b)(2) Loads Yr3		8,484	8,607	8,599	8,714	8,738	8,857
20	7(b)(2) Loads Yr4		8,607	8,720	8,714	8,826	8,857	8,973
21	7(b)(2) Loads Yr5		8,720	8,834	8,826	8,945	8,973	9,089
22	Needed Resources Yr1		420	511	524	614	602	693
23	Needed Resources Yr2		511	644	614	691	693	784
24	Needed Resources Yr3		644	735	691	781	784	874
25	Needed Resources Yr4		735	811	781	872	874	965
26	Needed Resources Yr5		811	902	872	962	965	1,055
27	Surplus Revenues Yr1		0	0	0	0	0	0
28	Surplus Revenues Yr2		0	0	0	0	0	0
29	Surplus Revenues Yr3		0	0	0	0	0	0
30	Surplus Revenues Yr4		0	0	0	0	0	0
31	Surplus Revenues Yr5		0	0	0	0	0	0
32								
33	**Resource Stack Draw**							
34	Resource Selected	*Yr1*	47	49	51	52	54	55
35	Resources Added	*Yr1*	487	578	574	665	693	717
36	Excess Resource Price	*Yr1*	29.78	31.32	32.97	34.70	36.48	37.72
37	Excess Resource	*Yr1*	-67	-67	-51	-51	-90	-24
38	Resource Selected	*Yr2*	49	51	52	54	55	56
39	Resources Added	*Yr2*	578	695	665	781	717	808
40	Excess Resource Price	*Yr2*	30.75	32.36	34.06	35.85	37.11	38.31
41	Excess Resource	*Yr2*	-67	-51	-51	-90	-24	-24
42	Resource Selected	*Yr3*	51	52	54	55	56	57
43	Resources Added	*Yr3*	695	785	781	806	808	899
44	Excess Resource Price	*Yr3*	31.77	33.43	35.19	36.48	37.69	39.59
45	Excess Resource	*Yr3*	-51	-51	-90	-24	-24	-24
46	Resource Selected	*Yr4*	52	54	55	56	57	59
47	Resources Added	*Yr4*	785	902	806	896	899	989
48	Excess Resource Price	*Yr4*	32.82	34.53	35.81	37.04	38.95	40.91
49	Excess Resource	*Yr4*	-51	-90	-24	-24	-24	-24
50	Resource Selected	*Yr5*	55	55	56	57	59	60
51	Resources Added	*Yr5*	836	926	896	987	989	1,080
52	Excess Resource Price	*Yr5*	34.50	35.14	36.36	38.28	40.25	42.29
53	Excess Resource	*Yr5*	-24	-24	-24	-24	-24	-24

Table 10.4.3.1.3
Rate Directive Step - 7(b)(2) Rate Test
Loads and Resources

	A	B	O	P	Q	R	S
1			**2024**	**2025**	**2026**	**2027**	**2028**
2	**Loads**						
3	7(b)+DSI		7,814	7,842	7,867	7,892	7,935
4	7(f)		0	0	0	0	0
5	SP		0	0	0	0	0
6	Accum Conservation Yr1		616	704	616	704	616
7	Accum Conservation Yr2		704	792	704	792	704
8	Accum Conservation Yr3		792	880	792	880	792
9	Accum Conservation Yr4		880	968	880	968	880
10	Accum Conservation Yr5		968	1,056	968	1,056	968
11	Billing Credits		12	12	12	12	12
12							
13	**FBS**						
14	Federal Base System		7,954	7,983	8,009	8,034	8,094
15							
16	**Load and Resource in 7b2 Case**						
17	7(b)(2) Loads Yr1		8,687	8,806	8,742	8,857	8,811
18	7(b)(2) Loads Yr2		8,806	8,923	8,857	8,992	8,965
19	7(b)(2) Loads Yr3		8,923	9,038	8,992	9,146	9,178
20	7(b)(2) Loads Yr4		9,038	9,173	9,146	9,359	9,269
21	7(b)(2) Loads Yr5		9,173	9,327	9,359	9,450	9,337
22	Needed Resources Yr1		733	824	733	824	717
23	Needed Resources Yr2		824	914	824	898	808
24	Needed Resources Yr3		914	1,005	898	989	898
25	Needed Resources Yr4		1,005	1,080	989	1,079	989
26	Needed Resources Yr5		1,080	1,170	1,079	1,170	1,079
27	Surplus Revenues Yr1		0	0	0	0	0
28	Surplus Revenues Yr2		0	0	0	0	0
29	Surplus Revenues Yr3		0	0	0	0	0
30	Surplus Revenues Yr4		0	0	0	0	0
31	Surplus Revenues Yr5		0	0	0	0	0
32							
33	**Resource Stack Draw**						
34	Resource Selected	*Yr1*	56	57	59	60	63
35	Resources Added	*Yr1*	758	848	758	848	758
36	Excess Resource Price	*Yr1*	38.99	40.96	43.06	45.29	47.66
37	Excess Resource	*Yr1*	-24	-24	-24	-24	-40
38	Resource Selected	*Yr2*	57	59	60	63	65
39	Resources Added	*Yr2*	848	939	848	939	848
40	Excess Resource Price	*Yr2*	40.29	42.33	44.50	46.81	49.27
41	Excess Resource	*Yr2*	-24	-24	-24	-40	-40
42	Resource Selected	*Yr3*	59	60	63	65	66
43	Resources Added	*Yr3*	939	1,029	939	1,029	939
44	Excess Resource Price	*Yr3*	41.64	43.75	46.00	48.39	50.93
45	Excess Resource	*Yr3*	-24	-24	-40	-40	-40
46	Resource Selected	*Yr4*	60	63	65	66	68
47	Resources Added	*Yr4*	1,029	1,120	1,029	1,120	1,029
48	Excess Resource Price	*Yr4*	43.04	45.23	47.55	50.03	52.66
49	Excess Resource	*Yr4*	-24	-40	-40	-40	-40
50	Resource Selected	*Yr5*	63	65	66	68	70
51	Resources Added	*Yr5*	1,120	1,210	1,120	1,210	1,120
52	Excess Resource Price	*Yr5*	44.49	46.75	49.16	51.73	54.46
53	Excess Resource	*Yr5*	-40	-40	-40	-40	-40

Table 10.4.3.2.1
Rate Directive Step - 7(b)(2) Rate Test
Cost of Service Analysis

	B	D	E	F	G
3		**2012**	**2013**	**2014**	**2015**
4					
5	Federal Base System	**2,013,884**	**2,046,274**	**2,091,515**	**2,203,683**
6	Hydro	753,641	713,071	730,418	761,202
7	Operating Expense	489,724	510,954	527,540	543,168
8	Net Interest	182,130	191,188	202,878	218,034
9	PNRR	-	-	-	-
10	MRNR	81,787	10,929	-	-
11	BPA Fish and Wildlife Program	297,324	297,129	314,625	324,525
12	Operating Expense	273,667	279,673	294,633	303,395
13	Net Interest	16,326	16,512	19,992	21,130
14	PNRR	-	-	-	-
15	MRNR	7,331	944	-	-
16	Trojan	1,500	1,500	1,500	1,500
17	WNP #1	283,240	249,736	248,022	185,763
18	WNP #2	421,919	446,117	485,765	576,596
19	WNP #3	156,299	175,817	170,758	167,211
20	Augmentation	-	66,150	52,864	130,704
21	Balancing	91,357	72,632	74,120	37,554
22	Tier 2 Costs	8,604	24,123	13,444	18,628
23					
24	New Resources from Stack	**158,902**	**201,103**	**253,129**	**258,526**
25					
26	BPA Programs	**142,233**	**146,976**	**154,949**	**160,961**
27	Operating Expense	140,924	144,663	151,902	157,469
28	Net Interest	903	2,188	3,047	3,492
29	PNRR	-	-	-	-
30	MRNR	406	125	-	-
31	WNP #3 Plant				
32					
33	Transmission	**160,516**	**157,185**	**159,816**	**158,136**
34	TBL Transmission/Ancillary Services	106,031	102,050	102,658	100,463
35	3Rd Party Trans/Ancillary Services	2,221	2,244	2,264	2,284
36	General Transfer Agreements	52,263	52,891	54,895	55,389
37					
38	Total PBL Revenue Requirement	**2,475,534**	**2,551,538**	**2,659,409**	**2,781,306**
39					
40					
41	**Costs ($1000)**	**2012**	**2013**	**2014**	**2015**
42	**FBS..**	$ 2,013,884	$ 2,046,274	$ 2,091,515	$ 2,203,683
43	**New Resources...**	$ 158,902	$ 201,103	$ 253,129	$ 258,526
44	**BPAPrograms..**	$ 142,233	$ 146,976	$ 154,949	$ 160,961
45	**Transmission..**	$ 160,516	$ 157,185	$ 159,816	$ 158,136

Table 10.4.3.2.2
Rate Directive Step - 7(b)(2) Rate Test
Cost of Service Analysis

	B	H	I	J	K
3		**2016**	**2017**	**2018**	**2019**
4					
5	Federal Base System	**2,201,331**	**2,385,613**	**2,354,115**	**2,427,490**
6	Hydro	798,825	836,018	882,541	988,906
7	Operating Expense	559,785	575,419	594,458	614,100
8	Net Interest	239,040	260,599	288,083	307,187
9	PNRR	-	-	-	-
10	MRNR	-	-	-	67,619
11	BPA Fish and Wildlife Program	337,340	350,030	362,953	384,606
12	Operating Expense	313,605	323,063	337,129	351,226
13	Net Interest	23,735	26,967	25,825	27,537
14	PNRR	-	-	-	-
15	MRNR	-	-	-	5,843
16	Trojan	1,600	1,700	1,766	1,834
17	WNP #1	267,581	178,804	507	527
18	WNP #2	439,540	509,729	563,607	757,664
19	WNP #3	195,988	269,611	345,811	-
20	Augmentation	93,396	174,463	119,302	204,004
21	Balancing	42,536	29,805	30,784	31,707
22	Tier 2 Costs	24,525	35,453	46,844	58,241
23					
24	New Resources from Stack	**261,762**	**185,438**	**210,144**	**257,436**
25					
26	BPA Programs	**163,690**	**167,320**	**170,138**	**177,106**
27	Operating Expense	159,651	162,801	168,710	174,812
28	Net Interest	4,039	4,519	1,428	1,523
29	PNRR	-	-	-	-
30	MRNR	-	-	-	771
31	WNP #3 Plant				
32					
33	Transmission	**158,344**	**155,803**	**161,864**	**168,128**
34	TBL Transmission/Ancillary Services	100,210	97,088	100,864	104,768
35	3Rd Party Trans/Ancillary Services	2,302	2,325	2,416	2,509
36	General Transfer Agreements	55,832	56,390	58,584	60,851
37					
38	Total PBL Revenue Requirement	**2,785,127**	**2,894,173**	**2,896,261**	**3,030,159**
39					
40					
41	**Costs ($1000)**	**2016**	**2017**	**2018**	**2019**
42	**FBS..**	$ 2,201,331	$ 2,385,613	$ 2,354,115	$ 2,427,490
43	**New Resources..**	$ 261,762	$ 185,438	$ 210,144	$ 257,436
44	**BPAPrograms...**	$ 163,690	$ 167,320	$ 170,138	$ 177,106
45	**Transmission...**	$ 158,344	$ 155,803	$ 161,864	$ 168,128

Table 10.4.3.2.3
Rate Directive Step - 7(b)(2) Rate Test
Cost of Service Analysis

	B	L	M	N	O
3		**2020**	**2021**	**2022**	**2023**
4					
5	Federal Base System	**2,378,079**	**2,530,268**	**2,527,870**	**2,730,969**
6	Hydro	1,013,735	1,003,871	1,045,114	1,085,686
7	Operating Expense	634,503	655,452	676,647	698,429
8	Net Interest	326,956	348,419	368,467	387,256
9	PNRR	-	-	-	-
10	MRNR	52,276	-	-	-
11	BPA Fish and Wildlife Program	399,511	411,587	427,634	442,496
12	Operating Expense	365,685	380,353	394,603	407,781
13	Net Interest	29,310	31,234	33,031	34,715
14	PNRR	-	-	-	-
15	MRNR	4,517	-	-	-
16	Trojan	1,906	1,979	2,053	2,129
17	WNP #1	547	568	589	611
18	WNP #2	737,179	795,057	786,744	838,848
19	WNP #3	-	-	-	-
20	Augmentation	123,411	198,081	132,018	209,862
21	Balancing	32,658	33,638	34,647	35,687
22	Tier 2 Costs	69,132	85,487	99,071	115,650
23					
24	New Resources from Stack	**274,027**	**326,384**	**339,143**	**382,579**
25					
26	BPA Programs	**183,377**	**189,410**	**196,107**	**202,985**
27	Operating Expense	181,160	187,682	194,280	201,066
28	Net Interest	1,621	1,727	1,827	1,920
29	PNRR	-	-	-	-
30	MRNR	596	-	-	-
31	WNP #3 Plant				
32					
33	Transmission	**174,651**	**181,358**	**188,141**	**195,121**
34	TBL Transmission/Ancillary Services	108,833	113,012	117,239	121,588
35	3Rd Party Trans/Ancillary Services	2,607	2,707	2,808	2,912
36	General Transfer Agreements	63,212	65,639	68,094	70,620
37					
38	Total PBL Revenue Requirement	**3,010,134**	**3,227,419**	**3,251,260**	**3,511,653**
39					
40					
41	**Costs ($1000)**	**2020**	**2021**	**2022**	**2023**
42	**FBS...**	$ 2,378,079	$ 2,530,268	$ 2,527,870	$ 2,730,969
43	**New Resources...**	$ 274,027	$ 326,384	$ 339,143	$ 382,579
44	**BPAPrograms...**	$ 183,377	$ 189,410	$ 196,107	$ 202,985
45	**Transmission...**	$ 174,651	$ 181,358	$ 188,141	$ 195,121

Table 10.4.3.2.4
Rate Directive Step - 7(b)(2) Rate Test
Cost of Service Analysis

	B	P	Q	R	S
3		**2024**	**2025**	**2026**	**2027**
4					
5	Federal Base System	**2,644,444**	**2,787,258**	**2,778,412**	**2,985,416**
6	Hydro	1,127,982	1,322,650	1,361,769	1,399,965
7	Operating Expense	721,028	744,363	768,575	793,885
8	Net Interest	406,954	421,737	429,015	437,931
9	PNRR	-	-	-	-
10	MRNR	-	156,550	164,179	168,149
11	BPA Fish and Wildlife Program	459,390	487,607	502,238	518,058
12	Operating Expense	422,909	436,274	449,593	464,271
13	Net Interest	36,481	37,806	38,459	39,258
14	PNRR	-	-	-	-
15	MRNR	-	13,527	14,186	14,529
16	Trojan	2,208	2,290	2,375	2,465
17	WNP #1	634	657	682	707
18	WNP #2	752,753	569,225	568,444	611,749
19	WNP #3	-	-	-	-
20	Augmentation	134,528	216,870	134,521	222,226
21	Balancing	36,757	37,860	38,996	40,166
22	Tier 2 Costs	130,192	150,099	169,387	190,080
23					
24	New Resources from Stack	**410,557**	**472,790**	**445,077**	**515,108**
25					
26	BPA Programs	**210,132**	**219,276**	**226,968**	**234,983**
27	Operating Expense	208,115	215,401	222,970	230,895
28	Net Interest	2,017	2,091	2,127	2,171
29	PNRR	-	-	-	-
30	MRNR	-	1,785	1,872	1,917
31	WNP #3 Plant				
32					
33	Transmission	**202,379**	**209,887**	**217,695**	**225,880**
34	TBL Transmission/Ancillary Services	126,111	130,790	135,655	140,756
35	3Rd Party Trans/Ancillary Services	3,021	3,133	3,249	3,371
36	General Transfer Agreements	73,247	75,965	78,791	81,753
37					
38	Total PBL Revenue Requirement	**3,467,513**	**3,689,211**	**3,668,152**	**3,961,388**
39					
40					
41	**Costs ($1000)**	**2024**	**2025**	**2026**	**2027**
42	**FBS...**	$ 2,644,444	$ 2,787,258	$ 2,778,412	$ 2,985,416
43	**New Resources..**	$ 410,557	$ 472,790	$ 445,077	$ 515,108
44	**BPAPrograms...**	$ 210,132	$ 219,276	$ 226,968	$ 234,983
45	**Transmission...**	$ 202,379	$ 209,887	$ 217,695	$ 225,880

Table 10.4.3.2.5
Rate Directive Step - 7(b)(2) Rate Test
Cost of Service Analysis

	B	T	U	V	W	X
3		**2028**	**2029**	**2030**	**2031**	**2032**
4						
5	Federal Base System	**3,008,538**	**3,256,643**	**3,443,653**	**3,570,459**	**3,688,015**
6	Hydro	1,440,366	1,494,956	1,551,465	1,609,956	1,670,973
7	Operating Expense	820,350	851,442	883,626	916,939	951,691
8	Net Interest	444,923	461,786	479,242	497,309	516,157
9	PNRR	-	-	-	-	-
10	MRNR	175,092	181,728	188,598	195,708	203,125
11	BPA Fish and Wildlife Program	535,027	555,305	576,296	598,022	620,687
12	Operating Expense	480,014	498,206	517,038	536,531	556,865
13	Net Interest	39,885	41,396	42,961	44,581	46,270
14	PNRR	-	-	-	-	-
15	MRNR	15,129	15,702	16,296	16,910	17,551
16	Trojan	2,558	2,655	2,756	2,860	2,968
17	WNP #1	734	762	791	821	852
18	WNP #2	619,995	654,467	670,012	697,198	724,058
19	WNP #3	-	-	-	-	-
20	Augmentation	159,066	272,290	351,186	361,722	359,599
21	Balancing	41,371	42,612	43,890	45,207	46,563
22	Tier 2 Costs	209,420	233,596	247,257	254,675	262,315
23						
24	New Resources from Stack	**479,893**	**548,406**	**618,152**	**689,131**	**761,355**
25						
26	BPA Programs	**243,397**	**252,622**	**262,171**	**272,055**	**282,366**
27	Operating Expense	239,196	248,261	257,646	267,359	277,492
28	Net Interest	2,206	2,289	2,376	2,465	2,559
29	PNRR	-	-	-	-	-
30	MRNR	1,996	2,072	2,150	2,231	2,316
31	WNP #3 Plant					
32						
33	Transmission	**234,464**	**243,350**	**252,549**	**262,070**	**272,002**
34	TBL Transmission/Ancillary Services	146,105	151,642	157,374	163,307	169,496
35	3Rd Party Trans/Ancillary Services	3,499	3,632	3,769	3,911	4,060
36	General Transfer Agreements	84,860	88,076	91,405	94,851	98,446
37						
38	Total PBL Revenue Requirement	**3,966,292**	**4,301,021**	**4,576,524**	**4,793,715**	**5,003,738**
39						
40						
41	**Costs ($1000)**	**2028**	**2029**	**2030**	**2031**	**2032**
42	**FBS......**	$ 3,008,538	$ 3,256,643	$ 3,443,653	$ 3,570,459	$ 3,688,015
43	**New Resources......**	$ 479,893	$ 548,406	$ 618,152	$ 689,131	$ 761,355
44	**BPAPrograms......**	$ 243,397	$ 252,622	$ 262,171	$ 272,055	$ 282,366
45	**Transmission......**	$ 234,464	$ 243,350	$ 252,549	$ 262,070	$ 272,002

Table 10.4.3.3.1
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Rate Calculation

	A	B	C	D	E	F	G	H
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
2								
3	Federal Base System		2,013,884	2,046,274	2,091,515	2,203,683	2,201,331	2,385,613
4	Other Generation Costs		142,233	146,976	154,949	160,961	163,690	167,320
5	Conservation Costs		0	0	0	0	0	0
6	Transmission Costs		160,516	157,185	159,816	158,136	158,344	155,803
7								
8	**Total PS Revenue Requirement**		2,316,632	2,350,435	2,406,281	2,522,780	2,523,364	2,708,736
10								
11	**Revenue Credits**							
12	Federal Base System		-243,422	-252,537	-260,556	-264,425	-266,868	-267,569
13	7(b)(2) Case Surplus		0	0	0	0	0	0
14	General		0	0	0	0	0	0
15	Transmission		0	0	0	0	0	0
16	Total		-243,422	-252,537	-260,556	-264,425	-266,868	-267,569
17								
18	**Resource Pool Costs Allocated to 7(b)(2) Loads**							
19	Federal Base System		1,770,462	1,793,738	1,830,959	1,939,259	1,934,463	2,118,044
20	General		142,233	146,976	154,949	160,961	163,690	167,320
21	Transmission		160,516	157,185	159,816	158,136	158,344	155,803
22	Sub Total		2,073,210	2,097,898	2,145,725	2,258,355	2,256,496	2,441,167
23	*New Resources from Stack Y1*		158,902	203,064	194,728	204,096	169,650	185,438
24	*New Resources from Stack Y2*		201,103	228,930	200,295	207,498	182,924	255,633
25	*New Resources from Stack Y3*		253,129	234,402	203,634	235,578	188,807	339,225
26	*New Resources from Stack Y4*		258,526	237,683	231,796	256,700	206,711	428,837
27	*New Resources from Stack Y5*		261,762	259,731	268,650	306,230	239,868	526,929
28	Total Y1		2,232,112	2,300,962	2,340,452	2,462,451	2,426,147	2,626,605
29	Total Y2		2,299,001	2,374,654	2,458,650	2,463,994	2,624,091	2,674,181
30	Total Y3		2,398,853	2,492,757	2,460,130	2,676,745	2,607,355	2,844,379
31	Total Y4		2,516,881	2,494,179	2,672,963	2,675,248	2,711,865	2,897,376
32	Total Y5		2,518,258	2,700,898	2,687,198	2,811,385	2,708,406	3,160,395
33								
34	Secondary Revenue Credit		-604,727	-626,339	-613,005	-592,901	-602,036	-614,441
35	LDD + IRD		51,203	52,587	51,895	51,895	51,895	51,895
36	Total Other Costs and Credits		-553,524	-573,752	-561,110	-541,006	-550,141	-562,546
37								
38	Net Cost in 7b2 Case Y1		1,678,588	1,727,210	1,779,342	1,921,445	1,876,005	2,064,059
39	Net Cost in 7b2 Case Y2		1,725,249	1,813,544	1,917,644	1,913,852	2,061,545	2,093,202
40	Net Cost in 7b2 Case Y3		1,837,743	1,951,751	1,909,988	2,114,199	2,026,376	2,244,414
41	Net Cost in 7b2 Case Y4		1,975,875	1,944,038	2,110,417	2,094,269	2,111,900	2,276,015
42	Net Cost in 7b2 Case Y5		1,968,117	2,138,352	2,106,219	2,211,420	2,087,046	2,520,732
43								
44	7(b)(2) Case Load		63,897	64,003	64,773	65,463	66,178	66,725
45	Load Y1		64,008	64,080	64,877	65,579	66,269	66,822
46	Load Y2		64,256	64,877	65,579	66,088	67,005	66,820
47	Load Y3		65,055	65,579	66,088	66,822	67,003	67,280
48	Load Y4		65,759	66,088	66,822	66,820	67,465	67,361
49	Load Y5		66,269	66,822	67,366	67,826	67,888	67,979
50								
51	**First Year 7(b)(2) Case Rate**		26.22	26.95	27.43	29.30	28.31	30.89
52	**Second Year 7(b)(2) Case Rate**		26.85	27.95	29.24	28.96	30.77	31.33
53	**Third Year 7(b)(2) Case Rate**		28.25	29.76	28.90	31.64	30.24	33.36
54	**Fourth Year 7(b)(2) Case Rate**		30.05	29.42	31.58	31.34	31.30	33.79
55	**Fifth Year 7(b)(2) Case Rate**		29.70	32.00	31.27	32.60	30.74	37.08

Table 10.4.3.3.2
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Rate Calculation

	A	I	J	K	L	M	N
1		**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
2							
3	Federal Base System	2,354,115	2,427,490	2,378,079	2,530,268	2,527,870	2,730,969
4	Other Generation Costs	170,138	177,106	183,377	189,410	196,107	202,985
5	Conservation Costs	0	0	0	0	0	0
6	Transmission Costs	161,864	168,128	174,651	181,358	188,141	195,121
7							
8	**Total PS Revenue Requirement**	2,686,117	2,772,723	2,736,107	2,901,035	2,912,117	3,129,074
10							
11	**Revenue Credits**						
12	Federal Base System	-267,569	-267,569	-267,569	-267,569	-267,569	-267,569
13	7(b)(2) Case Surplus	0	0	0	0	0	0
14	General	0	0	0	0	0	0
15	Transmission	0	0	0	0	0	0
16	Total	-267,569	-267,569	-267,569	-267,569	-267,569	-267,569
17							
18	**Resource Pool Costs Allocated to 7(b)(2)**						
19	Federal Base System	2,086,547	2,159,921	2,110,511	2,262,699	2,260,301	2,463,400
20	General	170,138	177,106	183,377	189,410	196,107	202,985
21	Transmission	161,864	168,128	174,651	181,358	188,141	195,121
22	Sub Total	2,418,548	2,505,155	2,468,539	2,633,466	2,644,548	2,861,506
23	*New Resources from Stack Y1*	210,144	257,436	274,027	326,384	339,143	382,579
24	*New Resources from Stack Y2*	253,555	323,972	322,165	380,720	376,676	436,631
25	*New Resources from Stack Y3*	302,304	387,219	358,808	469,754	393,424	491,480
26	*New Resources from Stack Y4*	347,514	439,499	429,331	539,287	410,349	547,233
27	*New Resources from Stack Y5*	401,126	525,204	480,354	609,877	427,529	603,965
28	Total Y1	2,628,693	2,762,591	2,742,566	2,959,851	2,983,691	3,244,085
29	Total Y2	2,758,710	2,792,511	2,955,631	3,025,268	3,238,182	3,226,018
30	Total Y3	2,770,843	3,020,685	3,003,357	3,331,260	3,182,811	3,440,332
31	Total Y4	2,980,981	3,084,047	3,290,837	3,328,674	3,359,202	3,502,739
32	Total Y5	3,045,674	3,386,710	3,269,740	3,558,729	3,383,036	3,782,677
33							
34	Secondary Revenue Credit	-632,874	-651,860	-673,256	-691,559	-712,305	-733,674
35	LDD + IRD	51,895	51,895	51,895	51,895	51,895	51,895
36	Total Other Costs and Credits	-580,979	-599,965	-621,361	-639,664	-660,410	-681,779
37							
38	Net Cost in 7b2 Case Y1	2,047,714	2,162,625	2,121,205	2,320,187	2,323,281	2,562,305
39	Net Cost in 7b2 Case Y2	2,158,744	2,171,150	2,315,968	2,364,858	2,556,402	2,520,158
40	Net Cost in 7b2 Case Y3	2,149,483	2,381,022	2,342,946	2,649,481	2,476,951	2,713,872
41	Net Cost in 7b2 Case Y4	2,341,317	2,423,637	2,609,057	2,622,814	2,632,742	2,752,928
42	Net Cost in 7b2 Case Y5	2,385,264	2,704,930	2,563,880	2,832,269	2,633,225	3,008,814
43							
44	7(b)(2) Case Load	66,832	67,292	67,784	67,875	68,064	68,269
45	Load Y1	66,820	67,280	67,546	67,637	67,607	68,374
46	Load Y2	67,280	67,361	67,823	67,607	68,374	68,559
47	Load Y3	67,361	67,637	67,792	68,374	68,559	68,801
48	Load Y4	67,637	67,607	68,561	68,559	68,801	69,023
49	Load Y5	68,168	68,374	68,747	68,801	69,023	69,234
50							
51	**First Year 7(b)(2) Case Rate**	30.65	32.14	31.40	34.30	34.36	37.47
52	**Second Year 7(b)(2) Case Rate**	32.09	32.23	34.15	34.98	37.39	36.76
53	**Third Year 7(b)(2) Case Rate**	31.91	35.20	34.56	38.75	36.13	39.45
54	**Fourth Year 7(b)(2) Case Rate**	34.62	35.85	38.05	38.26	38.27	39.88
55	**Fifth Year 7(b)(2) Case Rate**	34.99	39.56	37.29	41.17	38.15	43.46

Table 10.4.3.3.3
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Rate Calculation

	A	O	P	Q	R	S
1		**2024**	**2025**	**2026**	**2027**	**2028**
2						
3	Federal Base System	2,644,444	2,787,258	2,778,412	2,985,416	3,008,538
4	Other Generation Costs	210,132	219,276	226,968	234,983	243,397
5	Conservation Costs	0	0	0	0	0
6	Transmission Costs	202,379	209,887	217,695	225,880	234,464
7						
8	**Total PS Revenue Requirement**	3,056,955	3,216,421	3,223,075	3,446,280	3,486,399
10						
11	**Revenue Credits**					
12	Federal Base System	-267,569	-267,569	-267,569	-267,569	-267,569
13	7(b)(2) Case Surplus	0	0	0	0	0
14	General	0	0	0	0	0
15	Transmission	0	0	0	0	0
16	Total	-267,569	-267,569	-267,569	-267,569	-267,569
17						
18	**Resource Pool Costs Allocated to 7(b)(2)**					
19	Federal Base System	2,376,876	2,519,689	2,510,843	2,717,848	2,740,969
20	General	210,132	219,276	226,968	234,983	243,397
21	Transmission	202,379	209,887	217,695	225,880	234,464
22	Sub Total	2,789,387	2,948,852	2,955,507	3,178,711	3,218,831
23	*New Resources from Stack Y1*	410,557	472,790	445,077	515,108	479,893
24	*New Resources from Stack Y2*	467,258	532,057	507,269	573,924	548,406
25	*New Resources from Stack Y3*	524,894	592,365	564,210	640,158	618,152
26	*New Resources from Stack Y4*	583,543	647,496	628,426	707,585	689,131
27	*New Resources from Stack Y5*	637,071	709,762	693,798	776,205	761,355
28	Total Y1	3,199,944	3,421,643	3,400,583	3,693,819	3,698,724
29	Total Y2	3,416,111	3,487,563	3,685,980	3,792,755	4,033,452
30	Total Y3	3,480,401	3,771,076	3,783,041	4,125,205	4,308,956
31	Total Y4	3,762,255	3,866,326	4,113,472	4,398,389	4,526,146
32	Total Y5	3,855,901	4,194,808	4,384,602	4,613,220	4,736,170
33						
34	Secondary Revenue Credit	-757,755	-778,355	-801,706	-825,757	-852,860
35	LDD + IRD	51,895	51,895	51,895	51,895	51,895
36	Total Other Costs and Credits	-705,860	-726,460	-749,811	-773,862	-800,965
37						
38	Net Cost in 7b2 Case Y1	2,494,084	2,695,183	2,650,772	2,919,957	2,897,759
39	Net Cost in 7b2 Case Y2	2,689,650	2,737,753	2,912,118	2,991,790	3,209,301
40	Net Cost in 7b2 Case Y3	2,730,590	2,997,214	2,982,076	3,301,054	3,458,524
41	Net Cost in 7b2 Case Y4	2,988,392	3,065,361	3,289,321	3,547,957	3,648,644
42	Net Cost in 7b2 Case Y5	3,054,936	3,370,658	3,534,170	3,735,718	3,828,163
43						
44	7(b)(2) Case Load	68,642	68,696	68,919	69,130	69,698
45	Load Y1	68,747	68,801	69,023	69,234	69,803
46	Load Y2	68,989	69,023	69,234	69,612	70,341
47	Load Y3	69,213	69,234	69,612	70,148	71,390
48	Load Y4	69,424	69,612	70,148	71,195	71,390
49	Load Y5	69,803	70,148	71,195	71,195	71,203
50						
51	**First Year 7(b)(2) Case Rate**	36.28	39.17	38.40	42.18	41.51
52	**Second Year 7(b)(2) Case Rate**	38.99	39.66	42.06	42.98	45.63
53	**Third Year 7(b)(2) Case Rate**	39.45	43.29	42.84	47.06	48.45
54	**Fourth Year 7(b)(2) Case Rate**	43.05	44.04	46.89	49.83	51.11
55	**Fifth Year 7(b)(2) Case Rate**	43.77	48.05	49.64	52.47	53.76

Table 10.4.3.4.1
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Trigger Calculation

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
2	Initial Rates		40.56	41.26	41.61	43.09	43.36	45.29	45.56	45.94	46.29	48.89	49.46	51.78
3	Program w/o REP		31.00	31.37	32.10	33.75	33.58	35.95	35.53	35.28	34.72	38.03	38.34	40.98
4	Program Exch costs		52.71	53.94	53.91	55.19	56.01	57.35	58.55	59.70	61.18	64.92	65.72	67.44
5	Appl 7g Costs		1.21	1.23	1.29	1.30	1.35	1.57	1.78	1.95	2.14	2.46	2.64	2.79
6	Program Case Rates		39.34	40.04	40.32	41.79	42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99
7	(prog/7b2 difference)		23.47	23.51	23.90	23.43	24.80	21.84	23.53	21.94	23.22	21.97	23.78	21.28
8	**Program Case**													
9	1st Year		39.34	40.04	40.32	41.79	42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99
10	2nd Year		40.04	40.32	41.79	42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99	48.42
11	3rd Year		40.32	41.79	42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99	48.42	48.78
12	4th Year		41.79	42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99	48.42	48.78	49.12
13	5th Year		42.02	43.71	43.79	43.99	44.15	46.43	46.82	48.99	48.42	48.78	49.12	51.42
14														
15	**7(b)(2) Case**													
16	1st Year		26.22	26.95	27.43	29.30	28.31	30.89	30.65	32.14	31.40	34.30	34.36	37.47
17	2nd Year		26.85	27.95	29.24	28.96	30.77	31.33	32.09	32.23	34.15	34.98	37.39	36.76
18	3rd Year		28.25	29.76	28.90	31.64	30.24	33.36	31.91	35.20	34.56	38.75	36.13	39.45
19	4th Year		30.05	29.42	31.58	31.34	31.30	33.79	34.62	35.85	38.05	38.26	38.27	39.88
20	5th Year		29.70	32.00	31.27	32.60	30.74	37.08	34.99	39.56	37.29	41.17	38.15	43.46
21														
22	**Discounted Program**													
23	1st Year		37.13	37.77	37.94	39.11	39.32	40.86	40.93	41.12	41.27	43.40	43.76	45.79
24	2nd Year		35.64	35.79	36.80	36.80	38.23	38.25	38.43	38.57	40.56	40.90	42.80	42.30
25	3rd Year		33.77	34.72	34.62	35.78	35.80	35.92	36.05	37.91	38.23	40.00	39.54	39.83
26	4th Year		32.76	32.66	33.67	33.50	33.61	33.70	35.44	35.73	37.39	36.96	37.23	37.49
27	5th Year		30.82	31.76	31.52	31.45	31.53	33.12	33.40	34.95	34.54	34.80	35.04	36.68
28														
29	**Discounted 7(b)(2)**													
30	1st Year		24.75	25.43	25.81	27.42	26.49	28.87	28.64	30.04	29.35	32.06	32.12	35.03
31	2nd Year		23.90	24.81	25.75	25.36	26.91	27.37	28.03	28.16	29.83	30.56	32.66	32.11
32	3rd Year		23.66	24.72	23.81	25.90	24.72	27.24	26.05	28.74	28.22	31.64	29.50	32.21
33	4th Year		23.55	22.87	24.32	23.98	23.92	25.79	26.42	27.36	29.04	29.20	29.20	30.44
34	5th Year		21.78	23.25	22.51	23.31	21.96	26.45	24.96	28.22	26.60	29.36	27.21	31.00
35														
36	Average Program		34.02	34.54	34.91	35.33	35.70	36.37	36.85	37.66	38.40	39.21	39.67	40.42
37	Average 7(b)(2)		23.53	24.21	24.44	25.19	24.80	27.14	26.82	28.50	28.61	30.56	30.14	32.16
38	Trigger		10.49	10.32	10.47	10.13	10.90	9.23	10.03	9.15	9.79	8.65	9.53	8.26
39														
40														

Table 10.4.3.4.2
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Trigger Calculation

	A	O	P	Q	R	S	T	U	V	W
1		**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
2	Initial Rates	51.32	51.80	52.23	54.60	55.16	57.81	59.52	61.35	63.01
3	Program w/o REP	39.38	38.97	38.74	41.35	41.46	44.76	46.69	48.42	49.98
4	Program Exch costs	68.51	70.08	71.30	73.16	74.27	75.91	77.37	79.13	80.71
5	Appl 7g Costs	2.90	3.02	3.11	3.18	3.22	3.32	3.40	3.51	3.62
6	Program Case Rates	48.42	48.78	49.12	51.42	51.93	54.49	56.12	57.84	59.39
7	(prog/7b2 difference)	20.76	18.65	19.31	17.44	18.14	0.00	0.00	0.00	0.00
8	**Program Case**									
9	1st Year	48.42	48.78	49.12	51.42	51.93	54.49	56.12	57.84	59.39
10	2nd Year	48.78	49.12	51.42	51.93	54.49	56.12	57.84	59.39	
11	3rd Year	49.12	51.42	51.93	54.49	56.12	57.84	59.39		
12	4th Year	51.42	51.93	54.49	56.12	57.84	59.39			
13	5th Year	51.93	54.49	56.12	57.84	59.39				
14										
15	**7(b)(2) Case**									
16	1st Year	36.28	39.17	38.40	42.18	41.51				
17	2nd Year	38.99	39.66	42.06	42.98	45.63				
18	3rd Year	39.45	43.29	42.84	47.06	48.45				
19	4th Year	43.05	44.04	46.89	49.83	51.11				
20	5th Year	43.77	48.05	49.64	52.47	53.76				
21										
22	**Discounted Program**									
23	1st Year	45.26	45.60	45.92	48.06	48.54	50.94	52.46	54.06	55.51
24	2nd Year	42.61	42.91	44.92	45.37	47.61	49.03	50.53	51.88	
25	3rd Year	40.11	41.99	42.40	44.49	45.82	47.23	48.49		
26	4th Year	39.25	39.64	41.59	42.83	44.14	45.32			
27	5th Year	37.04	38.87	40.03	41.26	42.36				
28										
29	**Discounted 7(b)(2)**									
30	1st Year	33.91	36.62	35.90	39.42	38.80				
31	2nd Year	34.06	34.65	36.75	37.55	39.86				
32	3rd Year	32.21	35.35	34.98	38.42	39.56				
33	4th Year	32.85	33.61	35.79	38.03	39.01				
34	5th Year	31.22	34.27	35.41	37.43	38.35				
35										
36	Average Program	40.86	41.80	42.97	44.40	45.70				
37	Average 7(b)(2)	32.85	34.90	35.76	38.17	39.11				
38	Trigger	8.00	6.90	7.21	6.23	6.58				
39										
40										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
41														
44	**Discount Rates**													
45			1.0000											
46	2012		0.9437	1.0000										
47	2013		0.8902	0.9433	1.0000									
48	2014		0.8376	0.8876	0.9409	1.0000								
49	2015		0.7839	0.8307	0.8806	0.9359	1.0000							
50	2016		0.7335	0.7773	0.8240	0.8757	0.9357	1.0000						
51	2017		0.6856	0.7265	0.7702	0.8185	0.8746	0.9347	1.0000					
52	2018		0.6408	0.6790	0.7199	0.7650	0.8175	0.8736	0.9347	1.0000				
53	2019		0.5989	0.6346	0.6729	0.7150	0.7641	0.8165	0.8736	0.9347	1.0000			
54	2020		0.5598	0.5931	0.6289	0.6683	0.7142	0.7632	0.8165	0.8736	0.9347	1.0000		
55	2021		0.5232	0.5544	0.5878	0.6246	0.6675	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000	
56	2022		0.4890	0.5182	0.5494	0.5838	0.6239	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000
57	2023		0.4571	0.4843	0.5135	0.5457	0.5831	0.6231	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347
58	2024		0.4272	0.4527	0.4800	0.5100	0.5450	0.5824	0.6231	0.6667	0.7133	0.7632	0.8165	0.8736
59	2025		0.3993	0.4231	0.4486	0.4767	0.5094	0.5443	0.5824	0.6231	0.6667	0.7133	0.7632	0.8165
60	2026		0.3732	0.3955	0.4193	0.4456	0.4761	0.5087	0.5443	0.5824	0.6231	0.6667	0.7133	0.7632
61	2027		0.3488	0.3697	0.3919	0.4165	0.4450	0.4755	0.5087	0.5443	0.5824	0.6231	0.6667	0.7133
62	2028		0.3260	0.3455	0.3663	0.3893	0.4159	0.4444	0.4755	0.5087	0.5443	0.5824	0.6231	0.6667
63	2029		0.3047	0.3229	0.3424	0.3639	0.3887	0.4154	0.4444	0.4755	0.5087	0.5443	0.5824	0.6231
64	2030		0.2848	0.3018	0.3200	0.3401	0.3633	0.3883	0.4154	0.4444	0.4755	0.5087	0.5443	0.5824
65	2031		0.2662	0.2821	0.2991	0.3179	0.3396	0.3629	0.3883	0.4154	0.4444	0.4755	0.5087	0.5443
66	2032		0.2488	0.2637	0.2796	0.2971	0.3174	0.3392	0.3629	0.3883	0.4154	0.4444	0.4755	0.5087

Table 10.4.3.4.4
Rate Directive Step - 7(b)(2) Rate Test
7(b)(2) Trigger Calculation

	A	O	P	Q	R	S	T	U	V	W
1		**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
41										
44	**Discount Rates**									
45										
46	2012									
47	2013									
48	2014									
49	2015									
50	2016									
51	2017									
52	2018									
53	2019									
54	2020									
55	2021									
56	2022									
57	2023	1.0000								
58	2024	0.9347	1.0000							
59	2025	0.8736	0.9347	1.0000						
60	2026	0.8165	0.8736	0.9347	1.0000					
61	2027	0.7632	0.8165	0.8736	0.9347	1.0000				
62	2028	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000			
63	2029	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000		
64	2030	0.6231	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000	
65	2031	0.5824	0.6231	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347	1.0000
66	2032	0.5443	0.5824	0.6231	0.6667	0.7133	0.7632	0.8165	0.8736	0.9347

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	10.49	10.53	11.39	11.13	11.40	11.39	11.88	11.79
5	7(b)(3) Rate Protection	633,628.05	642,259.74	703,655.90	693,153.13	715,245.42	718,780.19	758,741.74	758,235.54
6									
7	**Allocated Costs**								
8	7(b) Loads	4,373,388.37	4,485,337.02	4,728,360.73	4,954,879.22	5,061,016.70	5,049,934.53	5,153,501.20	5,302,346.80
9	PF Preference	2,448,860.61	2,516,743.29	2,663,709.81	2,791,972.66	2,852,988.46	3,029,092.33	3,091,821.59	3,175,423.68
10	PF Exchange	1,924,527.76	1,968,593.73	2,064,650.92	2,162,906.56	2,208,028.24	2,020,842.20	2,061,679.61	2,126,923.11
11	7(c) Loads	116,288.79	118,097.41	123,470.44	128,455.06	130,489.33	137,607.32	138,771.99	141,519.88
12	7(f) Loads	0.57	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(633,628.05)	(642,259.74)	(703,655.90)	(693,153.13)	(715,245.42)	(718,780.19)	(758,741.74)	(758,235.54)
16	PF Exchange	418,054.47	435,158.13	478,638.43	479,458.17	494,407.37	477,322.38	508,731.78	510,341.15
17	7(c) Rates	26,348.98	27,268.72	29,890.88	29,728.69	30,455.37	33,923.87	35,738.31	35,435.89
18	7(f) Rates	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.10
19	SP Sales	189,224.52	179,832.81	195,126.50	183,966.18	190,382.58	207,533.85	214,271.55	212,458.40
20	Secondary Reduction	(189,224.52)	(179,832.81)	(195,126.50)	(183,966.18)	(190,382.58)	(207,533.85)	(214,271.55)	(212,458.40)
21									
22	**Pre-Final Rates**								
23	PF Preference	30.06	30.72	31.72	33.71	34.07	36.62	36.54	37.59
24	PF Exchange	49.36	50.36	53.10	54.78	55.66	59.36	60.37	61.22
25	Industrial Firm	47.69	48.74	51.42	53.03	53.81	57.51	58.51	59.33
26	New Resources	73.18	70.78	74.91	76.07	77.68	85.26	87.61	90.05
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,288.79	118,097.41	123,470.44	128,455.06	130,489.33	137,607.32	138,771.99	141,519.88
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	86,766.22	88,421.03	91,305.73	97,021.02	98,348.20	105,420.04	105,176.94	108,188.83
34	Allocated Preference	1,815,232.56	1,874,483.55	1,960,053.91	2,098,819.53	2,137,743.04	2,310,312.14	2,333,079.85	2,417,188.14
35	Numerator	30,286.76	30,438.49	32,926.81	32,196.14	32,905.31	32,949.38	34,357.15	34,093.15
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	28,905.12	29,067.35	31,461.24	30,773.58	31,458.06	31,511.51	32,875.11	32,632.57
38									
39	**7(c)(2) Delta**								
40	PF Exchange	28,905.12	29,067.35	31,461.24	30,773.58	31,458.06	31,511.50	32,875.11	32,632.57
41	Industrial Firm	(28,905.12)	(29,067.35)	(31,461.24)	(30,773.58)	(31,458.06)	(31,511.51)	(32,875.11)	(32,632.57)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,815,232.56	1,874,483.55	1,960,053.91	2,098,819.53	2,137,743.04	2,310,312.14	2,333,079.85	2,417,188.14
46	PF Exchange	1,953,432.88	1,997,661.08	2,096,112.16	2,193,680.14	2,239,486.30	2,052,353.70	2,094,554.72	2,159,555.68
47	Industrial Firm	113,732.65	116,298.78	121,900.08	127,410.17	129,486.64	140,019.68	141,635.18	144,323.19
48	New Resources	0.65	0.62	0.66	0.67	0.68	0.75	0.77	0.79
49									

Table 10.4.3.5.2
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	13.42	13.38	13.40	13.33	13.68	13.68	13.94	13.84	14.11
5	7(b)(3) Rate Protection	869,253.50	868,308.30	872,067.53	870,256.38	897,940.50	898,689.68	919,353.09	915,731.91	941,123.43
6										
7	**Allocated Costs**									
8	7(b) Loads	5,486,771.58	5,840,199.75	5,948,508.07	6,264,824.83	6,278,656.29	6,417,336.03	6,925,312.58	7,323,192.43	7,492,683.31
9	PF Preference	3,283,400.44	3,477,298.73	3,529,105.09	3,703,705.15	3,728,975.84	3,790,703.42	3,837,570.83	4,044,587.00	4,138,511.61
10	PF Exchange	2,203,371.14	2,362,901.03	2,419,402.99	2,561,119.68	2,549,680.45	2,626,632.61	3,087,741.75	3,278,605.43	3,354,171.70
11	7(c) Loads	145,498.95	153,649.73	155,495.32	162,710.91	163,175.14	165,463.78	166,967.60	175,453.10	178,300.51
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(869,253.50)	(868,308.30)	(872,067.53)	(870,256.38)	(897,940.50)	(898,689.68)	(919,353.09)	(915,731.91)	(941,123.43)
16	PF Exchange	590,195.56	592,207.34	596,989.60	597,959.78	615,878.91	619,147.69	662,593.69	661,938.76	681,847.09
17	7(c) Rates	40,599.05	40,168.85	40,020.01	39,615.37	41,036.04	40,669.47	37,354.92	36,923.37	37,721.10
18	7(f) Rates	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.11	0.11
19	SP Sales	238,458.78	235,931.99	235,057.80	232,681.12	241,025.43	238,872.40	219,404.37	216,869.67	221,555.13
20	Secondary Reduction	(238,458.78)	(235,931.99)	(235,057.80)	(232,681.12)	(241,025.43)	(238,872.40)	(219,404.37)	(216,869.67)	(221,555.13)
21										
22	**Pre-Final Rates**									
23	PF Preference	37.26	40.21	40.83	43.40	43.12	44.01	44.26	47.30	47.93
24	PF Exchange	64.25	67.02	67.61	69.97	70.52	71.28	70.69	73.49	74.65
25	Industrial Firm	62.22	64.98	65.55	67.83	68.28	69.11	68.50	71.20	72.23
26	New Resources	94.74	97.30	102.75	104.97	108.15	106.19	104.02	107.09	114.18
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	145,498.95	153,649.73	155,495.32	162,710.91	163,175.14	165,463.78	166,967.60	175,453.10	178,300.51
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	107,541.17	115,725.94	117,514.34	124,922.21	124,462.60	126,675.67	127,391.92	136,151.70	138,344.27
34	Allocated Preference	2,414,146.94	2,608,990.42	2,657,037.55	2,833,448.77	2,831,035.34	2,892,013.74	2,918,217.74	3,128,855.09	3,197,388.18
35	Numerator	38,721.97	38,685.89	38,743.08	38,550.80	39,476.73	39,550.20	40,337.78	40,063.50	40,720.43
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	37,070.62	37,042.80	37,102.14	36,922.93	37,814.27	37,890.52	38,650.53	38,392.84	39,031.62
38										
39	**7(c)(2) Delta**									
40	PF Exchange	37,070.61	37,042.80	37,102.14	36,922.92	37,814.27	37,890.52	38,650.53	38,392.84	39,031.61
41	Industrial Firm	(37,070.62)	(37,042.80)	(37,102.14)	(36,922.93)	(37,814.27)	(37,890.52)	(38,650.53)	(38,392.84)	(39,031.62)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,414,146.94	2,608,990.42	2,657,037.55	2,833,448.77	2,831,035.34	2,892,013.74	2,918,217.74	3,128,855.09	3,197,388.18
46	PF Exchange	2,240,441.75	2,399,943.83	2,456,505.13	2,598,042.61	2,587,494.72	2,664,523.13	3,126,392.28	3,316,998.27	3,393,203.31
47	Industrial Firm	149,027.38	156,775.78	158,413.19	165,403.35	166,396.90	168,242.72	165,671.99	173,983.63	176,989.99
48	New Resources	0.84	0.86	0.90	0.92	0.95	0.93	0.91	0.94	1.01
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	30.06	30.72	31.72	33.71	34.07	36.62	36.54	37.59
52	without T2 Costs	30.01	30.57	31.67	33.64	33.98	36.51	36.37	37.38
53	Interim PF Exchange	45.33	46.02	47.94	49.65	50.29	53.01	53.52	54.54
54	COU Base PF Exchange	44.71	45.43	47.34	49.07	49.65	52.34	52.82	53.85
55	IOU Base PF Exchange	44.73	45.47	47.33	49.06	49.64	52.32	52.80	53.84
56	Industrial Firm	38.03	38.99	40.87	42.72	43.29	46.94	47.48	48.39
57	New Resources	73.45	71.05	75.20	76.35	77.96	85.56	87.92	90.35
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,736.55	48,155.47	58,758.06	55,822.08	59,067.05	53,216.03	56,481.86	81,463.68
61	Idaho Power	17,876.11	24,322.46	10,947.26	3,955.39	8,539.44	-	-	-
62	Northwestern Energy PNWR	6,736.68	6,305.13	6,051.74	8,766.45	10,668.52	8,924.36	7,968.53	6,642.38
63	Pacificorp	146,330.20	155,239.09	183,763.50	179,655.15	196,282.98	183,874.18	188,434.36	197,152.82
64	Portland General	207,616.03	202,650.54	221,223.22	237,404.91	247,872.37	246,364.61	257,222.34	286,882.60
65	Puget Sound Energy	266,079.70	278,333.01	295,737.15	296,807.67	329,620.90	339,068.09	376,254.91	385,169.24
66	Clark County PUD	38,183.50	36,689.13	41,686.20	45,299.07	46,891.41	45,450.46	42,196.60	41,818.01
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,256.64	4,699.35	6,654.87	11,686.41	8,917.17	12,970.20	8,192.81	12,435.40
72	Total	740,815.42	756,394.18	824,822.01	839,397.13	907,859.84	889,867.92	936,751.40	1,011,564.11
73									
74	**Allocated 7b3**								
75	Avista	28,631.48	27,704.13	34,096.89	31,885.21	32,167.06	28,544.91	30,674.22	41,098.99
76	Idaho Power	10,087.79	13,992.86	6,352.62	2,259.29	4,650.46	-	-	-
77	Northwestern Energy PNWR	3,801.62	3,627.38	3,511.78	5,007.34	5,809.92	4,787.00	4,327.55	3,351.13
78	Pacificorp	82,576.57	89,309.99	106,636.67	102,617.85	106,892.88	98,629.54	102,335.10	99,464.97
79	Portland General	117,161.18	116,586.08	128,374.28	135,604.14	134,987.72	132,149.21	139,692.53	144,734.27
80	Puget Sound Energy	150,153.20	160,126.66	171,614.20	169,534.60	179,506.79	181,875.07	204,336.85	194,320.57
81	Clark County PUD	21,547.58	21,107.48	24,190.21	25,874.53	25,536.38	24,379.48	22,916.17	21,097.48
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,095.04	2,703.57	3,861.77	6,675.20	4,856.16	6,957.17	4,449.36	6,273.74
87									
88	**Supplemental Rate Charges**								
89	Avista	7.19	6.90	8.42	7.80	7.79	6.84	7.23	9.52
90	Idaho Power	1.53	2.13	0.95	0.34	0.68	-	-	-
91	Northwestern Energy PNWR	6.00	5.69	5.48	7.77	8.96	7.34	6.58	5.06
92	Pacificorp	8.72	9.47	11.30	10.81	11.16	10.25	10.51	10.11
93	Portland General	13.40	13.24	14.42	15.07	14.80	14.38	15.04	15.42
94	Puget Sound Energy	12.74	13.56	14.63	14.38	15.11	15.23	16.82	15.73
95	Clark County PUD	8.23	7.98	9.07	9.62	9.41	9.01	8.46	7.79
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.13	0.74	1.05	1.82	1.32	1.89	1.21	1.70
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	37.26	40.21	40.83	43.40	43.12	44.01	44.26	47.30	47.93
52	without T2 Costs	36.98	39.91	40.46	43.02	42.64	43.43	43.56	46.60	47.13
53	Interim PF Exchange	56.02	59.00	59.71	62.28	62.46	63.41	63.91	66.93	67.92
54	COU Base PF Exchange	55.17	58.25	58.96	61.57	61.62	62.64	63.22	66.28	67.16
55	IOU Base PF Exchange	55.17	58.22	58.94	61.52	61.61	62.65	63.25	66.29	67.20
56	Industrial Firm	49.83	52.56	53.11	55.45	55.63	56.40	55.54	58.33	59.18
57	New Resources	95.08	97.64	103.09	105.30	108.50	106.53	104.35	107.41	114.50
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	81,563.24	74,211.80	82,281.01	77,275.75	94,938.43	97,707.05	102,956.16	108,013.86	112,456.93
61	Idaho Power	-	-	-	-	-	-	3,820.58	33,024.06	58,987.81
62	Northwestern Energy PNWR	6,705.40	4,038.55	2,918.87	523.67	-	-	-	-	-
63	Pacificorp	203,428.35	189,663.04	189,874.15	171,239.14	178,509.42	179,605.53	182,352.58	162,788.22	162,896.21
64	Portland General	311,611.09	320,723.55	342,245.96	335,525.37	376,164.54	408,694.00	446,709.86	437,653.99	450,983.43
65	Puget Sound Energy	443,408.40	439,824.86	467,092.45	471,365.55	510,120.68	544,048.52	579,753.99	583,208.31	618,256.17
66	Clark County PUD	40,713.93	41,924.56	43,229.40	45,268.29	48,606.89	50,414.02	51,358.27	53,669.22	54,415.00
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	12,772.81	16,725.25	9,992.39	15,213.32	10,373.81	14,742.48	9,870.15	15,423.29	10,755.09
72	Total	1,100,203.22	1,087,111.62	1,137,634.24	1,116,411.10	1,218,713.78	1,295,211.60	1,376,821.59	1,393,780.95	1,468,750.64
73										
74	**Allocated 7b3**									
75	Avista	43,753.97	40,427.10	43,178.12	41,389.59	47,977.28	46,706.73	49,547.52	51,298.28	52,206.57
76	Idaho Power	-	-	-	-	-	-	1,838.65	15,683.89	27,384.27
77	Northwestern Energy PNWR	3,597.06	2,200.01	1,531.72	280.48	-	-	-	-	-
78	Pacificorp	109,127.58	103,319.51	99,639.13	91,717.22	90,210.02	85,856.51	87,756.95	77,311.88	75,622.30
79	Portland General	167,161.38	174,715.13	179,598.39	179,710.39	190,095.34	195,367.26	214,978.57	207,851.99	209,362.79
80	Puget Sound Energy	237,863.02	239,595.92	245,113.34	252,467.61	257,790.28	260,070.54	279,005.89	276,979.09	287,016.84
81	Clark County PUD	21,840.68	22,838.53	22,685.24	24,246.10	24,563.57	24,099.32	24,716.10	25,488.75	25,261.41
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	6,851.87	9,111.13	5,243.65	8,148.39	5,242.42	7,047.32	4,750.00	7,324.88	4,992.90
87										
88	**Supplemental Rate Charges**									
89	Avista	9.96	9.05	9.50	8.95	10.20	9.76	10.17	10.35	10.36
90	Idaho Power	-	-	-	-	-	-	0.26	2.25	3.93
91	Northwestern Energy PNWR	5.39	3.28	2.26	0.41	-	-	-	-	-
92	Pacificorp	10.96	10.26	9.79	8.91	8.67	8.16	8.24	7.18	6.95
93	Portland General	17.61	18.21	18.52	18.33	19.18	19.50	21.23	20.31	20.23
94	Puget Sound Energy	18.92	18.74	18.85	19.08	19.16	19.00	20.04	19.56	19.92
95	Clark County PUD	8.05	8.44	8.38	8.96	9.05	8.90	9.13	9.42	9.31
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	1.86	2.47	1.42	2.21	1.42	1.91	1.29	1.99	1.35
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	51.91	52.37	55.75	56.86	57.43	59.16	60.03	63.36
104	Idaho Power	46.26	47.59	48.28	49.40	50.33	52.32	52.80	53.84
105	Northwestern Energy PNWR	50.72	51.15	52.81	56.83	58.60	59.65	59.39	58.90
106	Pacificorp	53.45	54.94	58.63	59.88	60.80	62.56	63.32	63.94
107	Portland General	58.13	58.71	61.75	64.13	64.45	66.70	67.84	69.25
108	Puget Sound Energy	57.46	59.02	61.96	63.44	64.76	67.55	69.62	69.56
109	Clark County PUD	52.95	53.41	56.40	58.68	59.06	61.34	61.28	61.64
110	Franklin	44.71	45.43	47.34	49.07	49.65	52.34	52.82	53.85
111	Grays Harbor	44.71	45.43	47.34	49.07	49.65	52.34	52.82	53.85
112	Snohomish	45.84	46.17	48.39	50.89	50.97	54.22	54.02	55.55
115	Load-Weighted Average	53.53	54.60	57.35	59.03	59.83	63.69	64.79	65.72
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.96	65.90	66.93	69.12	68.40	69.29
125	Franklin	-	-	37.93	43.08	41.63	44.39	45.94	47.02
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	49.15	52.26	52.07	55.86	55.04	57.23
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.60	66.51	68.34	70.44	71.72	74.01
131									
132	**Net Exchange Benefits**								
133	Avista	20,180.53	19,072.17	24,661.17	23,936.87	26,899.99	24,671.12	25,807.64	40,364.68
134	Idaho Power	6,509.22	10,424.28	4,594.64	1,696.10	3,888.99	-	-	-
135	Northwestern Energy PNWR	2,667.34	2,516.66	2,539.96	3,759.11	4,858.60	4,137.36	3,640.97	3,291.25
136	Pacificorp	58,437.59	60,872.84	77,126.83	77,037.30	89,390.10	85,244.64	86,099.26	97,687.85
137	Portland General	83,456.76	78,855.59	92,848.94	101,800.77	112,884.66	114,215.40	117,529.80	142,148.33
138	Puget Sound Energy	106,889.87	108,256.21	124,122.96	127,273.06	150,114.12	157,193.03	171,918.06	190,848.67
139	Clark County PUD	15,245.83	14,447.39	17,495.99	19,424.54	21,355.02	21,070.97	19,280.43	20,720.53
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,550.32	2,414.53	2,793.09	5,011.21	4,061.01	6,013.02	3,743.45	6,161.65
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	295,937.46	296,859.67	346,183.58	359,938.97	413,452.47	412,545.55	428,019.62	501,222.97
146	IOU Exchange	278,141.31	279,997.75	325,894.49	335,503.22	388,036.44	385,461.55	404,995.73	474,340.79
147	COU Exchange	17,796.15	16,861.92	20,289.09	24,435.75	25,416.03	27,084.00	23,023.89	26,882.18
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,928,771.00							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	65.13	67.26	68.44	70.47	71.81	72.40	73.43	76.64	77.56
104	Idaho Power	55.17	58.22	58.94	61.52	61.61	62.65	63.52	68.54	71.13
105	Northwestern Energy PNWR	60.56	61.49	61.20	61.93	61.61	62.65	63.25	66.29	67.20
106	Pacificorp	66.13	68.48	68.73	70.43	70.28	70.80	71.50	73.47	74.15
107	Portland General	72.78	76.43	77.46	79.85	80.79	82.15	84.48	86.59	87.43
108	Puget Sound Energy	74.09	76.96	77.79	80.61	80.77	81.65	83.29	85.85	87.12
109	Clark County PUD	63.22	66.69	67.34	70.52	70.67	71.54	72.35	75.69	76.47
110	Franklin	55.17	58.25	58.96	61.57	61.62	62.64	63.22	66.28	67.16
111	Grays Harbor	55.17	58.25	58.96	61.57	61.62	62.64	63.22	66.28	67.16
112	Snohomish	57.03	60.72	60.38	63.78	63.04	64.55	64.51	68.27	68.51
115	Load-Weighted Average	68.74	71.69	72.36	74.81	75.33	76.28	75.77	78.67	79.81
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	70.17	73.74	74.93	78.29	79.53	81.26	82.19	86.10	87.21
125	Franklin	45.42	48.68	47.26	50.84	49.00	50.94	49.73	54.17	53.18
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	58.63	62.79	61.67	65.70	64.43	66.64	65.90	70.47	70.07
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.90	79.16	80.84	82.55	84.66	86.85	88.89	91.92	93.89
131										
132	**Net Exchange Benefits**									
133	Avista	37,809.27	33,784.70	39,102.89	35,886.17	46,961.15	51,000.32	53,408.63	56,715.58	60,250.36
134	Idaho Power	-	-	-	-	-	-	1,981.93	17,340.17	31,603.54
135	Northwestern Energy PNWR	3,108.34	1,838.54	1,387.15	243.19	-	-	-	-	-
136	Pacificorp	94,300.78	86,343.52	90,235.01	79,521.92	88,299.41	93,749.02	94,595.62	85,476.34	87,273.91
137	Portland General	144,449.72	146,008.43	162,647.57	155,814.98	186,069.20	213,326.74	231,731.29	229,802.00	241,620.64
138	Puget Sound Energy	205,545.37	200,228.94	221,979.11	218,897.94	252,330.40	283,977.98	300,748.10	306,229.22	331,239.33
139	Clark County PUD	18,873.26	19,086.03	20,544.16	21,022.19	24,043.32	26,314.70	26,642.17	28,180.47	29,153.59
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	5,920.93	7,614.12	4,748.74	7,064.93	5,131.39	7,695.16	5,120.15	8,098.41	5,762.19
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	510,007.66	494,904.28	540,644.65	518,451.32	602,834.87	676,063.91	714,227.90	731,842.19	786,903.55
146	IOU Exchange	485,213.47	468,204.13	515,351.74	490,364.20	573,660.15	642,054.05	682,465.58	695,563.31	751,987.77
147	COU Exchange	24,794.19	26,700.15	25,292.91	28,087.12	29,174.71	34,009.86	31,762.32	36,278.88	34,915.78
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	38,883.49	43,075.14
4	7(b)(2) Trigger	10.50	10.74	12.70	12.74	13.34	13.75	14.56	15.10
5	7(b)(3) Rate Protection	633,933.13	655,293.00	784,511.11	793,265.09	837,042.43	867,598.06	929,872.56	970,979.63
6									
7	**Allocated Costs**								
8	7(b) Loads	4,373,477.10	4,488,892.12	4,903,552.50	5,161,231.90	5,313,939.40	5,329,861.02	5,268,492.75	5,634,744.73
9	PF Preference	2,448,910.29	2,518,738.07	2,762,403.64	2,908,248.16	2,995,565.65	3,197,000.09	3,274,417.14	3,374,487.29
10	PF Exchange	1,924,566.81	1,970,154.05	2,141,148.86	2,252,983.75	2,318,373.75	2,132,860.93	1,994,075.61	2,260,257.44
11	7(c) Loads	116,291.17	118,191.62	128,073.42	133,836.49	137,048.68	145,277.38	147,003.82	150,439.37
12	7(f) Loads	0.57	0.54	0.59	0.60	0.62	0.69	0.72	0.73
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(633,933.13)	(655,293.00)	(784,511.11)	(793,265.09)	(837,042.43)	(867,598.06)	(929,872.56)	(970,979.63)
16	PF Exchange	418,255.75	443,988.71	533,637.49	548,706.21	578,598.53	576,148.27	604,557.00	653,531.56
17	7(c) Rates	26,361.67	27,822.08	33,325.57	34,022.40	35,641.53	40,947.54	46,503.05	45,378.42
18	7(f) Rates	0.08	0.08	0.10	0.10	0.10	0.12	0.14	0.13
19	SP Sales	189,315.63	183,482.12	217,547.96	210,536.38	222,802.27	250,502.13	278,812.37	272,069.52
20	Secondary Reduction	(189,315.63)	(183,482.12)	(217,547.96)	(210,536.38)	(222,802.27)	(250,502.13)	(278,812.37)	(272,069.52)
21									
22	**Pre-Final Rates**								
23	PF Preference	30.06	30.54	32.01	33.97	34.41	36.93	36.72	37.37
24	PF Exchange	49.37	50.58	55.85	58.08	59.66	64.37	66.83	67.64
25	Industrial Firm	47.69	48.95	54.11	56.28	57.74	62.43	64.87	65.65
26	New Resources	73.19	70.98	78.55	80.42	83.02	92.25	97.72	98.34
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,291.17	118,191.62	128,073.42	133,836.49	137,048.68	145,277.38	147,003.82	150,439.37
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	86,754.01	87,900.33	92,136.71	97,768.21	99,304.21	106,291.12	105,693.78	107,576.52
34	Allocated Preference	1,814,977.17	1,863,445.08	1,977,892.52	2,114,983.07	2,158,523.21	2,329,402.03	2,344,544.58	2,403,507.65
35	Numerator	30,301.34	31,053.39	36,698.80	36,830.38	38,508.66	39,748.36	42,072.14	43,624.95
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	28,919.04	29,654.56	35,065.34	35,203.07	36,814.96	38,013.78	40,257.31	41,756.03
38									
39	**7(c)(2) Delta**								
40	PF Exchange	28,919.04	29,654.55	35,065.34	35,203.06	36,814.96	38,013.78	40,257.31	41,756.03
41	Industrial Firm	(28,919.04)	(29,654.56)	(35,065.34)	(35,203.07)	(36,814.96)	(38,013.78)	(40,257.31)	(41,756.03)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,814,977.17	1,863,445.08	1,977,892.52	2,114,983.07	2,158,523.21	2,329,402.03	2,344,544.58	2,403,507.65
46	PF Exchange	1,953,485.85	1,999,808.60	2,176,214.20	2,288,186.81	2,355,188.71	2,170,874.71	2,034,332.92	2,302,013.46
47	Industrial Firm	113,733.79	116,359.14	126,333.64	132,655.82	135,875.25	148,211.13	153,249.56	154,061.76
48	New Resources	0.65	0.62	0.69	0.71	0.73	0.81	0.86	0.86
49									

Table 10.4.3.5.8
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	40,246.04	44,462.58	48,126.19	48,801.52	49,360.43	49,927.42	50,372.05
4	7(b)(2) Trigger	17.60	18.07	18.52	18.67	19.49	20.10	20.89	21.71	22.57
5	7(b)(3) Rate Protection	1,140,366.09	1,172,330.96	1,205,334.07	1,218,840.00	1,279,539.14	1,320,712.19	1,377,405.88	1,435,985.52	1,505,382.40
6										
7	**Allocated Costs**									
8	7(b) Loads	5,895,425.95	6,272,754.81	6,163,654.47	6,660,248.86	6,933,234.05	7,091,676.22	7,256,859.74	7,693,753.47	7,882,061.48
9	PF Preference	3,527,947.88	3,734,845.25	3,808,492.16	3,961,989.31	4,000,578.44	4,069,504.29	4,150,077.50	4,384,420.58	4,490,884.12
10	PF Exchange	2,367,478.07	2,537,909.56	2,355,162.31	2,698,259.54	2,932,655.60	3,022,171.93	3,106,782.24	3,309,332.89	3,391,177.36
11	7(c) Loads	156,392.62	165,086.26	167,854.33	174,109.21	175,115.78	177,697.68	180,617.61	190,249.84	193,546.93
12	7(f) Loads	0.76	0.78	0.86	0.85	0.86	0.84	0.86	0.89	0.96
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,140,366.09)	(1,172,330.96)	(1,205,334.07)	(1,218,840.00)	(1,279,539.14)	(1,320,712.19)	(1,377,405.88)	(1,435,985.52)	(1,505,382.40)
16	PF Exchange	774,272.40	799,558.18	797,803.14	833,466.74	896,553.35	929,251.65	972,404.84	1,017,156.62	1,069,065.04
17	7(c) Rates	53,261.54	54,233.25	59,290.08	56,066.45	55,719.10	56,952.06	58,922.02	60,933.78	63,478.11
18	7(f) Rates	0.16	0.16	0.17	0.16	0.16	0.17	0.17	0.18	0.19
19	SP Sales	312,831.99	318,539.37	348,240.68	329,306.65	327,266.52	334,508.31	346,078.85	357,894.94	372,839.06
20	Secondary Reduction	(312,831.99)	(318,539.37)	(348,240.68)	(329,306.65)	(327,266.52)	(334,508.31)	(346,078.85)	(357,894.94)	(372,839.06)
21										
22	**Pre-Final Rates**									
23	PF Preference	36.85	39.49	40.00	42.02	41.45	41.83	42.05	44.57	44.76
24	PF Exchange	72.26	75.69	78.34	79.43	79.57	80.97	82.64	86.66	88.55
25	Industrial Firm	70.10	73.53	76.15	77.17	77.18	78.67	80.31	84.21	85.93
26	New Resources	104.51	107.62	118.05	116.28	116.88	115.23	118.38	122.53	130.78
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	156,392.62	165,086.26	167,854.33	174,109.21	175,115.78	177,697.68	180,617.61	190,249.84	193,546.93
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	106,357.79	113,664.41	115,131.38	120,941.05	119,626.77	120,402.30	121,038.25	128,300.75	129,176.38
34	Allocated Preference	2,387,581.79	2,562,514.29	2,603,158.09	2,743,149.31	2,721,039.30	2,748,792.10	2,772,671.61	2,948,435.06	2,985,501.72
35	Numerator	50,799.02	52,183.95	53,485.04	53,930.27	56,253.19	58,057.49	60,341.46	62,711.20	65,134.73
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	48,632.62	49,967.56	51,219.72	51,652.97	53,884.24	55,621.17	57,817.49	60,096.12	62,433.37
38										
39	**7(c)(2) Delta**									
40	PF Exchange	48,632.62	49,967.55	51,219.72	51,652.96	53,884.24	55,621.17	57,817.49	60,096.12	62,433.37
41	Industrial Firm	(48,632.62)	(49,967.56)	(51,219.72)	(51,652.97)	(53,884.24)	(55,621.17)	(57,817.49)	(60,096.12)	(62,433.37)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,387,581.79	2,562,514.29	2,603,158.09	2,743,149.31	2,721,039.30	2,748,792.10	2,772,671.61	2,948,435.06	2,985,501.72
46	PF Exchange	2,416,110.68	2,587,877.11	2,406,382.03	2,749,912.51	2,986,539.84	3,077,793.10	3,164,599.73	3,369,429.01	3,453,610.73
47	Industrial Firm	161,021.54	169,351.96	175,924.69	178,522.69	176,950.64	179,028.57	181,722.13	191,087.50	194,591.66
48	New Resources	0.92	0.95	1.04	1.02	1.03	1.01	1.04	1.08	1.15
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	30.06	30.54	32.01	33.97	34.41	36.93	36.72	37.37
52	without T2 Costs	30.01	30.39	31.96	33.90	34.32	36.82	36.55	37.16
53	Interim PF Exchange	45.34	46.07	49.61	51.61	52.68	55.83	56.65	57.85
54	COU Base PF Exchange	44.72	45.46	48.94	50.94	51.94	55.02	55.70	56.98
55	IOU Base PF Exchange	44.73	45.50	48.93	50.93	51.92	54.98	55.66	56.93
56	Industrial Firm	38.03	39.01	42.35	44.47	45.43	49.69	51.38	51.65
57	New Resources	73.45	71.25	78.87	80.73	83.35	92.62	98.12	98.73
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,733.28	48,024.10	65,813.10	61,432.87	62,842.06	55,073.57	57,276.13	104,720.87
61	Idaho Power	17,870.69	24,107.02	11,408.14	1,825.33	7,262.91	-	-	-
62	Northwestern Energy PNWR	6,736.16	6,284.25	4,900.97	10,365.66	13,689.46	10,941.63	8,445.87	5,516.07
63	Pacificorp	146,322.41	154,930.57	236,293.68	237,779.12	263,686.17	253,880.18	259,707.08	278,547.93
64	Portland General	207,608.84	202,362.42	217,761.28	249,561.72	256,720.52	258,114.33	266,859.39	317,400.16
65	Puget Sound Energy	266,070.00	277,946.52	323,397.94	319,576.80	369,648.50	395,685.81	451,839.48	456,418.52
66	Clark County PUD	38,181.34	36,602.16	41,246.35	45,734.11	46,323.06	42,835.67	37,782.67	35,025.46
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,253.64	4,578.65	4,975.57	8,319.37	4,360.56	6,049.29	-	1,125.59
72	Total	740,776.37	754,835.69	905,797.04	934,594.97	1,024,533.24	1,022,580.49	1,081,910.62	1,198,754.59
73									
74	**Allocated 7b3**								
75	Avista	28,644.93	28,247.41	38,772.86	36,067.60	35,489.65	31,029.87	32,005.12	57,091.24
76	Idaho Power	10,090.12	14,179.57	6,720.94	1,071.66	4,101.68	-	-	-
77	Northwestern Energy PNWR	3,803.36	3,696.35	2,887.34	6,085.74	7,731.03	6,164.80	4,719.44	3,007.23
78	Pacificorp	82,616.28	91,129.01	139,209.08	139,601.52	148,915.06	143,042.66	145,120.80	151,857.49
79	Portland General	117,219.71	119,028.06	128,290.97	146,519.16	144,981.26	145,428.29	149,117.41	173,038.77
80	Puget Sound Energy	150,227.94	163,486.07	190,525.31	187,625.42	208,756.60	222,939.61	252,481.78	248,828.17
81	Clark County PUD	21,557.87	21,529.11	24,299.70	26,850.76	26,160.65	24,134.73	21,112.45	19,095.02
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,095.54	2,693.13	2,931.29	4,884.35	2,462.60	3,408.33	-	613.64
87									
88	**Supplemental Rate Charges**								
89	Avista	7.19	7.04	9.58	8.82	8.59	7.44	7.54	13.22
90	Idaho Power	1.53	2.15	1.01	0.16	0.60	-	-	-
91	Northwestern Energy PNWR	6.00	5.79	4.51	9.44	11.92	9.45	7.18	4.54
92	Pacificorp	8.73	9.66	14.75	14.71	15.55	14.86	14.91	15.43
93	Portland General	13.41	13.52	14.41	16.28	15.90	15.83	16.05	18.43
94	Puget Sound Energy	12.75	13.84	16.24	15.91	17.58	18.67	20.78	20.14
95	Clark County PUD	8.23	8.14	9.11	9.98	9.64	8.91	7.80	7.05
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.13	0.73	0.80	1.33	0.67	0.93	-	0.17
101									

Table 10.4.3.5.10
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	36.85	39.49	40.00	42.02	41.45	41.83	42.05	44.57	44.76
52	without T2 Costs	36.56	39.17	39.61	41.59	40.90	41.17	41.25	43.74	43.78
53	Interim PF Exchange	60.06	63.26	64.44	66.58	66.87	67.96	69.09	72.55	73.72
54	COU Base PF Exchange	59.00	62.29	63.33	65.60	65.85	66.99	68.08	71.56	72.59
55	IOU Base PF Exchange	58.94	62.19	63.23	65.48	65.74	66.89	67.99	71.42	72.47
56	Industrial Firm	53.84	56.78	58.98	59.85	59.16	60.02	60.92	64.06	65.06
57	New Resources	104.96	108.08	118.53	116.75	117.35	115.72	118.88	123.04	131.31
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	101,442.65	92,726.81	103,662.15	99,633.94	126,721.41	128,260.27	130,395.70	144,016.04	146,785.32
61	Idaho Power	-	-	-	-	4,050.36	1,315.24	24,496.21	97,705.14	150,997.47
62	Northwestern Energy PNWR	5,243.13	960.57	-	-	-	-	-	-	-
63	Pacificorp	290,804.49	284,790.45	281,872.25	266,752.26	272,300.43	275,574.20	273,200.92	252,788.22	251,379.04
64	Portland General	356,035.07	383,909.24	412,393.46	408,116.10	468,628.15	521,998.40	577,358.16	563,060.11	573,666.74
65	Puget Sound Energy	556,682.73	560,150.02	593,058.56	611,720.57	658,410.46	707,298.24	746,979.91	755,785.36	799,963.94
66	Clark County PUD	30,020.88	30,137.33	30,659.90	32,597.80	41,638.03	39,452.34	35,240.85	35,559.17	35,148.23
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	633.05	2,845.89	-	458.66	-	-	-	-	-
72	Total	1,340,861.99	1,355,520.32	1,421,646.32	1,419,279.33	1,571,748.85	1,673,898.69	1,787,671.75	1,848,914.06	1,957,940.73
73										
74	**Allocated 7b3**									
75	Avista	58,577.43	54,695.22	58,173.39	58,509.68	72,284.14	71,202.68	70,928.80	79,228.60	80,146.99
76	Idaho Power	-	-	-	-	2,310.40	730.14	13,324.73	53,751.25	82,446.89
77	Northwestern Energy PNWR	3,027.61	566.60	-	-	-	-	-	-	-
78	Pacificorp	167,923.24	167,984.60	158,181.79	156,649.32	155,324.98	152,982.84	148,607.76	139,068.24	137,256.73
79	Portland General	205,590.23	226,450.15	231,428.02	239,664.73	267,313.79	289,783.29	314,054.23	309,760.38	313,230.65
80	Puget Sound Energy	321,452.97	330,406.36	332,814.13	359,230.73	375,568.98	392,651.03	406,320.05	415,785.73	436,792.32
81	Clark County PUD	17,335.37	17,776.60	17,205.80	19,142.94	23,751.07	21,901.65	19,169.27	19,562.43	19,191.46
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	365.55	1,678.66	-	269.35	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	13.34	12.24	12.80	12.65	15.36	14.87	14.56	15.99	15.90
90	Idaho Power	-	-	-	-	0.33	0.11	1.92	7.72	11.82
91	Northwestern Energy PNWR	4.54	0.84	-	-	-	-	-	-	-
92	Pacificorp	16.87	16.69	15.54	15.22	14.92	14.53	13.96	12.92	12.61
93	Portland General	21.66	23.60	23.86	24.45	26.97	28.93	31.01	30.26	30.27
94	Puget Sound Energy	25.57	25.84	25.59	27.16	27.91	28.69	29.18	29.36	30.32
95	Clark County PUD	6.39	6.57	6.36	7.07	8.75	8.09	7.08	7.23	7.07
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	0.10	0.46	-	0.07	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	51.92	52.53	58.51	59.75	60.51	62.42	63.20	70.16
104	Idaho Power	46.26	47.65	49.94	51.09	52.52	54.98	55.66	56.93
105	Northwestern Energy PNWR	50.72	51.29	53.43	60.37	63.84	64.43	62.84	61.48
106	Pacificorp	53.45	55.16	63.68	65.64	67.46	69.84	70.57	72.36
107	Portland General	58.14	59.02	63.34	67.21	67.82	70.81	71.72	75.36
108	Puget Sound Energy	57.47	59.34	65.17	66.84	69.49	73.65	76.44	77.07
109	Clark County PUD	52.95	53.60	58.05	60.92	61.58	63.93	63.50	64.04
110	Franklin	44.72	45.46	48.94	50.94	51.94	55.02	55.70	56.98
111	Grays Harbor	44.72	45.46	48.94	50.94	51.94	55.02	55.70	56.98
112	Snohomish	45.84	46.20	49.74	52.28	52.60	55.95	55.70	57.15
115	Load-Weighted Average	53.54	54.82	60.10	62.34	63.84	68.71	71.25	72.16
116									
117	**ASCs**								
118	Avista	57.46	57.46	65.19	65.96	67.13	68.18	69.16	81.19
119	Idaho Power	47.44	49.16	50.64	51.20	52.98	53.62	54.24	54.86
120	Northwestern Energy PNWR	55.35	55.35	56.58	67.01	73.02	71.75	68.51	65.27
121	Pacificorp	60.18	61.93	73.97	75.99	79.44	81.36	82.34	85.23
122	Portland General	68.48	68.48	73.39	78.66	80.07	83.07	84.39	90.74
123	Puget Sound Energy	67.30	69.03	76.50	78.03	83.04	88.11	92.86	93.87
124	Clark County PUD	59.30	59.30	64.40	67.94	69.01	70.84	69.66	69.92
125	Franklin	-	-	38.25	46.53	45.03	47.58	53.07	53.45
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	50.30	53.21	53.12	56.66	55.64	57.29
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	67.90	70.36	73.02	75.74	77.40	80.71
131									
132	**Net Exchange Benefits**								
133	Avista	20,180.53	19,072.17	27,040.25	25,365.27	27,352.41	24,043.70	25,271.00	47,629.62
134	Idaho Power	6,509.22	10,424.28	4,687.20	753.67	3,161.23	-	-	-
135	Northwestern Energy PNWR	2,667.34	2,516.66	2,013.63	4,279.92	5,958.42	4,776.83	3,726.43	2,508.84
136	Pacificorp	58,437.59	60,872.84	97,084.61	98,177.60	114,771.11	110,837.53	114,586.28	126,690.44
137	Portland General	83,456.76	78,855.59	89,470.31	103,042.57	111,739.26	112,686.05	117,741.98	144,361.39
138	Puget Sound Energy	106,889.87	108,256.21	132,872.62	131,951.38	160,891.90	172,746.20	199,357.70	207,590.35
139	Clark County PUD	15,245.83	14,447.39	16,946.65	18,883.34	20,162.41	18,700.95	16,670.23	15,930.44
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,550.32	2,414.53	2,044.28	3,435.02	1,897.96	2,640.96	-	511.94
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	295,937.46	296,859.67	372,159.55	385,888.76	445,934.71	446,432.22	477,353.62	545,223.03
146	IOU Exchange	278,141.31	279,997.75	353,168.61	363,570.40	423,874.33	425,090.30	460,683.39	528,780.65
147	COU Exchange	17,796.15	16,861.92	18,990.93	22,318.36	22,060.37	21,341.91	16,670.23	16,442.38
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,388,455.52							

Table 10.4.3.5.12
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	72.27	74.43	76.02	78.13	81.11	81.76	82.55	87.41	88.37
104	Idaho Power	58.94	62.19	63.23	65.48	66.08	67.00	69.91	79.14	84.30
105	Northwestern Energy PNWR	63.48	63.03	63.23	65.48	65.74	66.89	67.99	71.42	72.47
106	Pacificorp	75.81	78.87	78.77	80.70	80.67	81.42	81.95	84.34	85.08
107	Portland General	80.60	85.79	87.09	89.93	92.72	95.82	99.00	101.68	102.75
108	Puget Sound Energy	84.51	88.03	88.82	92.63	93.65	95.58	97.17	100.78	102.80
109	Clark County PUD	65.38	68.85	69.69	72.68	74.59	75.08	75.16	78.79	79.66
110	Franklin	59.00	62.29	63.33	65.60	65.85	66.99	68.08	71.56	72.59
111	Grays Harbor	59.00	62.29	63.33	65.60	65.85	66.99	68.08	71.56	72.59
112	Snohomish	59.10	62.74	63.33	65.68	65.85	66.99	68.08	71.56	72.59
115	Load-Weighted Average	76.75	80.38	83.11	84.29	84.38	85.99	87.75	91.86	93.70
116										
117	**ASCs**									
118	Avista	82.03	82.94	86.03	87.02	92.67	93.68	94.76	100.48	101.59
119	Idaho Power	57.11	57.78	61.41	62.11	66.33	67.08	71.51	85.45	94.12
120	Northwestern Energy PNWR	66.80	63.62	60.43	57.24	54.04	50.84	47.64	44.44	41.23
121	Pacificorp	88.15	90.48	90.92	91.39	91.90	93.07	93.65	94.90	95.56
122	Portland General	96.45	102.20	105.75	107.11	113.03	119.00	125.00	126.43	127.91
123	Puget Sound Energy	103.23	106.00	108.83	111.72	114.67	118.56	121.64	124.79	128.01
124	Clark County PUD	70.06	73.42	74.66	77.65	81.18	81.56	81.09	84.69	85.54
125	Franklin	51.37	54.00	52.22	54.28	50.98	51.24	49.15	52.03	50.56
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	59.17	63.06	62.38	65.73	63.92	65.45	64.29	68.22	67.40
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	85.32	88.25	90.55	92.26	95.40	98.14	100.83	104.99	107.48
131										
132	**Net Exchange Benefits**									
133	Avista	42,865.23	38,031.59	45,488.76	41,124.26	54,437.28	57,057.60	59,466.90	64,787.44	66,638.33
134	Idaho Power	-	-	-	-	1,739.96	585.09	11,171.49	43,953.90	68,550.58
135	Northwestern Energy PNWR	2,215.52	393.98	-	-	-	-	-	-	-
136	Pacificorp	122,881.25	116,805.85	123,690.46	110,102.94	116,975.44	122,591.36	124,593.16	113,719.99	114,122.31
137	Portland General	150,444.84	157,459.10	180,965.44	168,451.37	201,314.36	232,215.11	263,303.93	253,299.73	260,436.08
138	Puget Sound Energy	235,229.76	229,743.66	260,244.43	252,489.84	282,841.48	314,647.20	340,659.86	339,999.63	363,171.61
139	Clark County PUD	12,685.51	12,360.72	13,454.10	13,454.86	17,886.96	17,550.68	16,071.57	15,996.75	15,956.77
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	267.50	1,167.23	-	189.31	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	566,589.59	555,962.14	623,843.19	585,812.59	675,195.49	744,647.04	815,266.91	831,757.44	888,875.68
146	IOU Exchange	553,636.58	542,434.18	610,389.09	572,168.42	657,308.53	727,096.36	799,195.33	815,760.69	872,918.92
147	COU Exchange	12,953.01	13,527.96	13,454.10	13,644.17	17,886.96	17,550.68	16,071.57	15,996.75	15,956.77
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	48,953.62	49,456.90	49,967.33
4	7(b)(2) Trigger	10.49	10.31	10.07	9.54	9.46	9.06	9.23	8.50
5	7(b)(3) Rate Protection	633,314.11	629,301.86	622,318.35	593,866.53	593,219.65	571,387.87	589,217.93	546,855.70
6									
7	**Allocated Costs**								
8	7(b) Loads	4,373,297.06	4,481,802.47	4,553,698.49	4,749,456.18	4,809,459.23	5,065,813.92	5,166,767.76	5,277,374.27
9	PF Preference	2,448,809.48	2,514,760.04	2,565,314.29	2,676,221.00	2,711,180.87	2,852,295.08	2,911,535.21	2,969,856.52
10	PF Exchange	1,924,487.58	1,967,042.43	1,988,384.21	2,073,235.19	2,098,278.36	2,213,518.84	2,255,232.55	2,307,517.75
11	7(c) Loads	116,286.35	118,003.75	118,881.38	123,097.88	123,965.38	129,544.30	130,648.75	132,322.13
12	7(f) Loads	0.57	0.54	0.55	0.55	0.56	0.59	0.60	0.62
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(633,314.11)	(629,301.86)	(622,318.35)	(593,866.53)	(593,219.65)	(571,387.87)	(589,217.93)	(546,855.70)
16	PF Exchange	417,847.34	426,378.62	423,311.28	410,781.03	410,058.09	398,215.46	414,048.84	385,451.09
17	7(c) Rates	26,335.93	26,718.56	26,435.71	25,470.38	25,259.48	24,330.04	25,039.99	23,072.39
18	7(f) Rates	0.08	0.08	0.08	0.07	0.07	0.07	0.07	0.07
19	SP Sales	189,130.76	176,204.60	172,571.28	157,615.04	157,902.01	148,842.30	150,129.03	138,332.15
20	Secondary Reduction	(189,130.76)	(176,204.60)	(172,571.28)	(157,615.04)	(157,902.01)	(148,842.30)	(150,129.03)	(138,332.15)
21									
22	**Pre-Final Rates**								
23	PF Preference	30.07	30.90	31.45	33.44	33.76	36.16	36.37	37.68
24	PF Exchange	49.36	50.14	50.36	51.50	51.66	53.35	53.97	53.89
25	Industrial Firm	47.68	48.52	48.72	49.81	49.89	51.59	52.20	52.10
26	New Resources	73.18	70.58	71.28	71.75	72.36	75.10	77.34	78.66
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,286.35	118,003.75	118,881.38	123,097.88	123,965.38	129,544.30	130,648.75	132,322.13
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	86,778.78	88,938.71	90,511.12	96,259.90	97,438.13	104,078.29	104,691.76	108,449.00
34	Allocated Preference	1,815,495.37	1,885,458.18	1,942,995.94	2,082,354.47	2,117,961.22	2,280,907.21	2,322,317.28	2,423,000.82
35	Numerator	30,271.75	29,827.14	29,132.37	27,600.08	27,291.44	26,228.12	26,719.09	24,635.23
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	28,890.80	28,483.55	27,835.69	26,380.60	26,091.10	25,083.55	25,566.54	23,579.84
38									
39	**7(c)(2) Delta**								
40	PF Exchange	28,890.80	28,483.54	27,835.69	26,380.60	26,091.10	25,083.55	25,566.53	23,579.84
41	Industrial Firm	(28,890.80)	(28,483.55)	(27,835.69)	(26,380.60)	(26,091.10)	(25,083.55)	(25,566.54)	(23,579.84)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,815,495.37	1,885,458.18	1,942,995.94	2,082,354.47	2,117,961.22	2,280,907.21	2,322,317.28	2,423,000.82
46	PF Exchange	1,953,378.38	1,995,525.97	2,016,219.89	2,099,615.78	2,124,369.46	2,238,602.39	2,280,799.09	2,331,097.59
47	Industrial Firm	113,731.47	116,238.76	117,481.41	122,187.67	123,133.76	128,790.79	130,122.20	131,814.68
48	New Resources	0.65	0.62	0.63	0.63	0.64	0.66	0.68	0.69
49									

Table 10.4.3.5.14
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	50,364.59	44,095.46	44,616.86	45,145.84	45,575.26	46,227.11	46,779.66	47,340.33	47,795.78
4	7(b)(2) Trigger	9.25	8.71	8.34	7.97	7.75	7.14	6.87	6.08	5.68
5	7(b)(3) Rate Protection	599,257.78	565,169.97	542,514.01	520,576.78	508,542.52	469,321.77	453,145.69	401,854.79	378,869.20
6										
7	**Allocated Costs**									
8	7(b) Loads	5,388,347.39	5,412,539.95	5,521,726.00	5,854,912.18	5,883,902.29	6,009,333.61	6,128,839.92	6,482,035.78	6,643,775.35
9	PF Preference	3,031,726.84	3,222,666.87	3,275,905.67	3,461,368.67	3,472,963.42	3,527,716.40	3,585,232.74	3,778,109.26	3,870,527.16
10	PF Exchange	2,356,620.55	2,189,873.08	2,245,820.33	2,393,543.51	2,410,938.87	2,481,617.21	2,543,607.18	2,703,926.52	2,773,248.19
11	7(c) Loads	134,287.84	142,342.63	144,284.46	152,014.73	151,919.90	153,933.10	155,925.38	163,829.40	166,705.39
12	7(f) Loads	0.64	0.69	0.73	0.76	0.78	0.77	0.79	0.82	0.88
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(599,257.78)	(565,169.97)	(542,514.01)	(520,576.78)	(508,542.52)	(469,321.77)	(453,145.69)	(401,854.79)	(378,869.20)
16	PF Exchange	425,551.70	385,459.64	371,387.77	357,692.26	350,456.64	324,852.05	314,799.99	280,181.32	264,919.66
17	7(c) Rates	25,271.82	26,145.35	24,896.49	23,697.43	22,999.30	21,018.33	20,127.37	17,701.80	16,578.07
18	7(f) Rates	0.07	0.08	0.07	0.07	0.07	0.06	0.06	0.05	0.05
19	SP Sales	148,434.18	153,564.90	146,229.68	139,187.02	135,086.52	123,451.32	118,218.27	103,971.62	97,371.42
20	Secondary Reduction	(148,434.18)	(153,564.90)	(146,229.68)	(139,187.02)	(135,086.52)	(123,451.32)	(118,218.27)	(103,971.62)	(97,371.42)
21										
22	**Pre-Final Rates**									
23	PF Preference	37.54	40.95	42.00	45.04	45.15	46.54	47.50	51.04	52.34
24	PF Exchange	55.24	58.40	58.66	60.94	60.59	60.71	61.10	63.04	63.57
25	Industrial Firm	53.35	56.49	56.72	58.91	58.48	58.65	59.02	60.86	61.28
26	New Resources	81.84	87.10	92.17	94.73	96.91	94.58	96.98	99.47	106.12
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	134,287.84	142,342.63	144,284.46	152,014.73	151,919.90	153,933.10	155,925.38	163,829.40	166,705.39
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	108,357.35	117,877.52	120,891.30	129,654.79	130,326.71	133,963.47	136,728.17	146,917.25	151,076.70
34	Allocated Preference	2,432,469.06	2,657,496.90	2,733,391.66	2,940,791.89	2,964,420.90	3,058,394.63	3,132,087.04	3,376,254.47	3,491,657.96
35	Numerator	26,694.68	25,227.21	24,155.27	23,122.04	22,357.38	20,731.73	19,959.30	17,674.25	16,392.87
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	25,556.25	24,155.74	23,132.19	22,145.67	21,415.86	19,861.74	19,124.44	16,937.23	15,713.01
38										
39	**7(c)(2) Delta**									
40	PF Exchange	25,556.24	24,155.74	23,132.18	22,145.67	21,415.86	19,861.74	19,124.44	16,937.22	15,713.00
41	Industrial Firm	(25,556.25)	(24,155.74)	(23,132.19)	(22,145.67)	(21,415.86)	(19,861.74)	(19,124.44)	(16,937.23)	(15,713.01)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,432,469.06	2,657,496.90	2,733,391.66	2,940,791.89	2,964,420.90	3,058,394.63	3,132,087.04	3,376,254.47	3,491,657.96
46	PF Exchange	2,382,176.79	2,214,028.82	2,268,952.52	2,415,689.18	2,432,354.72	2,501,478.95	2,562,731.63	2,720,863.74	2,788,961.19
47	Industrial Firm	134,003.41	144,332.24	146,048.76	153,566.49	153,503.34	155,089.69	156,928.31	164,593.97	167,570.45
48	New Resources	0.72	0.76	0.81	0.83	0.85	0.83	0.85	0.87	0.93
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	30.07	30.90	31.45	33.44	33.76	36.16	36.37	37.68
52	without T2 Costs	30.02	30.75	31.39	33.37	33.67	36.04	36.20	37.47
53	Interim PF Exchange	45.33	45.98	46.27	47.70	47.92	49.98	50.44	51.06
54	COU Base PF Exchange	44.71	45.40	45.74	47.20	47.38	49.51	49.97	50.62
55	IOU Base PF Exchange	44.72	45.43	45.74	47.20	47.39	49.52	49.98	50.64
56	Industrial Firm	38.03	38.97	39.39	40.96	41.17	43.18	43.62	44.19
57	New Resources	73.44	70.84	71.53	71.99	72.59	75.33	77.57	78.87
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,739.93	48,286.08	51,683.46	50,176.86	55,241.39	51,927.80	55,528.87	58,624.43
61	Idaho Power	17,881.69	24,536.66	10,792.81	6,370.25	10,243.28	656.17	2,137.07	2,387.99
62	Northwestern Energy PNWR	6,737.22	6,325.88	7,199.41	7,161.81	7,639.62	6,996.16	7,466.60	7,832.78
63	Pacificorp	146,338.22	155,545.83	131,454.31	121,771.16	129,171.31	115,633.46	117,271.19	117,274.83
64	Portland General	207,623.43	202,936.99	224,644.65	225,273.04	239,014.08	236,011.33	247,381.16	257,583.06
65	Puget Sound Energy	266,089.68	278,717.26	268,019.69	273,939.23	289,447.65	284,080.40	300,215.97	315,116.18
66	Clark County PUD	38,185.72	36,775.60	42,134.28	44,832.99	47,452.95	48,325.59	46,872.91	49,200.95
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,259.73	4,819.36	8,364.65	15,003.48	13,841.80	20,244.95	16,976.11	23,611.47
72	Total	740,855.60	757,943.66	744,293.26	744,528.82	792,052.10	763,875.85	793,849.87	831,631.70
73									
74	**Allocated 7b3**								
75	Avista	28,617.65	27,163.17	29,394.58	27,684.22	28,599.36	27,070.44	28,962.23	27,171.70
76	Idaho Power	10,085.39	13,803.01	6,138.33	3,514.68	5,303.11	342.07	1,114.63	1,106.80
77	Northwestern Energy PNWR	3,799.83	3,558.60	4,094.61	3,951.41	3,955.16	3,647.16	3,894.36	3,630.40
78	Pacificorp	82,535.70	87,501.78	74,763.67	67,185.15	66,874.06	60,280.78	61,165.22	54,355.45
79	Portland General	117,100.95	114,161.52	127,764.98	124,290.54	123,741.43	123,034.86	129,026.77	119,386.59
80	Puget Sound Energy	150,076.29	156,791.45	152,434.21	151,141.28	149,851.69	148,093.71	156,583.86	146,052.48
81	Clark County PUD	21,536.99	20,687.99	23,963.56	24,735.83	24,567.16	25,192.57	24,447.54	22,804.04
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,094.53	2,711.11	4,757.33	8,277.91	7,166.12	10,553.88	8,854.24	10,943.63
87									
88	**Supplemental Rate Charges**								
89	Avista	7.18	6.77	7.26	6.77	6.93	6.49	6.82	6.29
90	Idaho Power	1.53	2.10	0.92	0.52	0.78	0.05	0.16	0.16
91	Northwestern Energy PNWR	5.99	5.58	6.39	6.13	6.10	5.59	5.93	5.48
92	Pacificorp	8.72	9.28	7.92	7.08	6.98	6.26	6.28	5.52
93	Portland General	13.40	12.96	14.35	13.81	13.57	13.39	13.89	12.72
94	Puget Sound Energy	12.73	13.27	13.00	12.82	12.62	12.40	12.89	11.82
95	Clark County PUD	8.23	7.82	8.98	9.19	9.05	9.31	9.03	8.42
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.13	0.74	1.30	2.26	1.95	2.87	2.40	2.97
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	37.54	40.95	42.00	45.04	45.15	46.54	47.50	51.04	52.34
52	without T2 Costs	37.27	40.67	41.67	44.72	44.75	46.07	46.95	50.53	51.77
53	Interim PF Exchange	51.79	54.78	55.51	58.24	58.18	59.01	59.76	62.54	63.51
54	COU Base PF Exchange	51.24	54.26	55.00	57.78	57.64	58.54	59.28	62.13	63.02
55	IOU Base PF Exchange	51.28	54.29	55.05	57.81	57.72	58.65	59.42	62.26	63.19
56	Industrial Firm	44.80	48.39	48.96	51.48	51.32	52.00	52.61	55.18	56.03
57	New Resources	82.06	87.32	92.38	94.93	97.10	94.76	97.15	99.61	106.26
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	62,167.91	55,496.05	59,090.74	53,791.11	62,038.10	65,984.68	71,107.30	66,556.00	71,758.21
61	Idaho Power	2,936.36	-	-	-	-	-	-	-	-
62	Northwestern Energy PNWR	8,241.16	7,086.37	7,461.38	6,496.58	7,503.47	7,844.72	8,321.19	7,391.35	7,817.56
63	Pacificorp	117,809.34	94,819.27	94,561.12	73,954.81	82,982.39	81,836.26	82,636.77	61,741.31	61,462.46
64	Portland General	268,698.40	257,815.04	269,046.19	261,355.98	282,366.55	294,182.38	308,363.17	302,447.54	316,695.51
65	Puget Sound Energy	331,519.36	318,925.36	335,951.03	327,788.72	358,635.69	377,456.08	399,923.50	395,038.30	418,344.42
66	Clark County PUD	51,487.09	53,642.31	55,278.31	57,271.15	58,891.32	62,444.63	63,116.16	65,010.51	65,899.90
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	22,530.58	28,846.94	26,877.19	33,224.68	30,529.16	37,276.45	34,417.97	43,151.20	40,868.91
72	Total	865,390.20	816,631.34	848,265.96	813,883.02	882,946.69	927,025.22	967,886.07	941,336.20	982,846.97
73										
74	**Allocated 7b3**									
75	Avista	30,570.79	26,194.79	25,871.10	23,640.58	24,623.98	23,122.63	23,127.29	19,809.87	19,341.93
76	Idaho Power	1,443.94	-	-	-	-	-	-	-	-
77	Northwestern Energy PNWR	4,052.55	3,344.85	3,266.74	2,855.17	2,978.26	2,748.98	2,706.42	2,199.98	2,107.17
78	Pacificorp	57,932.21	44,755.82	41,400.75	32,502.29	32,937.13	28,677.41	26,877.19	18,376.82	16,566.79
79	Portland General	132,131.22	121,691.74	117,793.80	114,862.96	112,076.11	103,088.62	100,293.54	90,021.13	85,363.10
80	Puget Sound Energy	163,023.14	150,536.54	147,086.07	144,059.38	142,348.64	132,269.74	130,073.07	117,580.04	112,761.87
81	Clark County PUD	25,318.54	25,319.80	24,201.95	25,170.01	23,374.97	21,882.11	20,528.21	19,349.87	17,762.87
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	11,079.31	13,616.10	11,767.37	14,601.86	12,117.55	13,062.57	11,194.27	12,843.62	11,015.93
87										
88	**Supplemental Rate Charges**									
89	Avista	6.96	5.86	5.69	5.11	5.23	4.83	4.75	4.00	3.84
90	Idaho Power	0.21	-	-	-	-	-	-	-	-
91	Northwestern Energy PNWR	6.08	4.98	4.83	4.19	4.34	3.98	3.89	3.14	2.98
92	Pacificorp	5.82	4.45	4.07	3.16	3.16	2.72	2.52	1.71	1.52
93	Portland General	13.92	12.68	12.15	11.72	11.31	10.29	9.90	8.79	8.25
94	Puget Sound Energy	12.97	11.77	11.31	10.89	10.58	9.66	9.34	8.30	7.83
95	Clark County PUD	9.33	9.35	8.94	9.30	8.61	8.08	7.58	7.15	6.54
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	3.00	3.70	3.20	3.97	3.28	3.55	3.04	3.49	2.98
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	51.91	52.20	53.00	53.97	54.31	56.01	56.81	56.94
104	Idaho Power	46.26	47.53	46.66	47.72	48.16	49.57	50.14	50.81
105	Northwestern Energy PNWR	50.72	51.01	52.13	53.33	53.48	55.11	55.91	56.13
106	Pacificorp	53.44	54.71	53.66	54.28	54.37	55.78	56.27	56.17
107	Portland General	58.12	58.40	60.09	61.01	60.95	62.91	63.87	63.36
108	Puget Sound Energy	57.46	58.71	58.73	60.02	60.00	61.92	62.87	62.46
109	Clark County PUD	52.94	53.22	54.72	56.39	56.43	58.82	59.00	59.04
110	Franklin	44.71	45.40	45.74	47.20	47.38	49.51	49.97	50.62
111	Grays Harbor	44.71	45.40	45.74	47.20	47.38	49.51	49.97	50.62
112	Snohomish	45.84	46.14	47.04	49.46	49.33	52.38	52.37	53.59
115	Load-Weighted Average	53.53	54.39	54.60	55.74	55.83	57.67	58.37	58.38
116									
117	**ASCs**								
118	Avista	57.46	57.46	58.50	59.47	60.76	61.97	63.07	64.22
119	Idaho Power	47.44	49.16	47.35	48.15	48.89	49.61	50.29	50.99
120	Northwestern Energy PNWR	55.35	55.35	56.97	58.31	59.16	60.24	61.34	62.48
121	Pacificorp	60.18	61.93	59.67	60.03	60.87	61.53	62.03	62.56
122	Portland General	68.48	68.48	70.97	72.23	73.60	75.20	76.62	78.08
123	Puget Sound Energy	67.30	69.03	68.59	70.43	71.75	73.30	74.70	76.15
124	Clark County PUD	59.30	59.30	61.53	63.86	64.87	67.36	67.28	68.79
125	Franklin	-	-	37.64	39.93	38.64	41.47	40.51	42.85
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	48.02	51.29	51.14	55.01	54.58	57.03
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	61.32	62.68	63.70	65.16	66.08	67.33
131									
132	**Net Exchange Benefits**								
133	Avista	20,180.53	19,072.17	22,288.87	22,492.64	26,642.04	24,857.36	26,566.64	31,452.73
134	Idaho Power	6,509.22	10,424.28	4,654.48	2,855.58	4,940.17	314.10	1,022.44	1,281.19
135	Northwestern Energy PNWR	2,667.34	2,516.66	3,104.80	3,210.41	3,684.47	3,349.00	3,572.24	4,202.38
136	Pacificorp	58,437.59	60,872.84	56,690.65	54,586.01	62,297.25	55,352.68	56,105.97	62,919.39
137	Portland General	83,456.76	78,855.59	96,879.67	100,982.49	115,272.66	112,976.47	118,354.39	138,196.47
138	Puget Sound Energy	106,889.87	108,256.21	115,585.48	122,797.95	139,595.96	135,986.69	143,632.11	169,063.70
139	Clark County PUD	15,245.83	14,447.39	18,170.72	20,097.15	22,885.80	23,133.02	22,425.38	26,396.91
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,550.32	2,414.53	3,607.32	6,725.56	6,675.68	9,691.07	8,121.87	12,667.84
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	295,937.46	296,859.67	320,981.98	333,747.79	381,994.01	365,660.39	379,801.03	446,180.61
146	IOU Exchange	278,141.31	279,997.75	299,203.94	306,925.07	352,432.54	332,836.30	349,253.79	407,115.85
147	COU Exchange	17,796.15	16,861.92	21,778.04	26,822.72	29,561.48	32,824.09	30,547.24	39,064.76
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,448,361.83							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	58.24	60.15	60.74	62.92	62.95	63.48	64.17	66.25	67.03
104	Idaho Power	51.49	54.29	55.05	57.81	57.72	58.65	59.42	62.26	63.19
105	Northwestern Energy PNWR	57.36	59.27	59.88	62.00	62.06	62.62	63.31	65.39	66.17
106	Pacificorp	57.10	58.74	59.11	60.97	60.88	61.37	61.95	63.96	64.71
107	Portland General	65.21	66.98	67.19	69.53	69.03	68.94	69.33	71.05	71.44
108	Puget Sound Energy	64.25	66.07	66.36	68.70	68.30	68.31	68.77	70.56	71.02
109	Clark County PUD	60.57	63.61	63.94	67.07	66.25	66.62	66.86	69.27	69.56
110	Franklin	51.24	54.26	55.00	57.78	57.64	58.54	59.28	62.13	63.02
111	Grays Harbor	51.24	54.26	55.00	57.78	57.64	58.54	59.28	62.13	63.02
112	Snohomish	54.24	57.96	58.19	61.74	60.92	62.09	62.32	65.61	66.01
115	Load-Weighted Average	59.73	63.05	63.39	65.75	65.40	65.68	66.15	68.17	68.71
116										
117	**ASCs**									
118	Avista	65.44	66.71	68.04	69.44	70.90	72.43	74.02	75.69	77.43
119	Idaho Power	51.71	52.45	53.21	53.99	54.79	55.61	56.46	57.33	58.22
120	Northwestern Energy PNWR	63.64	64.84	66.08	67.35	68.65	69.99	71.38	72.80	74.26
121	Pacificorp	63.12	63.71	64.34	65.00	65.69	66.42	67.19	67.99	68.84
122	Portland General	79.60	81.16	82.79	84.47	86.21	88.01	89.88	91.80	93.80
123	Puget Sound Energy	77.66	79.24	80.88	82.59	84.37	86.22	88.15	90.15	92.23
124	Clark County PUD	70.21	74.08	75.42	78.93	79.33	81.60	82.59	86.14	87.30
125	Franklin	42.51	47.24	47.08	51.53	50.13	52.76	52.31	57.48	57.20
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	57.34	62.10	62.30	66.80	65.91	68.66	68.62	73.85	74.09
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	68.46	70.09	71.30	72.97	74.14	75.71	77.08	78.98	80.48
131										
132	**Net Exchange Benefits**									
133	Avista	31,597.12	29,301.26	33,219.63	30,150.53	37,414.11	42,862.05	47,980.02	46,746.13	52,416.28
134	Idaho Power	1,492.42	-	-	-	-	-	-	-	-
135	Northwestern Energy PNWR	4,188.61	3,741.52	4,194.64	3,641.41	4,525.22	5,095.74	5,614.77	5,191.37	5,710.39
136	Pacificorp	59,877.13	50,063.45	53,160.38	41,452.52	50,045.26	53,158.86	55,759.58	43,364.49	44,895.68
137	Portland General	136,567.18	136,123.29	151,252.40	146,493.02	170,290.44	191,093.76	208,069.63	212,426.40	231,332.40
138	Puget Sound Energy	168,496.22	168,388.82	188,864.96	183,729.33	216,287.05	245,186.34	269,850.43	277,458.25	305,582.55
139	Clark County PUD	26,168.55	28,322.50	31,076.36	32,101.13	35,516.35	40,562.52	42,587.95	45,660.64	48,137.03
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	11,451.27	15,230.85	15,109.82	18,622.81	18,411.62	24,213.88	23,223.70	30,307.59	29,852.98
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	439,838.50	431,171.70	476,878.18	456,190.76	532,490.05	602,173.16	653,086.07	661,154.88	717,927.31
146	IOU Exchange	402,218.68	387,618.35	430,692.00	405,466.82	478,562.09	537,396.76	587,274.42	585,186.65	639,937.30
147	COU Exchange	37,619.82	43,553.35	46,186.18	50,723.94	53,927.96	64,776.40	65,811.65	75,968.23	77,990.01
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	44,562.23	44,875.33	45,261.18	45,764.44	46,274.89
4	7(b)(2) Trigger	13.00	13.29	15.56	15.88	16.53	17.16	18.02	18.73
5	7(b)(3) Rate Protection	784,781.37	811,046.46	961,680.15	988,502.92	1,037,286.23	1,082,178.80	1,150,796.49	1,204,551.79
6									
7	**Allocated Costs**								
8	7(b) Loads	4,033,456.02	4,087,802.08	4,379,704.71	4,668,327.90	4,826,867.36	5,161,163.90	5,270,152.34	5,473,306.33
9	PF Preference	2,258,516.90	2,293,684.60	2,552,772.86	2,721,003.57	2,814,024.92	3,005,021.57	3,069,834.30	3,182,963.63
10	PF Exchange	1,774,939.11	1,794,117.48	1,826,931.85	1,947,324.32	2,012,842.43	2,156,142.33	2,200,318.04	2,290,342.70
11	7(c) Loads	107,190.56	107,562.91	118,290.11	125,163.82	128,696.79	136,514.37	137,786.31	141,864.48
12	7(f) Loads	0.55	0.52	0.59	0.61	0.63	0.67	0.69	0.71
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(784,781.37)	(811,046.46)	(961,680.15)	(988,502.92)	(1,037,286.23)	(1,082,178.80)	(1,150,796.49)	(1,204,551.79)
16	PF Exchange	517,782.26	549,518.27	637,226.81	666,799.22	699,312.46	736,001.70	789,732.21	829,492.51
17	7(c) Rates	32,634.59	34,434.98	43,099.75	44,754.59	46,609.35	48,636.51	51,613.24	53,613.80
18	7(f) Rates	0.10	0.10	0.13	0.13	0.14	0.14	0.15	0.16
19	SP Sales	234,364.43	227,093.11	281,353.47	276,948.98	291,364.28	297,540.46	309,450.88	321,445.33
20	Secondary Reduction	(234,364.43)	(227,093.11)	(281,353.47)	(276,948.98)	(291,364.28)	(297,540.46)	(309,450.88)	(321,445.33)
21									
22	**Pre-Final Rates**								
23	PF Preference	24.41	24.30	25.75	27.82	28.32	30.48	30.06	30.76
24	PF Exchange	48.31	49.10	55.72	58.66	60.44	63.90	65.34	67.42
25	Industrial Firm	46.75	47.61	54.11	56.97	58.61	62.07	63.50	65.54
26	New Resources	74.00	71.39	81.64	84.55	87.54	93.12	95.54	99.35
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	107,190.56	107,562.91	118,290.11	125,163.82	128,696.79	136,514.37	137,786.31	141,864.48
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	70,443.02	69,937.34	74,118.31	80,087.39	81,739.97	87,739.73	86,511.62	88,550.02
34	Allocated Preference	1,473,735.53	1,482,638.14	1,591,092.71	1,732,500.65	1,776,738.69	1,922,842.76	1,919,037.81	1,978,411.84
35	Numerator	37,511.73	38,387.67	44,933.90	45,838.52	47,721.00	49,536.74	52,036.79	54,076.56
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	35,800.50	36,658.46	42,933.90	43,813.19	45,622.13	47,375.01	49,792.12	51,759.88
38									
39	**7(c)(2) Delta**								
40	PF Exchange	35,800.50	36,658.46	42,933.89	43,813.19	45,622.12	47,375.01	49,792.12	51,759.88
41	Industrial Firm	(35,800.50)	(36,658.46)	(42,933.90)	(43,813.19)	(45,622.13)	(47,375.01)	(49,792.12)	(51,759.88)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,473,735.53	1,482,638.14	1,591,092.71	1,732,500.65	1,776,738.69	1,922,842.76	1,919,037.81	1,978,411.84
46	PF Exchange	1,810,739.61	1,830,775.93	1,869,865.74	1,991,137.51	2,058,464.56	2,203,517.34	2,250,110.16	2,342,102.58
47	Industrial Firm	104,024.65	105,339.42	118,455.97	126,105.21	129,684.01	137,775.87	139,607.43	143,718.39
48	New Resources	0.65	0.63	0.72	0.74	0.77	0.82	0.84	0.87
49									

Table 10.4.3.5.20
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	46,672.16	47,317.74	47,850.42	48,390.73	48,126.19	48,801.52	49,360.43	49,927.42	50,372.05
4	7(b)(2) Trigger	21.57	22.43	23.08	23.37	24.73	25.41	26.46	27.59	28.62
5	7(b)(3) Rate Protection	1,397,767.74	1,455,681.45	1,501,846.31	1,525,461.79	1,623,426.83	1,669,991.87	1,744,614.51	1,825,247.36	1,908,936.61
6										
7	**Allocated Costs**									
8	7(b) Loads	5,764,181.11	6,164,694.26	6,305,530.37	6,594,149.22	6,693,394.10	6,850,532.70	7,013,285.79	7,468,987.45	7,655,035.72
9	PF Preference	3,350,623.13	3,565,100.55	3,633,804.32	3,787,119.66	3,862,187.25	3,931,125.92	4,010,781.60	4,256,333.72	4,361,533.90
10	PF Exchange	2,413,557.98	2,599,593.71	2,671,726.05	2,807,029.56	2,831,206.85	2,919,406.78	3,002,504.19	3,212,653.74	3,293,501.82
11	7(c) Loads	148,493.47	157,556.03	160,138.54	166,400.35	169,031.60	171,629.38	174,529.66	184,669.60	187,950.22
12	7(f) Loads	0.75	0.77	0.83	0.84	0.88	0.86	0.88	0.91	0.99
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,397,767.74)	(1,455,681.45)	(1,501,846.31)	(1,525,461.79)	(1,623,426.83)	(1,669,991.87)	(1,744,614.51)	(1,825,247.36)	(1,908,936.61)
16	PF Exchange	970,345.92	1,014,784.01	1,050,508.44	1,070,619.44	1,137,510.15	1,175,004.44	1,231,642.48	1,292,883.81	1,355,653.82
17	7(c) Rates	62,183.93	64,144.44	65,663.38	66,173.23	70,694.12	72,013.78	74,630.29	77,451.49	80,494.95
18	7(f) Rates	0.18	0.19	0.19	0.19	0.21	0.21	0.22	0.23	0.24
19	SP Sales	365,237.71	376,752.81	385,674.29	388,668.92	415,222.35	422,973.43	438,341.52	454,911.83	472,787.61
20	Secondary Reduction	(365,237.71)	(376,752.81)	(385,674.29)	(388,668.92)	(415,222.35)	(422,973.43)	(438,341.52)	(454,911.83)	(472,787.61)
21										
22	**Pre-Final Rates**									
23	PF Preference	30.14	32.51	32.76	34.64	34.10	34.41	34.37	36.75	36.77
24	PF Exchange	72.50	76.39	77.79	80.13	82.46	83.90	85.78	90.24	92.30
25	Industrial Firm	70.44	74.33	75.70	77.97	80.15	81.68	83.53	87.88	89.75
26	New Resources	105.88	109.57	116.49	118.32	123.60	122.09	125.53	130.34	139.48
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	148,493.47	157,556.03	160,138.54	166,400.35	169,031.60	171,629.38	174,529.66	184,669.60	187,950.22
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	86,992.36	93,566.65	94,291.34	99,712.86	98,424.04	99,041.95	98,927.29	105,788.39	106,118.73
34	Allocated Preference	1,952,855.39	2,109,419.10	2,131,958.01	2,261,657.87	2,238,760.42	2,261,134.05	2,266,167.09	2,431,086.36	2,452,597.29
35	Numerator	62,265.30	64,751.48	66,609.30	67,449.58	71,371.74	73,349.53	76,364.47	79,643.31	82,595.67
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	59,609.90	62,001.32	63,788.11	64,601.41	68,366.12	70,271.51	73,170.29	76,322.16	79,170.15
38										
39	**7(c)(2) Delta**									
40	PF Exchange	59,609.89	62,001.31	63,788.10	64,601.41	68,366.11	70,271.50	73,170.29	76,322.16	79,170.14
41	Industrial Firm	(59,609.90)	(62,001.32)	(63,788.11)	(64,601.41)	(68,366.12)	(70,271.51)	(73,170.29)	(76,322.16)	(79,170.15)
42	New Resources	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
43										
44	**Revised Allocated Costs**									
45	PF Preference	1,952,855.39	2,109,419.10	2,131,958.01	2,261,657.87	2,238,760.42	2,261,134.05	2,266,167.09	2,431,086.36	2,452,597.29
46	PF Exchange	2,473,167.88	2,661,595.02	2,735,514.15	2,871,630.97	2,899,572.96	2,989,678.28	3,075,674.47	3,288,975.90	3,372,671.97
47	Industrial Firm	151,067.50	159,699.16	162,013.82	167,972.17	171,359.59	173,371.66	175,989.66	185,798.93	189,275.02
48	New Resources	0.93	0.96	1.03	1.04	1.09	1.07	1.11	1.15	1.23
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	24.41	24.30	25.75	27.82	28.32	30.48	30.06	30.76
52	without T2 Costs	24.34	24.10	25.67	27.72	28.18	30.29	29.79	30.43
53	Interim PF Exchange	42.33	42.53	46.45	48.85	50.04	52.93	53.49	55.02
54	COU Base PF Exchange	41.56	41.75	45.53	47.92	49.03	51.95	52.47	53.97
55	IOU Base PF Exchange	41.57	41.81	45.53	47.92	49.02	51.94	52.46	53.96
56	Industrial Firm	34.78	35.32	39.71	42.28	43.36	46.19	46.80	48.18
57	New Resources	74.33	71.73	82.04	84.96	87.96	93.56	95.99	99.82
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	63,294.62	62,845.49	76,776.05	72,261.73	72,519.58	65,016.98	68,024.94	131,414.57
61	Idaho Power	38,634.86	48,413.05	46,270.11	35,496.70	40,613.08	25,506.24	26,557.28	21,035.32
62	Northwestern Energy PNWR	8,735.27	8,639.13	7,078.85	15,527.46	18,837.88	16,260.57	13,982.54	11,023.14
63	Pacificorp	176,174.48	189,738.15	279,087.82	280,037.23	305,088.55	296,554.69	304,643.60	322,058.46
64	Portland General	235,164.31	234,868.46	243,010.41	304,321.22	309,570.88	315,659.56	327,051.22	380,447.12
65	Puget Sound Energy	303,230.94	321,550.30	381,429.33	376,911.68	425,130.68	477,749.15	537,809.79	541,711.14
66	Clark County PUD	46,449.93	46,414.55	36,735.41	42,011.98	41,620.88	36,866.41	31,780.06	27,943.41
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	18,739.70	18,196.66	-	-	-	-	-	-
72	Total	890,424.11	930,665.78	1,070,387.98	1,126,568.00	1,213,381.54	1,233,613.60	1,309,849.43	1,435,633.16
73									
74	**Allocated 7b3**								
75	Avista	36,805.87	37,107.57	45,706.56	42,770.67	41,795.46	38,790.59	41,013.48	75,929.84
76	Idaho Power	22,466.20	28,585.83	27,545.67	21,009.98	23,406.68	15,217.60	16,011.87	12,153.97
77	Northwestern Energy PNWR	5,079.57	5,101.04	4,214.21	9,190.48	10,856.90	9,701.42	8,430.33	6,369.05
78	Pacificorp	102,445.59	112,032.25	166,147.46	165,749.97	175,832.76	176,931.22	183,675.21	186,081.72
79	Portland General	136,748.21	138,679.76	144,669.74	180,123.30	178,416.08	188,329.62	197,185.17	219,818.02
80	Puget Sound Energy	176,329.01	189,861.68	227,073.73	223,088.54	245,017.06	285,035.92	324,255.37	312,994.53
81	Clark County PUD	27,010.67	27,405.80	21,869.44	24,866.28	23,987.51	21,995.33	19,160.78	16,145.38
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	10,897.15	10,744.35	-	-	-	-	-	-
87									
88	**Supplemental Rate Charges**								
89	Avista	9.24	9.24	11.29	10.46	10.12	9.30	9.66	17.59
90	Idaho Power	3.41	4.34	4.13	3.12	3.44	2.22	2.33	1.77
91	Northwestern Energy PNWR	8.01	8.00	6.58	14.25	16.74	14.87	12.83	9.62
92	Pacificorp	10.82	11.88	17.61	17.47	18.36	18.38	18.87	18.91
93	Portland General	15.65	15.75	16.25	20.02	19.57	20.50	21.23	23.41
94	Puget Sound Energy	14.96	16.07	19.36	18.92	20.63	23.87	26.69	25.33
95	Clark County PUD	10.32	10.36	8.20	9.24	8.84	8.12	7.08	5.96
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	3.00	2.93	-	-	-	-	-	-
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	30.14	32.51	32.76	34.64	34.10	34.41	34.37	36.75	36.77
52	without T2 Costs	29.71	32.01	32.16	33.97	33.29	33.44	33.23	35.54	35.38
53	Interim PF Exchange	57.48	60.82	61.82	64.07	65.06	66.16	67.29	70.94	72.11
54	COU Base PF Exchange	56.22	59.63	60.60	62.87	63.69	64.83	65.91	69.57	70.60
55	IOU Base PF Exchange	56.20	59.57	60.55	62.80	63.64	64.79	65.88	69.49	70.54
56	Industrial Firm	50.51	53.54	54.32	56.31	57.29	58.12	59.00	62.29	63.28
57	New Resources	106.41	110.12	117.05	118.89	124.20	122.71	126.17	131.00	140.16
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	127,710.23	119,089.67	130,957.66	127,583.61	171,941.48	174,711.76	178,145.50	213,148.12	217,871.49
61	Idaho Power	22,274.83	4,144.57	23,010.36	12,759.49	38,444.53	36,326.34	61,986.45	135,072.16	192,956.99
62	Northwestern Energy PNWR	11,479.37	7,261.07	4,599.76	1,029.33	-	-	-	-	-
63	Pacificorp	332,665.71	326,183.30	324,659.02	310,284.99	310,694.54	316,172.84	314,669.47	294,696.72	294,153.94
64	Portland General	418,167.28	480,543.70	512,076.89	510,257.17	567,728.28	623,708.30	681,816.85	668,424.53	681,801.57
65	Puget Sound Energy	671,114.59	677,634.64	716,120.77	739,697.67	783,862.02	841,400.93	886,677.40	898,701.43	948,775.65
66	Clark County PUD	22,075.19	20,985.50	21,342.79	22,619.52	30,769.15	27,700.88	22,899.68	22,025.08	21,427.55
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	-	-	-	-	-	-	-	-	-
72	Total	1,605,487.21	1,635,842.45	1,732,767.24	1,724,231.78	1,903,440.00	2,020,021.05	2,146,195.35	2,232,068.04	2,356,987.19
73										
74	**Allocated 7b3**									
75	Avista	77,187.23	73,876.49	79,394.46	79,219.91	102,753.53	101,626.22	102,232.80	123,462.08	125,311.80
76	Idaho Power	13,462.76	2,571.06	13,950.27	7,922.69	22,974.74	21,130.28	35,572.32	78,238.03	110,981.89
77	Northwestern Energy PNWR	6,938.06	4,504.36	2,788.65	639.14	-	-	-	-	-
78	Pacificorp	201,060.97	202,345.64	196,827.96	192,663.85	185,673.41	183,911.20	180,580.15	170,697.58	169,186.71
79	Portland General	252,737.55	298,102.10	310,452.02	316,831.68	339,278.72	362,798.21	391,275.94	387,172.45	392,147.62
80	Puget Sound Energy	405,617.25	420,366.15	434,155.78	459,297.13	468,441.88	489,425.51	508,839.77	520,556.06	545,701.45
81	Clark County PUD	13,342.10	13,018.22	12,939.29	14,045.04	18,387.88	16,113.03	13,141.50	12,757.62	12,324.35
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	-	-	-	-	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	17.57	16.53	17.46	17.13	21.84	21.23	20.99	24.92	24.86
90	Idaho Power	1.96	0.37	2.02	1.15	3.32	3.04	5.12	11.24	15.91
91	Northwestern Energy PNWR	10.40	6.71	4.12	0.94	-	-	-	-	-
92	Pacificorp	20.20	20.10	19.34	18.72	17.84	17.47	16.96	15.85	15.54
93	Portland General	26.63	31.07	32.01	32.32	34.24	36.22	38.64	37.82	37.90
94	Puget Sound Energy	32.27	32.88	33.38	34.72	34.81	35.76	36.55	36.76	37.88
95	Clark County PUD	4.91	4.81	4.78	5.19	6.77	5.95	4.85	4.71	4.54
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	-	-	-	-	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	50.81	51.05	56.82	58.38	59.14	61.24	62.13	71.55
104	Idaho Power	44.99	46.15	49.66	51.04	52.46	54.16	54.79	55.73
105	Northwestern Energy PNWR	49.58	49.80	52.11	62.17	65.76	66.80	65.29	63.58
106	Pacificorp	52.39	53.69	63.14	65.39	67.38	70.32	71.33	72.86
107	Portland General	57.22	57.56	61.78	67.93	68.59	72.43	73.69	77.37
108	Puget Sound Energy	56.53	57.88	64.89	66.84	69.65	75.80	79.15	79.29
109	Clark County PUD	51.87	52.11	53.73	57.16	57.87	60.08	59.55	59.93
110	Franklin	41.56	41.75	45.53	47.92	49.03	51.95	52.47	53.97
111	Grays Harbor	41.56	41.75	45.53	47.92	49.03	51.95	52.47	53.97
112	Snohomish	44.55	44.68	45.53	47.92	49.03	51.95	52.47	53.97
115	Load-Weighted Average	52.48	53.34	59.98	62.92	64.61	68.24	69.76	71.93
116									
117	**ASCs**								
118	Avista	57.46	57.46	64.50	65.59	66.58	67.53	68.49	84.40
119	Idaho Power	47.44	49.16	52.46	53.19	54.99	55.66	56.33	57.02
120	Northwestern Energy PNWR	55.35	55.35	56.58	72.00	78.07	76.86	73.73	70.61
121	Pacificorp	60.18	61.93	75.11	77.43	80.87	82.75	83.76	86.68
122	Portland General	68.48	68.48	72.82	81.73	82.97	86.29	87.67	94.48
123	Puget Sound Energy	67.30	69.03	78.05	79.88	84.82	91.94	96.73	97.80
124	Clark County PUD	59.30	59.30	59.30	63.54	64.37	65.57	64.21	64.29
125	Franklin	-	-	31.48	39.70	38.40	40.35	45.79	46.01
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	44.08	46.88	46.99	49.85	48.69	50.12
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	67.83	71.26	73.86	77.05	78.74	82.48
131									
132	**Net Exchange Benefits**								
133	Avista	20,180.53	19,072.17	31,069.48	29,491.06	30,724.11	26,226.38	27,011.46	55,484.73
134	Idaho Power	6,509.22	10,424.28	18,724.44	14,486.72	17,206.40	10,288.64	10,545.41	8,881.35
135	Northwestern Energy PNWR	2,667.34	2,516.66	2,864.65	6,336.98	7,980.98	6,559.15	5,552.21	4,654.10
136	Pacificorp	58,437.59	60,872.84	112,940.36	114,287.27	129,255.79	119,623.47	120,968.40	135,976.75
137	Portland General	83,456.76	78,855.59	98,340.67	124,197.92	131,154.81	127,329.95	129,866.05	160,629.10
138	Puget Sound Energy	106,889.87	108,256.21	154,355.59	153,823.14	180,113.62	192,713.23	213,554.42	228,716.61
139	Clark County PUD	15,245.83	14,447.39	14,865.97	17,145.70	17,633.37	14,871.08	12,619.28	11,798.02
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,550.32	2,414.53	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	295,937.46	296,859.67	433,161.17	459,768.78	514,069.08	497,611.90	520,117.22	606,140.65
146	IOU Exchange	278,141.31	279,997.75	418,295.20	442,623.08	496,435.71	482,740.82	507,497.94	594,342.63
147	COU Exchange	17,796.15	16,861.92	14,865.97	17,145.70	17,633.37	14,871.08	12,619.28	11,798.02
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,942,446.42							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	73.78	76.10	78.01	79.93	85.48	86.01	86.87	94.40	95.40
104	Idaho Power	58.16	59.95	62.57	63.95	66.95	67.83	70.99	80.72	86.45
105	Northwestern Energy PNWR	66.61	66.28	64.67	63.74	63.64	64.79	65.88	69.49	70.54
106	Pacificorp	76.40	79.67	79.89	81.52	81.48	82.25	82.84	85.34	86.08
107	Portland General	82.83	90.64	92.56	95.12	97.88	101.00	104.52	107.31	108.44
108	Puget Sound Energy	88.47	92.45	93.93	97.52	98.45	100.54	102.42	106.24	108.42
109	Clark County PUD	61.14	64.44	65.38	68.06	70.47	70.78	70.76	74.28	75.14
110	Franklin	56.22	59.63	60.60	62.87	63.69	64.83	65.91	69.57	70.60
111	Grays Harbor	56.22	59.63	60.60	62.87	63.69	64.83	65.91	69.57	70.60
112	Snohomish	56.22	59.63	60.60	62.87	63.69	64.83	65.91	69.57	70.60
115	Load-Weighted Average	76.99	81.08	82.57	84.99	87.28	88.93	90.90	95.46	97.46
116										
117	**ASCs**									
118	Avista	85.28	86.22	89.36	90.39	100.18	101.28	102.45	112.50	113.76
119	Idaho Power	59.44	60.17	63.88	64.65	69.19	70.02	74.79	88.88	98.20
120	Northwestern Energy PNWR	73.42	70.38	67.35	64.31	61.28	58.25	55.21	52.18	49.15
121	Pacificorp	89.62	91.98	92.44	92.95	93.48	94.82	95.43	96.86	97.56
122	Portland General	100.26	109.66	113.35	114.85	120.93	127.05	133.21	134.78	136.43
123	Puget Sound Energy	109.60	112.57	115.61	118.72	121.89	126.26	129.56	132.94	136.40
124	Clark County PUD	64.36	67.38	68.48	71.23	75.03	75.06	74.37	77.70	78.49
125	Franklin	43.98	46.08	44.20	45.87	42.78	42.70	40.52	42.98	41.51
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	52.28	55.63	54.77	57.73	56.08	57.25	55.95	59.48	58.67
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	87.79	91.45	93.85	95.64	99.33	102.26	105.10	109.79	112.50
131										
132	**Net Exchange Benefits**									
133	Avista	50,523.01	45,213.18	51,563.19	48,363.70	69,187.95	73,085.55	75,912.70	89,686.04	92,559.69
134	Idaho Power	8,812.07	1,573.51	9,060.09	4,836.80	15,469.79	15,196.06	26,414.13	56,834.13	81,975.11
135	Northwestern Energy PNWR	4,541.32	2,756.71	1,811.11	390.19	-	-	-	-	-
136	Pacificorp	131,604.74	123,837.65	127,831.06	117,621.13	125,021.13	132,261.64	134,089.32	123,999.14	124,967.23
137	Portland General	165,429.72	182,441.60	201,624.87	193,425.49	228,449.56	260,910.09	290,540.91	281,252.08	289,653.96
138	Puget Sound Energy	265,497.34	257,268.49	281,964.99	280,400.54	315,420.14	351,975.42	377,837.63	378,145.38	403,074.20
139	Clark County PUD	8,733.09	7,967.29	8,403.50	8,574.48	12,381.27	11,587.85	9,758.18	9,267.46	9,103.20
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	-	-	-	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	635,141.29	621,058.44	682,258.81	653,612.34	765,929.85	845,016.61	914,552.87	939,184.22	1,001,333.38
146	IOU Exchange	626,408.20	613,091.15	673,855.31	645,037.85	753,548.57	833,428.76	904,794.69	929,916.76	992,230.18
147	COU Exchange	8,733.09	7,967.29	8,403.50	8,574.48	12,381.27	11,587.85	9,758.18	9,267.46	9,103.20
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	48,237.45	44,875.33	48,953.62	45,764.44	49,967.33
4	7(b)(2) Trigger	12.55	12.38	12.85	12.14	12.83	12.31	13.05	12.91
5	7(b)(3) Rate Protection	757,792.30	755,328.41	793,975.38	756,121.43	805,026.31	776,761.04	833,427.22	830,072.86
6									
7	**Allocated Costs**								
8	7(b) Loads	4,059,018.34	4,119,875.95	4,051,904.25	4,242,237.79	4,330,424.62	4,566,673.03	4,638,471.90	4,707,846.99
9	PF Preference	2,272,830.42	2,311,681.40	2,361,709.73	2,472,650.69	2,524,602.79	2,658,886.87	2,701,883.97	2,737,816.02
10	PF Exchange	1,786,187.92	1,808,194.55	1,690,194.52	1,769,587.10	1,805,821.83	1,907,786.16	1,936,587.93	1,970,030.97
11	7(c) Loads	107,874.73	108,412.85	109,379.60	113,670.24	115,381.74	120,702.12	121,179.90	121,917.70
12	7(f) Loads	0.55	0.53	0.54	0.55	0.55	0.58	0.59	0.60
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(757,792.30)	(755,328.41)	(793,975.38)	(756,121.43)	(805,026.31)	(776,761.04)	(833,427.22)	(830,072.86)
16	PF Exchange	499,975.43	511,766.94	526,102.57	510,045.21	542,728.62	528,283.72	571,938.07	571,614.46
17	7(c) Rates	31,512.27	32,069.33	35,583.71	34,233.49	36,173.00	34,910.08	37,379.23	36,945.99
18	7(f) Rates	0.09	0.09	0.10	0.10	0.11	0.10	0.11	0.11
19	SP Sales	226,304.51	211,492.05	232,289.00	211,842.63	226,124.58	213,567.14	224,109.81	221,512.30
20	Secondary Reduction	(226,304.51)	(211,492.05)	(232,289.00)	(211,842.63)	(226,124.58)	(213,567.14)	(224,109.81)	(221,512.30)
21									
22	**Pre-Final Rates**								
23	PF Preference	25.09	25.51	25.37	27.57	27.41	29.84	29.26	29.66
24	PF Exchange	48.18	48.61	50.12	51.16	52.34	53.82	54.81	54.92
25	Industrial Firm	46.60	47.10	48.60	49.59	50.67	52.17	53.16	53.26
26	New Resources	73.71	70.74	73.32	73.71	75.24	77.83	79.85	80.81
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	107,874.73	108,412.85	109,379.60	113,670.24	115,381.74	120,702.12	121,179.90	121,917.70
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	72,417.24	73,414.53	73,030.20	79,349.09	79,110.19	85,881.81	84,231.39	85,387.02
34	Allocated Preference	1,515,038.11	1,556,352.99	1,567,734.34	1,716,529.26	1,719,576.48	1,882,125.83	1,868,456.75	1,907,743.16
35	Numerator	36,221.68	35,760.42	37,111.50	35,083.25	37,035.74	35,582.42	37,710.61	37,292.78
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	34,569.30	34,149.56	35,459.68	33,533.13	35,406.83	34,029.64	36,083.92	35,695.13
38									
39	**7(c)(2) Delta**								
40	PF Exchange	34,569.30	34,149.55	35,459.67	33,533.13	35,406.82	34,029.63	36,083.92	35,695.13
41	Industrial Firm	(34,569.30)	(34,149.56)	(35,459.68)	(33,533.13)	(35,406.83)	(34,029.64)	(36,083.92)	(35,695.13)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,515,038.11	1,556,352.99	1,567,734.34	1,716,529.26	1,719,576.48	1,882,125.83	1,868,456.75	1,907,743.16
46	PF Exchange	1,820,757.22	1,842,344.10	1,725,654.20	1,803,120.23	1,841,228.65	1,941,815.79	1,972,671.84	2,005,726.10
47	Industrial Firm	104,817.69	106,332.62	109,503.63	114,370.60	116,147.91	121,582.56	122,475.21	123,168.56
48	New Resources	0.65	0.62	0.65	0.65	0.66	0.68	0.70	0.71
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	50,364.59	51,010.19	51,542.89	52,083.19	52,504.96	53,187.15	53,751.07	54,323.13	54,770.89
4	7(b)(2) Trigger	13.90	13.57	14.14	13.70	14.54	13.96	14.85	14.48	15.86
5	7(b)(3) Rate Protection	900,742.04	880,444.08	920,414.85	894,713.16	954,427.98	917,245.40	979,062.67	957,894.60	1,057,934.07
6										
7	**Allocated Costs**									
8	7(b) Loads	4,775,091.86	5,049,199.53	5,120,867.42	5,382,539.87	5,336,191.14	5,389,450.70	5,455,953.62	5,719,531.92	5,819,693.84
9	PF Preference	2,775,681.91	2,919,999.48	2,951,096.74	3,091,274.08	3,079,061.10	3,092,695.16	3,120,169.21	3,259,375.75	3,315,829.33
10	PF Exchange	1,999,409.95	2,129,200.05	2,169,770.68	2,291,265.79	2,257,130.04	2,296,755.54	2,335,784.41	2,460,156.18	2,503,864.51
11	7(c) Loads	122,882.00	128,908.54	129,909.04	135,685.91	134,602.53	134,861.72	135,605.32	141,236.07	142,704.78
12	7(f) Loads	0.61	0.62	0.66	0.67	0.69	0.66	0.67	0.68	0.73
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(900,742.04)	(880,444.08)	(920,414.85)	(894,713.16)	(954,427.98)	(917,245.40)	(979,062.67)	(957,894.60)	(1,057,934.07)
16	PF Exchange	625,305.15	613,774.79	643,809.93	627,939.23	668,752.97	645,372.86	691,187.17	678,508.81	751,304.34
17	7(c) Rates	40,072.24	38,796.67	40,242.17	38,811.90	41,561.74	39,553.67	41,881.88	40,646.74	44,610.36
18	7(f) Rates	0.12	0.11	0.12	0.11	0.12	0.12	0.12	0.12	0.13
19	SP Sales	235,364.54	227,872.51	236,362.63	227,961.92	244,113.15	232,318.76	245,993.49	238,738.92	262,019.24
20	Secondary Reduction	(235,364.54)	(227,872.51)	(236,362.63)	(227,961.92)	(244,113.15)	(232,318.76)	(245,993.49)	(238,738.92)	(262,019.24)
21										
22	**Pre-Final Rates**									
23	PF Preference	28.94	31.43	31.20	33.64	32.36	33.10	32.47	34.79	33.85
24	PF Exchange	56.24	57.97	58.80	60.33	60.80	60.29	61.32	62.86	64.62
25	Industrial Firm	54.48	56.22	57.04	58.50	58.90	58.47	59.50	60.98	62.63
26	New Resources	83.07	84.01	88.93	89.91	92.20	88.32	90.38	91.40	98.13
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	122,882.00	128,908.54	129,909.04	135,685.91	134,602.53	134,861.72	135,605.32	141,236.07	142,704.78
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	83,521.52	90,467.74	89,812.15	96,842.84	93,406.59	95,288.82	93,467.90	100,148.64	97,694.38
34	Allocated Preference	1,874,939.87	2,039,555.41	2,030,681.89	2,196,560.92	2,124,633.12	2,175,449.76	2,141,106.54	2,301,481.15	2,257,895.26
35	Numerator	40,124.67	39,202.90	40,859.00	39,605.17	41,960.12	40,335.00	42,899.53	41,849.53	45,774.58
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	38,413.49	37,537.85	39,128.44	37,932.77	40,193.09	38,642.39	41,105.12	40,104.39	43,876.15
38										
39	**7(c)(2) Delta**									
40	PF Exchange	38,413.49	37,537.85	39,128.44	37,932.77	40,193.08	38,642.39	41,105.12	40,104.39	43,876.15
41	Industrial Firm	(38,413.49)	(37,537.85)	(39,128.44)	(37,932.77)	(40,193.09)	(38,642.39)	(41,105.12)	(40,104.39)	(43,876.15)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	1,874,939.87	2,039,555.41	2,030,681.89	2,196,560.92	2,124,633.12	2,175,449.76	2,141,106.54	2,301,481.15	2,257,895.26
46	PF Exchange	2,037,823.44	2,166,737.90	2,208,899.11	2,329,198.56	2,297,323.13	2,335,397.93	2,376,889.53	2,500,260.57	2,547,740.66
47	Industrial Firm	124,540.74	130,167.36	131,022.77	136,565.03	135,971.18	135,773.00	136,382.08	141,778.42	143,438.98
48	New Resources	0.73	0.74	0.78	0.79	0.81	0.78	0.79	0.80	0.87
49										

Table 10.4.3.5.27
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
50	**Final Rates**								
51	PF Preference	25.09	25.51	25.37	27.57	27.41	29.84	29.26	29.66
52	without T2 Costs	25.02	25.32	25.29	27.46	27.26	29.64	28.98	29.31
53	Interim PF Exchange	42.54	42.77	43.19	44.63	45.20	47.15	47.43	47.75
54	COU Base PF Exchange	41.79	42.05	42.43	43.91	44.39	46.42	46.65	46.96
55	IOU Base PF Exchange	41.81	42.10	42.44	43.93	44.41	46.45	46.69	47.03
56	Industrial Firm	35.04	35.65	36.71	38.34	38.83	40.76	41.06	41.29
57	New Resources	74.04	71.05	73.65	74.03	75.57	78.14	80.18	81.14
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	62,350.28	61,660.27	62,250.33	62,077.67	65,249.99	61,986.41	66,649.21	71,302.84
61	Idaho Power	37,073.84	46,469.38	32,465.88	28,234.03	30,189.31	21,331.22	24,326.11	26,832.62
62	Northwestern Energy PNWR	8,584.98	8,450.82	9,314.59	9,273.02	9,567.98	8,999.81	9,627.50	10,224.09
63	Pacificorp	173,930.24	186,954.70	158,735.50	150,765.82	154,445.74	141,266.05	145,233.59	148,670.39
64	Portland General	233,092.73	232,269.06	247,659.97	251,450.61	261,066.50	258,057.13	271,566.82	284,956.95
65	Puget Sound Energy	300,437.23	318,063.45	302,660.86	310,369.23	321,394.74	316,642.11	335,923.42	355,392.20
66	Clark County PUD	45,828.31	45,629.89	36,030.88	40,926.18	41,132.04	41,398.41	38,573.44	40,407.74
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	17,876.19	17,107.67	-	-	-	-	-	-
72	Total	879,173.79	916,605.22	849,118.01	853,096.55	883,046.30	849,681.14	891,900.08	937,786.84
73									
74	**Allocated 7b3**								
75	Avista	35,457.84	34,426.69	38,569.50	37,114.69	40,103.26	38,539.65	42,739.34	43,461.62
76	Idaho Power	21,083.44	25,945.18	20,115.44	16,880.42	18,554.64	13,262.55	15,599.32	16,355.44
77	Northwestern Energy PNWR	4,882.17	4,718.33	5,771.20	5,544.11	5,880.57	5,595.57	6,173.71	6,231.95
78	Pacificorp	98,912.01	104,382.16	98,350.47	90,139.14	94,923.82	87,831.25	93,132.20	90,619.89
79	Portland General	132,557.00	129,682.46	153,446.92	150,336.06	160,453.94	160,445.34	174,144.40	173,691.41
80	Puget Sound Energy	170,855.00	177,583.93	187,524.77	185,562.04	197,532.25	196,870.17	215,413.58	216,624.19
81	Clark County PUD	26,062.00	25,476.47	22,324.27	24,468.74	25,280.14	25,739.19	24,735.53	24,629.96
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	10,165.97	9,551.70	-	-	-	-	-	-
87									
88	**Supplemental Rate Charges**								
89	Avista	8.90	8.57	9.53	9.08	9.71	9.24	10.07	10.07
90	Idaho Power	3.20	3.94	3.01	2.51	2.73	1.94	2.27	2.38
91	Northwestern Energy PNWR	7.70	7.40	9.01	8.60	9.07	8.58	9.39	9.41
92	Pacificorp	10.45	11.07	10.42	9.50	9.91	9.13	9.57	9.21
93	Portland General	15.17	14.73	17.23	16.71	17.60	17.46	18.75	18.50
94	Puget Sound Energy	14.50	15.03	15.99	15.73	16.63	16.48	17.73	17.53
95	Clark County PUD	9.96	9.63	8.37	9.09	9.32	9.51	9.14	9.10
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	2.80	2.60	-	-	-	-	-	-
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	28.94	31.43	31.20	33.64	32.36	33.10	32.47	34.79	33.85
52	without T2 Costs	28.48	30.90	30.56	32.94	31.49	32.08	31.25	33.48	32.31
53	Interim PF Exchange	48.15	50.36	50.82	52.87	52.55	52.75	53.13	55.15	55.74
54	COU Base PF Exchange	47.24	49.53	49.92	52.00	51.52	51.76	52.04	54.07	54.47
55	IOU Base PF Exchange	47.34	49.63	50.06	52.14	51.73	52.03	52.37	54.42	54.89
56	Industrial Firm	41.64	43.64	43.93	45.78	45.46	45.52	45.72	47.53	47.96
57	New Resources	83.42	84.35	89.28	90.24	92.56	88.66	90.74	91.74	98.51
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	76,507.48	73,239.78	78,587.09	76,718.22	86,856.53	94,180.06	101,855.13	101,695.73	109,804.84
61	Idaho Power	29,726.29	19,038.91	21,334.74	12,312.95	20,779.87	24,412.71	27,920.83	19,773.38	22,758.29
62	Northwestern Energy PNWR	10,874.11	10,218.27	10,836.68	10,357.76	-	-	-	-	-
63	Pacificorp	152,830.07	137,347.40	140,808.02	127,609.84	140,550.02	146,535.15	152,577.78	140,856.53	146,432.91
64	Portland General	299,438.64	295,616.58	310,291.25	309,552.59	334,178.67	352,666.94	371,714.79	374,397.68	394,079.48
65	Puget Sound Energy	376,660.77	373,920.96	396,076.55	397,845.76	434,222.43	462,822.12	492,712.58	500,509.35	532,253.78
66	Clark County PUD	44,459.19	47,147.23	47,708.45	49,519.39	51,483.90	56,605.82	56,976.70	60,507.49	60,687.45
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	-	-	-	-	-	-	-	-	-
72	Total	990,496.54	956,529.13	1,005,642.78	983,916.49	1,068,071.41	1,137,222.79	1,203,757.81	1,197,740.16	1,266,016.74
73										
74	**Allocated 7b3**									
75	Avista	48,299.53	46,995.67	50,311.25	48,961.86	54,383.59	53,447.09	58,484.32	57,609.70	65,162.53
76	Idaho Power	18,766.35	12,216.67	13,658.45	7,858.17	13,010.93	13,854.19	16,031.90	11,201.44	13,505.67
77	Northwestern Energy PNWR	6,864.88	6,556.74	6,937.61	6,610.36	-	-	-	-	-
78	Pacificorp	96,482.34	88,131.52	90,144.94	81,441.08	88,002.77	83,158.56	87,608.82	79,793.93	86,899.07
79	Portland General	189,037.03	189,687.90	198,647.66	197,557.63	209,239.73	200,138.15	213,435.37	212,092.85	233,862.33
80	Puget Sound Energy	237,787.72	239,933.37	253,567.19	253,906.67	271,880.27	262,651.11	282,911.24	283,533.95	315,860.41
81	Clark County PUD	28,067.29	30,252.90	30,542.82	31,603.46	32,235.68	32,123.75	32,715.52	34,276.94	36,014.33
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	-	-	-	-	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	11.00	10.52	11.07	10.59	11.56	11.16	12.01	11.63	12.93
90	Idaho Power	2.73	1.77	1.98	1.14	1.88	2.00	2.31	1.61	1.94
91	Northwestern Energy PNWR	10.30	9.76	10.26	9.70	-	-	-	-	-
92	Pacificorp	9.69	8.76	8.86	7.91	8.45	7.90	8.23	7.41	7.98
93	Portland General	19.92	19.77	20.48	20.15	21.11	19.98	21.08	20.72	22.60
94	Puget Sound Energy	18.92	18.77	19.50	19.19	20.20	19.19	20.32	20.02	21.93
95	Clark County PUD	10.34	11.17	11.28	11.67	11.87	11.87	12.08	12.66	13.27
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	-	-	-	-	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	50.71	50.68	51.96	53.00	54.12	55.69	56.77	57.10
104	Idaho Power	45.01	46.04	45.45	46.43	47.14	48.38	48.97	49.41
105	Northwestern Energy PNWR	49.51	49.50	51.44	52.53	53.48	55.02	56.09	56.45
106	Pacificorp	52.26	53.17	52.86	53.43	54.32	55.57	56.26	56.24
107	Portland General	56.98	56.83	59.67	60.63	62.01	63.91	65.44	65.53
108	Puget Sound Energy	56.31	57.14	58.42	59.66	61.04	62.93	64.43	64.56
109	Clark County PUD	51.75	51.68	50.80	53.01	53.71	55.93	55.78	56.06
110	Franklin	41.79	42.05	42.43	43.91	44.39	46.42	46.65	46.96
111	Grays Harbor	41.79	42.05	42.43	43.91	44.39	46.42	46.65	46.96
112	Snohomish	44.59	44.65	42.43	43.91	44.39	46.42	46.65	46.96
115	Load-Weighted Average	52.34	52.85	54.36	55.40	56.50	58.15	59.22	59.41
116									
117	**ASCs**								
118	Avista	57.46	57.46	56.19	56.76	57.64	58.58	59.63	60.75
119	Idaho Power	47.44	49.16	47.18	47.94	48.64	49.34	50.01	50.71
120	Northwestern Energy PNWR	55.35	55.35	56.97	58.31	59.16	60.24	61.34	62.48
121	Pacificorp	60.18	61.93	58.30	58.41	58.97	59.44	59.90	60.39
122	Portland General	68.48	68.48	68.57	69.51	70.44	71.75	73.10	74.50
123	Puget Sound Energy	67.30	69.03	67.43	69.05	70.14	71.53	72.90	74.33
124	Clark County PUD	59.30	59.30	53.03	54.55	54.48	56.21	55.49	56.10
125	Franklin	-	-	31.06	33.39	31.72	34.39	32.75	33.84
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	41.65	44.96	44.44	48.15	47.03	48.29
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	59.13	60.25	60.95	62.20	63.01	64.10
131									
132	**Net Exchange Benefits**								
133	Avista	20,180.53	19,072.17	23,680.83	24,962.97	25,146.73	23,446.76	23,909.87	27,841.22
134	Idaho Power	6,509.22	10,424.28	12,350.44	11,353.61	11,634.68	8,068.67	8,726.80	10,477.18
135	Northwestern Energy PNWR	2,667.34	2,516.66	3,543.39	3,728.91	3,687.41	3,404.24	3,453.79	3,992.14
136	Pacificorp	58,437.59	60,872.84	60,385.03	60,626.69	59,521.93	53,434.80	52,101.39	58,050.50
137	Portland General	83,456.76	78,855.59	94,213.05	101,114.54	100,612.55	97,611.79	97,422.42	111,265.55
138	Puget Sound Energy	106,889.87	108,256.21	115,136.10	124,807.19	123,862.49	119,771.94	120,509.84	138,768.00
139	Clark County PUD	15,245.83	14,447.39	13,706.61	16,457.43	15,851.90	15,659.22	13,837.91	15,777.78
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,550.32	2,414.53	-	2,439.18	-	4,883.23	-	3,006.85
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	295,937.46	296,859.67	323,015.44	345,490.52	340,317.67	326,280.65	319,962.01	369,179.23
146	IOU Exchange	278,141.31	279,997.75	309,308.83	326,593.91	324,465.78	305,738.20	306,124.10	350,394.60
147	COU Exchange	17,796.15	16,861.92	13,706.61	18,896.61	15,851.90	20,542.45	13,837.91	18,784.64
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,121,382.32							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	58.33	60.15	61.12	62.73	63.28	63.19	64.38	66.05	67.82
104	Idaho Power	50.06	51.40	52.04	53.28	53.60	54.02	54.68	56.03	56.83
105	Northwestern Energy PNWR	57.63	59.39	60.31	61.85	51.73	52.03	52.37	54.42	54.89
106	Pacificorp	57.03	58.38	58.91	60.06	60.18	59.93	60.60	61.83	62.87
107	Portland General	67.25	69.40	70.54	72.30	72.84	72.01	73.45	75.14	77.49
108	Puget Sound Energy	66.25	68.39	69.56	71.34	71.93	71.22	72.69	74.44	76.82
109	Clark County PUD	57.58	60.70	61.20	63.67	63.39	63.63	64.13	66.73	67.74
110	Franklin	47.24	49.53	49.92	52.00	51.52	51.76	52.04	54.07	54.47
111	Grays Harbor	47.24	49.53	49.92	52.00	51.52	51.76	52.04	54.07	54.47
112	Snohomish	47.24	49.53	49.92	52.00	51.52	51.76	52.04	54.07	54.47
115	Load-Weighted Average	60.73	62.63	63.54	65.15	65.61	65.27	66.40	68.03	69.78
116										
117	**ASCs**									
118	Avista	61.92	63.15	64.44	65.79	67.21	68.69	70.24	71.85	73.54
119	Idaho Power	51.42	52.15	52.90	53.67	54.46	55.27	56.11	56.97	57.86
120	Northwestern Energy PNWR	63.64	64.84	66.08	67.35	68.65	69.99	71.38	72.80	74.26
121	Pacificorp	60.91	61.46	62.04	62.66	63.31	64.00	64.72	65.48	66.28
122	Portland General	75.94	77.45	79.00	80.61	82.28	84.01	85.79	87.65	89.56
123	Puget Sound Energy	75.82	77.38	79.00	80.68	82.44	84.27	86.17	88.14	90.20
124	Clark County PUD	57.04	59.92	60.31	63.20	62.89	64.79	64.99	67.91	67.90
125	Franklin	33.04	36.43	35.13	38.53	35.85	37.29	35.43	38.67	36.24
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	48.16	51.64	50.70	54.21	52.08	53.72	52.26	55.65	53.83
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	65.15	66.61	67.66	69.21	70.23	71.69	72.90	74.63	75.91
131										
132	**Net Exchange Benefits**									
133	Avista	28,207.95	26,244.11	28,275.84	27,756.36	32,472.93	40,732.97	43,370.81	44,086.03	44,642.31
134	Idaho Power	10,959.94	6,822.24	7,676.30	4,454.78	7,768.94	10,558.52	11,888.94	8,571.94	9,252.62
135	Northwestern Energy PNWR	4,009.23	3,661.53	3,899.07	3,747.40	11,616.39	12,418.92	13,229.64	12,887.72	13,682.02
136	Pacificorp	56,347.72	49,215.87	50,663.09	46,168.76	52,547.25	63,376.59	64,968.96	61,062.60	59,533.84
137	Portland General	110,401.61	105,928.68	111,643.59	111,994.95	124,938.94	152,528.79	158,279.42	162,304.83	160,217.15
138	Puget Sound Energy	138,873.05	133,987.59	142,509.36	143,939.09	162,342.16	200,171.01	209,801.34	216,975.40	216,393.36
139	Clark County PUD	16,391.89	16,894.33	17,165.62	17,915.93	19,248.22	24,482.07	24,261.18	26,230.55	24,673.12
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	5,412.60	11,327.73	6,450.73	9,655.03	5,552.26	11,350.72	6,104.93	15,712.46	9,634.53
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	370,603.99	354,082.07	368,283.58	365,632.29	416,487.09	515,619.58	531,905.21	547,831.54	538,028.96
146	IOU Exchange	348,799.50	325,860.01	344,667.23	338,061.33	391,686.61	479,786.79	501,539.10	505,888.52	503,721.31
147	COU Exchange	21,804.49	28,222.06	23,616.35	27,570.96	24,800.48	35,832.79	30,366.11	41,943.01	34,307.65
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	44,562.23	44,875.33	38,391.45	38,883.49	39,382.69
4	7(b)(2) Trigger	13.22	13.27	14.27	14.45	15.04	15.31	15.76	16.36
5	7(b)(3) Rate Protection	798,497.03	809,697.53	881,569.34	899,934.98	943,639.93	965,914.73	1,006,140.43	1,052,201.40
6									
7	**Allocated Costs**								
8	7(b) Loads	4,421,340.84	4,531,009.32	4,620,992.47	4,840,569.24	4,952,677.96	4,941,012.24	5,046,810.80	5,199,523.48
9	PF Preference	2,475,711.39	2,542,370.23	2,693,410.85	2,821,396.98	2,887,371.50	3,071,605.04	3,136,639.75	3,224,728.52
10	PF Exchange	1,945,629.44	1,988,639.09	1,927,581.62	2,019,172.27	2,065,306.47	1,869,407.20	1,910,171.05	1,974,794.96
11	7(c) Loads	117,572.23	119,307.71	124,848.96	129,809.95	132,071.14	139,540.93	140,786.28	143,720.66
12	7(f) Loads	0.57	0.54	0.58	0.59	0.60	0.66	0.68	0.70
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(798,497.03)	(809,697.53)	(881,569.34)	(899,934.98)	(943,639.93)	(965,914.73)	(1,006,140.43)	(1,052,201.40)
16	PF Exchange	526,831.56	548,604.31	584,143.92	607,055.30	636,178.46	621,362.09	654,142.59	687,136.32
17	7(c) Rates	33,204.94	34,377.70	39,509.42	40,744.66	42,401.45	48,408.28	50,317.22	52,185.15
18	7(f) Rates	0.10	0.10	0.12	0.12	0.12	0.14	0.15	0.15
19	SP Sales	238,460.43	226,715.41	257,915.89	252,134.89	265,059.89	296,144.22	301,680.47	312,879.78
20	Secondary Reduction	(238,460.43)	(226,715.41)	(257,915.89)	(252,134.89)	(265,059.89)	(296,144.22)	(301,680.47)	(312,879.78)
21									
22	**Pre-Final Rates**								
23	PF Preference	27.78	28.40	29.32	30.86	30.98	33.38	33.37	33.78
24	PF Exchange	52.10	53.16	56.80	58.93	60.20	64.88	65.95	67.59
25	Industrial Firm	50.41	51.52	55.10	57.18	58.33	63.01	64.07	65.68
26	New Resources	75.64	73.36	79.41	80.97	83.02	91.81	94.32	97.53
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	117,572.23	119,307.71	124,848.96	129,809.95	132,071.14	139,540.93	140,786.28	143,720.66
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	80,169.09	81,731.68	84,401.51	88,822.41	89,422.59	96,083.10	96,044.46	97,238.26
34	Allocated Preference	1,677,214.36	1,732,672.70	1,811,841.51	1,921,462.00	1,943,731.57	2,105,690.31	2,130,499.32	2,172,527.12
35	Numerator	38,167.32	38,338.12	41,209.55	41,749.63	43,412.74	44,219.93	45,503.92	47,244.50
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	36,426.19	36,611.14	39,375.32	39,904.97	41,503.36	42,290.22	43,541.06	45,220.52
38									
39	**7(c)(2) Delta**								
40	PF Exchange	36,426.19	36,611.14	39,375.31	39,904.97	41,503.35	42,290.22	43,541.06	45,220.51
41	Industrial Firm	(36,426.19)	(36,611.14)	(39,375.32)	(39,904.97)	(41,503.36)	(42,290.22)	(43,541.06)	(45,220.52)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,677,214.36	1,732,672.70	1,811,841.51	1,921,462.00	1,943,731.57	2,105,690.31	2,130,499.32	2,172,527.12
46	PF Exchange	1,982,055.63	2,025,250.23	1,966,956.94	2,059,077.23	2,106,809.82	1,911,697.41	1,953,712.11	2,020,015.48
47	Industrial Firm	114,350.98	117,074.27	124,983.06	130,649.64	132,969.24	145,658.99	147,562.44	150,685.30
48	New Resources	0.67	0.65	0.70	0.71	0.73	0.81	0.83	0.86
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	39,787.56	40,403.01	40,924.39	41,453.38	41,196.49	41,841.48	42,389.02	49,927.42	50,372.05
4	7(b)(2) Trigger	17.50	17.75	18.06	17.96	18.42	18.43	18.69	18.82	19.14
5	7(b)(3) Rate Protection	1,133,705.94	1,152,007.20	1,175,184.37	1,172,553.03	1,209,570.41	1,211,377.56	1,232,528.75	1,244,967.42	1,276,742.08
6										
7	**Allocated Costs**									
8	7(b) Loads	5,370,710.12	5,713,511.13	5,830,417.62	6,130,939.26	6,152,512.09	6,282,947.26	6,407,317.68	7,166,312.24	7,338,151.31
9	PF Preference	3,327,422.25	3,521,163.03	3,579,533.14	3,749,937.31	3,780,334.37	3,838,733.06	3,900,055.24	4,083,848.93	4,180,985.81
10	PF Exchange	2,043,287.87	2,192,348.10	2,250,884.49	2,381,001.95	2,372,177.72	2,444,214.21	2,507,262.44	3,082,463.31	3,157,165.51
11	7(c) Loads	147,459.96	155,588.63	157,719.15	164,742.23	165,433.05	167,560.58	169,673.19	177,155.12	180,138.28
12	7(f) Loads	0.73	0.75	0.80	0.82	0.85	0.83	0.85	0.84	0.91
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,133,705.94)	(1,152,007.20)	(1,175,184.37)	(1,172,553.03)	(1,209,570.41)	(1,211,377.56)	(1,232,528.75)	(1,244,967.42)	(1,276,742.08)
16	PF Exchange	747,480.72	763,509.34	782,231.12	783,824.26	806,901.37	812,275.28	829,990.15	881,852.10	906,693.43
17	7(c) Rates	56,190.40	56,521.03	57,169.23	56,554.63	58,582.74	58,063.83	58,563.77	52,828.23	53,836.93
18	7(f) Rates	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.16	0.16
19	SP Sales	330,034.65	331,976.66	335,783.85	332,173.97	344,086.13	341,038.27	343,974.66	310,286.93	316,211.56
20	Secondary Reduction	(330,034.65)	(331,976.66)	(335,783.85)	(332,173.97)	(344,086.13)	(341,038.27)	(343,974.66)	(310,286.93)	(316,211.56)
21										
22	**Pre-Final Rates**									
23	PF Preference	33.86	36.51	36.94	39.48	39.16	39.98	40.46	42.92	43.54
24	PF Exchange	70.14	73.16	74.12	76.35	77.17	77.83	78.73	79.40	80.68
25	Industrial Firm	68.09	71.11	72.04	74.19	74.90	75.64	76.52	77.10	78.23
26	New Resources	101.88	104.60	110.51	112.49	116.14	114.12	116.77	114.08	121.36
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	147,459.96	155,588.63	157,719.15	164,742.23	165,433.05	167,560.58	169,673.19	177,155.12	180,138.28
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	97,721.81	105,087.69	106,338.53	113,632.73	113,020.12	115,083.14	116,448.24	123,533.54	125,660.52
34	Allocated Preference	2,193,716.32	2,369,155.83	2,404,348.77	2,577,384.29	2,570,763.96	2,627,355.50	2,667,526.49	2,838,881.52	2,904,243.72
35	Numerator	50,502.34	51,263.04	52,142.73	51,871.60	53,177.11	53,239.54	53,987.05	54,383.68	55,241.95
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	48,348.59	49,085.76	49,934.26	49,681.23	50,937.70	51,005.41	51,728.88	52,115.86	52,950.87
38										
39	**7(c)(2) Delta**									
40	PF Exchange	48,348.58	49,085.76	49,934.25	49,681.23	50,937.70	51,005.40	51,728.87	52,115.86	52,950.87
41	Industrial Firm	(48,348.59)	(49,085.76)	(49,934.26)	(49,681.23)	(50,937.70)	(51,005.41)	(51,728.88)	(52,115.86)	(52,950.87)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,193,716.32	2,369,155.83	2,404,348.77	2,577,384.29	2,570,763.96	2,627,355.50	2,667,526.49	2,838,881.52	2,904,243.72
46	PF Exchange	2,091,636.45	2,241,433.86	2,300,818.74	2,430,683.17	2,423,115.42	2,495,219.61	2,558,991.31	3,134,579.17	3,210,116.37
47	Industrial Firm	155,301.77	163,023.90	164,954.13	171,615.63	173,078.09	174,619.00	176,508.08	177,867.48	181,024.34
48	New Resources	0.90	0.92	0.97	0.99	1.02	1.00	1.03	1.00	1.07
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	27.78	28.40	29.32	30.86	30.98	33.38	33.37	33.78
52	without T2 Costs	27.72	28.23	29.26	30.77	30.86	33.23	33.15	33.50
53	Interim PF Exchange	45.94	46.60	48.65	50.38	51.12	54.04	54.57	55.70
54	COU Base PF Exchange	45.16	45.85	47.82	49.54	50.20	53.01	53.52	54.62
55	IOU Base PF Exchange	45.17	45.89	47.81	49.53	50.19	52.99	53.50	54.60
56	Industrial Firm	38.23	39.25	41.90	43.80	44.46	48.83	49.47	50.52
57	New Resources	75.98	73.70	79.78	81.35	83.41	92.23	94.74	97.97
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	48,965.05	46,467.75	56,819.69	53,897.99	56,804.57	50,415.81	53,514.38	78,165.45
61	Idaho Power	14,947.78	21,554.72	7,751.86	786.04	4,809.66	-	-	-
62	Northwestern Energy PNWR	6,454.75	6,036.97	5,744.88	8,463.06	10,313.17	8,486.28	7,508.91	6,136.63
63	Pacificorp	142,120.23	151,275.54	179,245.19	175,190.20	191,035.35	177,412.56	181,627.95	189,633.24
64	Portland General	203,729.94	198,949.06	216,960.00	233,170.12	242,876.64	240,196.25	250,727.39	279,709.93
65	Puget Sound Energy	260,838.97	273,367.83	290,121.61	291,258.21	323,113.84	331,050.59	367,760.01	375,729.18
66	Clark County PUD	37,017.39	35,571.79	36,385.52	39,148.84	40,217.19	38,066.87	34,943.82	33,172.36
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	5,636.79	3,148.66	-	-	-	-	-	-
72	Total	719,710.91	736,372.33	793,028.75	801,914.46	869,170.42	845,628.36	896,082.45	962,546.78
73									
74	**Allocated 7b3**								
75	Avista	35,842.63	34,618.91	41,853.31	40,801.18	41,577.40	37,045.20	39,065.64	55,800.21
76	Idaho Power	10,941.84	16,058.47	5,710.01	595.04	3,520.37	-	-	-
77	Northwestern Energy PNWR	4,724.91	4,497.60	4,231.67	6,406.60	7,548.60	6,235.66	5,481.52	4,380.77
78	Pacificorp	104,032.63	112,701.70	132,031.77	132,620.30	139,825.94	130,361.57	132,588.89	135,374.08
79	Portland General	149,131.22	148,218.92	159,812.45	176,511.54	177,770.53	176,494.61	183,031.66	199,677.42
80	Puget Sound Energy	190,935.28	203,661.60	213,703.19	220,484.66	236,499.15	243,253.77	268,465.79	268,222.98
81	Clark County PUD	27,096.89	26,501.32	26,801.53	29,635.97	29,436.47	27,971.28	25,509.08	23,680.86
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,126.15	2,345.78	-	-	-	-	-	-
87									
88	**Supplemental Rate Charges**								
89	Avista	9.00	8.62	10.34	9.98	10.07	8.88	9.21	12.92
90	Idaho Power	1.66	2.44	0.86	0.09	0.52	-	-	-
91	Northwestern Energy PNWR	7.45	7.05	6.60	9.94	11.64	9.56	8.34	6.62
92	Pacificorp	10.99	11.95	13.99	13.98	14.60	13.54	13.62	13.75
93	Portland General	17.06	16.83	17.95	19.61	19.49	19.21	19.71	21.27
94	Puget Sound Energy	16.20	17.24	18.22	18.70	19.91	20.37	22.10	21.71
95	Clark County PUD	10.35	10.02	10.05	11.02	10.85	10.33	9.42	8.75
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.13	0.64	-	-	-	-	-	-
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	33.86	36.51	36.94	39.48	39.16	39.98	40.46	42.92	43.54
52	without T2 Costs	33.50	36.11	36.47	38.97	38.53	39.24	39.59	42.00	42.50
53	Interim PF Exchange	57.06	60.05	60.87	63.37	63.63	64.53	65.35	67.85	68.89
54	COU Base PF Exchange	55.86	58.94	59.75	62.29	62.42	63.39	64.18	66.89	67.81
55	IOU Base PF Exchange	55.84	58.89	59.71	62.23	62.39	63.37	64.19	66.88	67.84
56	Industrial Firm	51.92	54.66	55.30	57.54	57.87	58.54	59.18	59.63	60.52
57	New Resources	102.35	105.06	110.99	112.96	116.62	114.60	117.24	114.53	121.82
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	78,581.76	71,205.51	78,773.06	74,016.71	91,262.68	94,224.93	98,383.57	105,088.34	109,251.71
61	Idaho Power	-	-	-	-	-	-	-	28,912.66	54,553.02
62	Northwestern Energy PNWR	6,252.77	3,586.71	2,396.88	43.55	-	-	-	-	-
63	Pacificorp	196,671.78	182,891.11	182,019.64	163,985.74	170,377.66	171,948.30	172,357.66	156,431.84	155,973.81
64	Portland General	305,168.78	314,269.18	334,762.76	328,617.65	368,423.45	401,407.62	437,202.91	431,610.42	444,404.43
65	Puget Sound Energy	434,876.46	431,223.41	457,057.45	462,044.25	499,609.39	534,092.69	566,682.68	574,846.83	609,096.88
66	Clark County PUD	33,086.02	33,659.80	34,477.12	36,465.95	39,628.84	41,309.78	42,174.28	44,255.33	44,981.29
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	-	-	-	-	-	-	-	-	-
72	Total	1,054,637.58	1,036,835.71	1,089,486.92	1,065,173.85	1,169,302.02	1,242,983.31	1,316,801.10	1,341,145.42	1,418,261.15
73										
74	**Allocated 7b3**									
75	Avista	55,695.30	52,434.60	56,557.58	54,466.32	62,977.73	61,574.91	62,011.94	69,099.42	69,844.55
76	Idaho Power	-	-	-	-	-	-	-	19,011.13	34,875.71
77	Northwestern Energy PNWR	4,431.69	2,641.19	1,720.92	32.05	-	-	-	-	-
78	Pacificorp	139,392.30	134,678.11	130,686.68	120,671.38	117,572.67	112,366.23	108,638.40	102,859.65	99,713.96
79	Portland General	216,290.21	231,422.83	240,353.37	241,818.26	254,238.32	262,315.26	275,572.45	283,799.62	284,107.46
80	Puget Sound Energy	308,221.30	317,546.06	328,158.66	340,002.24	344,765.93	349,023.42	357,184.57	377,982.79	389,395.24
81	Clark County PUD	23,449.92	24,786.54	24,753.93	26,834.02	27,346.71	26,995.46	26,582.79	29,099.50	28,756.51
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	-	-	-	-	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	12.68	11.73	12.44	11.78	13.38	12.86	12.73	13.95	13.85
90	Idaho Power	-	-	-	-	-	-	-	2.73	5.00
91	Northwestern Energy PNWR	6.65	3.93	2.54	0.05	-	-	-	-	-
92	Pacificorp	14.00	13.38	12.84	11.72	11.29	10.67	10.20	9.55	9.16
93	Portland General	22.79	24.12	24.78	24.67	25.65	26.19	27.21	27.72	27.46
94	Puget Sound Energy	24.52	24.84	25.23	25.70	25.62	25.50	25.65	26.69	27.03
95	Clark County PUD	8.64	9.16	9.14	9.91	10.07	9.97	9.82	10.75	10.59
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	-	-	-	-	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	54.17	54.51	58.15	59.51	60.26	61.87	62.71	67.53
104	Idaho Power	46.83	48.33	48.66	49.62	50.71	52.99	53.50	54.60
105	Northwestern Energy PNWR	52.62	52.94	54.41	59.47	61.83	62.54	61.84	61.22
106	Pacificorp	56.16	57.84	61.80	63.51	64.79	66.53	67.12	68.36
107	Portland General	62.23	62.72	65.76	69.15	69.69	72.20	73.21	75.87
108	Puget Sound Energy	61.37	63.13	66.03	68.23	70.10	73.36	75.60	76.31
109	Clark County PUD	55.51	55.87	57.86	60.56	61.05	63.34	62.94	63.37
110	Franklin	45.16	45.85	47.82	49.54	50.20	53.01	53.52	54.62
111	Grays Harbor	45.16	45.85	47.82	49.54	50.20	53.01	53.52	54.62
112	Snohomish	46.29	46.49	47.82	49.54	50.20	53.01	53.52	54.62
115	Load-Weighted Average	56.27	57.41	61.06	63.19	64.37	69.22	70.37	72.10
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	61.46	64.09	65.02	67.07	66.43	66.88
125	Franklin	-	-	35.34	39.91	38.27	40.75	42.47	42.74
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	46.65	49.21	48.84	52.37	51.70	53.11
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.32	66.18	67.99	70.07	71.36	73.57
131									
132	**Net Exchange Benefits**								
133	Avista	13,122.42	11,848.84	14,966.38	13,096.80	15,227.17	13,370.61	14,448.74	22,365.23
134	Idaho Power	4,005.94	5,496.25	2,041.85	191.00	1,289.29	-	-	-
135	Northwestern Energy PNWR	1,729.85	1,539.37	1,513.21	2,056.46	2,764.57	2,250.62	2,027.39	1,755.85
136	Pacificorp	38,087.59	38,573.84	47,213.42	42,569.90	51,209.41	47,050.99	49,039.06	54,259.16
137	Portland General	54,598.73	50,730.14	57,147.55	56,658.58	65,106.11	63,701.64	67,695.72	80,032.52
138	Puget Sound Energy	69,903.69	69,706.22	76,418.42	70,773.54	86,614.69	87,796.82	99,294.22	107,506.20
139	Clark County PUD	9,920.50	9,070.47	9,584.00	9,512.87	10,780.72	10,095.59	9,434.74	9,491.50
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	1,510.63	802.88	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	192,879.35	187,768.02	208,884.83	194,859.16	232,991.96	224,266.27	241,939.87	275,410.46
146	IOU Exchange	181,448.22	177,894.67	199,300.84	185,346.28	222,211.24	214,170.68	232,505.13	265,918.96
147	COU Exchange	11,431.13	9,873.35	9,584.00	9,512.87	10,780.72	10,095.59	9,434.74	9,491.50
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$2,369,903.33							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	68.52	70.62	72.15	74.00	75.78	76.24	76.93	80.82	81.69
104	Idaho Power	55.84	58.89	59.71	62.23	62.39	63.37	64.19	69.61	72.84
105	Northwestern Energy PNWR	62.49	62.82	62.25	62.27	62.39	63.37	64.19	66.88	67.84
106	Pacificorp	69.85	72.27	72.55	73.95	73.69	74.05	74.40	76.43	77.00
107	Portland General	78.63	83.01	84.49	86.89	88.05	89.56	91.41	94.60	95.29
108	Puget Sound Energy	80.37	83.73	84.94	87.93	88.02	88.87	89.85	93.57	94.87
109	Clark County PUD	64.50	68.09	68.89	72.20	72.50	73.36	74.00	77.63	78.41
110	Franklin	55.86	58.94	59.75	62.29	62.42	63.39	64.18	66.89	67.81
111	Grays Harbor	55.86	58.94	59.75	62.29	62.42	63.39	64.18	66.89	67.81
112	Snohomish	55.86	58.94	59.75	62.29	62.42	63.39	64.18	66.89	67.81
115	Load-Weighted Average	74.63	77.84	78.88	81.19	81.98	82.84	83.83	84.59	85.84
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	68.05	71.37	72.48	75.76	77.02	78.64	79.76	83.23	84.38
125	Franklin	41.68	44.49	42.96	46.36	44.57	46.30	45.46	49.10	48.20
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	55.03	58.76	57.53	61.39	60.17	62.19	61.78	65.58	65.28
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.52	78.75	80.42	82.11	84.24	86.40	88.48	91.44	93.43
131										
132	**Net Exchange Benefits**									
133	Avista	22,886.47	18,770.90	22,215.48	19,550.40	28,284.96	32,650.02	36,371.63	35,988.92	39,407.16
134	Idaho Power	-	-	-	-	-	-	-	9,901.53	19,677.31
135	Northwestern Energy PNWR	1,821.08	945.51	675.97	11.50	-	-	-	-	-
136	Pacificorp	57,279.47	48,213.00	51,332.96	43,314.36	52,804.98	59,582.07	63,719.26	53,572.19	56,259.86
137	Portland General	88,878.57	82,846.35	94,409.39	86,799.39	114,185.13	139,092.36	161,630.46	147,810.80	160,296.97
138	Puget Sound Energy	126,655.16	113,677.34	128,898.80	122,042.01	154,843.46	185,069.27	209,498.11	196,864.04	219,701.64
139	Clark County PUD	9,636.11	8,873.26	9,723.20	9,631.93	12,282.13	14,314.31	15,591.50	15,155.83	16,224.78
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	-	-	-	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	307,156.86	273,326.37	307,255.79	281,349.59	362,400.66	430,708.03	486,810.96	459,293.32	511,567.72
146	IOU Exchange	297,520.75	264,453.11	297,532.60	271,717.66	350,118.53	416,393.71	471,219.46	444,137.48	495,342.94
147	COU Exchange	9,636.11	8,873.26	9,723.20	9,631.93	12,282.13	14,314.31	15,591.50	15,155.83	16,224.78
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	10.92	10.89	11.68	11.64	11.98	11.93	12.10	12.43
5	7(b)(3) Rate Protection	659,207.09	664,290.70	721,952.91	725,098.03	751,711.52	752,314.66	772,320.57	799,675.42
6									
7	**Allocated Costs**								
8	7(b) Loads	4,380,828.09	4,491,346.44	4,731,891.75	4,960,609.87	5,067,669.78	5,056,783.43	5,156,221.58	5,310,494.22
9	PF Preference	2,453,026.45	2,520,115.20	2,665,699.00	2,795,201.76	2,856,738.92	3,033,200.49	3,093,453.67	3,180,302.94
10	PF Exchange	1,927,801.64	1,971,231.23	2,066,192.75	2,165,408.11	2,210,930.86	2,023,582.94	2,062,767.91	2,130,191.28
11	7(c) Loads	116,487.91	118,256.66	123,563.22	128,604.51	130,661.87	137,794.98	138,845.64	141,738.50
12	7(f) Loads	0.57	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(659,207.09)	(664,290.70)	(721,952.91)	(725,098.03)	(751,711.52)	(752,314.66)	(772,320.57)	(799,675.42)
16	PF Exchange	434,930.99	450,085.03	491,084.36	501,554.65	519,614.25	499,591.71	517,836.30	538,232.84
17	7(c) Rates	27,412.67	28,204.10	30,668.13	31,098.78	32,008.11	35,506.57	36,377.90	37,372.57
18	7(f) Rates	0.08	0.08	0.09	0.09	0.09	0.10	0.11	0.11
19	SP Sales	196,863.36	186,001.48	200,200.33	192,444.51	200,089.06	217,216.28	218,106.26	224,069.90
20	Secondary Reduction	(196,863.36)	(186,001.48)	(200,200.33)	(192,444.51)	(200,089.06)	(217,216.28)	(218,106.26)	(224,069.90)
21									
22	**Pre-Final Rates**								
23	PF Preference	29.71	30.41	31.46	33.25	33.55	36.16	36.35	37.02
24	PF Exchange	49.79	50.73	53.39	55.29	56.24	59.96	60.61	61.95
25	Industrial Firm	48.11	49.10	51.71	53.54	54.39	58.10	58.75	60.05
26	New Resources	73.56	71.12	75.17	76.53	78.19	85.77	87.82	90.69
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,487.91	118,256.66	123,563.22	128,604.51	130,661.87	137,794.98	138,845.64	141,738.50
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	85,742.69	87,540.86	90,546.06	95,693.59	96,843.10	104,077.31	104,638.37	106,552.45
34	Allocated Preference	1,793,819.35	1,855,824.51	1,943,746.09	2,070,103.73	2,105,027.40	2,280,885.83	2,321,133.10	2,380,627.52
35	Numerator	31,509.41	31,477.90	33,779.26	33,673.02	34,582.96	34,479.77	34,969.37	35,948.16
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	30,072.00	30,059.94	32,275.75	32,185.21	33,061.92	32,975.11	33,460.93	34,408.11
38									
39	**7(c)(2) Delta**								
40	PF Exchange	30,072.00	30,059.94	32,275.74	32,185.21	33,061.92	32,975.11	33,460.93	34,408.11
41	Industrial Firm	(30,072.00)	(30,059.94)	(32,275.75)	(32,185.21)	(33,061.92)	(32,975.11)	(33,460.93)	(34,408.11)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,793,819.35	1,855,824.51	1,943,746.09	2,070,103.73	2,105,027.40	2,280,885.83	2,321,133.10	2,380,627.52
46	PF Exchange	1,957,873.64	2,001,291.17	2,098,468.50	2,197,593.31	2,243,992.78	2,056,558.05	2,096,228.84	2,164,599.39
47	Industrial Firm	113,828.58	116,400.82	121,955.60	127,518.08	129,608.06	140,326.44	141,762.61	144,702.96
48	New Resources	0.65	0.63	0.66	0.67	0.69	0.75	0.77	0.80
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	13.32	13.33	13.42	13.17	13.47	13.33	13.44	13.56	13.73
5	7(b)(3) Rate Protection	863,181.33	865,065.98	873,193.56	859,664.59	884,304.29	875,697.75	886,384.91	896,801.75	915,943.56
6										
7	**Allocated Costs**									
8	7(b) Loads	5,485,601.76	5,839,589.98	5,948,719.36	6,262,880.71	6,276,112.66	6,413,154.32	6,920,182.95	7,320,319.21	7,488,842.43
9	PF Preference	3,282,700.40	3,476,935.66	3,529,230.44	3,702,555.80	3,727,465.14	3,788,233.30	3,834,728.31	4,043,000.12	4,136,390.14
10	PF Exchange	2,202,901.36	2,362,654.32	2,419,488.92	2,560,324.90	2,548,647.52	2,624,921.02	3,085,454.64	3,277,319.09	3,352,452.29
11	7(c) Loads	145,467.77	153,633.61	155,500.87	162,660.18	163,108.72	165,355.46	166,843.37	175,383.96	178,208.72
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(863,181.33)	(865,065.98)	(873,193.56)	(859,664.59)	(884,304.29)	(875,697.75)	(886,384.91)	(896,801.75)	(915,943.56)
16	PF Exchange	586,072.74	589,996.00	597,760.44	590,682.08	606,526.12	603,307.52	638,832.95	648,255.05	663,604.19
17	7(c) Rates	40,315.44	40,018.86	40,071.69	39,133.21	40,412.86	39,628.99	36,015.37	36,160.09	36,711.87
18	7(f) Rates	0.12	0.12	0.12	0.11	0.12	0.12	0.11	0.11	0.11
19	SP Sales	236,793.02	235,051.01	235,361.32	229,849.19	237,365.20	232,761.13	211,536.49	212,386.51	215,627.40
20	Secondary Reduction	(236,793.02)	(235,051.01)	(235,361.32)	(229,849.19)	(237,365.20)	(232,761.13)	(211,536.49)	(212,386.51)	(215,627.40)
21										
22	**Pre-Final Rates**									
23	PF Preference	37.34	40.25	40.81	43.54	43.31	44.32	44.72	47.56	48.28
24	PF Exchange	64.14	66.96	67.63	69.80	70.29	70.90	70.20	73.21	74.28
25	Industrial Firm	62.12	64.92	65.57	67.65	68.05	68.72	68.01	70.92	71.86
26	New Resources	94.65	97.25	102.77	104.81	107.95	105.84	103.58	106.84	113.85
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	145,467.77	153,633.61	155,500.87	162,660.18	163,108.72	165,355.46	166,843.37	175,383.96	178,208.72
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	107,780.48	115,853.65	117,470.08	125,338.51	124,995.68	127,574.57	128,707.03	136,906.39	139,341.95
34	Allocated Preference	2,419,519.07	2,611,869.68	2,656,036.87	2,842,891.21	2,843,160.85	2,912,535.55	2,948,343.40	3,146,198.37	3,220,446.57
35	Numerator	38,451.48	38,542.06	38,792.89	38,083.77	38,877.23	38,542.99	38,898.44	39,239.67	39,630.95
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	36,811.66	36,905.07	37,149.84	36,475.62	37,240.02	36,925.58	37,271.39	37,603.37	37,987.32
38										
39	**7(c)(2) Delta**									
40	PF Exchange	36,811.66	36,905.07	37,149.84	36,475.61	37,240.02	36,925.58	37,271.39	37,603.36	37,987.32
41	Industrial Firm	(36,811.66)	(36,905.07)	(37,149.84)	(36,475.62)	(37,240.02)	(36,925.58)	(37,271.39)	(37,603.37)	(37,987.32)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,419,519.07	2,611,869.68	2,656,036.87	2,842,891.21	2,843,160.85	2,912,535.55	2,948,343.40	3,146,198.37	3,220,446.57
46	PF Exchange	2,239,713.02	2,399,559.39	2,456,638.76	2,596,800.52	2,585,887.54	2,661,846.60	3,122,726.03	3,314,922.45	3,390,439.61
47	Industrial Firm	148,971.55	156,747.39	158,422.72	165,317.77	166,281.56	168,058.87	165,587.34	173,940.68	176,933.27
48	New Resources	0.83	0.85	0.90	0.92	0.95	0.93	0.91	0.94	1.00
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	29.71	30.41	31.46	33.25	33.55	36.16	36.35	37.02
52	without T2 Costs	29.66	30.26	31.41	33.18	33.46	36.04	36.18	36.80
53	Interim PF Exchange	45.43	46.10	47.99	49.73	50.39	53.11	53.56	54.66
54	COU Base PF Exchange	44.78	45.49	47.37	49.12	49.71	52.40	52.84	53.92
55	IOU Base PF Exchange	44.79	45.52	47.36	49.11	49.70	52.38	52.83	53.91
56	Industrial Firm	38.06	39.02	40.89	42.75	43.33	47.05	47.53	48.51
57	New Resources	73.84	71.39	75.46	76.82	78.49	86.09	88.13	91.01
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,461.71	47,933.40	58,627.60	55,609.83	58,820.24	52,944.22	56,373.33	81,135.99
61	Idaho Power	17,421.79	23,958.29	10,732.20	3,605.77	8,132.57	-	-	-
62	Northwestern Energy PNWR	6,692.94	6,269.84	6,031.08	8,732.98	10,629.75	8,881.84	7,951.72	6,592.13
63	Pacificorp	145,677.03	154,717.58	183,459.40	179,162.62	195,710.53	183,246.96	188,185.44	196,405.74
64	Portland General	207,013.12	202,163.51	220,936.29	236,937.77	247,327.41	245,765.86	256,984.81	286,169.98
65	Puget Sound Energy	265,266.61	277,679.71	295,359.20	296,195.50	328,911.07	338,289.85	375,944.24	384,231.36
66	Clark County PUD	38,002.58	36,542.11	41,157.80	44,369.01	45,855.09	44,474.61	41,811.84	40,631.18
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,005.32	4,495.32	5,528.59	9,686.96	6,688.56	10,880.50	7,371.84	9,885.97
72	Total	737,541.10	753,759.77	821,832.15	834,300.44	902,075.23	884,483.84	934,623.22	1,005,052.36
73									
74	**Allocated 7b3**								
75	Avista	29,757.48	28,621.99	35,032.82	33,430.85	33,881.69	29,905.00	31,234.15	43,450.53
76	Idaho Power	10,273.70	14,305.98	6,413.01	2,167.68	4,684.53	-	-	-
77	Northwestern Energy PNWR	3,946.85	3,743.85	3,603.86	5,249.99	6,122.96	5,016.82	4,405.72	3,530.27
78	Pacificorp	85,906.34	92,384.96	109,625.84	107,706.81	112,733.37	103,505.19	104,265.82	105,180.61
79	Portland General	122,076.48	120,715.88	132,020.09	142,439.38	142,465.77	138,818.35	142,384.72	153,251.80
80	Puget Sound Energy	156,428.80	165,808.11	176,491.37	178,063.23	189,459.68	191,079.58	208,295.25	205,766.33
81	Clark County PUD	22,410.27	21,820.03	24,593.77	26,673.23	26,413.50	25,121.03	23,166.22	21,759.10
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,131.07	2,684.24	3,303.60	5,823.49	3,852.75	6,145.74	4,084.44	5,294.21
87									
88	**Supplemental Rate Charges**								
89	Avista	7.47	7.13	8.65	8.18	8.20	7.17	7.36	10.06
90	Idaho Power	1.56	2.17	0.96	0.32	0.69	-	-	-
91	Northwestern Energy PNWR	6.22	5.87	5.62	8.14	9.44	7.69	6.70	5.33
92	Pacificorp	9.07	9.80	11.62	11.35	11.77	10.75	10.71	10.69
93	Portland General	13.97	13.71	14.83	15.83	15.62	15.11	15.33	16.32
94	Puget Sound Energy	13.27	14.04	15.05	15.10	15.95	16.00	17.15	16.65
95	Clark County PUD	8.56	8.25	9.22	9.91	9.73	9.28	8.56	8.04
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.14	0.73	0.90	1.59	1.05	1.67	1.11	1.44
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	37.34	40.25	40.81	43.54	43.31	44.32	44.72	47.56	48.28
52	without T2 Costs	37.07	39.95	40.45	43.17	42.83	43.76	44.04	46.88	47.49
53	Interim PF Exchange	56.00	58.99	59.71	62.25	62.42	63.35	63.84	66.89	67.87
54	COU Base PF Exchange	55.16	58.24	58.96	61.55	61.60	62.60	63.17	66.25	67.13
55	IOU Base PF Exchange	55.15	58.21	58.94	61.51	61.59	62.61	63.21	66.26	67.17
56	Industrial Firm	49.81	52.55	53.11	55.42	55.59	56.34	55.51	58.31	59.16
57	New Resources	94.99	97.59	103.11	105.14	108.29	106.18	103.89	107.16	114.17
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	81,610.65	74,236.81	82,272.26	77,357.17	95,046.57	97,886.94	103,166.09	108,132.70	112,617.00
61	Idaho Power	-	-	-	-	-	-	4,120.24	33,191.07	59,209.29
62	Northwestern Energy PNWR	6,712.60	4,042.31	2,917.57	535.67	-	-	-	-	-
63	Pacificorp	203,535.81	189,719.36	189,854.54	171,420.35	178,748.65	180,001.11	182,811.45	163,046.43	163,241.92
64	Portland General	311,713.55	320,777.24	342,227.28	335,697.94	376,392.28	409,070.43	447,146.34	437,899.49	451,311.99
65	Puget Sound Energy	443,544.09	439,896.41	467,067.40	471,598.42	510,429.92	544,562.86	580,354.11	583,547.97	618,713.59
66	Clark County PUD	40,883.97	42,016.89	43,197.87	45,569.41	48,987.79	51,067.63	52,268.77	54,200.70	55,106.16
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	13,137.64	16,924.35	9,924.72	15,864.09	11,193.69	16,156.29	11,856.19	16,590.16	12,268.48
72	Total	1,101,138.32	1,087,613.37	1,137,461.64	1,118,043.05	1,220,798.89	1,298,745.26	1,381,723.20	1,396,608.53	1,472,468.45
73										
74	**Allocated 7b3**									
75	Avista	43,436.67	40,271.13	43,235.83	40,869.17	47,221.72	45,471.52	47,698.34	50,191.28	50,753.63
76	Idaho Power	-	-	-	-	-	-	1,904.97	15,406.09	26,684.13
77	Northwestern Energy PNWR	3,572.73	2,192.83	1,533.25	283.00	-	-	-	-	-
78	Pacificorp	108,330.43	102,916.78	99,772.63	90,564.42	88,807.20	83,616.11	84,521.98	75,680.24	73,569.00
79	Portland General	165,907.24	174,011.55	179,847.76	177,355.21	187,001.93	190,025.92	206,735.92	203,257.07	203,394.87
80	Puget Sound Energy	236,073.07	238,629.95	245,453.92	249,153.85	253,595.48	252,966.36	268,323.88	270,861.82	278,838.53
81	Clark County PUD	21,760.19	22,792.84	22,701.41	24,075.13	24,338.47	23,722.50	24,166.21	25,158.00	24,834.95
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	6,992.41	9,180.93	5,215.65	8,381.28	5,561.33	7,505.10	5,481.65	7,700.55	5,529.09
87										
88	**Supplemental Rate Charges**									
89	Avista	9.89	9.01	9.51	8.84	10.04	9.50	9.79	10.13	10.07
90	Idaho Power	-	-	-	-	-	-	0.27	2.21	3.83
91	Northwestern Energy PNWR	5.36	3.26	2.27	0.42	-	-	-	-	-
92	Pacificorp	10.88	10.22	9.80	8.80	8.53	7.94	7.94	7.03	6.76
93	Portland General	17.48	18.14	18.54	18.09	18.87	18.97	20.42	19.86	19.66
94	Puget Sound Energy	18.78	18.66	18.87	18.83	18.85	18.48	19.27	19.13	19.36
95	Clark County PUD	8.02	8.42	8.39	8.89	8.97	8.76	8.93	9.29	9.15
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	1.89	2.49	1.42	2.28	1.51	2.04	1.49	2.09	1.50
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	52.26	52.65	56.02	57.29	57.91	59.55	60.19	63.98
104	Idaho Power	46.35	47.69	48.32	49.44	50.39	52.38	52.83	53.91
105	Northwestern Energy PNWR	51.02	51.39	52.99	57.26	59.14	60.07	59.53	59.25
106	Pacificorp	53.87	55.32	58.98	60.47	61.47	63.14	63.54	64.60
107	Portland General	58.76	59.23	62.19	64.94	65.33	67.49	68.16	70.24
108	Puget Sound Energy	58.07	59.56	62.41	64.21	65.66	68.38	69.97	70.57
109	Clark County PUD	53.34	53.73	56.59	59.03	59.45	61.68	61.40	61.96
110	Franklin	44.78	45.49	47.37	49.12	49.71	52.40	52.84	53.92
111	Grays Harbor	44.78	45.49	47.37	49.12	49.71	52.40	52.84	53.92
112	Snohomish	45.92	46.22	48.27	50.71	50.76	54.07	53.95	55.36
115	Load-Weighted Average	53.96	54.97	57.65	59.54	60.41	64.29	65.03	66.45
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.80	65.61	66.61	68.83	68.29	68.93
125	Franklin	-	-	37.65	42.56	41.07	43.87	45.73	46.38
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	48.88	51.76	51.53	55.36	54.84	56.61
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.57	66.46	68.28	70.39	71.70	73.94
131									
132	**Net Exchange Benefits**								
133	Avista	20,704.23	19,311.41	23,594.78	22,178.99	24,938.55	23,039.22	25,139.19	37,685.46
134	Idaho Power	7,148.09	9,652.32	4,319.19	1,438.10	3,448.04	-	-	-
135	Northwestern Energy PNWR	2,746.09	2,525.99	2,427.22	3,482.99	4,506.79	3,865.02	3,546.00	3,061.87
136	Pacificorp	59,770.69	62,332.62	73,833.56	71,455.80	82,977.16	79,741.78	83,919.62	91,225.13
137	Portland General	84,936.64	81,447.63	88,916.20	94,498.39	104,861.63	106,947.51	114,600.09	132,918.18
138	Puget Sound Energy	108,837.81	111,871.60	118,867.83	118,132.27	139,451.39	147,210.27	167,648.99	178,465.03
139	Clark County PUD	15,592.30	14,722.09	16,564.03	17,695.79	19,441.60	19,353.58	18,645.62	18,872.08
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,874.26	1,811.07	2,224.99	3,863.47	2,835.81	4,734.76	3,287.41	4,591.77
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	302,610.11	303,674.73	330,747.79	332,745.79	382,460.98	384,892.13	416,786.91	466,819.52
146	IOU Exchange	284,143.56	287,141.57	311,958.77	311,186.54	360,183.57	360,803.79	394,853.89	443,355.67
147	COU Exchange	18,466.56	16,533.16	18,789.02	21,559.26	22,277.41	24,088.34	21,933.03	23,463.85
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,888,211.73							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	65.04	67.22	68.45	70.34	71.62	72.11	73.00	76.39	77.24
104	Idaho Power	55.15	58.21	58.94	61.51	61.59	62.61	63.49	68.48	71.00
105	Northwestern Energy PNWR	60.51	61.48	61.21	61.92	61.59	62.61	63.21	66.26	67.17
106	Pacificorp	66.04	68.43	68.74	70.30	70.12	70.55	71.15	73.29	73.93
107	Portland General	72.64	76.35	77.48	79.60	80.46	81.58	83.63	86.12	86.83
108	Puget Sound Energy	73.94	76.88	77.81	80.34	80.44	81.09	82.48	85.39	86.53
109	Clark County PUD	63.18	66.66	67.35	70.44	70.57	71.36	72.10	75.55	76.28
110	Franklin	55.16	58.24	58.96	61.55	61.60	62.60	63.17	66.25	67.13
111	Grays Harbor	55.16	58.24	58.96	61.55	61.60	62.60	63.17	66.25	67.13
112	Snohomish	57.06	60.74	60.38	63.82	63.11	64.64	64.66	68.35	68.63
115	Load-Weighted Average	68.63	71.63	72.38	74.63	75.10	75.89	75.28	78.39	79.44
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	70.22	73.77	74.92	78.38	79.65	81.46	82.48	86.27	87.43
125	Franklin	45.52	48.73	47.24	51.00	49.20	51.30	50.24	54.48	53.58
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	58.72	62.84	61.66	65.86	64.63	66.99	66.39	70.76	70.45
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.91	79.17	80.84	82.56	84.68	86.88	88.93	91.94	93.93
131										
132	**Net Exchange Benefits**									
133	Avista	38,173.99	33,965.68	39,036.42	36,488.00	47,824.84	52,415.42	55,467.75	57,941.42	61,863.38
134	Idaho Power	-	-	-	-	-	-	2,215.27	17,784.98	32,525.17
135	Northwestern Energy PNWR	3,139.87	1,849.49	1,384.33	252.67	-	-	-	-	-
136	Pacificorp	95,205.38	86,802.58	90,081.92	80,855.92	89,941.46	96,385.00	98,289.47	87,366.19	89,672.93
137	Portland General	145,806.32	146,765.69	162,379.52	158,342.74	189,390.35	219,044.50	240,410.42	234,642.42	247,917.12
138	Puget Sound Energy	207,471.02	201,266.46	221,613.48	222,444.57	256,834.44	291,596.49	312,030.23	312,686.16	339,875.07
139	Clark County PUD	19,123.78	19,224.05	20,496.46	21,494.28	24,649.32	27,345.13	28,102.56	29,042.70	30,271.21
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	6,145.23	7,743.42	4,709.06	7,482.81	5,632.36	8,651.19	6,374.54	8,889.61	6,739.39
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	515,065.58	497,617.37	539,701.19	527,360.98	614,272.77	695,437.74	742,890.25	748,353.48	808,864.26
146	IOU Exchange	489,796.57	470,649.90	514,495.66	498,383.89	583,991.09	659,441.42	708,413.15	710,421.17	771,853.66
147	COU Exchange	25,269.01	26,967.48	25,205.53	28,977.09	30,281.68	35,996.32	34,477.10	37,932.31	37,010.60
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

Table 10.4.3.6.13
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	10.79	10.70	11.60	11.50	11.89	11.87	12.32	12.24
5	7(b)(3) Rate Protection	651,266.23	653,123.19	716,464.67	716,371.77	745,988.18	748,885.40	786,480.98	787,301.70
6									
7	**Allocated Costs**								
8	7(b) Loads	4,378,518.47	4,488,300.26	4,730,832.61	4,959,044.46	5,066,625.58	5,056,083.05	5,159,058.47	5,308,061.45
9	PF Preference	2,451,733.19	2,518,405.98	2,665,102.33	2,794,319.68	2,856,150.29	3,032,780.39	3,095,155.65	3,178,846.02
10	PF Exchange	1,926,785.28	1,969,894.28	2,065,730.28	2,164,724.77	2,210,475.29	2,023,302.67	2,063,902.82	2,129,215.42
11	7(c) Loads	116,426.10	118,175.94	123,535.39	128,563.69	130,634.79	137,775.79	138,922.45	141,673.22
12	7(f) Loads	0.57	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(651,266.23)	(653,123.19)	(716,464.67)	(716,371.77)	(745,988.18)	(748,885.40)	(786,480.98)	(787,301.70)
16	PF Exchange	429,691.77	442,518.58	487,351.17	495,518.64	515,658.04	497,314.42	527,330.77	529,904.53
17	7(c) Rates	27,082.45	27,729.95	30,434.99	30,724.52	31,764.41	35,344.72	37,044.88	36,794.29
18	7(f) Rates	0.08	0.08	0.09	0.09	0.09	0.10	0.11	0.11
19	SP Sales	194,491.93	182,874.58	198,678.42	190,128.52	198,565.63	216,226.15	222,105.22	220,602.77
20	Secondary Reduction	(194,491.93)	(182,874.58)	(198,678.42)	(190,128.52)	(198,565.63)	(216,226.15)	(222,105.22)	(220,602.77)
21									
22	**Pre-Final Rates**								
23	PF Preference	29.82	30.57	31.54	33.37	33.63	36.21	36.16	37.19
24	PF Exchange	49.66	50.54	53.31	55.15	56.15	59.90	60.86	61.73
25	Industrial Firm	47.98	48.92	51.62	53.40	54.30	58.04	58.99	59.83
26	New Resources	73.44	70.95	75.09	76.40	78.11	85.72	88.04	90.50
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,426.10	118,175.94	123,535.39	128,563.69	130,634.79	137,775.79	138,922.45	141,673.22
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	86,060.44	87,987.02	90,773.93	96,056.20	97,079.33	104,214.62	104,076.74	107,041.06
34	Allocated Preference	1,800,466.96	1,865,282.79	1,948,637.67	2,077,947.91	2,110,162.11	2,283,894.99	2,308,674.67	2,391,544.32
35	Numerator	31,129.85	30,951.02	33,523.56	33,269.58	34,319.65	34,323.27	35,607.82	35,394.26
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	29,709.75	29,556.80	32,031.43	31,799.60	32,810.20	32,825.44	34,071.83	33,877.95
38									
39	**7(c)(2) Delta**								
40	PF Exchange	29,709.75	29,556.80	32,031.43	31,799.60	32,810.20	32,825.44	34,071.83	33,877.95
41	Industrial Firm	(29,709.75)	(29,556.80)	(32,031.43)	(31,799.60)	(32,810.20)	(32,825.44)	(34,071.83)	(33,877.95)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,800,466.96	1,865,282.79	1,948,637.67	2,077,947.91	2,110,162.11	2,283,894.99	2,308,674.67	2,391,544.32
46	PF Exchange	1,956,495.03	1,999,451.08	2,097,761.71	2,196,524.37	2,243,285.49	2,056,128.11	2,097,974.65	2,163,093.37
47	Industrial Firm	113,798.80	116,349.09	121,938.95	127,488.60	129,589.00	140,295.07	141,895.50	144,589.56
48	New Resources	0.65	0.62	0.66	0.67	0.69	0.75	0.77	0.80
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	13.68	13.81	14.17	14.46	15.18	15.59	15.85	15.76	16.07
5	7(b)(3) Rate Protection	886,557.12	896,158.66	922,471.82	944,262.89	996,330.36	1,024,416.12	1,044,894.73	1,042,458.77	1,071,880.61
6										
7	**Allocated Costs**									
8	7(b) Loads	5,490,105.16	5,845,437.46	5,957,965.86	6,278,406.54	6,297,009.46	6,440,202.85	6,944,846.02	7,342,427.03	7,512,628.71
9	PF Preference	3,285,395.33	3,480,417.30	3,534,716.16	3,711,734.53	3,739,876.02	3,804,210.79	3,848,395.03	4,055,210.24	4,149,528.26
10	PF Exchange	2,204,709.83	2,365,020.17	2,423,249.70	2,566,672.01	2,557,133.43	2,635,992.06	3,096,450.99	3,287,216.80	3,363,100.45
11	7(c) Loads	145,587.82	153,788.21	155,743.76	163,065.31	163,654.35	166,056.09	167,440.70	175,915.93	178,777.18
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(886,557.12)	(896,158.66)	(922,471.82)	(944,262.89)	(996,330.36)	(1,024,416.12)	(1,044,894.73)	(1,042,458.77)	(1,071,880.61)
16	PF Exchange	601,944.16	611,201.97	631,494.76	648,810.21	683,362.49	705,766.29	753,073.72	753,543.54	776,581.11
17	7(c) Rates	41,407.23	41,457.24	42,333.11	42,984.25	45,532.47	46,359.12	42,455.90	42,033.15	42,961.97
18	7(f) Rates	0.12	0.12	0.12	0.13	0.13	0.14	0.12	0.12	0.13
19	SP Sales	243,205.61	243,499.34	248,643.82	252,468.30	267,435.26	272,290.58	249,364.99	246,881.96	252,337.41
20	Secondary Reduction	(243,205.61)	(243,499.34)	(248,643.82)	(252,468.30)	(267,435.26)	(272,290.58)	(249,364.99)	(246,881.96)	(252,337.41)
21										
22	**Pre-Final Rates**									
23	PF Preference	37.02	39.82	40.14	42.39	41.79	42.30	42.52	45.55	46.14
24	PF Exchange	64.55	67.49	68.47	71.22	72.19	73.39	72.56	75.36	76.57
25	Industrial Firm	62.52	65.46	66.41	69.08	69.94	71.21	70.37	73.07	74.14
26	New Resources	95.01	97.73	103.51	106.08	109.63	108.06	105.71	108.78	115.88
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	145,587.82	153,788.21	155,743.76	163,065.31	163,654.35	166,056.09	167,440.70	175,915.93	178,777.18
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	106,859.22	114,628.92	115,533.24	122,013.38	120,616.24	121,760.27	122,384.04	131,099.47	133,163.34
34	Allocated Preference	2,398,838.21	2,584,258.63	2,612,244.34	2,767,471.65	2,743,545.66	2,779,794.67	2,803,500.30	3,012,751.47	3,077,647.65
35	Numerator	39,492.79	39,921.40	40,972.62	41,814.02	43,802.30	45,057.92	45,818.76	45,578.57	46,378.02
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	37,808.56	38,225.83	39,237.25	40,048.36	41,957.69	43,167.12	43,902.25	43,677.93	44,454.57
38										
39	**7(c)(2) Delta**									
40	PF Exchange	37,808.55	38,225.82	39,237.24	40,048.35	41,957.69	43,167.11	43,902.24	43,677.93	44,454.56
41	Industrial Firm	(37,808.56)	(38,225.83)	(39,237.25)	(40,048.36)	(41,957.69)	(43,167.12)	(43,902.25)	(43,677.93)	(44,454.57)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,398,838.21	2,584,258.63	2,612,244.34	2,767,471.65	2,743,545.66	2,779,794.67	2,803,500.30	3,012,751.47	3,077,647.65
46	PF Exchange	2,242,518.38	2,403,245.99	2,462,486.95	2,606,720.37	2,599,091.12	2,679,159.17	3,140,353.24	3,330,894.72	3,407,555.01
47	Industrial Firm	149,186.49	157,019.62	158,839.63	166,001.20	167,229.13	169,248.09	165,994.35	174,271.15	177,284.58
48	New Resources	0.84	0.86	0.91	0.93	0.97	0.95	0.93	0.96	1.02
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	29.82	30.57	31.54	33.37	33.63	36.21	36.16	37.19
52	without T2 Costs	29.77	30.42	31.49	33.30	33.54	36.09	35.98	36.97
53	Interim PF Exchange	45.40	46.06	47.97	49.71	50.37	53.10	53.60	54.62
54	COU Base PF Exchange	44.76	45.46	47.36	49.11	49.70	52.39	52.87	53.90
55	IOU Base PF Exchange	44.77	45.49	47.35	49.10	49.70	52.38	52.85	53.89
56	Industrial Firm	38.05	39.01	40.88	42.74	43.33	47.04	47.57	48.47
57	New Resources	73.72	71.22	75.38	76.69	78.41	86.03	88.36	90.81
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,547.03	48,045.97	58,666.73	55,667.81	58,858.98	52,972.01	56,260.16	81,233.84
61	Idaho Power	17,562.83	24,142.89	10,796.71	3,701.28	8,196.43	-	-	-
62	Northwestern Energy PNWR	6,706.52	6,287.73	6,037.28	8,742.13	10,635.84	8,886.18	7,934.19	6,607.14
63	Pacificorp	145,879.81	154,981.94	183,550.61	179,297.16	195,800.37	183,311.10	187,925.86	196,628.81
64	Portland General	207,200.29	202,410.39	221,022.35	237,065.37	247,412.94	245,827.08	256,737.11	286,382.77
65	Puget Sound Energy	265,519.03	278,010.87	295,472.57	296,362.72	329,022.48	338,369.43	375,620.26	384,511.40
66	Clark County PUD	38,058.74	36,616.63	41,316.29	44,623.07	46,017.74	44,574.41	41,410.60	40,985.56
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,083.34	4,598.74	5,866.42	10,233.14	7,038.34	11,094.20	6,515.71	10,647.22
72	Total	738,557.59	755,095.15	822,728.97	835,692.68	902,983.13	885,034.42	932,403.89	1,006,996.73
73									
74	**Allocated 7b3**								
75	Avista	29,408.19	28,157.02	34,751.79	33,007.87	33,612.04	29,765.79	31,818.52	42,747.09
76	Idaho Power	10,218.03	14,148.78	6,395.53	2,194.65	4,680.66	-	-	-
77	Northwestern Energy PNWR	3,901.84	3,684.88	3,576.24	5,183.59	6,073.71	4,993.28	4,487.26	3,476.83
78	Pacificorp	84,872.67	90,826.15	108,727.92	106,313.11	111,813.87	103,005.32	106,283.43	103,470.54
79	Portland General	120,548.84	118,621.28	130,924.65	140,566.40	141,287.77	138,134.01	145,200.36	150,701.11
80	Puget Sound Energy	154,478.60	162,926.45	175,025.93	175,726.39	187,891.76	190,134.98	212,435.97	202,338.63
81	Clark County PUD	22,142.52	21,458.94	24,474.09	26,458.97	26,278.92	25,047.04	23,420.20	21,567.53
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,121.08	2,695.06	3,475.03	6,067.67	4,019.32	6,234.00	3,685.03	5,602.81
87									
88	**Supplemental Rate Charges**								
89	Avista	7.38	7.01	8.58	8.07	8.14	7.14	7.50	9.90
90	Idaho Power	1.55	2.15	0.96	0.33	0.69	-	-	-
91	Northwestern Energy PNWR	6.15	5.78	5.58	8.04	9.36	7.65	6.83	5.25
92	Pacificorp	8.96	9.63	11.52	11.20	11.67	10.70	10.92	10.51
93	Portland General	13.79	13.47	14.70	15.62	15.49	15.03	15.63	16.05
94	Puget Sound Energy	13.11	13.79	14.92	14.90	15.82	15.92	17.49	16.37
95	Clark County PUD	8.46	8.11	9.17	9.83	9.68	9.25	8.65	7.97
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.13	0.73	0.95	1.66	1.09	1.69	1.00	1.52
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	37.02	39.82	40.14	42.39	41.79	42.30	42.52	45.55	46.14
52	without T2 Costs	36.74	39.52	39.76	41.98	41.26	41.66	41.74	44.76	45.24
53	Interim PF Exchange	56.07	59.07	59.84	62.47	62.71	63.73	64.17	67.19	68.19
54	COU Base PF Exchange	55.21	58.30	59.05	61.69	61.79	62.85	63.38	66.44	67.33
55	IOU Base PF Exchange	55.20	58.26	59.02	61.65	61.78	62.85	63.42	66.45	67.37
56	Industrial Firm	49.88	52.64	53.25	55.65	55.91	56.74	55.65	58.43	59.27
57	New Resources	95.36	98.08	103.87	106.44	110.01	108.45	106.08	109.14	116.25
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	81,428.11	73,997.02	81,889.04	76,706.96	94,158.18	96,723.35	102,156.74	107,218.28	111,625.69
61	Idaho Power	-	-	-	-	-	-	2,679.46	31,905.99	57,837.69
62	Northwestern Energy PNWR	6,684.89	4,006.27	2,860.55	439.88	-	-	-	-	-
63	Pacificorp	203,122.14	189,179.22	188,996.49	169,973.22	176,783.30	177,442.36	180,605.19	161,059.64	161,100.95
64	Portland General	311,319.12	320,262.43	341,409.79	334,319.78	374,521.34	406,635.59	445,047.79	436,010.47	449,277.22
65	Puget Sound Energy	443,021.72	439,210.34	465,971.14	469,738.72	507,889.46	541,235.99	577,468.77	580,934.45	615,880.78
66	Clark County PUD	40,229.38	41,131.41	41,817.97	43,163.69	45,858.56	46,839.89	47,891.11	50,111.28	50,825.83
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	11,733.16	15,015.08	6,962.98	10,664.77	4,458.19	7,011.38	2,307.38	7,611.72	2,896.16
72	Total	1,097,538.52	1,082,801.77	1,129,907.96	1,105,007.02	1,203,669.02	1,275,888.56	1,358,156.43	1,374,851.84	1,449,444.32
73										
74	**Allocated 7b3**									
75	Avista	44,659.19	41,768.61	45,767.00	45,038.86	53,456.70	53,503.17	56,644.11	58,765.34	59,806.64
76	Idaho Power	-	-	-	-	-	-	1,485.71	17,487.38	30,988.19
77	Northwestern Energy PNWR	3,666.32	2,261.39	1,598.73	258.28	-	-	-	-	-
78	Pacificorp	111,402.18	106,784.75	105,628.33	99,800.60	100,365.69	98,153.43	100,142.38	88,275.29	86,314.42
79	Portland General	170,742.73	180,776.42	190,810.67	196,297.47	212,628.08	224,933.20	246,771.13	238,973.30	240,713.08
80	Puget Sound Energy	242,974.92	247,918.16	260,426.82	275,809.36	288,345.55	299,388.31	320,196.22	318,404.79	329,975.68
81	Clark County PUD	22,063.77	23,217.18	23,371.66	25,343.77	26,035.41	25,909.80	26,554.77	27,465.53	27,231.39
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	6,435.04	8,475.46	3,891.54	6,261.87	2,531.06	3,878.39	1,279.40	4,171.91	1,551.70
87										
88	**Supplemental Rate Charges**									
89	Avista	10.17	9.35	10.07	9.74	11.36	11.18	11.63	11.86	11.86
90	Idaho Power	-	-	-	-	-	-	0.21	2.51	4.44
91	Northwestern Energy PNWR	5.50	3.37	2.36	0.38	-	-	-	-	-
92	Pacificorp	11.19	10.61	10.38	9.70	9.64	9.32	9.41	8.20	7.93
93	Portland General	17.99	18.84	19.68	20.02	21.46	22.45	24.37	23.35	23.26
94	Puget Sound Energy	19.33	19.39	20.02	20.85	21.43	21.87	23.00	22.48	22.91
95	Clark County PUD	8.13	8.58	8.63	9.36	9.59	9.57	9.81	10.15	10.03
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	1.74	2.30	1.06	1.70	0.69	1.05	0.35	1.13	0.42
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	52.15	52.51	55.94	57.17	57.83	59.51	60.35	63.79
104	Idaho Power	46.32	47.64	48.31	49.43	50.38	52.38	52.85	53.89
105	Northwestern Energy PNWR	50.93	51.27	52.93	57.14	59.06	60.03	59.68	59.14
106	Pacificorp	53.74	55.13	58.87	60.30	61.37	63.08	63.77	64.40
107	Portland General	58.57	58.96	62.06	64.72	65.19	67.41	68.49	69.94
108	Puget Sound Energy	57.88	59.29	62.28	64.00	65.51	68.30	70.34	70.27
109	Clark County PUD	53.22	53.57	56.53	58.94	59.39	61.65	61.52	61.87
110	Franklin	44.76	45.46	47.36	49.11	49.70	52.39	52.87	53.90
111	Grays Harbor	44.76	45.46	47.36	49.11	49.70	52.39	52.87	53.90
112	Snohomish	45.90	46.19	48.31	50.76	50.79	54.09	53.87	55.42
115	Load-Weighted Average	53.83	54.79	57.56	59.40	60.32	64.23	65.28	66.23
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.85	65.69	66.66	68.86	68.16	69.04
125	Franklin	-	-	37.73	42.70	41.15	43.92	45.52	46.57
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	48.96	51.90	51.61	55.41	54.64	56.79
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.58	66.47	68.29	70.40	71.67	73.96
131									
132	**Net Exchange Benefits**								
133	Avista	21,138.84	19,888.94	23,914.95	22,659.94	25,246.94	23,206.23	24,441.64	38,486.75
134	Idaho Power	7,344.80	9,994.11	4,401.18	1,506.63	3,515.77	-	-	-
135	Northwestern Energy PNWR	2,804.68	2,602.85	2,461.04	3,558.54	4,562.13	3,892.90	3,446.93	3,130.31
136	Pacificorp	61,007.14	64,155.79	74,822.70	72,984.05	83,986.50	80,305.78	81,642.42	93,158.27
137	Portland General	86,651.45	83,789.10	90,097.70	96,498.97	106,125.17	107,693.07	111,536.75	135,681.66
138	Puget Sound Energy	111,040.43	115,084.42	120,446.64	120,636.34	141,130.72	148,234.46	163,184.30	182,172.78
139	Clark County PUD	15,916.22	15,157.70	16,842.20	18,164.11	19,738.83	19,527.36	17,990.40	19,418.03
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,962.26	1,903.68	2,391.39	4,165.46	3,019.02	4,860.20	2,830.68	5,044.41
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	308,865.82	312,576.57	335,377.80	340,174.04	387,325.08	387,720.00	405,073.12	477,092.20
146	IOU Exchange	289,987.34	295,515.20	316,144.20	317,844.47	364,567.23	363,332.44	384,252.03	452,629.76
147	COU Exchange	18,878.48	17,061.38	19,233.59	22,329.57	22,757.85	24,387.56	20,821.09	24,462.44
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,674,230.70							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	65.36	67.61	69.09	71.38	73.14	74.03	75.05	78.31	79.23
104	Idaho Power	55.20	58.26	59.02	61.65	61.78	62.85	63.63	68.96	71.81
105	Northwestern Energy PNWR	60.69	61.63	61.39	62.02	61.78	62.85	63.42	66.45	67.37
106	Pacificorp	66.39	68.87	69.40	71.34	71.42	72.18	72.82	74.65	75.29
107	Portland General	73.19	77.11	78.70	81.67	83.23	85.31	87.79	89.79	90.63
108	Puget Sound Energy	74.53	77.66	79.05	82.50	83.21	84.72	86.42	88.93	90.27
109	Clark County PUD	63.33	66.88	67.68	71.05	71.38	72.42	73.19	76.59	77.36
110	Franklin	55.21	58.30	59.05	61.69	61.79	62.85	63.38	66.44	67.33
111	Grays Harbor	55.21	58.30	59.05	61.69	61.79	62.85	63.38	66.44	67.33
112	Snohomish	56.95	60.60	60.10	63.39	62.48	63.90	63.73	67.58	67.75
115	Load-Weighted Average	69.04	72.17	73.22	76.06	77.00	78.39	77.65	80.54	81.73
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	70.02	73.49	74.49	77.64	78.69	80.15	81.07	84.95	86.05
125	Franklin	45.16	48.25	46.50	49.68	47.51	48.98	47.77	52.14	51.15
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	58.38	62.38	60.94	64.59	63.00	64.75	64.01	68.51	68.11
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.87	79.12	80.77	82.43	84.52	86.66	88.70	91.73	93.70
131										
132	**Net Exchange Benefits**									
133	Avista	36,768.93	32,228.41	36,122.04	31,668.10	40,701.48	43,220.18	45,512.64	48,452.93	51,819.04
134	Idaho Power	-	-	-	-	-	-	1,193.75	14,418.61	26,849.50
135	Northwestern Energy PNWR	3,018.57	1,744.88	1,261.81	181.60	-	-	-	-	-
136	Pacificorp	91,719.96	82,394.48	83,368.16	70,172.62	76,417.61	79,288.93	80,462.81	72,784.34	74,786.52
137	Portland General	140,576.39	139,486.01	150,599.12	138,022.31	161,893.26	181,702.40	198,276.66	197,037.18	208,564.15
138	Puget Sound Energy	200,046.80	191,292.18	205,544.32	193,929.36	219,543.91	241,847.68	257,272.55	262,529.67	285,905.10
139	Clark County PUD	18,165.61	17,914.24	18,446.31	17,819.92	19,823.15	20,930.09	21,336.34	22,645.75	23,594.44
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	5,298.12	6,539.62	3,071.44	4,402.90	1,927.13	3,132.99	1,027.98	3,439.81	1,344.46
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	495,594.36	471,599.80	498,413.20	456,196.81	520,306.53	570,122.27	605,082.71	621,308.30	672,863.22
146	IOU Exchange	472,130.63	447,145.95	476,895.45	433,973.99	498,556.26	546,059.19	582,718.40	595,222.74	647,924.31
147	COU Exchange	23,463.73	24,453.85	21,517.74	22,222.82	21,750.28	24,063.08	22,364.31	26,085.56	24,938.90
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	44,562.23	44,875.33	42,083.89	38,883.49	39,382.69
4	7(b)(2) Trigger	12.87	13.07	14.20	14.25	14.87	14.70	15.40	15.55
5	7(b)(3) Rate Protection	777,347.52	797,525.32	877,517.07	887,457.25	933,147.04	927,235.10	983,016.59	1,000,238.95
6									
7	**Allocated Costs**								
8	7(b) Loads	4,415,189.46	4,527,689.08	4,619,928.89	4,837,450.58	4,950,040.42	5,092,508.34	5,040,559.68	5,185,618.80
9	PF Preference	2,472,266.95	2,540,507.23	2,692,790.93	2,819,579.22	2,885,833.83	3,054,629.29	3,132,754.62	3,216,104.88
10	PF Exchange	1,942,922.51	1,987,181.85	1,927,137.97	2,017,871.36	2,064,206.59	2,037,879.04	1,907,805.06	1,969,513.92
11	7(c) Loads	117,407.59	119,219.72	124,820.05	129,725.82	132,000.40	138,773.86	140,610.96	143,334.28
12	7(f) Loads	0.57	0.54	0.58	0.59	0.60	0.65	0.68	0.70
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(777,347.52)	(797,525.32)	(877,517.07)	(887,457.25)	(933,147.04)	(927,235.10)	(983,016.59)	(1,000,238.95)
16	PF Exchange	512,877.56	540,357.13	581,458.82	598,638.39	629,104.42	615,751.61	639,108.61	653,202.43
17	7(c) Rates	32,325.46	33,860.90	39,327.81	40,179.73	41,929.97	43,762.19	49,160.79	49,608.01
18	7(f) Rates	0.09	0.10	0.12	0.12	0.12	0.13	0.14	0.15
19	SP Sales	232,144.41	223,307.19	256,730.34	248,639.00	262,112.53	267,721.16	294,747.04	297,428.36
20	Secondary Reduction	(232,144.41)	(223,307.19)	(256,730.34)	(248,639.00)	(262,112.53)	(267,721.16)	(294,747.04)	(297,428.36)
21									
22	**Pre-Final Rates**								
23	PF Preference	28.07	28.56	29.38	31.03	31.12	33.72	33.67	34.46
24	PF Exchange	51.75	52.95	56.73	58.72	60.02	63.06	65.50	66.60
25	Industrial Firm	50.06	51.32	55.03	56.96	58.15	61.20	63.62	64.69
26	New Resources	75.33	73.17	79.35	80.77	82.86	88.47	93.92	96.63
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	117,407.59	119,219.72	124,820.05	129,725.82	132,000.40	138,773.86	140,610.96	143,334.28
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	81,015.38	82,217.98	84,561.40	89,315.18	89,834.58	97,073.45	96,911.76	99,178.02
34	Allocated Preference	1,694,919.43	1,742,981.91	1,815,273.85	1,932,121.97	1,952,686.79	2,127,394.20	2,149,738.04	2,215,865.93
35	Numerator	37,156.40	37,763.84	41,020.75	41,172.74	42,930.01	42,462.50	44,461.30	44,918.36
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	35,461.38	36,062.73	39,194.92	39,353.56	41,041.86	40,609.48	42,543.41	42,994.03
38									
39	**7(c)(2) Delta**								
40	PF Exchange	35,461.38	36,062.73	39,194.92	39,353.56	41,041.85	40,609.48	42,543.41	42,994.02
41	Industrial Firm	(35,461.38)	(36,062.73)	(39,194.92)	(39,353.56)	(41,041.86)	(40,609.48)	(42,543.41)	(42,994.03)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,694,919.43	1,742,981.91	1,815,273.85	1,932,121.97	1,952,686.79	2,127,394.20	2,149,738.04	2,215,865.93
46	PF Exchange	1,978,383.88	2,023,244.58	1,966,332.88	2,057,224.92	2,105,248.44	2,078,488.52	1,950,348.47	2,012,507.95
47	Industrial Firm	114,271.66	117,017.89	124,952.94	130,551.99	132,888.51	141,926.57	147,228.34	149,948.27
48	New Resources	0.66	0.64	0.70	0.71	0.73	0.78	0.83	0.85
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	40,924.39	45,145.84	41,196.49	41,841.48	49,360.43	49,927.42	50,372.05
4	7(b)(2) Trigger	16.70	16.73	17.23	16.74	17.59	17.46	18.03	18.02	18.36
5	7(b)(3) Rate Protection	1,081,772.07	1,085,564.08	1,121,583.05	1,093,217.03	1,155,095.94	1,147,388.50	1,188,577.68	1,191,847.40	1,224,900.31
6										
7	**Allocated Costs**									
8	7(b) Loads	5,527,713.71	5,881,058.22	5,816,659.45	6,305,742.62	6,138,592.69	6,266,813.64	6,772,549.44	7,154,608.23	7,326,777.09
9	PF Preference	3,307,901.08	3,501,626.16	3,571,086.43	3,727,895.36	3,771,781.77	3,828,875.79	3,873,108.48	4,077,179.19	4,174,505.23
10	PF Exchange	2,219,812.63	2,379,432.06	2,245,573.02	2,577,847.26	2,366,810.92	2,437,937.85	2,899,440.95	3,077,429.03	3,152,271.86
11	7(c) Loads	146,590.36	154,730.01	157,345.18	163,778.61	165,057.04	167,128.36	168,512.64	176,864.54	179,857.88
12	7(f) Loads	0.71	0.73	0.80	0.80	0.85	0.83	0.82	0.84	0.91
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,081,772.07)	(1,085,564.08)	(1,121,583.05)	(1,093,217.03)	(1,155,095.94)	(1,147,388.50)	(1,188,577.68)	(1,191,847.40)	(1,224,900.31)
16	PF Exchange	734,488.92	740,381.06	746,552.78	751,157.74	770,561.59	769,368.16	839,098.12	844,225.41	869,877.38
17	7(c) Rates	50,524.87	50,219.33	54,561.69	49,764.87	55,944.40	54,996.70	50,844.41	50,574.16	51,650.90
18	7(f) Rates	0.15	0.15	0.16	0.15	0.16	0.16	0.15	0.15	0.15
19	SP Sales	296,758.13	294,963.55	320,468.42	292,294.28	328,589.79	323,023.48	298,634.99	297,047.67	303,371.88
20	Secondary Reduction	(296,758.13)	(294,963.55)	(320,468.42)	(292,294.28)	(328,589.79)	(323,023.48)	(298,634.99)	(297,047.67)	(303,371.88)
21										
22	**Pre-Final Rates**									
23	PF Preference	34.36	37.23	37.64	40.36	39.86	40.81	40.71	43.62	44.22
24	PF Exchange	67.95	70.75	73.11	73.74	76.16	76.65	75.74	78.55	79.85
25	Industrial Firm	65.90	68.71	71.04	71.59	73.89	74.47	73.54	76.25	77.40
26	New Resources	98.05	100.66	109.60	108.31	115.23	113.05	110.26	113.29	120.61
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	146,590.36	154,730.01	157,345.18	163,778.61	165,057.04	167,128.36	168,512.64	176,864.54	179,857.88
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	99,165.68	107,168.29	108,335.61	116,158.74	115,039.02	117,454.22	117,190.55	125,554.82	127,623.20
34	Allocated Preference	2,226,129.01	2,416,062.09	2,449,503.38	2,634,678.33	2,616,685.82	2,681,487.29	2,684,530.80	2,885,331.80	2,949,604.92
35	Numerator	48,188.88	48,323.82	49,771.68	48,381.97	50,782.21	50,436.24	52,084.19	52,071.83	52,998.86
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	46,133.79	46,271.38	47,663.63	46,338.96	48,643.66	48,319.74	49,905.61	49,900.42	50,800.82
38										
39	**7(c)(2) Delta**									
40	PF Exchange	46,133.79	46,271.37	47,663.63	46,338.96	48,643.66	48,319.74	49,905.61	49,900.41	50,800.81
41	Industrial Firm	(46,133.79)	(46,271.38)	(47,663.63)	(46,338.96)	(48,643.66)	(48,319.74)	(49,905.61)	(49,900.42)	(50,800.82)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,226,129.01	2,416,062.09	2,449,503.38	2,634,678.33	2,616,685.82	2,681,487.29	2,684,530.80	2,885,331.80	2,949,604.92
46	PF Exchange	2,265,946.41	2,425,703.43	2,293,236.64	2,624,186.22	2,415,454.58	2,486,257.59	2,949,346.56	3,127,329.45	3,203,072.67
47	Industrial Firm	150,981.44	158,677.96	164,243.24	167,204.52	172,357.78	173,805.31	169,451.44	177,538.29	180,707.96
48	New Resources	0.87	0.89	0.96	0.95	1.02	0.99	0.97	1.00	1.06
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	28.07	28.56	29.38	31.03	31.12	33.72	33.67	34.46
52	without T2 Costs	28.01	28.40	29.32	30.94	31.01	33.57	33.46	34.19
53	Interim PF Exchange	45.86	46.56	48.64	50.34	51.08	53.64	54.49	55.51
54	COU Base PF Exchange	45.10	45.82	47.81	49.51	50.18	52.74	53.46	54.49
55	IOU Base PF Exchange	45.11	45.86	47.80	49.50	50.17	52.72	53.44	54.47
56	Industrial Firm	38.21	39.23	41.89	43.77	44.43	47.58	49.36	50.27
57	New Resources	75.65	73.51	79.72	81.14	83.24	88.85	94.33	97.04
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	49,192.30	46,590.44	56,860.35	54,017.46	56,905.76	51,526.41	53,772.69	78,744.53
61	Idaho Power	15,323.43	21,755.93	7,818.88	982.84	4,976.47	-	-	-
62	Northwestern Energy PNWR	6,490.92	6,056.47	5,751.32	8,481.90	10,329.06	8,660.03	7,548.92	6,225.42
63	Pacificorp	142,660.28	151,563.68	179,339.95	175,467.44	191,270.04	179,975.31	182,220.43	190,953.48
64	Portland General	204,228.45	199,218.15	217,049.42	233,433.07	243,100.07	242,642.69	251,292.76	280,969.27
65	Puget Sound Energy	261,511.26	273,728.78	290,239.38	291,602.79	323,404.86	334,230.41	368,499.48	377,386.62
66	Clark County PUD	37,166.98	35,653.01	36,505.47	39,520.89	40,523.11	39,384.51	35,617.32	34,700.37
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	5,844.58	3,261.39	-	-	-	(19.58)	-	-
72	Total	722,418.21	737,827.86	793,564.77	803,506.39	870,509.38	856,399.77	898,951.60	968,979.69
73									
74	**Allocated 7b3**								
75	Avista	34,923.85	34,121.07	41,662.57	40,244.76	41,124.96	37,047.50	38,229.63	53,082.76
76	Idaho Power	10,878.80	15,933.22	5,729.03	732.25	3,596.42	-	-	-
77	Northwestern Energy PNWR	4,608.20	4,435.53	4,214.09	6,319.29	7,464.66	6,226.56	5,366.89	4,196.64
78	Pacificorp	101,281.03	110,999.49	131,405.53	130,728.95	138,228.07	129,402.28	129,549.41	128,724.35
79	Portland General	144,991.07	145,899.81	159,035.91	173,915.23	175,684.87	174,460.14	178,656.30	189,405.22
80	Puget Sound Energy	185,658.74	200,468.57	212,663.48	217,253.56	233,719.97	240,311.74	261,984.28	254,401.47
81	Clark County PUD	26,386.53	26,110.91	26,748.19	29,444.35	29,285.46	28,317.47	25,322.10	23,391.99
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,149.34	2,388.52	-	-	-	(14.08)	-	-
87									
88	**Supplemental Rate Charges**								
89	Avista	8.77	8.50	10.29	9.84	9.96	8.88	9.01	12.30
90	Idaho Power	1.65	2.42	0.86	0.11	0.53	-	-	-
91	Northwestern Energy PNWR	7.27	6.95	6.58	9.80	11.51	9.54	8.17	6.34
92	Pacificorp	10.70	11.77	13.92	13.78	14.43	13.44	13.31	13.08
93	Portland General	16.59	16.57	17.86	19.33	19.27	18.99	19.24	20.17
94	Puget Sound Energy	15.75	16.97	18.13	18.42	19.68	20.12	21.57	20.59
95	Clark County PUD	10.08	9.87	10.03	10.94	10.79	10.46	9.35	8.64
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.14	0.65	-	-	-	(0.00)	-	-
101									

7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	34.36	37.23	37.64	40.36	39.86	40.81	40.71	43.62	44.22
52	without T2 Costs	34.02	36.86	37.18	39.88	39.26	40.10	39.86	42.74	43.22
53	Interim PF Exchange	56.61	59.58	60.69	62.86	63.45	64.32	64.73	67.71	68.75
54	COU Base PF Exchange	55.56	58.63	59.61	61.94	62.29	63.23	63.76	66.78	67.71
55	IOU Base PF Exchange	55.54	58.59	59.58	61.89	62.26	63.22	63.79	66.78	67.74
56	Industrial Firm	50.48	53.20	55.06	56.06	57.63	58.27	56.81	59.52	60.42
57	New Resources	98.48	101.08	110.05	108.73	115.68	113.50	110.69	113.72	121.05
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	79,903.68	72,536.32	79,363.05	75,562.14	91,874.83	94,942.69	100,344.99	105,587.76	109,740.64
61	Idaho Power	-	-	-	-	-	-	93.29	29,614.53	55,229.52
62	Northwestern Energy PNWR	6,453.46	3,786.73	2,484.67	271.22	-	-	-	-	-
63	Pacificorp	199,667.50	185,888.88	183,340.65	167,425.29	171,731.90	173,526.66	176,645.00	157,516.95	157,029.77
64	Portland General	308,025.17	317,126.37	336,021.33	331,893.28	369,712.62	402,909.54	441,280.94	432,642.14	445,408.00
65	Puget Sound Energy	438,659.34	435,031.06	458,745.20	466,464.39	501,359.91	536,144.85	572,289.65	576,274.25	610,494.06
66	Clark County PUD	34,762.78	35,737.39	36,018.46	38,927.69	41,191.24	43,175.28	43,737.07	45,780.78	46,437.74
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	4.08	3,384.47	-	1,509.78	-	-	-	-	-
72	Total	1,067,476.01	1,053,491.22	1,095,973.36	1,082,053.79	1,175,870.50	1,250,699.02	1,334,390.94	1,347,416.41	1,424,339.73
73										
74	**Allocated 7b3**									
75	Avista	54,978.63	50,977.66	54,060.35	52,454.96	60,206.64	58,404.04	63,099.42	66,156.14	67,021.16
76	Idaho Power	-	-	-	-	-	-	58.66	18,555.02	33,729.95
77	Northwestern Energy PNWR	4,440.37	2,661.27	1,692.50	188.28	-	-	-	-	-
78	Pacificorp	137,383.48	130,640.49	124,887.59	116,226.01	112,537.90	106,745.02	111,078.76	98,692.44	95,901.73
79	Portland General	211,940.19	222,872.63	228,890.29	230,399.08	242,276.97	247,850.01	277,488.40	271,072.46	272,021.02
80	Puget Sound Energy	301,824.51	305,734.64	312,487.07	323,817.85	328,546.97	329,809.79	359,869.93	361,065.34	372,842.91
81	Clark County PUD	23,918.93	25,115.81	24,534.97	27,023.46	26,993.10	26,559.29	27,502.95	28,684.00	28,360.61
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	2.80	2,378.56	-	1,048.08	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	12.52	11.41	11.89	11.34	12.79	12.20	12.96	13.35	13.29
90	Idaho Power	-	-	-	-	-	-	0.01	2.66	4.84
91	Northwestern Energy PNWR	6.66	3.96	2.50	0.28	-	-	-	-	-
92	Pacificorp	13.80	12.98	12.27	11.29	10.81	10.14	10.43	9.17	8.81
93	Portland General	22.33	23.23	23.60	23.50	24.45	24.74	27.40	26.48	26.29
94	Puget Sound Energy	24.01	23.91	24.03	24.48	24.42	24.10	25.85	25.49	25.88
95	Clark County PUD	8.81	9.28	9.06	9.98	9.94	9.81	10.16	10.60	10.45
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	0.00	0.65	-	0.28	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	53.88	54.35	58.09	59.35	60.13	61.60	62.45	66.76
104	Idaho Power	46.77	48.28	48.66	49.61	50.70	52.72	53.44	54.47
105	Northwestern Energy PNWR	52.38	52.81	54.37	59.30	61.68	62.26	61.61	60.81
106	Pacificorp	55.81	57.63	61.72	63.28	64.60	66.17	66.75	67.55
107	Portland General	61.70	62.42	65.66	68.83	69.43	71.71	72.68	74.64
108	Puget Sound Energy	60.86	62.83	65.93	67.93	69.85	72.84	75.01	75.06
109	Clark County PUD	55.18	55.69	57.83	60.46	60.97	63.20	62.81	63.13
110	Franklin	45.10	45.82	47.81	49.51	50.18	52.74	53.46	54.49
111	Grays Harbor	45.10	45.82	47.81	49.51	50.18	52.74	53.46	54.49
112	Snohomish	46.24	46.47	47.81	49.51	50.18	52.74	53.46	54.49
115	Load-Weighted Average	55.92	57.20	60.98	62.97	64.19	67.40	69.92	71.10
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	61.49	64.20	65.11	67.29	66.62	67.30
125	Franklin	-	-	35.40	40.10	38.42	41.14	42.80	43.50
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	46.71	49.39	48.99	52.74	52.02	53.84
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.33	66.20	68.01	70.11	71.39	73.65
131									
132	**Net Exchange Benefits**								
133	Avista	14,268.45	12,469.37	15,197.77	13,772.70	15,780.80	14,478.91	15,543.06	25,661.77
134	Idaho Power	4,444.63	5,822.71	2,089.85	250.59	1,380.05	-	-	-
135	Northwestern Energy PNWR	1,882.72	1,620.94	1,537.23	2,162.61	2,864.40	2,433.47	2,182.02	2,028.78
136	Pacificorp	41,379.26	40,564.19	47,934.43	44,738.49	53,041.98	50,573.02	52,671.02	62,229.14
137	Portland General	59,237.38	53,318.34	58,013.51	59,517.84	67,415.20	68,182.54	72,636.46	91,564.05
138	Puget Sound Energy	75,852.52	73,260.21	77,575.90	74,349.23	89,684.89	93,918.68	106,515.20	122,985.15
139	Clark County PUD	10,780.45	9,542.10	9,757.27	10,076.54	11,237.65	11,067.04	10,295.23	11,308.38
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	1,695.25	872.87	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	209,540.65	197,470.73	212,105.95	204,868.00	241,404.96	240,653.66	259,842.99	315,777.27
146	IOU Exchange	197,064.95	187,055.76	202,348.68	194,791.46	230,167.31	229,586.62	249,547.76	304,468.89
147	COU Exchange	12,475.70	10,414.97	9,757.27	10,076.54	11,237.65	11,067.04	10,295.23	11,308.38
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$2,570,202.33							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	68.06	70.00	71.47	73.23	75.06	75.42	76.75	80.13	81.03
104	Idaho Power	55.54	58.59	59.58	61.89	62.26	63.22	63.80	69.44	72.58
105	Northwestern Energy PNWR	62.20	62.55	62.08	62.17	62.26	63.22	63.79	66.78	67.74
106	Pacificorp	69.35	71.57	71.85	73.18	73.07	73.36	74.22	75.94	76.55
107	Portland General	77.87	81.82	83.18	85.40	86.71	87.96	91.19	93.26	94.03
108	Puget Sound Energy	79.56	82.50	83.61	86.37	86.68	87.32	89.64	92.27	93.62
109	Clark County PUD	64.37	67.91	68.68	71.93	72.23	73.04	73.92	77.38	78.16
110	Franklin	55.56	58.63	59.61	61.94	62.29	63.23	63.76	66.78	67.71
111	Grays Harbor	55.56	58.63	59.61	61.94	62.29	63.23	63.76	66.78	67.71
112	Snohomish	55.56	59.28	59.61	62.23	62.29	63.23	63.76	66.78	67.71
115	Load-Weighted Average	72.44	75.43	77.87	78.58	80.97	81.66	80.83	83.73	85.01
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	68.36	71.83	72.92	76.32	77.46	79.18	79.92	83.69	84.82
125	Franklin	42.23	45.31	43.73	47.36	45.35	47.25	45.75	49.91	48.97
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	55.56	59.55	58.27	62.35	60.92	63.10	62.06	66.36	66.02
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.58	78.83	80.49	82.21	84.31	86.49	88.51	91.52	93.50
131										
132	**Net Exchange Benefits**									
133	Avista	24,925.05	21,558.66	25,302.70	23,107.18	31,668.19	36,538.64	37,245.57	39,431.62	42,719.48
134	Idaho Power	-	-	-	-	-	-	34.63	11,059.51	21,499.57
135	Northwestern Energy PNWR	2,013.08	1,125.46	792.17	82.94	-	-	-	-	-
136	Pacificorp	62,284.02	55,248.39	58,453.06	51,199.27	59,193.99	66,781.64	65,566.24	58,824.51	61,128.04
137	Portland General	96,084.97	94,253.74	107,131.04	101,494.19	127,435.65	155,059.52	163,792.54	161,569.67	173,386.98
138	Puget Sound Energy	136,834.83	129,296.42	146,258.13	142,646.54	172,812.94	206,335.06	212,419.72	215,208.91	237,651.15
139	Clark County PUD	10,843.86	10,621.58	11,483.48	11,904.23	14,198.14	16,615.98	16,234.11	17,096.77	18,077.13
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	1.27	1,005.90	-	461.70	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	332,987.09	313,110.17	349,420.57	330,896.06	405,308.91	481,330.86	495,292.81	503,191.00	554,462.35
146	IOU Exchange	322,141.96	301,482.68	337,937.09	318,530.13	391,110.77	464,714.87	479,058.70	486,094.23	536,385.21
147	COU Exchange	10,845.13	11,627.48	11,483.48	12,365.93	14,198.14	16,615.98	16,234.11	17,096.77	18,077.13
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	48,953.62	49,456.90	49,967.33
4	7(b)(2) Trigger	9.21	9.29	10.07	9.82	10.09	10.02	10.48	10.27
5	7(b)(3) Rate Protection	556,430.02	566,623.93	622,117.76	611,351.09	633,021.69	631,891.25	668,994.78	660,592.91
6									
7	**Allocated Costs**								
8	7(b) Loads	4,197,689.90	4,318,822.96	4,545,885.82	4,783,563.41	4,883,493.44	5,179,191.55	5,276,383.66	5,432,076.00
9	PF Preference	2,350,478.98	2,423,311.48	2,560,913.04	2,695,439.72	2,752,915.32	2,916,132.10	2,973,305.07	3,056,915.33
10	PF Exchange	1,847,210.92	1,895,511.48	1,984,972.78	2,088,123.69	2,130,578.12	2,263,059.45	2,303,078.59	2,375,160.66
11	7(c) Loads	111,586.25	113,684.86	118,676.11	123,987.36	125,885.40	132,460.68	133,436.70	136,223.38
12	7(f) Loads	0.56	0.53	0.56	0.57	0.59	0.62	0.63	0.65
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(556,430.02)	(566,623.93)	(622,117.76)	(611,351.09)	(633,021.69)	(631,891.25)	(668,994.78)	(660,592.91)
16	PF Exchange	515,138.45	524,829.74	576,375.60	566,697.52	587,033.31	586,363.96	625,537.85	618,091.90
17	7(c) Rates	32,467.96	32,887.90	35,994.55	35,137.95	36,161.11	35,825.47	37,829.98	36,997.84
18	7(f) Rates	0.10	0.10	0.11	0.10	0.11	0.11	0.11	0.11
19	SP Sales	8,823.51	8,906.20	9,747.50	9,515.52	9,827.17	9,701.71	5,626.84	5,503.06
20	Secondary Reduction	(8,823.51)	(8,906.20)	(9,747.50)	(9,515.52)	(9,827.17)	(9,701.71)	(5,626.84)	(5,503.06)
21									
22	**Pre-Final Rates**								
23	PF Preference	29.71	30.43	31.38	33.47	33.79	36.21	36.09	37.26
24	PF Exchange	49.78	50.71	53.48	55.04	55.97	58.21	59.22	59.90
25	Industrial Firm	48.16	49.14	51.85	53.35	54.18	56.42	57.42	58.07
26	New Resources	74.61	71.93	76.13	77.12	78.85	82.48	84.81	86.91
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	111,586.25	113,684.86	118,676.11	123,987.36	125,885.40	132,460.68	133,436.70	136,223.38
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	85,753.67	87,581.57	90,315.43	96,340.07	97,527.03	104,230.40	103,879.99	107,254.92
34	Allocated Preference	1,794,048.97	1,856,687.55	1,938,795.28	2,084,088.62	2,119,893.63	2,284,240.85	2,304,310.30	2,396,322.42
35	Numerator	26,596.77	26,865.39	29,122.78	28,409.39	29,122.56	28,992.38	30,318.82	29,730.56
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	25,383.47	25,655.21	27,826.53	27,154.15	27,841.68	27,727.19	29,010.98	28,456.88
38									
39	**7(c)(2) Delta**								
40	PF Exchange	25,383.47	25,655.21	27,826.52	27,154.15	27,841.68	27,727.18	29,010.98	28,456.88
41	Industrial Firm	(25,383.47)	(25,655.21)	(27,826.53)	(27,154.15)	(27,841.68)	(27,727.19)	(29,010.98)	(28,456.88)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,794,048.97	1,856,687.55	1,938,795.28	2,084,088.62	2,119,893.63	2,284,240.85	2,304,310.30	2,396,322.42
46	PF Exchange	1,872,594.39	1,921,166.68	2,012,799.31	2,115,277.84	2,158,419.80	2,290,786.64	2,332,089.57	2,403,617.54
47	Industrial Firm	118,670.74	120,917.55	126,844.14	131,971.15	134,204.83	140,558.97	142,255.71	144,764.34
48	New Resources	0.66	0.63	0.67	0.68	0.69	0.72	0.75	0.76
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	50,364.59	44,095.46	51,542.89	45,145.84	52,504.96	52,493.97	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	11.73	11.66	11.74	11.66	12.12	12.01	12.37	12.35	12.67
5	7(b)(3) Rate Protection	760,234.03	756,565.93	764,162.81	761,088.46	795,484.18	789,026.03	815,798.18	816,956.16	845,460.91
6										
7	**Allocated Costs**									
8	7(b) Loads	5,596,536.48	5,609,374.15	6,081,221.36	6,037,087.02	6,465,993.22	6,574,081.08	6,710,937.86	7,110,940.69	7,275,394.47
9	PF Preference	3,148,863.39	3,339,863.43	3,393,579.36	3,569,068.71	3,592,706.74	3,654,644.93	3,718,777.90	3,927,360.71	4,018,494.21
10	PF Exchange	2,447,673.09	2,269,510.72	2,687,642.00	2,468,018.31	2,873,286.48	2,919,436.15	2,992,159.96	3,183,579.97	3,256,900.26
11	7(c) Loads	139,505.83	147,546.82	149,509.16	156,768.36	157,184.25	159,512.73	161,775.49	170,345.77	173,107.61
12	7(f) Loads	0.68	0.73	0.75	0.80	0.79	0.77	0.79	0.82	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(760,234.03)	(756,565.93)	(764,162.81)	(761,088.46)	(795,484.18)	(789,026.03)	(815,798.18)	(816,956.16)	(845,460.91)
16	PF Exchange	716,545.99	707,309.86	721,196.44	712,617.39	751,530.99	745,421.05	771,162.62	772,704.32	800,021.42
17	7(c) Rates	42,552.81	47,976.14	41,849.88	47,211.54	42,811.06	42,471.90	43,475.69	43,101.95	44,258.73
18	7(f) Rates	0.12	0.14	0.12	0.14	0.13	0.12	0.13	0.13	0.13
19	SP Sales	1,135.12	1,279.79	1,116.36	1,259.39	1,142.00	1,132.96	1,159.73	1,149.76	1,180.62
20	Secondary Reduction	(1,135.12)	(1,279.79)	(1,116.36)	(1,259.39)	(1,142.00)	(1,132.96)	(1,159.73)	(1,149.76)	(1,180.62)
21										
22	**Pre-Final Rates**									
23	PF Preference	36.87	39.81	40.40	43.01	42.61	43.61	44.03	47.02	47.57
24	PF Exchange	62.83	67.51	66.14	70.45	69.04	69.81	70.94	73.78	75.04
25	Industrial Firm	60.87	65.55	64.15	68.39	66.87	67.72	68.81	71.56	72.67
26	New Resources	91.47	98.85	99.34	106.60	104.32	102.51	105.23	108.33	115.65
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	139,505.83	147,546.82	149,509.16	156,768.36	157,184.25	159,512.73	161,775.49	170,345.77	173,107.61
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	106,404.45	114,586.29	116,292.73	123,799.34	122,976.07	125,519.53	126,726.72	135,348.83	137,290.48
34	Allocated Preference	2,388,629.36	2,583,297.50	2,629,416.55	2,807,980.26	2,797,222.56	2,865,618.90	2,902,979.72	3,110,404.56	3,173,033.30
35	Numerator	33,865.57	33,722.64	33,978.53	33,731.12	34,972.38	34,755.30	35,810.87	35,759.04	36,581.32
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	32,421.32	32,290.35	32,539.39	32,306.77	33,499.61	33,296.84	34,312.97	34,267.88	35,064.16
38										
39	**7(c)(2) Delta**									
40	PF Exchange	32,421.32	32,290.34	32,539.39	32,306.77	33,499.61	33,296.83	34,312.97	34,267.87	35,064.16
41	Industrial Firm	(32,421.32)	(32,290.35)	(32,539.39)	(32,306.77)	(33,499.61)	(33,296.84)	(34,312.97)	(34,267.88)	(35,064.16)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,388,629.36	2,583,297.50	2,629,416.55	2,807,980.26	2,797,222.56	2,865,618.90	2,902,979.72	3,110,404.56	3,173,033.30
46	PF Exchange	2,480,094.40	2,301,801.07	2,720,181.39	2,500,325.08	2,906,786.09	2,952,732.98	3,026,472.93	3,217,847.85	3,291,964.42
47	Industrial Firm	149,637.32	163,232.62	158,819.65	171,673.13	166,495.71	168,687.79	170,938.21	179,179.84	182,302.18
48	New Resources	0.81	0.87	0.87	0.94	0.92	0.90	0.92	0.95	1.02
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	29.71	30.43	31.38	33.47	33.79	36.21	36.09	37.26
52	without T2 Costs	29.66	30.28	31.33	33.40	33.70	36.09	35.91	37.05
53	Interim PF Exchange	43.63	44.42	46.20	48.02	48.62	51.04	51.48	52.51
54	COU Base PF Exchange	43.08	43.89	45.67	47.51	48.05	50.53	50.94	51.99
55	IOU Base PF Exchange	43.10	43.93	45.66	47.51	48.05	50.53	50.95	52.00
56	Industrial Firm	39.68	40.54	42.53	44.24	44.87	47.12	47.69	48.53
57	New Resources	74.85	72.16	76.38	77.36	79.10	82.73	85.06	87.16
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	57,227.35	54,308.63	65,500.02	62,167.21	65,652.54	60,670.39	64,343.04	89,402.60
61	Idaho Power	28,605.54	34,413.20	22,061.35	14,406.99	19,395.89	7,199.15	8,762.05	6,124.86
62	Northwestern Energy PNWR	7,769.68	7,282.76	7,119.01	9,766.96	11,702.84	10,090.55	9,186.11	7,859.75
63	Pacificorp	161,755.61	169,689.59	199,478.87	194,379.32	211,557.48	201,075.41	206,465.29	215,252.64
64	Portland General	221,854.72	216,145.55	236,051.33	251,370.07	262,413.68	262,785.13	274,428.18	304,147.38
65	Puget Sound Energy	285,281.80	296,435.29	315,268.88	315,108.23	348,561.31	360,411.17	398,758.81	407,891.68
66	Clark County PUD	42,456.11	40,762.78	45,566.68	49,086.29	50,764.88	49,620.56	46,502.95	46,295.37
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	13,191.81	10,352.92	11,459.96	16,469.85	13,720.10	17,966.87	13,333.55	17,991.72
72	Total	818,142.62	829,390.71	902,506.09	912,754.91	983,768.72	969,819.22	1,021,779.97	1,094,965.99
73									
74	**Allocated 7b3**								
75	Avista	36,032.85	34,365.93	41,830.87	38,597.44	39,176.11	36,682.02	39,391.07	50,466.43
76	Idaho Power	18,011.30	21,776.31	14,089.24	8,944.80	11,573.89	4,352.69	5,364.16	3,457.39
77	Northwestern Energy PNWR	4,892.13	4,608.45	4,546.48	6,063.96	6,983.31	6,100.86	5,623.77	4,436.71
78	Pacificorp	101,848.42	107,377.79	127,394.99	120,683.30	126,240.33	121,572.53	126,398.89	121,506.89
79	Portland General	139,689.46	136,774.63	150,751.59	156,066.86	156,587.18	158,882.94	168,006.05	171,686.64
80	Puget Sound Energy	179,625.93	187,581.14	201,343.01	195,639.65	207,993.09	217,908.78	244,121.76	230,248.74
81	Clark County PUD	26,732.23	25,794.26	29,100.66	30,475.96	30,292.36	30,001.17	28,469.29	26,133.04
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	8,306.14	6,551.22	7,318.78	10,225.55	8,187.04	10,862.98	8,162.85	10,156.06
87									
88	**Supplemental Rate Charges**								
89	Avista	9.04	8.56	10.33	9.44	9.49	8.79	9.28	11.69
90	Idaho Power	2.73	3.31	2.11	1.33	1.70	0.64	0.78	0.50
91	Northwestern Energy PNWR	7.72	7.22	7.09	9.41	10.77	9.35	8.56	6.70
92	Pacificorp	10.76	11.39	13.50	12.72	13.18	12.63	12.99	12.34
93	Portland General	15.98	15.53	16.93	17.34	17.17	17.29	18.09	18.29
94	Puget Sound Energy	15.24	15.88	17.17	16.59	17.51	18.25	20.10	18.63
95	Clark County PUD	10.21	9.75	10.91	11.33	11.16	11.08	10.52	9.65
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	2.28	1.78	2.00	2.79	2.23	2.95	2.22	2.76
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	36.87	39.81	40.40	43.01	42.61	43.61	44.03	47.02	47.57
52	without T2 Costs	36.58	39.50	40.03	42.62	42.11	43.02	43.32	46.31	46.74
53	Interim PF Exchange	53.73	56.77	57.43	60.12	60.18	61.14	62.03	65.08	66.05
54	COU Base PF Exchange	53.07	56.10	56.84	59.46	59.51	60.53	61.37	64.46	65.31
55	IOU Base PF Exchange	53.09	56.10	56.86	59.46	59.54	60.58	61.45	64.52	65.40
56	Industrial Firm	50.03	54.72	53.25	57.55	55.67	56.55	57.31	60.07	60.95
57	New Resources	91.75	99.14	99.62	106.89	104.60	102.79	105.52	108.62	115.94
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	90,676.73	83,677.26	91,726.20	86,813.26	104,694.04	107,592.39	111,729.54	116,792.97	121,512.67
61	Idaho Power	8,710.91	-	2,456.74	-	6,123.62	4,363.20	16,344.05	45,361.85	71,517.47
62	Northwestern Energy PNWR	8,088.95	5,461.22	4,324.35	1,928.74	1,240.47	-	-	-	-
63	Pacificorp	224,081.24	210,984.74	211,022.49	192,466.05	200,091.53	201,343.53	201,529.72	181,862.94	182,454.14
64	Portland General	331,303.37	341,045.45	362,394.54	355,740.67	396,709.78	429,379.21	464,950.77	455,790.00	469,571.16
65	Puget Sound Energy	469,488.04	466,906.94	494,111.76	498,644.13	538,018.15	572,312.00	604,833.79	608,300.08	644,134.00
66	Clark County PUD	45,753.85	47,066.79	48,230.86	50,285.51	53,471.51	55,428.97	55,960.96	58,105.76	58,800.20
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	18,993.71	23,063.80	16,111.16	21,386.89	16,149.06	20,888.87	15,752.54	20,985.53	16,114.23
72	Total	1,197,096.79	1,178,206.20	1,230,378.11	1,207,265.24	1,316,498.16	1,391,308.18	1,471,101.37	1,487,199.14	1,564,103.87
73										
74	**Allocated 7b3**									
75	Avista	54,276.35	50,233.78	53,766.08	51,243.62	59,765.23	57,644.77	58,569.48	60,682.15	62,152.36
76	Idaho Power	5,214.09	-	1,440.04	-	3,495.70	2,337.67	8,567.68	23,568.66	36,580.38
77	Northwestern Energy PNWR	4,841.80	3,278.52	2,534.75	1,138.49	708.13	-	-	-	-
78	Pacificorp	134,128.26	126,659.99	123,692.60	113,607.72	114,223.47	107,873.80	105,643.43	94,490.56	93,323.23
79	Portland General	198,308.19	204,739.04	212,420.60	209,984.50	226,464.19	230,048.46	243,730.76	236,814.89	240,180.33
80	Puget Sound Energy	281,021.36	280,297.19	289,627.75	294,336.71	307,130.94	306,627.55	317,058.51	316,054.58	329,467.25
81	Clark County PUD	27,386.87	28,255.50	28,270.92	29,682.23	30,524.54	29,697.17	29,335.16	30,190.02	30,075.63
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	11,369.06	13,845.84	9,443.69	12,624.12	9,218.79	11,191.63	8,257.60	10,903.46	8,242.25
87										
88	**Supplemental Rate Charges**									
89	Avista	12.36	11.24	11.83	11.08	12.70	12.04	12.03	12.25	12.33
90	Idaho Power	0.76	-	0.21	-	0.50	0.34	1.23	3.38	5.24
91	Northwestern Energy PNWR	7.26	4.88	3.75	1.67	1.03	-	-	-	-
92	Pacificorp	13.48	12.58	12.15	11.04	10.97	10.25	9.92	8.78	8.57
93	Portland General	20.89	21.34	21.90	21.42	22.85	22.96	24.07	23.13	23.21
94	Puget Sound Energy	22.36	21.92	22.27	22.25	22.82	22.40	22.77	22.32	22.87
95	Clark County PUD	10.09	10.44	10.44	10.96	11.24	10.97	10.84	11.15	11.08
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	3.08	3.76	2.56	3.43	2.50	3.04	2.24	2.96	2.23
101										

7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	52.14	52.49	56.00	56.95	57.54	59.32	60.23	63.69
104	Idaho Power	45.83	47.24	47.78	48.84	49.75	51.17	51.73	52.50
105	Northwestern Energy PNWR	50.81	51.16	52.76	56.92	58.82	59.88	59.51	58.70
106	Pacificorp	53.85	55.32	59.16	60.23	61.23	63.16	63.94	64.34
107	Portland General	59.08	59.47	62.60	64.85	65.22	67.82	69.04	70.29
108	Puget Sound Energy	58.34	59.81	62.83	64.10	65.56	68.78	71.05	70.63
109	Clark County PUD	53.29	53.64	56.57	58.84	59.21	61.62	61.46	61.64
110	Franklin	43.08	43.89	45.67	47.51	48.05	50.53	50.94	51.99
111	Grays Harbor	43.08	43.89	45.67	47.51	48.05	50.53	50.94	51.99
112	Snohomish	45.37	45.67	47.66	50.30	50.27	53.48	53.16	54.75
115	Load-Weighted Average	53.95	54.95	57.73	59.29	60.14	62.54	63.63	64.40
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.75	65.75	66.76	68.86	68.12	69.09
125	Franklin	-	-	37.56	42.81	41.32	43.92	45.45	46.66
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	48.80	52.00	51.78	55.41	54.57	56.87
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.56	66.48	68.31	70.40	71.67	73.97
131									
132	**Net Exchange Benefits**								
133	Avista	21,194.50	19,942.70	23,669.15	23,569.77	26,476.43	23,988.37	24,951.97	38,936.17
134	Idaho Power	10,594.24	12,636.89	7,972.11	5,462.20	7,822.00	2,846.46	3,397.89	2,667.47
135	Northwestern Energy PNWR	2,877.55	2,674.31	2,572.53	3,703.00	4,719.54	3,989.69	3,562.33	3,423.04
136	Pacificorp	59,907.19	62,311.80	72,083.88	73,696.01	85,317.15	79,502.88	80,066.40	93,745.75
137	Portland General	82,165.26	79,370.91	85,299.74	95,303.21	105,826.50	103,902.19	106,422.14	132,460.74
138	Puget Sound Energy	105,655.87	108,854.15	113,925.87	119,468.58	140,568.22	142,502.39	154,637.05	177,642.94
139	Clark County PUD	15,723.88	14,968.52	16,466.02	18,610.33	20,472.52	19,619.39	18,033.66	20,162.33
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	4,885.67	3,801.70	4,141.18	6,244.30	5,533.06	7,103.89	5,170.70	7,835.66
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	303,004.16	304,560.97	326,130.49	346,057.39	396,735.41	383,455.26	396,242.12	476,874.09
146	IOU Exchange	282,394.61	285,790.75	305,523.29	321,202.76	370,729.83	356,731.98	373,037.77	448,876.10
147	COU Exchange	20,609.55	18,770.22	20,607.20	24,854.63	26,005.58	26,723.28	23,204.35	27,997.99
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,755,232.85							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	65.45	67.34	68.69	70.54	72.24	72.62	73.48	76.76	77.73
104	Idaho Power	53.85	56.10	57.07	59.46	60.04	60.92	62.69	67.90	70.65
105	Northwestern Energy PNWR	60.35	60.98	60.61	61.13	60.57	60.58	61.45	64.52	65.40
106	Pacificorp	66.57	68.68	69.01	70.50	70.51	70.83	71.38	73.29	73.98
107	Portland General	73.99	77.44	78.76	80.88	82.39	83.55	85.52	87.65	88.62
108	Puget Sound Energy	75.45	78.02	79.13	81.71	82.36	82.98	84.23	86.83	88.28
109	Clark County PUD	63.16	66.53	67.29	70.43	70.75	71.50	72.20	75.61	76.39
110	Franklin	53.07	56.10	56.84	59.46	59.51	60.53	61.37	64.46	65.31
111	Grays Harbor	53.07	56.10	56.84	59.46	59.51	60.53	61.37	64.46	65.31
112	Snohomish	56.15	59.86	59.41	62.89	62.00	63.56	63.61	67.42	67.54
115	Load-Weighted Average	67.32	72.18	70.89	75.29	73.85	74.81	76.02	78.96	80.19
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	69.93	73.48	74.66	78.04	79.20	81.00	82.04	85.92	86.97
125	Franklin	44.99	48.23	46.79	50.39	48.42	50.48	49.47	53.85	52.77
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	58.22	62.36	61.22	65.27	63.88	66.20	65.65	70.16	69.67
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.86	79.12	80.79	82.50	84.61	86.80	88.86	91.89	93.85
131										
132	**Net Exchange Benefits**									
133	Avista	36,400.38	33,443.48	37,960.12	35,569.64	44,928.81	49,947.63	53,160.06	56,110.83	59,360.32
134	Idaho Power	3,496.82	-	1,016.70	-	2,627.91	2,025.53	7,776.38	21,793.19	34,937.10
135	Northwestern Energy PNWR	3,247.15	2,182.70	1,789.60	790.26	532.34	-	-	-	-
136	Pacificorp	89,952.98	84,324.75	87,329.89	78,858.33	85,868.06	93,469.73	95,886.30	87,372.38	89,130.91
137	Portland General	132,995.18	136,306.40	149,973.95	145,756.17	170,245.59	199,330.75	221,220.01	218,975.11	229,390.83
138	Puget Sound Energy	188,466.68	186,609.75	204,484.01	204,307.42	230,887.21	265,684.46	287,775.28	292,245.50	314,666.75
139	Clark County PUD	18,366.98	18,811.29	19,959.94	20,603.28	22,946.97	25,731.79	26,625.79	27,915.74	28,724.56
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	7,624.65	9,217.96	6,667.47	8,762.76	6,930.27	9,697.24	7,494.94	10,082.08	7,871.99
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	480,550.81	470,896.33	509,181.67	494,647.85	564,967.17	645,887.13	699,938.75	714,494.82	764,082.45
146	IOU Exchange	454,559.18	442,867.08	482,554.26	465,281.81	535,089.92	610,458.09	665,818.02	676,497.00	727,485.90
147	COU Exchange	25,991.62	28,029.25	26,627.41	29,366.04	29,877.24	35,429.04	34,120.73	37,997.82	36,596.55
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	8.40	8.51	9.28	9.02	9.33	9.21	9.68	9.45
5	7(b)(3) Rate Protection	507,203.00	519,055.94	573,185.57	561,340.10	585,377.74	580,851.13	618,283.09	607,987.82
6									
7	**Allocated Costs**								
8	7(b) Loads	4,336,617.39	4,451,730.49	4,703,182.05	4,931,233.02	5,037,322.87	5,021,764.58	5,125,361.79	5,272,806.83
9	PF Preference	2,428,270.85	2,497,886.51	2,649,525.46	2,778,648.51	2,839,631.81	3,012,195.20	3,074,939.47	3,157,733.04
10	PF Exchange	1,908,346.54	1,953,843.98	2,053,656.59	2,152,584.51	2,197,691.06	2,009,569.37	2,050,422.32	2,115,073.78
11	7(c) Loads	115,304.62	117,206.85	122,808.90	127,838.40	129,874.85	136,835.46	138,010.10	140,727.21
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.69
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(507,203.00)	(519,055.94)	(573,185.57)	(561,340.10)	(585,377.74)	(580,851.13)	(618,283.09)	(607,987.82)
16	PF Exchange	334,641.88	351,682.34	389,890.35	388,282.31	404,637.43	385,727.44	414,555.10	409,214.79
17	7(c) Rates	21,091.68	22,037.80	24,348.58	24,075.35	24,925.57	27,414.10	29,122.41	28,414.11
18	7(f) Rates	0.06	0.06	0.07	0.07	0.07	0.08	0.09	0.08
19	SP Sales	151,469.38	145,335.73	158,946.57	148,982.37	155,814.67	167,709.51	174,605.49	170,358.83
20	Secondary Reduction	(151,469.38)	(145,335.73)	(158,946.57)	(148,982.37)	(155,814.67)	(167,709.51)	(174,605.49)	(170,358.83)
21									
22	**Pre-Final Rates**								
23	PF Preference	31.81	32.43	33.60	35.61	35.93	38.54	38.48	39.65
24	PF Exchange	47.27	48.30	51.02	52.67	53.60	56.92	57.90	58.60
25	Industrial Firm	45.60	46.68	49.34	50.93	51.76	55.07	56.03	56.71
26	New Resources	71.29	68.88	73.05	74.19	75.85	83.13	85.42	87.73
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	115,304.62	117,206.85	122,808.90	127,838.40	129,874.85	136,835.46	138,010.10	140,727.21
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	91,825.04	93,343.17	96,722.71	102,498.35	103,708.37	110,942.75	110,747.86	114,121.84
34	Allocated Preference	1,921,067.85	1,978,830.58	2,076,339.89	2,217,308.41	2,254,254.07	2,431,344.07	2,456,656.38	2,549,745.23
35	Numerator	24,243.77	24,625.79	26,848.29	26,102.15	26,930.67	26,654.81	28,024.34	27,367.47
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	23,137.81	23,516.49	25,653.27	24,948.85	25,746.20	25,491.62	26,815.48	26,195.03
38									
39	**7(c)(2) Delta**								
40	PF Exchange	23,137.81	23,516.49	25,653.27	24,948.85	25,746.20	25,491.62	26,815.47	26,195.03
41	Industrial Firm	(23,137.81)	(23,516.49)	(25,653.27)	(24,948.85)	(25,746.20)	(25,491.62)	(26,815.48)	(26,195.03)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,921,067.85	1,978,830.58	2,076,339.89	2,217,308.41	2,254,254.07	2,431,344.07	2,456,656.38	2,549,745.23
46	PF Exchange	1,931,484.35	1,977,360.47	2,079,309.86	2,177,533.36	2,223,437.25	2,035,060.99	2,077,237.80	2,141,268.81
47	Industrial Firm	113,258.50	115,728.16	121,504.21	126,964.90	129,054.22	138,757.95	140,317.03	142,946.29
48	New Resources	0.63	0.61	0.64	0.65	0.67	0.73	0.75	0.77
49									

Table 10.4.3.6.32
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	45,575.26	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	10.88	10.84	10.86	10.81	11.15	11.08	11.48	11.50	11.88
5	7(b)(3) Rate Protection	705,147.67	703,183.88	706,701.57	705,560.05	731,814.61	728,425.77	756,973.63	760,583.15	792,325.31
6										
7	**Allocated Costs**									
8	7(b) Loads	5,455,156.26	5,809,145.43	5,917,479.01	6,234,599.65	6,284,377.03	6,386,368.84	6,900,047.35	7,299,643.95	7,469,985.98
9	PF Preference	3,264,481.16	3,458,808.75	3,510,696.30	3,685,836.31	3,709,342.96	3,772,411.18	3,823,570.43	4,031,581.21	4,125,974.96
10	PF Exchange	2,190,675.09	2,350,336.68	2,406,782.71	2,548,763.34	2,575,034.07	2,613,957.65	3,076,476.91	3,268,062.74	3,344,011.02
11	7(c) Loads	144,656.17	152,828.67	154,680.24	161,922.22	162,312.01	164,661.64	166,355.68	174,886.46	177,758.08
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(705,147.67)	(703,183.88)	(706,701.57)	(705,560.05)	(731,814.61)	(728,425.77)	(756,973.63)	(760,583.15)	(792,325.31)
16	PF Exchange	478,772.90	479,588.48	483,785.34	484,795.67	504,322.20	501,845.24	545,564.00	549,789.15	574,042.35
17	7(c) Rates	32,934.38	32,530.02	32,431.21	32,118.15	33,096.98	32,964.32	30,757.16	30,667.59	31,757.13
18	7(f) Rates	0.10	0.10	0.10	0.09	0.10	0.10	0.09	0.09	0.09
19	SP Sales	193,440.29	191,065.29	190,484.93	188,646.13	194,395.33	193,616.12	180,652.38	180,126.32	186,525.73
20	Secondary Reduction	(193,440.29)	(191,065.29)	(190,484.93)	(188,646.13)	(194,395.33)	(193,616.12)	(180,652.38)	(180,126.32)	(186,525.73)
21										
22	**Pre-Final Rates**									
23	PF Preference	39.50	42.46	43.08	45.65	45.35	46.32	46.51	49.45	49.97
24	PF Exchange	61.39	64.18	64.79	67.19	67.57	68.43	68.27	71.20	72.47
25	Industrial Firm	59.38	62.14	62.73	65.05	65.33	66.26	66.08	68.91	70.05
26	New Resources	92.18	94.75	100.25	102.50	105.18	103.65	101.84	105.03	112.25
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	144,656.17	152,828.67	154,680.24	161,922.22	162,312.01	164,661.64	166,355.68	174,886.46	177,758.08
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	114,008.68	122,230.14	124,013.90	131,395.60	130,902.97	133,332.32	133,869.26	142,337.03	144,240.01
34	Allocated Preference	2,559,333.50	2,755,624.87	2,803,994.73	2,980,276.27	2,977,528.35	3,043,985.42	3,066,596.80	3,270,998.07	3,333,649.65
35	Numerator	31,411.68	31,360.63	31,428.44	31,288.72	32,173.23	32,091.42	33,248.52	33,311.53	34,282.25
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	30,072.08	30,028.66	30,097.31	29,967.50	30,818.34	30,744.74	31,857.80	31,922.43	32,860.45
38										
39	**7(c)(2) Delta**									
40	PF Exchange	30,072.08	30,028.66	30,097.30	29,967.50	30,818.34	30,744.74	31,857.80	31,922.43	32,860.45
41	Industrial Firm	(30,072.08)	(30,028.66)	(30,097.31)	(29,967.50)	(30,818.34)	(30,744.74)	(31,857.80)	(31,922.43)	(32,860.45)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,559,333.50	2,755,624.87	2,803,994.73	2,980,276.27	2,977,528.35	3,043,985.42	3,066,596.80	3,270,998.07	3,333,649.65
46	PF Exchange	2,220,747.17	2,380,365.34	2,436,880.02	2,578,730.84	2,605,852.41	2,644,702.39	3,108,334.71	3,299,985.17	3,376,871.47
47	Industrial Firm	147,518.47	155,330.03	157,014.14	164,072.86	164,590.64	166,881.22	165,255.04	173,631.63	176,654.76
48	New Resources	0.81	0.83	0.88	0.90	0.93	0.91	0.89	0.92	0.99
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	31.81	32.43	33.60	35.61	35.93	38.54	38.48	39.65
52	without T2 Costs	31.77	32.30	33.56	35.56	35.86	38.45	38.34	39.48
53	Interim PF Exchange	44.87	45.60	47.59	49.31	49.96	52.60	53.12	54.12
54	COU Base PF Exchange	44.37	45.12	47.11	48.85	49.44	52.06	52.55	53.57
55	IOU Base PF Exchange	44.38	45.16	47.10	48.85	49.43	52.05	52.54	53.56
56	Industrial Firm	37.87	38.80	40.74	42.57	43.15	46.52	47.04	47.92
57	New Resources	71.51	69.09	73.29	74.41	76.08	83.37	85.67	87.98
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	52,094.98	49,397.32	59,688.35	56,697.88	59,946.01	54,334.01	57,604.43	82,651.75
61	Idaho Power	20,121.61	26,359.01	12,480.83	5,397.99	9,988.44	-	-	-
62	Northwestern Energy PNWR	6,952.87	6,502.44	6,199.00	8,904.55	10,806.57	9,099.26	8,142.40	6,824.56
63	Pacificorp	149,558.50	158,155.55	185,931.98	181,687.48	198,321.65	186,453.96	191,009.16	199,861.49
64	Portland General	210,595.97	205,374.16	223,269.27	239,332.48	249,813.19	248,827.30	259,679.32	289,466.31
65	Puget Sound Energy	270,098.40	281,986.48	298,432.23	299,333.64	332,148.86	342,269.05	379,468.45	388,569.70
66	Clark County PUD	39,077.69	37,511.29	45,454.04	49,136.72	50,582.06	49,464.14	46,176.52	46,121.06
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	8,498.78	5,840.38	14,686.03	19,936.66	16,853.94	21,565.19	16,684.88	21,678.78
72	Total	756,998.81	771,126.63	846,141.72	860,427.40	928,460.70	912,012.92	958,765.15	1,035,173.64
73									
74	**Allocated 7b3**								
75	Avista	23,029.31	22,528.29	27,503.56	25,585.87	26,125.39	22,980.07	24,907.25	32,673.09
76	Idaho Power	8,895.04	12,021.37	5,750.99	2,435.93	4,353.12	-	-	-
77	Northwestern Energy PNWR	3,073.61	2,965.52	2,856.41	4,018.33	4,709.67	3,848.45	3,520.65	2,697.82
78	Pacificorp	66,114.42	72,128.90	85,674.87	81,989.53	86,431.62	78,858.98	82,589.38	79,007.30
79	Portland General	93,096.89	93,663.56	102,879.38	108,002.80	108,872.42	105,239.21	112,281.29	114,429.01
80	Puget Sound Energy	119,400.77	128,603.61	137,513.42	135,079.33	144,755.57	144,759.53	164,076.24	153,605.60
81	Clark County PUD	17,274.84	17,107.51	20,944.59	22,173.77	22,044.44	20,920.40	19,966.01	18,232.13
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,757.00	2,663.58	6,767.12	8,996.75	7,345.20	9,120.80	7,214.28	8,569.84
87									
88	**Supplemental Rate Charges**								
89	Avista	5.78	5.61	6.79	6.26	6.33	5.51	5.87	7.57
90	Idaho Power	1.35	1.83	0.86	0.36	0.64	-	-	-
91	Northwestern Energy PNWR	4.85	4.65	4.46	6.23	7.26	5.90	5.36	4.08
92	Pacificorp	6.98	7.65	9.08	8.64	9.02	8.19	8.49	8.03
93	Portland General	10.65	10.64	11.55	12.00	11.94	11.45	12.09	12.19
94	Puget Sound Energy	10.13	10.89	11.72	11.45	12.19	12.12	13.51	12.43
95	Clark County PUD	6.60	6.47	7.85	8.24	8.12	7.73	7.38	6.73
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.03	0.73	1.85	2.45	2.00	2.48	1.96	2.33
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	39.50	42.46	43.08	45.65	45.35	46.32	46.51	49.45	49.97
52	without T2 Costs	39.27	42.23	42.79	45.35	44.95	45.84	45.91	48.86	49.27
53	Interim PF Exchange	55.57	58.56	59.27	61.85	61.99	62.98	63.57	66.61	67.62
54	COU Base PF Exchange	54.88	57.96	58.67	61.29	61.32	62.35	63.00	66.08	66.97
55	IOU Base PF Exchange	54.87	57.93	58.65	61.25	61.31	62.37	63.04	66.09	67.01
56	Industrial Firm	49.32	52.08	52.64	55.01	55.03	55.95	55.40	58.21	59.06
57	New Resources	92.46	95.03	100.52	102.77	105.46	103.93	102.11	105.30	112.52
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	82,844.73	75,485.24	83,567.01	78,541.56	96,343.76	99,039.22	103,990.15	108,987.86	113,402.87
61	Idaho Power	-	-	-	-	-	-	5,296.54	34,392.89	60,296.62
62	Northwestern Energy PNWR	6,899.95	4,229.95	3,110.23	710.15	22.56	-	-	-	-
63	Pacificorp	206,332.47	192,531.57	192,753.57	174,056.36	181,618.41	182,534.98	184,612.71	164,904.48	164,939.17
64	Portland General	314,380.13	323,457.58	344,989.26	338,208.33	379,124.16	411,481.58	448,859.65	439,666.11	452,925.05
65	Puget Sound Energy	447,075.60	443,468.37	470,771.22	474,985.94	514,139.42	547,857.36	582,709.78	585,992.14	620,959.28
66	Clark County PUD	45,309.38	46,627.09	47,860.01	49,951.93	53,267.11	55,254.25	55,842.79	58,025.13	58,499.36
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	22,632.76	26,864.87	19,931.23	25,335.79	20,358.41	25,212.25	19,652.03	24,986.80	19,698.34
72	Total	1,125,475.02	1,112,664.68	1,162,982.54	1,141,790.07	1,244,873.84	1,321,379.65	1,400,963.65	1,416,955.42	1,490,720.70
73										
74	**Allocated 7b3**									
75	Avista	35,241.84	32,536.18	34,762.77	33,348.17	39,030.70	37,613.99	40,495.90	42,288.09	43,668.84
76	Idaho Power	-	-	-	-	-	-	2,062.58	13,344.69	23,218.85
77	Northwestern Energy PNWR	2,935.21	1,823.22	1,293.82	301.53	9.14	-	-	-	-
78	Pacificorp	87,773.07	82,986.30	80,182.93	73,903.05	73,577.09	69,324.75	71,891.98	63,984.16	63,514.29
79	Portland General	133,736.14	139,418.94	143,510.97	143,600.77	153,590.45	156,276.11	174,795.16	170,593.69	174,411.05
80	Puget Sound Energy	190,184.30	191,146.83	195,834.60	201,675.54	208,287.71	208,070.11	226,919.15	227,369.27	239,117.18
81	Clark County PUD	19,274.44	20,097.53	19,909.13	21,209.22	21,579.53	20,984.95	21,746.33	22,514.18	22,526.76
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	9,627.89	11,579.48	8,291.13	10,757.39	8,247.58	9,575.33	7,652.90	9,695.06	7,585.38
87										
88	**Supplemental Rate Charges**									
89	Avista	8.02	7.28	7.65	7.21	8.29	7.86	8.31	8.53	8.66
90	Idaho Power	-	-	-	-	-	-	0.30	1.92	3.33
91	Northwestern Energy PNWR	4.40	2.71	1.91	0.44	0.01	-	-	-	-
92	Pacificorp	8.82	8.24	7.88	7.18	7.07	6.59	6.75	5.94	5.83
93	Portland General	14.09	14.53	14.80	14.65	15.50	15.60	17.26	16.67	16.86
94	Puget Sound Energy	15.13	14.95	15.06	15.25	15.48	15.20	16.30	16.05	16.60
95	Clark County PUD	7.10	7.42	7.35	7.83	7.95	7.75	8.03	8.32	8.30
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.61	3.14	2.25	2.92	2.23	2.60	2.08	2.63	2.05
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	50.16	50.77	53.89	55.11	55.76	57.56	58.41	61.13
104	Idaho Power	45.74	46.98	47.96	49.21	50.07	52.05	52.54	53.56
105	Northwestern Energy PNWR	49.23	49.81	51.56	55.08	56.69	57.95	57.89	57.64
106	Pacificorp	51.37	52.81	56.18	57.49	58.46	60.24	61.02	61.59
107	Portland General	55.04	55.79	58.65	60.85	61.37	63.50	64.63	65.75
108	Puget Sound Energy	54.51	56.04	58.83	60.30	61.62	64.17	66.04	65.99
109	Clark County PUD	50.97	51.59	54.96	57.09	57.56	59.79	59.92	60.30
110	Franklin	44.37	45.12	47.11	48.85	49.44	52.06	52.55	53.57
111	Grays Harbor	44.37	45.12	47.11	48.85	49.44	52.06	52.55	53.57
112	Snohomish	45.41	45.84	48.95	51.31	51.43	54.54	54.51	55.90
115	Load-Weighted Average	51.44	52.54	55.26	56.92	57.77	61.24	62.30	63.09
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	64.15	67.12	68.08	70.34	69.60	70.61
125	Franklin	-	-	39.97	45.19	43.65	46.54	48.05	49.34
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	51.12	54.29	54.02	57.92	57.08	59.46
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.82	66.73	68.55	70.67	71.93	74.24
131									
132	**Net Exchange Benefits**								
133	Avista	29,065.67	26,869.03	32,184.79	31,112.01	33,820.62	31,353.94	32,697.17	49,978.66
134	Idaho Power	11,226.57	14,337.64	6,729.84	2,962.06	5,635.32	-	-	-
135	Northwestern Energy PNWR	3,879.26	3,536.92	3,342.59	4,886.22	6,096.90	5,250.81	4,621.75	4,126.74
136	Pacificorp	83,444.08	86,026.65	100,257.11	99,697.96	111,890.03	107,594.98	108,419.78	120,854.19
137	Portland General	117,499.08	111,710.60	120,389.89	131,329.68	140,940.76	143,588.09	147,398.03	175,037.30
138	Puget Sound Energy	150,697.64	153,382.87	160,918.80	164,254.31	187,393.29	197,509.52	215,392.21	234,964.10
139	Clark County PUD	21,802.85	20,403.78	24,509.45	26,962.95	28,537.62	28,543.74	26,210.51	27,888.93
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	4,741.78	3,176.80	7,918.91	10,939.91	9,508.73	12,444.39	9,470.60	13,108.93
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	422,356.92	419,444.28	456,251.38	472,145.09	523,823.27	526,285.48	544,210.06	625,958.85
146	IOU Exchange	395,812.30	395,863.71	423,823.01	434,242.23	485,776.92	485,297.35	508,528.94	584,960.99
147	COU Exchange	26,544.63	23,580.57	32,428.36	37,902.86	38,046.35	40,988.13	35,681.12	40,997.86
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,952,953.79							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	62.90	65.21	66.30	68.46	69.61	70.22	71.36	74.63	75.68
104	Idaho Power	54.87	57.93	58.65	61.25	61.31	62.37	63.34	68.01	70.34
105	Northwestern Energy PNWR	59.28	60.65	60.57	61.69	61.33	62.37	63.04	66.09	67.01
106	Pacificorp	63.69	66.18	66.53	68.43	68.38	68.95	69.79	72.03	72.85
107	Portland General	68.96	72.46	73.45	75.90	76.81	77.97	80.30	82.76	83.87
108	Puget Sound Energy	70.00	72.88	73.71	76.49	76.79	77.57	79.34	82.15	83.61
109	Clark County PUD	61.98	65.38	66.03	69.12	69.27	70.10	71.03	74.39	75.27
110	Franklin	54.88	57.96	58.67	61.29	61.32	62.35	63.00	66.08	66.97
111	Grays Harbor	54.88	57.96	58.67	61.29	61.32	62.35	63.00	66.08	66.97
112	Snohomish	57.49	61.11	60.92	64.21	63.55	64.95	65.08	68.71	69.02
115	Load-Weighted Average	65.89	68.84	69.53	72.02	72.38	73.42	73.35	76.37	77.63
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	71.57	75.18	76.35	79.74	80.94	82.76	83.63	87.51	88.52
125	Franklin	47.89	51.25	49.76	53.40	51.49	53.60	52.25	56.66	55.50
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	61.01	65.26	64.08	68.17	66.83	69.20	68.33	72.86	72.30
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.15	79.42	81.09	82.80	84.91	87.10	89.13	92.15	94.11
131										
132	**Net Exchange Benefits**									
133	Avista	47,602.89	42,949.07	48,804.24	45,193.39	57,313.06	61,425.23	63,494.25	66,699.77	69,734.02
134	Idaho Power	-	-	-	-	-	-	3,233.96	21,048.19	37,077.78
135	Northwestern Energy PNWR	3,964.74	2,406.73	1,816.42	408.63	13.42	-	-	-	-
136	Pacificorp	118,559.40	109,545.27	112,570.64	100,153.31	108,041.32	113,210.24	112,720.73	100,920.33	101,424.88
137	Portland General	180,643.99	184,038.64	201,478.30	194,607.56	225,533.71	255,205.47	274,064.49	269,072.42	278,514.00
138	Puget Sound Energy	256,891.30	252,321.55	274,936.63	273,310.40	305,851.71	339,787.26	355,790.63	358,622.87	381,842.11
139	Clark County PUD	26,034.94	26,529.56	27,950.88	28,742.71	31,687.59	34,269.31	34,096.46	35,510.95	35,972.60
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	13,004.87	15,285.39	11,640.10	14,578.40	12,110.83	15,636.92	11,999.13	15,291.74	12,112.96
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	646,702.12	633,076.20	679,197.20	656,994.39	740,551.64	819,534.42	855,399.65	867,166.27	916,678.35
146	IOU Exchange	607,662.31	591,261.26	639,606.22	613,673.28	696,753.22	769,628.19	809,304.07	816,363.58	868,592.79
147	COU Exchange	39,039.81	41,814.94	39,590.98	43,321.11	43,798.42	49,906.23	46,095.59	50,802.69	48,085.56
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	8.89	8.93	9.45	8.57	8.88	8.70	8.37	8.73
5	7(b)(3) Rate Protection	536,527.68	544,677.79	583,812.24	533,458.50	557,086.02	548,639.46	534,456.82	561,672.04
6									
7	**Allocated Costs**								
8	7(b) Loads	4,345,146.53	4,458,719.41	4,705,232.86	4,926,231.34	5,032,161.21	5,015,185.89	5,108,568.08	5,263,700.77
9	PF Preference	2,433,046.71	2,501,808.03	2,650,680.78	2,775,830.17	2,836,722.09	3,008,249.12	3,064,864.15	3,152,279.69
10	PF Exchange	1,912,099.82	1,956,911.38	2,054,552.08	2,150,401.17	2,195,439.12	2,006,936.77	2,043,703.93	2,111,421.08
11	7(c) Loads	115,532.90	117,392.06	122,862.78	127,707.96	129,740.98	136,655.20	137,555.40	140,482.86
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.69
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(536,527.68)	(544,677.79)	(583,812.24)	(533,458.50)	(557,086.02)	(548,639.46)	(534,456.82)	(561,672.04)
16	PF Exchange	353,989.68	369,042.23	397,118.79	368,996.44	385,081.02	364,336.55	358,350.09	378,041.30
17	7(c) Rates	22,311.13	23,125.64	24,800.00	22,879.54	23,720.90	25,893.83	25,174.02	26,249.56
18	7(f) Rates	0.07	0.07	0.07	0.07	0.07	0.08	0.07	0.08
19	SP Sales	160,226.80	152,509.85	161,893.39	141,582.46	148,284.03	158,409.01	150,932.64	157,381.10
20	Secondary Reduction	(160,226.80)	(152,509.85)	(161,893.39)	(141,582.46)	(148,284.03)	(158,409.01)	(150,932.64)	(157,381.10)
21									
22	**Pre-Final Rates**								
23	PF Preference	31.41	32.07	33.45	36.01	36.34	38.99	39.63	40.28
24	PF Exchange	47.75	48.73	51.19	52.23	53.15	56.35	56.42	57.79
25	Industrial Firm	46.09	47.11	49.51	50.49	51.31	54.50	54.56	55.90
26	New Resources	71.73	69.27	73.20	73.79	75.45	82.64	84.12	87.02
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	115,532.90	117,392.06	122,862.78	127,707.96	129,740.98	136,655.20	137,555.40	140,482.86
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	90,651.63	92,319.54	96,281.51	103,656.93	104,876.08	112,232.52	114,072.61	115,950.76
34	Allocated Preference	1,896,519.03	1,957,130.24	2,066,868.54	2,242,371.67	2,279,636.07	2,459,609.66	2,530,407.33	2,590,607.65
35	Numerator	25,645.46	25,834.61	27,343.38	24,813.13	25,629.09	25,184.78	24,244.89	25,294.19
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	24,475.56	24,670.87	26,126.33	23,716.78	24,501.87	24,085.75	23,199.06	24,210.57
38									
39	**7(c)(2) Delta**								
40	PF Exchange	24,475.55	24,670.87	26,126.32	23,716.78	24,501.86	24,085.74	23,199.06	24,210.57
41	Industrial Firm	(24,475.56)	(24,670.87)	(26,126.33)	(23,716.78)	(24,501.87)	(24,085.75)	(23,199.06)	(24,210.57)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,896,519.03	1,957,130.24	2,066,868.54	2,242,371.67	2,279,636.07	2,459,609.66	2,530,407.33	2,590,607.65
46	PF Exchange	1,936,575.38	1,981,582.25	2,080,678.40	2,174,117.96	2,219,940.99	2,031,022.51	2,066,902.99	2,135,631.66
47	Industrial Firm	113,368.48	115,846.83	121,536.45	126,870.71	128,960.02	138,463.28	139,530.36	142,521.84
48	New Resources	0.63	0.61	0.64	0.65	0.66	0.73	0.74	0.76
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	45,575.26	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	11.40	10.64	10.28	10.41	10.85	10.78	10.63	10.24	10.51
5	7(b)(3) Rate Protection	738,420.89	690,238.57	669,036.33	679,870.12	712,081.72	708,265.74	700,896.24	677,568.00	701,051.75
6										
7	**Allocated Costs**									
8	7(b) Loads	5,461,566.41	5,806,710.86	5,910,411.59	6,229,885.04	6,280,753.15	6,382,702.19	6,891,322.15	7,287,043.92	7,456,063.32
9	PF Preference	3,268,317.14	3,457,359.19	3,506,503.37	3,683,049.08	3,707,203.97	3,770,245.31	3,818,735.48	4,024,622.23	4,118,284.91
10	PF Exchange	2,193,249.28	2,349,351.67	2,403,908.22	2,546,835.96	2,573,549.18	2,612,456.89	3,072,586.67	3,262,421.68	3,337,778.41
11	7(c) Loads	144,827.05	152,764.30	154,494.59	161,799.20	162,217.97	164,566.67	166,144.36	174,583.27	177,425.34
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(738,420.89)	(690,238.57)	(669,036.33)	(679,870.12)	(712,081.72)	(708,265.74)	(700,896.24)	(677,568.00)	(701,051.75)
16	PF Exchange	501,364.36	470,759.46	458,000.92	467,143.93	490,723.50	487,956.08	505,148.05	489,781.47	507,914.35
17	7(c) Rates	34,488.43	31,931.16	30,702.72	30,948.70	32,204.54	32,051.99	28,478.64	27,320.33	28,098.81
18	7(f) Rates	0.10	0.09	0.09	0.09	0.09	0.09	0.08	0.08	0.08
19	SP Sales	202,568.00	187,547.86	180,332.61	181,777.40	189,153.59	188,257.57	167,269.47	160,466.12	165,038.51
20	Secondary Reduction	(202,568.00)	(187,547.86)	(180,332.61)	(181,777.40)	(189,153.59)	(188,257.57)	(167,269.47)	(160,466.12)	(165,038.51)
21										
22	**Pre-Final Rates**									
23	PF Preference	39.05	42.64	43.60	46.00	45.62	46.60	47.29	50.60	51.23
24	PF Exchange	61.97	63.95	64.14	66.76	67.24	68.09	67.44	69.98	71.13
25	Industrial Firm	59.95	61.92	62.09	64.62	65.00	65.92	65.25	67.69	68.72
26	New Resources	92.70	94.55	99.68	102.12	104.89	103.35	101.09	103.93	111.06
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	144,827.05	152,764.30	154,494.59	161,799.20	162,217.97	164,566.67	166,144.36	174,583.27	177,425.34
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	112,697.36	122,740.05	125,494.30	132,405.34	131,676.46	134,120.50	136,106.20	145,646.61	147,856.50
34	Allocated Preference	2,529,896.25	2,767,120.62	2,837,467.04	3,003,178.96	2,995,122.25	3,061,979.57	3,117,839.24	3,347,054.24	3,417,233.16
35	Numerator	32,893.87	30,786.35	29,762.39	30,155.96	31,305.70	31,208.27	30,800.26	29,698.77	30,333.04
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	31,491.06	29,478.77	28,501.82	28,882.57	29,987.35	29,898.65	29,511.95	28,460.32	29,075.02
38										
39	**7(c)(2) Delta**									
40	PF Exchange	31,491.06	29,478.77	28,501.82	28,882.57	29,987.34	29,898.65	29,511.94	28,460.32	29,075.02
41	Industrial Firm	(31,491.06)	(29,478.77)	(28,501.82)	(28,882.57)	(29,987.35)	(29,898.65)	(29,511.95)	(28,460.32)	(29,075.02)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,529,896.25	2,767,120.62	2,837,467.04	3,003,178.96	2,995,122.25	3,061,979.57	3,117,839.24	3,347,054.24	3,417,233.16
46	PF Exchange	2,224,740.34	2,378,830.44	2,432,410.04	2,575,718.53	2,603,536.52	2,642,355.54	3,102,098.62	3,290,882.00	3,366,853.43
47	Industrial Firm	147,824.41	155,216.69	156,695.48	163,865.33	164,435.16	166,720.01	165,111.05	173,443.28	176,449.13
48	New Resources	0.82	0.83	0.88	0.90	0.92	0.91	0.89	0.91	0.98
49										

Table 10.4.3.6.39
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	31.41	32.07	33.45	36.01	36.34	38.99	39.63	40.28
52	without T2 Costs	31.36	31.94	33.41	35.96	36.27	38.91	39.51	40.13
53	Interim PF Exchange	44.98	45.69	47.61	49.24	49.89	52.51	52.87	53.99
54	COU Base PF Exchange	44.45	45.18	47.13	48.81	49.39	52.00	52.39	53.48
55	IOU Base PF Exchange	44.46	45.22	47.12	48.80	49.39	51.99	52.38	53.48
56	Industrial Firm	37.90	38.84	40.75	42.53	43.12	46.42	46.78	47.78
57	New Resources	71.96	69.50	73.44	74.00	75.67	82.86	84.34	87.24
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	51,779.89	49,139.06	59,612.58	56,883.13	60,137.48	54,595.10	58,274.38	83,017.99
61	Idaho Power	19,600.76	25,935.49	12,355.92	5,703.13	10,304.10	-	-	-
62	Northwestern Energy PNWR	6,902.73	6,461.40	6,187.01	8,933.76	10,836.64	9,140.11	8,246.16	6,880.72
63	Pacificorp	148,809.69	157,549.04	185,755.35	182,117.37	198,765.77	187,056.43	192,545.81	200,696.47
64	Portland General	209,904.76	204,807.74	223,102.62	239,740.20	250,235.99	249,402.43	261,145.65	290,262.77
65	Puget Sound Energy	269,166.25	281,226.70	298,212.71	299,867.94	332,699.57	343,016.59	381,386.30	389,617.93
66	Clark County PUD	38,870.28	37,340.31	45,147.17	49,948.49	51,386.08	50,401.50	48,551.76	47,447.53
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	8,210.66	5,603.09	14,031.92	21,681.82	18,583.00	23,572.49	21,752.98	24,528.18
72	Total	753,245.02	768,062.82	844,405.27	864,875.84	932,948.64	917,184.65	971,903.05	1,042,451.59
73									
74	**Allocated 7b3**								
75	Avista	24,334.11	23,610.55	28,035.44	24,269.00	24,822.16	21,687.01	21,486.33	30,106.17
76	Idaho Power	9,211.44	12,461.60	5,810.92	2,433.22	4,253.09	-	-	-
77	Northwestern Energy PNWR	3,243.96	3,104.60	2,909.71	3,811.56	4,472.90	3,630.76	3,040.44	2,495.27
78	Pacificorp	69,933.54	75,699.86	87,359.64	77,699.78	82,041.95	74,305.10	70,993.51	72,781.85
79	Portland General	98,645.35	98,406.93	104,923.84	102,284.37	103,286.64	99,071.02	96,286.94	105,262.74
80	Puget Sound Energy	126,495.46	135,125.05	140,247.67	127,937.67	137,324.05	136,257.71	140,620.83	141,293.53
81	Clark County PUD	18,267.20	17,941.44	21,232.44	21,310.36	21,209.96	20,021.17	17,901.50	17,206.68
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,858.62	2,692.20	6,599.13	9,250.48	7,670.26	9,363.78	8,020.54	8,895.05
87									
88	**Supplemental Rate Charges**								
89	Avista	6.11	5.88	6.93	5.94	6.01	5.20	5.06	6.97
90	Idaho Power	1.40	1.89	0.87	0.36	0.62	-	-	-
91	Northwestern Energy PNWR	5.12	4.87	4.54	5.91	6.90	5.56	4.63	3.77
92	Pacificorp	7.39	8.03	9.26	8.19	8.57	7.72	7.29	7.39
93	Portland General	11.29	11.18	11.78	11.37	11.33	10.78	10.37	11.21
94	Puget Sound Energy	10.73	11.44	11.96	10.85	11.56	11.41	11.58	11.43
95	Clark County PUD	6.98	6.78	7.96	7.92	7.82	7.40	6.61	6.36
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.06	0.73	1.80	2.52	2.08	2.54	2.18	2.42
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	39.05	42.64	43.60	46.00	45.62	46.60	47.29	50.60	51.23
52	without T2 Costs	38.81	42.41	43.32	45.71	45.23	46.13	46.72	50.06	50.59
53	Interim PF Exchange	55.66	58.52	59.17	61.79	61.94	62.93	63.45	66.44	67.43
54	COU Base PF Exchange	54.94	57.94	58.61	61.24	61.28	62.32	62.92	65.97	66.85
55	IOU Base PF Exchange	54.93	57.91	58.59	61.21	61.28	62.33	62.97	65.99	66.90
56	Industrial Firm	49.42	52.04	52.53	54.94	54.98	55.89	55.35	58.15	58.99
57	New Resources	92.99	94.82	99.94	102.38	105.16	103.62	101.34	104.17	111.31
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	82,584.90	75,585.08	83,859.92	78,739.01	96,496.88	99,196.95	104,347.23	109,509.03	113,983.11
61	Idaho Power	-	-	-	-	-	-	5,806.25	35,125.30	61,099.46
62	Northwestern Energy PNWR	6,860.50	4,244.96	3,153.82	739.24	44.89	-	-	-	-
63	Pacificorp	205,743.65	192,756.46	193,409.41	174,495.79	181,957.14	182,881.84	185,393.23	166,036.83	166,192.34
64	Portland General	313,818.70	323,671.92	345,614.10	338,626.83	379,446.62	411,811.64	449,602.07	440,742.73	454,116.05
65	Puget Sound Energy	446,332.05	443,754.01	471,609.13	475,550.66	514,577.27	548,308.35	583,730.55	587,481.68	622,617.39
66	Clark County PUD	44,377.64	46,995.75	48,914.72	50,682.51	53,817.55	55,827.37	57,391.53	60,355.83	61,004.74
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	20,633.61	27,659.79	22,195.02	26,914.74	21,544.97	26,451.93	23,030.25	30,103.94	25,184.18
72	Total	1,120,351.05	1,114,667.97	1,168,756.12	1,145,748.78	1,247,885.32	1,324,478.08	1,409,301.11	1,429,355.34	1,504,197.25
73										
74	**Allocated 7b3**									
75	Avista	36,957.28	31,921.96	32,862.22	32,103.42	37,946.82	36,545.53	37,402.09	37,524.25	38,488.07
76	Idaho Power	-	-	-	-	-	-	2,081.18	12,036.00	20,631.13
77	Northwestern Energy PNWR	3,070.12	1,792.78	1,235.89	301.40	17.65	-	-	-	-
78	Pacificorp	92,071.62	81,407.13	75,791.42	71,145.31	71,553.57	67,376.21	66,452.11	56,894.01	56,117.29
79	Portland General	140,435.90	136,696.87	135,435.93	138,064.70	149,215.13	151,717.12	161,154.78	151,024.46	153,338.97
80	Puget Sound Energy	199,736.49	187,411.32	184,809.66	193,891.20	202,354.46	202,004.39	209,231.62	201,305.88	210,235.93
81	Clark County PUD	19,859.28	19,847.79	19,168.23	20,664.24	21,163.43	20,567.58	20,571.35	20,681.47	20,599.15
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	9,233.67	11,681.60	8,697.57	10,973.66	8,472.43	9,745.26	8,254.93	10,315.39	8,503.81
87										
88	**Supplemental Rate Charges**									
89	Avista	8.41	7.14	7.23	6.94	8.06	7.63	7.68	7.57	7.63
90	Idaho Power	-	-	-	-	-	-	0.30	1.73	2.96
91	Northwestern Energy PNWR	4.60	2.67	1.83	0.44	0.03	-	-	-	-
92	Pacificorp	9.25	8.09	7.45	6.91	6.87	6.40	6.24	5.28	5.15
93	Portland General	14.80	14.25	13.97	14.08	15.06	15.15	15.91	14.75	14.82
94	Puget Sound Energy	15.89	14.66	14.21	14.66	15.04	14.76	15.03	14.21	14.59
95	Clark County PUD	7.32	7.33	7.08	7.63	7.80	7.60	7.60	7.64	7.59
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.50	3.17	2.36	2.98	2.29	2.65	2.24	2.80	2.30
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	50.57	51.10	54.04	54.74	55.40	57.19	57.44	60.45
104	Idaho Power	45.86	47.11	47.99	49.16	50.01	51.99	52.38	53.48
105	Northwestern Energy PNWR	49.58	50.09	51.66	54.71	56.28	57.55	57.01	57.25
106	Pacificorp	51.85	53.25	56.38	56.99	57.95	59.71	59.67	60.87
107	Portland General	55.75	56.40	58.90	60.17	60.71	62.77	62.75	64.69
108	Puget Sound Energy	55.20	56.66	59.08	59.65	60.95	63.40	63.96	64.91
109	Clark County PUD	51.43	51.97	55.08	56.73	57.21	59.40	59.00	59.84
110	Franklin	44.45	45.18	47.13	48.81	49.39	52.00	52.39	53.48
111	Grays Harbor	44.45	45.18	47.13	48.81	49.39	52.00	52.39	53.48
112	Snohomish	45.51	45.92	48.93	51.33	51.48	54.54	54.57	55.90
115	Load-Weighted Average	51.92	52.97	55.43	56.47	57.32	60.67	60.82	62.28
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	64.05	67.37	68.33	70.62	70.32	71.01
125	Franklin	-	-	39.80	45.64	44.09	47.04	49.31	50.06
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	50.96	54.72	54.44	58.40	58.30	60.14
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.80	66.78	68.60	70.72	72.07	74.32
131									
132	**Net Exchange Benefits**								
133	Avista	27,445.78	25,528.51	31,577.14	32,614.13	35,315.32	32,908.09	36,788.05	52,911.82
134	Idaho Power	10,389.33	13,473.89	6,545.01	3,269.91	6,051.01	-	-	-
135	Northwestern Energy PNWR	3,658.77	3,356.80	3,277.30	5,122.20	6,363.74	5,509.35	5,205.72	4,385.45
136	Pacificorp	78,876.14	81,849.18	98,395.71	104,417.59	116,723.82	112,751.34	121,552.30	127,914.62
137	Portland General	111,259.41	106,400.81	118,178.78	137,455.83	146,949.35	150,331.41	164,858.72	185,000.02
138	Puget Sound Energy	142,670.79	146,101.65	157,965.04	171,930.27	195,375.52	206,758.88	240,765.47	248,324.40
139	Clark County PUD	20,603.08	19,398.87	23,914.72	28,638.13	30,176.12	30,380.33	30,650.25	30,240.86
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	4,352.04	2,910.89	7,432.79	12,431.35	10,912.74	14,208.70	13,732.45	15,633.12
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	399,255.34	399,020.59	447,286.49	495,879.40	547,867.62	552,848.10	613,552.96	664,410.29
146	IOU Exchange	374,300.22	376,710.83	415,938.98	454,809.93	506,778.76	508,259.07	569,170.26	618,536.31
147	COU Exchange	24,955.11	22,309.76	31,347.51	41,069.48	41,088.86	44,589.04	44,382.70	45,873.98
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$5,081,175.08							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	63.35	65.05	65.82	68.15	69.35	69.97	70.65	73.56	74.53
104	Idaho Power	54.93	57.91	58.59	61.21	61.28	62.33	63.27	67.72	69.86
105	Northwestern Energy PNWR	59.54	60.58	60.42	61.65	61.31	62.33	62.97	65.99	66.90
106	Pacificorp	64.18	66.00	66.04	68.12	68.15	68.73	69.21	71.27	72.05
107	Portland General	69.73	72.16	72.56	75.29	76.34	77.48	78.88	80.74	81.72
108	Puget Sound Energy	70.82	72.57	72.80	75.86	76.32	77.09	78.00	80.20	81.49
109	Clark County PUD	62.25	65.27	65.69	68.88	69.08	69.92	70.52	73.61	74.44
110	Franklin	54.94	57.94	58.61	61.24	61.28	62.32	62.92	65.97	66.85
111	Grays Harbor	54.94	57.94	58.61	61.24	61.28	62.32	62.92	65.97	66.85
112	Snohomish	57.44	61.11	60.97	64.22	63.58	64.97	65.16	68.77	69.15
115	Load-Weighted Average	66.46	68.62	68.89	71.59	72.05	73.08	72.51	75.14	76.29
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	71.29	75.30	76.67	79.96	81.11	82.94	84.12	88.26	89.32
125	Franklin	47.39	51.45	50.33	53.80	51.79	53.92	53.13	57.99	56.92
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	60.53	65.45	64.63	68.55	67.12	69.50	69.18	74.14	73.67
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.10	79.44	81.15	82.84	84.94	87.13	89.21	92.27	94.24
131										
132	**Net Exchange Benefits**									
133	Avista	45,627.62	43,663.11	50,997.70	46,635.59	58,550.05	62,651.42	66,945.15	71,984.77	75,495.03
134	Idaho Power	-	-	-	-	-	-	3,725.07	23,089.30	40,468.32
135	Northwestern Energy PNWR	3,790.38	2,452.18	1,917.93	437.84	27.24	-	-	-	-
136	Pacificorp	113,672.03	111,349.32	117,617.99	103,350.49	110,403.58	115,505.64	118,941.12	109,142.82	110,075.05
137	Portland General	173,382.79	186,975.05	210,178.16	200,562.12	230,231.49	260,094.52	288,447.29	289,718.26	300,777.08
138	Puget Sound Energy	246,595.57	256,342.69	286,799.47	281,659.46	312,222.81	346,303.95	374,498.93	386,175.80	412,381.46
139	Clark County PUD	24,518.36	27,147.96	29,746.49	30,018.27	32,654.12	35,259.79	36,820.19	39,674.36	40,405.59
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	11,399.94	15,978.19	13,497.45	15,941.08	13,072.54	16,706.67	14,775.31	19,788.55	16,680.37
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	618,986.69	643,908.51	710,755.20	678,604.85	757,161.83	836,522.00	904,153.06	939,573.87	996,282.90
146	IOU Exchange	583,068.40	600,782.36	667,511.26	632,645.50	711,435.17	784,555.54	852,557.56	880,110.95	939,196.95
147	COU Exchange	35,918.29	43,126.15	43,243.94	45,959.35	45,726.66	51,966.46	51,595.50	59,462.92	57,085.96
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

Table 10.4.3.6.43
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	11.39	11.43	12.22	12.03	12.24	12.34	12.76	12.74
5	7(b)(3) Rate Protection	687,566.06	697,300.69	755,059.77	749,162.91	768,098.67	778,247.36	814,702.39	819,518.46
6									
7	**Allocated Costs**								
8	7(b) Loads	4,389,076.34	4,500,350.63	4,738,280.84	4,964,926.91	5,070,659.54	5,062,079.78	5,164,712.33	5,314,395.53
9	PF Preference	2,457,645.02	2,525,167.50	2,669,298.27	2,797,634.33	2,858,424.31	3,036,377.39	3,098,547.66	3,182,639.33
10	PF Exchange	1,931,431.32	1,975,183.13	2,068,982.56	2,167,292.59	2,212,235.24	2,025,702.39	2,066,164.67	2,131,756.20
11	7(c) Loads	116,708.68	118,495.27	123,731.08	128,717.09	130,739.41	137,940.11	139,075.54	141,843.19
12	7(f) Loads	0.57	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(687,566.06)	(697,300.69)	(755,059.77)	(749,162.91)	(768,098.67)	(778,247.36)	(814,702.39)	(819,518.46)
16	PF Exchange	453,641.63	472,450.70	513,604.20	518,200.47	530,941.74	516,812.90	546,253.06	551,588.48
17	7(c) Rates	28,591.96	29,605.62	32,074.49	32,130.90	32,705.88	36,730.50	38,374.17	38,299.93
18	7(f) Rates	0.08	0.09	0.09	0.09	0.10	0.11	0.11	0.11
19	SP Sales	205,332.38	195,244.28	209,380.99	198,831.45	204,450.96	224,703.84	230,075.05	229,629.94
20	Secondary Reduction	(205,332.38)	(195,244.28)	(209,380.99)	(198,831.45)	(204,450.96)	(224,703.84)	(230,075.05)	(229,629.94)
21									
22	**Pre-Final Rates**								
23	PF Preference	29.31	29.96	30.98	32.90	33.32	35.80	35.77	36.75
24	PF Exchange	50.26	51.28	53.92	55.67	56.50	60.42	61.36	62.29
25	Industrial Firm	48.58	49.65	52.24	53.93	54.65	58.56	59.49	60.39
26	New Resources	73.99	71.63	75.64	76.87	78.42	86.17	88.48	90.99
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	116,708.68	118,495.27	123,731.08	128,717.09	130,739.41	137,940.11	139,075.54	141,843.19
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	84,607.93	86,222.07	89,171.50	94,693.61	96,166.74	103,038.96	102,957.41	105,768.88
34	Allocated Preference	1,770,078.97	1,827,866.80	1,914,238.51	2,048,471.41	2,090,325.63	2,258,130.04	2,283,845.27	2,363,120.87
35	Numerator	32,864.94	33,035.29	35,321.68	34,785.59	35,336.86	35,663.25	36,880.23	36,836.41
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	31,365.69	31,547.18	33,749.52	33,248.62	33,782.67	34,106.94	35,289.36	35,258.31
38									
39	**7(c)(2) Delta**								
40	PF Exchange	31,365.69	31,547.18	33,749.52	33,248.62	33,782.66	34,106.94	35,289.35	35,258.31
41	Industrial Firm	(31,365.69)	(31,547.18)	(33,749.52)	(33,248.62)	(33,782.67)	(34,106.94)	(35,289.36)	(35,258.31)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,770,078.97	1,827,866.80	1,914,238.51	2,048,471.41	2,090,325.63	2,258,130.04	2,283,845.27	2,363,120.87
46	PF Exchange	1,962,797.01	2,006,730.31	2,102,732.08	2,200,541.20	2,246,017.90	2,059,809.33	2,101,454.02	2,167,014.51
47	Industrial Firm	113,934.94	116,553.70	122,056.05	127,599.37	129,662.62	140,563.67	142,160.35	144,884.80
48	New Resources	0.65	0.63	0.67	0.68	0.69	0.76	0.78	0.80
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	14.14	14.31	14.27	14.26	14.55	14.58	14.81	14.75	15.00
5	7(b)(3) Rate Protection	916,290.93	928,859.87	928,386.64	930,667.68	954,965.04	958,295.56	976,224.70	975,786.14	1,000,732.37
6										
7	**Allocated Costs**									
8	7(b) Loads	5,495,833.43	5,851,587.45	5,959,075.71	6,275,911.55	6,289,293.38	6,428,177.00	6,934,161.42	7,332,307.46	7,501,775.92
9	PF Preference	3,288,823.25	3,484,079.05	3,535,374.61	3,710,259.51	3,735,293.34	3,797,107.16	3,842,474.30	4,049,621.21	4,143,533.82
10	PF Exchange	2,207,010.19	2,367,508.41	2,423,701.10	2,565,652.03	2,554,000.03	2,631,069.84	3,091,687.13	3,282,686.25	3,358,242.09
11	7(c) Loads	145,740.52	153,950.82	155,772.91	163,000.20	163,452.88	165,744.59	167,181.92	175,672.43	178,517.81
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(916,290.93)	(928,859.87)	(928,386.64)	(930,667.68)	(954,965.04)	(958,295.56)	(976,224.70)	(975,786.14)	(1,000,732.37)
16	PF Exchange	622,132.47	633,504.98	635,543.86	639,468.84	654,990.87	660,212.86	703,582.04	705,349.09	725,033.97
17	7(c) Rates	42,795.96	42,970.03	42,604.55	42,365.38	43,642.07	43,366.89	39,665.71	39,344.83	40,110.28
18	7(f) Rates	0.13	0.13	0.13	0.12	0.13	0.13	0.12	0.12	0.12
19	SP Sales	251,362.36	252,384.73	250,238.10	248,833.34	256,331.97	254,715.69	232,976.83	231,092.11	235,588.01
20	Secondary Reduction	(251,362.36)	(252,384.73)	(250,238.10)	(248,833.34)	(256,331.97)	(254,715.69)	(232,976.83)	(231,092.11)	(235,588.01)
21										
22	**Pre-Final Rates**									
23	PF Preference	36.62	39.38	40.06	42.58	42.35	43.20	43.47	46.47	47.11
24	PF Exchange	65.07	68.06	68.57	70.99	71.49	72.28	71.54	74.38	75.53
25	Industrial Firm	63.04	66.02	66.51	68.85	69.24	70.11	69.35	72.09	73.10
26	New Resources	95.47	98.24	103.60	105.87	109.01	107.07	104.79	107.89	114.95
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	145,740.52	153,950.82	155,772.91	163,000.20	163,452.88	165,744.59	167,181.92	175,672.43	178,517.81
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	105,687.39	113,340.83	115,300.77	122,547.74	122,233.33	124,345.32	125,123.30	133,757.51	135,982.41
34	Allocated Preference	2,372,532.32	2,555,219.18	2,606,987.97	2,779,591.84	2,780,328.30	2,838,811.60	2,866,249.60	3,073,835.07	3,142,801.45
35	Numerator	40,817.31	41,372.09	41,234.25	41,214.56	41,983.73	42,161.37	42,820.72	42,677.02	43,299.59
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	39,076.60	39,614.91	39,487.80	39,474.21	40,215.70	40,392.11	41,029.61	40,897.38	41,503.80
38										
39	**7(c)(2) Delta**									
40	PF Exchange	39,076.60	39,614.90	39,487.79	39,474.20	40,215.70	40,392.11	41,029.61	40,897.37	41,503.80
41	Industrial Firm	(39,076.60)	(39,614.91)	(39,487.80)	(39,474.21)	(40,215.70)	(40,392.11)	(41,029.61)	(40,897.38)	(41,503.80)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,372,532.32	2,555,219.18	2,606,987.97	2,779,591.84	2,780,328.30	2,838,811.60	2,866,249.60	3,073,835.07	3,142,801.45
46	PF Exchange	2,246,086.78	2,407,123.31	2,463,188.90	2,605,126.24	2,594,215.74	2,671,461.96	3,132,716.73	3,323,583.62	3,399,745.89
47	Industrial Firm	149,459.88	157,305.94	158,889.67	165,891.38	166,879.24	168,719.36	165,818.02	174,119.88	177,124.29
48	New Resources	0.84	0.86	0.91	0.93	0.96	0.94	0.92	0.95	1.01
49										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
50	**Final Rates**								
51	PF Preference	29.31	29.96	30.98	32.90	33.32	35.80	35.77	36.75
52	without T2 Costs	29.26	29.80	30.93	32.83	33.22	35.67	35.59	36.52
53	Interim PF Exchange	45.53	46.21	48.07	49.79	50.43	53.19	53.68	54.72
54	COU Base PF Exchange	44.86	45.57	47.43	49.16	49.74	52.45	52.92	53.96
55	IOU Base PF Exchange	44.87	45.60	47.42	49.15	49.73	52.43	52.91	53.95
56	Industrial Firm	38.09	39.08	40.92	42.78	43.35	47.13	47.66	48.57
57	New Resources	74.28	71.92	75.95	77.17	78.73	86.50	88.81	91.32
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	50,157.00	47,600.67	58,391.54	55,449.94	58,709.33	52,734.02	56,034.61	80,979.09
61	Idaho Power	16,918.09	23,412.64	10,343.05	3,342.40	7,949.73	-	-	-
62	Northwestern Energy PNWR	6,644.45	6,216.98	5,993.71	8,707.77	10,612.33	8,848.95	7,899.25	6,568.07
63	Pacificorp	144,952.88	153,936.18	182,909.15	178,791.58	195,453.28	182,761.93	187,408.52	196,048.01
64	Portland General	206,344.67	201,433.77	220,417.10	236,585.85	247,082.51	245,302.83	256,243.44	285,828.76
65	Puget Sound Energy	264,365.16	276,700.83	294,675.33	295,734.34	328,592.08	337,688.02	374,974.59	383,782.26
66	Clark County PUD	37,802.00	36,321.83	40,201.71	43,668.38	45,389.39	43,719.98	40,610.94	40,062.88
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	6,726.69	4,189.60	3,490.67	8,180.72	5,687.07	9,264.51	4,809.46	8,665.21
72	Total	733,910.93	749,812.50	816,422.27	830,460.97	899,475.74	880,320.25	927,980.81	1,001,934.28
73									
74	**Allocated 7b3**								
75	Avista	31,002.81	29,992.79	36,733.62	34,600.28	34,654.89	30,958.76	32,984.60	44,580.90
76	Idaho Power	10,457.33	14,752.11	6,506.73	2,085.63	4,692.56	-	-	-
77	Northwestern Energy PNWR	4,107.03	3,917.27	3,770.59	5,433.57	6,264.24	5,194.99	4,649.87	3,615.88
78	Pacificorp	89,597.60	96,993.92	115,066.56	111,564.40	115,371.99	107,294.73	110,317.45	107,929.06
79	Portland General	127,544.81	126,921.77	138,662.49	147,627.53	145,847.64	144,010.85	150,836.92	157,355.48
80	Puget Sound Energy	163,408.17	174,346.92	185,377.70	184,535.67	193,961.04	198,247.77	220,727.64	211,281.20
81	Clark County PUD	23,366.00	22,886.09	25,290.55	27,248.69	26,792.41	25,666.85	23,905.51	22,055.56
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,157.87	2,639.83	2,195.95	5,104.70	3,356.96	5,438.95	2,831.07	4,770.40
87									
88	**Supplemental Rate Charges**								
89	Avista	7.78	7.47	9.07	8.46	8.39	7.42	7.77	10.33
90	Idaho Power	1.59	2.24	0.97	0.31	0.69	-	-	-
91	Northwestern Energy PNWR	6.48	6.14	5.88	8.43	9.66	7.96	7.07	5.46
92	Pacificorp	9.46	10.29	12.19	11.76	12.04	11.15	11.33	10.97
93	Portland General	14.59	14.41	15.57	16.40	15.99	15.67	16.24	16.76
94	Puget Sound Energy	13.86	14.76	15.81	15.65	16.33	16.60	18.17	17.10
95	Clark County PUD	8.93	8.65	9.48	10.13	9.87	9.48	8.83	8.15
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.14	0.72	0.60	1.39	0.91	1.48	0.77	1.30
101									

	A	K	L	M	N	O	P	Q	R	S
1		2020	2021	2022	2023	2024	2025	2026	2027	2028
50	**Final Rates**									
51	PF Preference	36.62	39.38	40.06	42.58	42.35	43.20	43.47	46.47	47.11
52	without T2 Costs	36.32	39.06	39.67	42.17	41.84	42.59	42.74	45.73	46.26
53	Interim PF Exchange	56.15	59.16	59.86	62.44	62.61	63.57	64.03	67.05	68.04
54	COU Base PF Exchange	55.26	58.36	59.06	61.67	61.72	62.74	63.29	66.36	67.24
55	IOU Base PF Exchange	55.25	58.32	59.03	61.62	61.71	62.74	63.33	66.36	67.28
56	Industrial Firm	49.97	52.74	53.27	55.62	55.79	56.56	55.59	58.38	59.22
57	New Resources	95.84	98.60	103.96	106.23	109.37	107.44	105.13	108.23	115.30
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	81,195.92	73,744.83	81,843.04	76,811.45	94,486.21	97,240.68	102,594.02	107,636.84	112,077.99
61	Idaho Power	-	-	-	-	-	-	3,303.64	32,494.22	58,463.50
62	Northwestern Energy PNWR	6,649.64	3,968.37	2,853.70	455.27	-	-	-	-	-
63	Pacificorp	202,595.95	188,611.14	188,893.50	170,205.77	177,509.00	178,579.99	181,560.99	161,969.07	162,077.80
64	Portland General	310,817.41	319,720.98	341,311.67	334,541.25	375,212.18	407,718.12	445,956.93	436,875.15	450,205.61
65	Puget Sound Energy	442,357.27	438,488.78	465,839.56	470,037.58	508,827.51	542,715.12	578,718.76	582,130.76	617,173.29
66	Clark County PUD	39,396.75	40,200.13	41,652.34	43,550.31	47,014.02	48,719.55	49,787.61	51,983.16	52,778.79
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	9,946.66	13,007.03	6,607.49	11,500.35	6,945.26	11,077.23	6,444.14	11,721.49	7,172.40
72	Total	1,092,959.60	1,077,741.24	1,129,001.30	1,107,101.98	1,209,994.18	1,286,050.70	1,368,366.09	1,384,810.69	1,459,949.37
73										
74	**Allocated 7b3**									
75	Avista	46,218.19	43,347.80	46,071.55	44,366.76	51,147.03	49,919.92	52,751.46	54,824.50	55,659.70
76	Idaho Power	-	-	-	-	-	-	1,698.65	16,550.83	29,033.90
77	Northwestern Energy PNWR	3,785.09	2,332.64	1,606.42	262.97	-	-	-	-	-
78	Pacificorp	115,321.30	110,867.15	106,333.01	98,311.89	96,088.70	91,676.64	93,354.44	82,498.45	80,490.40
79	Portland General	176,922.92	187,934.57	192,133.11	193,233.06	203,108.87	209,308.04	229,300.69	222,521.02	223,579.23
80	Puget Sound Energy	251,797.80	257,747.24	262,233.07	271,496.56	275,437.17	278,610.71	297,563.74	296,506.52	306,498.02
81	Clark County PUD	22,425.34	23,629.96	23,447.17	25,154.92	25,449.51	25,010.89	25,599.63	26,477.46	26,210.78
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	5,661.82	7,645.64	3,719.53	6,642.67	3,759.59	5,686.66	3,313.43	5,970.30	3,561.93
87										
88	**Supplemental Rate Charges**									
89	Avista	10.52	9.70	10.13	9.59	10.87	10.43	10.83	11.06	11.04
90	Idaho Power	-	-	-	-	-	-	0.24	2.38	4.16
91	Northwestern Energy PNWR	5.68	3.47	2.37	0.39	-	-	-	-	-
92	Pacificorp	11.59	11.01	10.45	9.55	9.23	8.71	8.77	7.66	7.39
93	Portland General	18.64	19.59	19.81	19.71	20.50	20.89	22.64	21.74	21.61
94	Puget Sound Energy	20.03	20.16	20.16	20.52	20.47	20.35	21.37	20.94	21.28
95	Clark County PUD	8.26	8.73	8.66	9.29	9.37	9.24	9.46	9.78	9.66
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	1.53	2.08	1.01	1.80	1.02	1.54	0.90	1.62	0.96
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	52.65	53.07	56.49	57.61	58.12	59.85	60.68	64.28
104	Idaho Power	46.46	47.84	48.40	49.46	50.42	52.43	52.91	53.95
105	Northwestern Energy PNWR	51.35	51.74	53.30	57.58	59.39	60.39	59.98	59.41
106	Pacificorp	54.33	55.89	59.61	60.91	61.78	63.58	64.24	64.92
107	Portland General	59.46	60.02	62.99	65.56	65.73	68.11	69.15	70.71
108	Puget Sound Energy	58.73	60.36	63.23	64.80	66.06	69.03	71.08	71.05
109	Clark County PUD	53.79	54.22	56.91	59.29	59.61	61.93	61.75	62.11
110	Franklin	44.86	45.57	47.43	49.16	49.74	52.45	52.92	53.96
111	Grays Harbor	44.86	45.57	47.43	49.16	49.74	52.45	52.92	53.96
112	Snohomish	46.00	46.29	48.03	50.55	50.65	53.93	53.69	55.26
115	Load-Weighted Average	54.43	55.52	58.17	59.93	60.67	64.75	65.78	66.79
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.50	65.39	66.47	68.60	67.92	68.76
125	Franklin	-	-	37.13	42.18	40.81	43.46	45.10	46.08
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	48.38	51.39	51.28	54.97	54.23	56.31
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.51	66.42	68.26	70.35	71.63	73.91
131									
132	**Net Exchange Benefits**								
133	Avista	19,154.19	17,607.88	21,657.93	20,849.66	24,054.44	21,775.26	23,050.01	36,398.19
134	Idaho Power	6,460.76	8,660.53	3,836.33	1,256.77	3,257.17	-	-	-
135	Northwestern Energy PNWR	2,537.41	2,299.71	2,223.12	3,274.20	4,348.09	3,653.96	3,249.38	2,952.19
136	Pacificorp	55,355.28	56,942.25	67,842.58	67,227.18	80,081.29	75,467.20	77,091.07	88,118.95
137	Portland General	78,799.86	74,512.01	81,754.61	88,958.32	101,234.87	101,291.98	105,406.53	128,473.28
138	Puget Sound Energy	100,956.99	102,353.91	109,297.62	111,198.67	134,631.04	139,440.25	154,246.95	172,501.07
139	Clark County PUD	14,436.00	13,435.74	14,911.16	16,419.69	18,596.98	18,053.13	16,705.44	18,007.32
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,568.82	1,549.77	1,294.72	3,076.02	2,330.11	3,825.56	1,978.39	3,894.81
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	280,269.30	277,361.80	302,818.07	312,260.50	368,534.00	363,507.34	381,727.75	450,345.80
146	IOU Exchange	263,264.48	262,376.29	286,612.19	292,764.79	347,606.91	341,628.66	363,043.93	428,443.67
147	COU Exchange	17,004.82	14,985.51	16,205.88	19,495.71	20,927.09	21,878.69	18,683.82	21,902.13
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,584,921.23							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	65.77	68.02	69.17	71.22	72.58	73.17	74.16	77.43	78.32
104	Idaho Power	55.25	58.32	59.03	61.62	61.71	62.74	63.57	68.74	71.44
105	Northwestern Energy PNWR	60.93	61.79	61.41	62.01	61.71	62.74	63.33	66.36	67.28
106	Pacificorp	66.83	69.33	69.48	71.17	70.94	71.45	72.10	74.03	74.67
107	Portland General	73.89	77.91	78.85	81.33	82.20	83.64	85.97	88.10	88.88
108	Puget Sound Energy	75.28	78.48	79.20	82.15	82.18	83.10	84.70	87.30	88.55
109	Clark County PUD	63.52	67.09	67.72	70.96	71.10	71.98	72.75	76.14	76.89
110	Franklin	55.26	58.36	59.06	61.67	61.72	62.74	63.29	66.36	67.24
111	Grays Harbor	55.26	58.36	59.06	61.67	61.72	62.74	63.29	66.36	67.24
112	Snohomish	56.79	60.43	60.07	63.47	62.74	64.28	64.19	67.98	68.20
115	Load-Weighted Average	69.56	72.73	73.32	75.83	76.30	77.28	76.62	79.55	80.68
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	69.77	73.21	74.44	77.76	79.04	80.73	81.68	85.56	86.68
125	Franklin	44.72	47.74	46.41	49.90	48.14	50.01	48.84	53.21	52.26
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	57.95	61.89	60.85	64.79	63.60	65.75	65.04	69.54	69.18
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.83	79.07	80.76	82.45	84.58	86.76	88.80	91.83	93.80
131										
132	**Net Exchange Benefits**									
133	Avista	34,977.73	30,397.02	35,771.49	32,444.69	43,339.18	47,320.76	49,842.56	52,812.35	56,418.28
134	Idaho Power	-	-	-	-	-	-	1,604.98	15,943.39	29,429.60
135	Northwestern Energy PNWR	2,864.54	1,635.73	1,247.28	192.30	-	-	-	-	-
136	Pacificorp	87,274.65	77,743.99	82,560.49	71,893.88	81,420.29	86,903.35	88,206.55	79,470.62	81,587.40
137	Portland General	133,894.49	131,786.41	149,178.56	141,308.19	172,103.31	198,410.09	216,656.24	214,354.13	226,626.38
138	Puget Sound Energy	190,559.47	180,741.54	203,606.50	198,541.01	233,390.34	264,104.41	281,155.02	285,624.24	310,675.27
139	Clark County PUD	16,971.40	16,570.17	18,205.17	18,395.39	21,564.52	23,708.66	24,187.98	25,505.70	26,568.01
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	4,284.84	5,361.39	2,887.96	4,857.68	3,185.67	5,390.57	3,130.71	5,751.18	3,610.47
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	470,827.13	444,236.26	493,457.44	467,633.15	555,003.31	625,837.84	664,784.05	679,461.60	734,915.40
146	IOU Exchange	449,570.88	422,304.70	472,364.31	444,380.08	530,253.13	596,738.61	637,465.35	648,204.72	704,736.93
147	COU Exchange	21,256.24	21,931.56	21,093.13	23,253.06	24,750.18	29,099.23	27,318.69	31,256.88	30,178.48
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

Table 10.4.3.6.49
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	9.47	9.43	10.95	10.36	11.14	10.66	11.36	11.33
5	7(b)(3) Rate Protection	572,032.44	575,398.21	676,790.57	644,997.47	698,916.98	672,146.29	725,433.83	728,882.70
6									
7	**Allocated Costs**								
8	7(b) Loads	4,355,473.16	4,467,099.08	4,723,176.16	4,946,240.50	5,058,037.65	5,040,410.26	5,146,828.31	5,296,575.78
9	PF Preference	2,438,829.06	2,506,509.90	2,660,789.09	2,787,104.92	2,851,309.11	3,023,379.41	3,087,818.22	3,171,967.59
10	PF Exchange	1,916,644.10	1,960,589.18	2,062,387.07	2,159,135.58	2,206,728.54	2,017,030.85	2,059,010.10	2,124,608.19
11	7(c) Loads	115,809.29	117,614.11	123,334.22	128,229.78	130,412.07	137,346.36	138,591.31	141,365.02
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(572,032.44)	(575,398.21)	(676,790.57)	(644,997.47)	(698,916.98)	(672,146.29)	(725,433.83)	(728,882.70)
16	PF Exchange	377,414.98	389,856.62	460,364.19	446,148.61	483,120.48	446,354.07	486,399.02	490,584.80
17	7(c) Rates	23,787.57	24,429.95	28,749.66	27,663.34	29,760.10	31,722.91	34,169.43	34,064.10
18	7(f) Rates	0.07	0.07	0.08	0.08	0.09	0.09	0.10	0.10
19	SP Sales	170,829.82	161,111.57	187,676.64	171,185.44	186,036.31	194,069.21	204,865.27	204,233.71
20	Secondary Reduction	(170,829.82)	(161,111.57)	(187,676.64)	(171,185.44)	(186,036.31)	(194,069.21)	(204,865.27)	(204,233.71)
21									
22	**Pre-Final Rates**								
23	PF Preference	30.92	31.65	32.11	34.40	34.31	37.27	37.00	37.99
24	PF Exchange	48.34	49.24	52.67	54.01	55.40	58.54	59.79	60.71
25	Industrial Firm	46.67	47.62	50.99	52.26	53.55	56.68	57.92	58.81
26	New Resources	72.26	69.75	74.53	75.38	77.45	84.54	87.09	89.60
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	115,809.29	117,614.11	123,334.22	128,229.78	130,412.07	137,346.36	138,591.31	141,365.02
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	89,230.93	91,092.23	92,421.15	99,022.07	99,022.15	107,287.27	106,498.01	109,347.92
34	Allocated Preference	1,866,796.62	1,931,111.69	1,983,998.52	2,142,107.44	2,152,392.13	2,351,233.12	2,362,384.39	2,443,084.89
35	Numerator	27,342.55	27,283.99	31,675.17	29,969.80	32,154.11	30,821.18	32,855.40	32,779.20
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	26,095.23	26,054.95	30,265.32	28,645.62	30,739.90	29,476.18	31,438.15	31,374.92
38									
39	**7(c)(2) Delta**								
40	PF Exchange	26,095.23	26,054.95	30,265.31	28,645.62	30,739.90	29,476.18	31,438.15	31,374.91
41	Industrial Firm	(26,095.23)	(26,054.95)	(30,265.32)	(28,645.62)	(30,739.90)	(29,476.18)	(31,438.15)	(31,374.92)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,866,796.62	1,931,111.69	1,983,998.52	2,142,107.44	2,152,392.13	2,351,233.12	2,362,384.39	2,443,084.89
46	PF Exchange	1,942,739.33	1,986,644.13	2,092,652.38	2,187,781.20	2,237,468.44	2,046,507.03	2,090,448.24	2,155,983.11
47	Industrial Firm	113,501.64	115,989.11	121,818.57	127,247.50	129,432.27	139,593.09	141,322.60	144,054.20
48	New Resources	0.64	0.61	0.66	0.66	0.68	0.74	0.77	0.79
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	12.51	12.08	12.38	11.57	12.27	11.49	12.05	11.47	12.05
5	7(b)(3) Rate Protection	810,773.88	783,880.14	805,651.24	755,129.80	805,693.25	755,130.97	794,540.21	758,780.62	803,707.51
6										
7	**Allocated Costs**									
8	7(b) Loads	5,475,505.36	5,824,321.67	5,936,045.82	6,243,696.74	6,261,448.39	6,391,225.93	6,905,892.53	7,299,370.37	7,471,722.19
9	PF Preference	3,276,658.50	3,467,844.80	3,521,711.53	3,691,214.42	3,718,755.84	3,775,280.26	3,826,809.46	4,031,430.11	4,126,933.94
10	PF Exchange	2,198,846.86	2,356,476.88	2,414,334.28	2,552,482.32	2,542,692.55	2,615,945.67	3,079,083.07	3,267,940.25	3,344,788.25
11	7(c) Loads	145,198.62	153,229.92	155,167.96	162,159.59	162,725.83	164,787.46	166,497.25	174,879.88	177,799.57
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(810,773.88)	(783,880.14)	(805,651.24)	(755,129.80)	(805,693.25)	(755,130.97)	(794,540.21)	(758,780.62)	(803,707.51)
16	PF Exchange	550,489.75	534,625.29	551,523.12	518,855.43	552,608.42	520,243.65	572,638.88	548,486.19	582,288.79
17	7(c) Rates	37,867.72	36,263.11	36,972.11	34,374.63	36,820.32	34,172.84	32,283.56	30,594.91	32,213.34
18	7(f) Rates	0.11	0.11	0.11	0.10	0.11	0.10	0.09	0.09	0.09
19	SP Sales	222,416.30	212,991.63	217,155.90	201,899.64	216,264.40	200,714.38	189,617.68	179,699.43	189,205.28
20	Secondary Reduction	(222,416.30)	(212,991.63)	(217,155.90)	(201,899.64)	(216,264.40)	(200,714.38)	(189,617.68)	(179,699.43)	(189,205.28)
21										
22	**Pre-Final Rates**									
23	PF Preference	38.06	41.36	41.73	44.97	44.37	45.96	45.99	49.48	49.82
24	PF Exchange	63.23	65.56	66.47	68.03	68.95	68.88	68.83	71.18	72.64
25	Industrial Firm	61.21	63.53	64.42	65.89	66.72	66.70	66.64	68.89	70.22
26	New Resources	93.83	96.00	101.75	103.24	106.77	104.05	102.35	105.01	112.40
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	145,198.62	153,229.92	155,167.96	162,159.59	162,725.83	164,787.46	166,497.25	174,879.88	177,799.57
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	109,845.89	119,051.54	120,124.77	129,447.26	128,068.82	132,288.25	132,370.73	142,408.89	143,789.02
34	Allocated Preference	2,465,884.62	2,683,964.66	2,716,060.29	2,936,084.62	2,913,062.59	3,020,149.29	3,032,269.25	3,272,649.49	3,323,226.43
35	Numerator	36,116.93	34,940.48	35,805.28	33,474.44	35,421.20	33,261.30	34,888.63	33,233.09	34,774.73
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	34,576.67	33,456.47	34,288.78	32,060.92	33,929.54	31,865.53	33,429.30	31,847.26	33,332.51
38										
39	**7(c)(2) Delta**									
40	PF Exchange	34,576.66	33,456.47	34,288.77	32,060.92	33,929.53	31,865.53	33,429.30	31,847.25	33,332.50
41	Industrial Firm	(34,576.67)	(33,456.47)	(34,288.78)	(32,060.92)	(33,929.54)	(31,865.53)	(33,429.30)	(31,847.26)	(33,332.51)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,465,884.62	2,683,964.66	2,716,060.29	2,936,084.62	2,913,062.59	3,020,149.29	3,032,269.25	3,272,649.49	3,323,226.43
46	PF Exchange	2,233,423.53	2,389,933.34	2,448,623.06	2,584,543.24	2,576,622.08	2,647,811.20	3,112,512.37	3,299,787.51	3,378,120.76
47	Industrial Firm	148,489.68	156,036.57	157,851.29	164,473.31	165,616.62	167,094.76	165,351.51	173,627.54	176,680.40
48	New Resources	0.83	0.84	0.89	0.91	0.94	0.91	0.90	0.92	0.99
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	30.92	31.65	32.11	34.40	34.31	37.27	37.00	37.99
52	without T2 Costs	30.87	31.51	32.06	34.34	34.22	37.17	36.84	37.79
53	Interim PF Exchange	45.11	45.79	47.86	49.52	50.25	52.88	53.43	54.46
54	COU Base PF Exchange	44.55	45.26	47.29	48.99	49.62	52.24	52.75	53.79
55	IOU Base PF Exchange	44.56	45.30	47.28	48.98	49.62	52.23	52.74	53.78
56	Industrial Firm	37.95	38.89	40.84	42.66	43.27	46.80	47.38	48.30
57	New Resources	72.50	69.99	74.80	75.64	77.73	84.82	87.39	89.89
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	51,398.39	48,829.41	58,949.62	56,142.04	59,177.56	53,594.02	56,748.06	81,695.78
61	Idaho Power	18,970.14	25,427.68	11,263.04	4,482.42	8,721.63	-	-	-
62	Northwestern Energy PNWR	6,842.01	6,412.20	6,082.06	8,816.90	10,685.87	8,983.49	8,009.76	6,677.97
63	Pacificorp	147,903.06	156,821.83	184,210.01	180,397.63	196,539.30	184,746.41	189,044.94	197,681.99
64	Portland General	209,067.89	204,128.62	221,644.52	238,109.11	248,116.40	247,197.24	257,804.98	287,387.36
65	Puget Sound Energy	268,037.65	280,315.72	296,292.10	297,730.49	329,938.75	340,150.34	377,016.95	385,833.56
66	Clark County PUD	38,619.15	37,135.31	42,462.04	46,701.09	47,355.44	46,807.49	43,140.39	42,658.66
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	7,861.82	5,318.58	8,308.58	14,700.51	9,915.07	15,876.18	10,206.60	14,241.21
72	Total	748,700.13	764,389.34	829,211.99	847,080.19	910,450.02	897,355.17	941,971.67	1,016,176.54
73									
74	**Allocated 7b3**								
75	Avista	25,909.60	24,904.15	32,727.81	29,569.45	31,401.93	26,658.24	29,302.58	39,440.69
76	Idaho Power	9,562.73	12,968.72	6,253.05	2,360.84	4,628.04	-	-	-
77	Northwestern Energy PNWR	3,449.01	3,270.38	3,376.65	4,643.77	5,670.34	4,468.49	4,135.94	3,223.96
78	Pacificorp	74,556.99	79,982.84	102,270.22	95,013.62	104,291.46	91,894.84	97,615.75	95,435.96
79	Portland General	105,389.80	104,110.42	123,053.22	125,409.67	131,660.29	122,958.55	133,120.87	138,743.48
80	Puget Sound Energy	135,116.08	142,967.64	164,496.26	156,811.65	175,078.44	169,194.42	194,677.49	186,270.86
81	Clark County PUD	19,467.67	18,939.88	23,574.19	24,597.00	25,128.65	23,282.55	22,276.09	20,594.54
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,963.10	2,712.60	4,612.78	7,742.61	5,261.33	7,896.98	5,270.31	6,875.30
87									
88	**Supplemental Rate Charges**								
89	Avista	6.50	6.20	8.08	7.23	7.60	6.39	6.91	9.14
90	Idaho Power	1.45	1.97	0.94	0.35	0.68	-	-	-
91	Northwestern Energy PNWR	5.44	5.13	5.27	7.20	8.74	6.85	6.29	4.87
92	Pacificorp	7.87	8.48	10.84	10.01	10.89	9.55	10.03	9.70
93	Portland General	12.06	11.82	13.82	13.94	14.44	13.38	14.33	14.78
94	Puget Sound Energy	11.46	12.10	14.03	13.30	14.74	14.17	16.03	15.07
95	Clark County PUD	7.44	7.16	8.84	9.14	9.26	8.60	8.23	7.61
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.09	0.74	1.26	2.11	1.43	2.14	1.43	1.87
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	38.06	41.36	41.73	44.97	44.37	45.96	45.99	49.48	49.82
52	without T2 Costs	37.80	41.09	41.40	44.65	43.94	45.46	45.37	48.88	49.11
53	Interim PF Exchange	55.86	58.77	59.53	61.98	62.21	63.05	63.65	66.61	67.64
54	COU Base PF Exchange	55.07	58.10	58.84	61.37	61.46	62.40	63.05	66.07	66.98
55	IOU Base PF Exchange	55.06	58.07	58.82	61.33	61.46	62.41	63.09	66.09	67.03
56	Industrial Firm	49.65	52.31	52.92	55.14	55.37	56.02	55.44	58.21	59.07
57	New Resources	94.15	96.30	102.06	103.53	107.08	104.34	102.63	105.28	112.67
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	82,019.90	74,862.91	82,797.51	78,160.58	95,669.99	98,830.27	103,750.93	108,999.18	113,330.51
61	Idaho Power	-	-	-	-	-	-	4,955.07	34,408.79	60,196.51
62	Northwestern Energy PNWR	6,774.73	4,136.42	2,995.73	654.03	-	-	-	-	-
63	Pacificorp	204,463.24	191,129.72	191,030.61	173,208.44	180,127.84	182,075.51	184,089.82	164,929.07	164,782.90
64	Portland General	312,597.85	322,121.46	343,347.76	337,400.82	377,705.20	411,044.36	448,362.29	439,689.48	452,776.52
65	Puget Sound Energy	444,715.21	441,687.79	468,569.96	473,896.29	512,212.68	547,259.96	582,025.95	586,024.48	620,752.51
66	Clark County PUD	42,351.54	44,328.96	45,089.20	48,542.27	51,183.48	54,495.09	54,805.31	58,075.74	58,186.93
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	16,286.43	21,909.64	13,984.16	22,289.17	15,919.75	23,570.12	17,389.02	25,097.91	19,014.23
72	Total	1,109,208.91	1,100,176.91	1,147,814.94	1,134,151.60	1,232,818.94	1,317,275.31	1,395,378.40	1,417,224.66	1,489,040.11
73										
74	**Allocated 7b3**									
75	Avista	40,705.69	36,379.25	39,784.06	35,757.16	42,883.87	39,031.95	42,577.57	42,184.24	44,317.87
76	Idaho Power	-	-	-	-	-	-	2,033.47	13,316.69	23,539.83
77	Northwestern Energy PNWR	3,362.23	2,010.07	1,439.44	299.21	-	-	-	-	-
78	Pacificorp	101,473.15	92,878.50	91,789.88	79,239.97	80,741.91	71,908.76	75,547.24	63,829.91	64,438.31
79	Portland General	155,139.32	156,533.26	164,978.01	154,355.24	169,305.54	162,337.53	184,000.04	170,166.11	177,058.16
80	Puget Sound Energy	220,707.90	214,635.90	225,147.07	216,799.64	229,598.22	216,134.41	238,853.27	226,799.85	242,745.13
81	Clark County PUD	21,018.66	21,541.43	21,665.29	22,207.28	22,942.89	21,522.25	22,491.14	22,476.14	22,753.99
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	8,082.80	10,646.88	6,719.36	10,196.92	7,135.99	9,308.76	7,136.15	9,713.25	7,435.51
87										
88	**Supplemental Rate Charges**									
89	Avista	9.27	8.14	8.75	7.73	9.11	8.15	8.74	8.51	8.79
90	Idaho Power	-	-	-	-	-	-	0.29	1.91	3.37
91	Northwestern Energy PNWR	5.04	2.99	2.13	0.44	-	-	-	-	-
92	Pacificorp	10.19	9.23	9.02	7.70	7.76	6.83	7.10	5.93	5.92
93	Portland General	16.35	16.32	17.01	15.75	17.08	16.21	18.17	16.62	17.11
94	Puget Sound Energy	17.56	16.79	17.31	16.39	17.06	15.79	17.16	16.01	16.85
95	Clark County PUD	7.74	7.96	8.00	8.20	8.45	7.95	8.31	8.30	8.38
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.19	2.89	1.82	2.77	1.93	2.53	1.94	2.64	2.01
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	51.06	51.50	55.37	56.22	57.22	58.62	59.64	62.92
104	Idaho Power	46.01	47.27	48.22	49.33	50.30	52.23	52.74	53.78
105	Northwestern Energy PNWR	50.00	50.42	52.55	56.19	58.36	59.07	59.03	58.65
106	Pacificorp	52.43	53.78	58.12	59.00	60.51	61.77	62.77	63.48
107	Portland General	56.62	57.12	61.10	62.92	64.06	65.61	67.07	68.56
108	Puget Sound Energy	56.02	57.40	61.31	62.28	64.36	66.39	68.77	68.86
109	Clark County PUD	51.98	52.42	56.13	58.13	58.89	60.84	60.98	61.40
110	Franklin	44.55	45.26	47.29	48.99	49.62	52.24	52.75	53.79
111	Grays Harbor	44.55	45.26	47.29	48.99	49.62	52.24	52.75	53.79
112	Snohomish	45.64	46.00	48.55	51.10	51.05	54.39	54.18	55.66
115	Load-Weighted Average	52.51	53.48	56.92	58.26	59.57	62.86	64.20	65.21
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	63.21	66.35	67.08	69.53	68.69	69.55
125	Franklin	-	-	38.35	43.85	41.89	45.12	46.44	47.48
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	49.56	53.00	52.32	56.56	55.52	57.66
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.64	66.59	68.37	70.52	71.77	74.05
131									
132	**Net Exchange Benefits**								
133	Avista	25,488.79	23,925.26	26,221.81	26,572.59	27,775.63	26,935.78	27,445.48	42,255.09
134	Idaho Power	9,407.41	12,458.96	5,010.00	2,121.57	4,093.59	-	-	-
135	Northwestern Energy PNWR	3,393.00	3,141.83	2,705.41	4,173.13	5,015.53	4,515.01	3,873.82	3,454.01
136	Pacificorp	73,346.07	76,838.99	81,939.79	85,384.01	92,247.84	92,851.57	91,429.19	102,246.04
137	Portland General	103,678.09	100,018.20	98,591.31	112,699.44	116,456.11	124,238.69	124,684.11	148,643.88
138	Puget Sound Energy	132,921.57	137,348.08	131,795.84	140,918.84	154,860.31	170,955.92	182,339.47	199,562.70
139	Clark County PUD	19,151.48	18,195.42	18,887.85	22,104.10	22,226.79	23,524.94	20,864.30	22,064.12
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	3,898.73	2,605.98	3,695.80	6,957.90	4,653.75	7,979.20	4,936.29	7,365.91
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	371,285.15	374,532.72	368,847.80	400,931.58	427,329.54	451,001.10	455,572.64	525,591.74
146	IOU Exchange	348,234.94	353,731.32	346,264.15	371,869.58	400,449.01	419,496.96	429,772.05	496,161.71
147	COU Exchange	23,050.21	20,801.40	22,583.65	29,062.00	26,880.53	31,504.14	25,800.59	29,430.03
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,420,984.58							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	64.33	66.21	67.58	69.06	70.57	70.56	71.83	74.60	75.82
104	Idaho Power	55.06	58.07	58.82	61.33	61.46	62.41	63.38	68.00	70.40
105	Northwestern Energy PNWR	60.10	61.06	60.95	61.77	61.46	62.41	63.09	66.09	67.03
106	Pacificorp	65.26	67.30	67.84	69.03	69.21	69.24	70.19	72.02	72.95
107	Portland General	71.41	74.39	75.84	77.08	78.54	78.62	81.26	82.71	84.14
108	Puget Sound Energy	72.62	74.86	76.14	77.72	78.52	78.20	80.25	82.10	83.88
109	Clark County PUD	62.81	66.06	66.85	69.57	69.92	70.35	71.36	74.38	75.36
110	Franklin	55.07	58.10	58.84	61.37	61.46	62.40	63.05	66.07	66.98
111	Grays Harbor	55.07	58.10	58.84	61.37	61.46	62.40	63.05	66.07	66.98
112	Snohomish	57.26	60.99	60.67	64.14	63.40	64.93	64.99	68.71	69.00
115	Load-Weighted Average	67.72	70.23	71.22	72.86	73.77	73.87	73.91	76.34	77.79
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	70.67	74.48	75.50	79.30	80.32	82.53	83.29	87.53	88.42
125	Franklin	46.30	50.00	48.26	52.63	50.39	53.19	51.67	56.69	55.32
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	59.48	64.05	62.64	67.42	65.78	68.80	67.77	72.89	72.13
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.99	79.29	80.94	82.72	84.80	87.06	89.07	92.15	94.09
131										
132	**Net Exchange Benefits**									
133	Avista	41,314.21	38,483.67	43,013.45	42,403.42	52,786.12	59,798.32	61,173.36	66,814.94	69,012.64
134	Idaho Power	-	-	-	-	-	-	2,921.60	21,092.10	36,656.68
135	Northwestern Energy PNWR	3,412.49	2,126.35	1,556.29	354.82	-	-	-	-	-
136	Pacificorp	102,990.10	98,251.22	99,240.73	93,968.47	99,385.92	110,166.75	108,542.58	101,099.16	100,344.58
137	Portland General	157,458.53	165,588.20	178,369.75	183,045.58	208,399.66	248,706.83	264,362.25	269,523.37	275,718.37
138	Puget Sound Energy	224,007.32	227,051.89	243,422.89	257,096.64	282,614.45	331,125.55	343,172.69	359,224.64	378,007.38
139	Clark County PUD	21,332.88	22,787.53	23,423.92	26,334.99	28,240.60	32,972.84	32,314.17	35,599.60	35,432.95
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	8,203.63	11,262.77	7,264.79	12,092.25	8,783.75	14,261.36	10,252.87	15,384.66	11,578.72
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	558,719.16	565,551.62	596,291.82	615,296.17	680,210.51	797,031.66	822,739.52	868,738.48	906,751.32
146	IOU Exchange	529,182.65	531,501.32	565,603.10	576,868.93	643,186.16	749,797.46	780,172.48	817,754.22	859,739.65
147	COU Exchange	29,536.51	34,050.30	30,688.71	38,427.24	37,024.35	47,234.20	42,567.04	50,984.26	47,011.67
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	12.12	12.18	13.24	13.02	13.35	13.39	13.93	13.80
5	7(b)(3) Rate Protection	731,888.45	743,015.80	817,792.59	810,704.84	837,376.74	844,340.02	889,189.21	887,775.36
6									
7	**Allocated Costs**								
8	7(b) Loads	4,401,967.60	4,512,820.42	4,604,253.26	4,975,967.02	5,083,299.03	5,075,578.20	5,179,634.98	5,327,815.40
9	PF Preference	2,464,863.43	2,532,164.36	2,683,654.16	2,803,855.20	2,865,549.42	3,044,474.13	3,107,500.44	3,190,676.10
10	PF Exchange	1,937,104.17	1,980,656.07	1,920,599.10	2,172,111.82	2,217,749.61	2,031,104.08	2,072,134.54	2,137,139.30
11	7(c) Loads	117,053.71	118,825.71	124,393.94	129,005.01	131,067.20	138,309.97	139,479.57	142,203.30
12	7(f) Loads	0.57	0.54	0.58	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(731,888.45)	(743,015.80)	(817,792.59)	(810,704.84)	(837,376.74)	(844,340.02)	(889,189.21)	(887,775.36)
16	PF Exchange	482,884.62	503,424.62	541,884.28	560,769.39	578,829.62	560,703.24	596,196.03	597,529.75
17	7(c) Rates	30,435.07	31,546.57	36,651.13	34,770.37	35,655.76	39,849.84	41,882.65	41,489.89
18	7(f) Rates	0.09	0.09	0.11	0.10	0.10	0.12	0.12	0.12
19	SP Sales	218,568.67	208,044.52	239,257.07	215,164.97	222,891.25	243,786.82	251,110.41	248,755.60
20	Secondary Reduction	(218,568.67)	(208,044.52)	(239,257.07)	(215,164.97)	(222,891.25)	(243,786.82)	(251,110.41)	(248,755.60)
21									
22	**Pre-Final Rates**								
23	PF Preference	28.70	29.32	30.20	32.01	32.33	34.88	34.74	35.81
24	PF Exchange	51.00	52.04	55.69	56.65	57.60	61.59	62.67	63.49
25	Industrial Firm	49.31	50.41	53.99	54.91	55.74	59.73	60.80	61.58
26	New Resources	74.65	72.33	78.40	77.75	79.40	87.19	89.64	92.05
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	117,053.71	118,825.71	124,393.94	129,005.01	131,067.20	138,309.97	139,479.57	142,203.30
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	82,834.39	84,395.70	86,917.94	92,136.31	93,307.35	100,392.59	100,003.09	103,073.54
34	Allocated Preference	1,732,974.98	1,789,148.56	1,865,861.58	1,993,150.36	2,028,172.68	2,200,134.10	2,218,311.23	2,302,900.74
35	Numerator	34,983.50	35,192.11	38,238.10	37,630.80	38,524.04	38,679.47	40,238.59	39,891.86
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	33,387.61	33,606.85	36,536.13	35,968.12	36,829.67	36,991.54	38,502.85	38,182.86
38									
39	**7(c)(2) Delta**								
40	PF Exchange	33,387.61	33,606.84	36,536.12	35,968.11	36,829.67	36,991.54	38,502.85	38,182.86
41	Industrial Firm	(33,387.61)	(33,606.85)	(36,536.13)	(35,968.12)	(36,829.67)	(36,991.54)	(38,502.85)	(38,182.86)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,732,974.98	1,789,148.56	1,865,861.58	1,993,150.36	2,028,172.68	2,200,134.10	2,218,311.23	2,302,900.74
46	PF Exchange	1,970,491.78	2,014,262.91	1,957,135.22	2,208,079.93	2,254,579.28	2,068,095.62	2,110,637.39	2,175,322.16
47	Industrial Firm	114,101.17	116,765.43	124,508.94	127,807.26	129,893.30	141,168.27	142,859.37	145,510.33
48	New Resources	0.66	0.64	0.69	0.68	0.70	0.77	0.79	0.81
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	15.77	15.72	15.73	15.67	16.06	16.11	16.37	16.21	16.45
5	7(b)(3) Rate Protection	1,021,730.61	1,020,409.67	1,023,454.88	1,022,937.19	1,054,135.61	1,058,730.73	1,079,063.71	1,072,392.39	1,097,611.02
6										
7	**Allocated Costs**									
8	7(b) Loads	5,516,146.60	5,868,804.88	5,976,914.18	6,292,844.90	6,307,792.18	6,446,443.91	6,950,164.74	7,346,970.36	7,516,553.57
9	PF Preference	3,300,979.08	3,494,330.43	3,545,957.74	3,720,270.35	3,746,280.02	3,807,897.37	3,851,342.32	4,057,719.51	4,151,696.12
10	PF Exchange	2,215,167.52	2,374,474.45	2,430,956.44	2,572,574.55	2,561,512.16	2,638,546.54	3,098,822.41	3,289,250.85	3,364,857.45
11	7(c) Loads	146,282.02	154,406.03	156,241.50	163,442.06	163,935.89	166,217.75	167,569.52	176,025.26	178,870.98
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,021,730.61)	(1,020,409.67)	(1,023,454.88)	(1,022,937.19)	(1,054,135.61)	(1,058,730.73)	(1,079,063.71)	(1,072,392.39)	(1,097,611.02)
16	PF Exchange	693,722.67	695,944.17	700,624.54	702,867.92	723,009.92	729,407.16	777,699.89	775,181.12	795,222.87
17	7(c) Rates	47,720.59	47,205.22	46,967.32	46,565.63	48,174.18	47,912.00	43,844.24	43,240.11	43,993.27
18	7(f) Rates	0.14	0.14	0.14	0.14	0.14	0.14	0.13	0.13	0.13
19	SP Sales	280,287.20	277,260.15	275,862.88	273,503.51	282,951.36	281,411.43	257,519.44	253,971.04	258,394.75
20	Secondary Reduction	(280,287.20)	(277,260.15)	(275,862.88)	(273,503.51)	(282,951.36)	(281,411.43)	(257,519.44)	(253,971.04)	(258,394.75)
21										
22	**Pre-Final Rates**									
23	PF Preference	35.18	38.12	38.76	41.32	41.01	41.84	42.04	45.13	45.78
24	PF Exchange	66.90	69.63	70.19	72.55	73.17	73.97	73.07	75.80	76.95
25	Industrial Firm	64.86	67.59	68.13	70.41	70.92	71.79	70.88	73.51	74.51
26	New Resources	97.12	99.65	105.04	107.25	110.50	108.57	106.17	109.18	116.21
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	146,282.02	154,406.03	156,241.50	163,442.06	163,935.89	166,217.75	167,569.52	176,025.26	178,870.98
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	101,531.95	109,734.71	111,564.20	118,921.09	118,356.45	120,418.70	121,021.09	129,906.10	132,143.84
34	Allocated Preference	2,279,248.47	2,473,920.76	2,522,502.85	2,697,333.16	2,692,144.41	2,749,166.64	2,772,278.62	2,985,327.12	3,054,085.09
35	Numerator	45,514.26	45,433.43	45,439.41	45,283.07	46,343.63	46,561.15	47,310.53	46,881.26	47,491.32
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	43,573.23	43,503.75	43,514.85	43,370.91	44,392.00	44,607.26	45,331.62	44,926.30	45,521.69
38										
39	**7(c)(2) Delta**									
40	PF Exchange	43,573.23	43,503.75	43,514.85	43,370.91	44,391.99	44,607.26	45,331.62	44,926.29	45,521.69
41	Industrial Firm	(43,573.23)	(43,503.75)	(43,514.85)	(43,370.91)	(44,392.00)	(44,607.26)	(45,331.62)	(44,926.30)	(45,521.69)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,279,248.47	2,473,920.76	2,522,502.85	2,697,333.16	2,692,144.41	2,749,166.64	2,772,278.62	2,985,327.12	3,054,085.09
46	PF Exchange	2,258,740.75	2,417,978.19	2,474,471.29	2,615,945.46	2,605,904.15	2,683,153.80	3,144,154.03	3,334,177.14	3,410,379.14
47	Industrial Firm	150,429.37	158,107.50	159,693.98	166,636.77	167,718.08	169,522.48	166,082.14	174,339.07	177,342.55
48	New Resources	0.86	0.88	0.92	0.94	0.97	0.95	0.93	0.96	1.02
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	28.70	29.32	30.20	32.01	32.33	34.88	34.74	35.81
52	without T2 Costs	28.64	29.16	30.14	31.93	32.22	34.74	34.55	35.57
53	Interim PF Exchange	45.69	46.37	48.43	49.95	50.60	53.39	53.90	54.91
54	COU Base PF Exchange	44.98	45.68	47.66	49.26	49.85	52.58	53.06	54.09
55	IOU Base PF Exchange	44.99	45.72	47.65	49.25	49.84	52.56	53.05	54.08
56	Industrial Firm	38.15	39.15	41.74	42.85	43.43	47.33	47.89	48.78
57	New Resources	74.96	72.64	78.74	78.08	79.73	87.54	90.00	92.40
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	49,680.76	47,139.88	57,459.54	55,041.04	58,240.45	52,198.31	55,439.30	80,439.35
61	Idaho Power	16,130.85	22,656.97	8,806.65	2,668.87	7,176.77	-	-	-
62	Northwestern Energy PNWR	6,568.65	6,143.76	5,846.18	8,643.30	10,538.69	8,765.14	7,807.05	6,485.31
63	Pacificorp	143,821.09	152,854.02	180,736.67	177,842.71	194,365.75	181,525.75	186,043.07	194,817.47
64	Portland General	205,299.96	200,423.17	218,367.28	235,685.90	246,047.18	244,122.76	254,940.48	284,654.99
65	Puget Sound Energy	262,956.27	275,345.20	291,975.28	294,554.99	327,243.55	336,154.19	373,270.41	382,237.45
66	Clark County PUD	37,488.51	36,016.77	38,273.15	41,876.62	43,420.61	41,796.71	38,500.34	38,108.02
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	6,291.22	3,766.22	-	4,328.76	1,453.18	5,145.96	306.01	4,465.98
72	Total	728,237.32	744,345.99	801,464.75	820,642.18	888,486.18	869,708.83	916,306.67	991,208.57
73									
74	**Allocated 7b3**								
75	Avista	32,942.66	31,882.18	38,849.40	37,611.19	37,942.40	33,652.37	36,071.64	48,491.21
76	Idaho Power	10,696.16	15,323.62	5,954.33	1,823.72	4,675.51	-	-	-
77	Northwestern Energy PNWR	4,355.59	4,155.22	3,952.70	5,906.22	6,865.73	5,650.91	5,079.67	3,909.54
78	Pacificorp	95,365.88	103,379.98	122,199.21	121,525.25	126,625.10	117,030.06	121,049.15	117,441.71
79	Portland General	136,131.71	135,552.50	147,641.92	161,051.24	160,294.44	157,386.50	165,877.33	171,598.42
80	Puget Sound Energy	174,362.86	186,224.63	197,409.58	201,278.25	213,192.13	216,719.37	242,868.84	230,424.00
81	Clark County PUD	24,858.14	24,359.27	25,877.14	28,615.55	28,287.59	26,946.43	25,050.30	22,972.64
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	4,171.63	2,547.21	-	2,957.97	946.72	3,317.61	199.11	2,692.22
87									
88	**Supplemental Rate Charges**								
89	Avista	8.27	7.94	9.60	9.20	9.19	8.07	8.50	11.23
90	Idaho Power	1.62	2.33	0.89	0.27	0.69	-	-	-
91	Northwestern Energy PNWR	6.87	6.51	6.17	9.16	10.58	8.66	7.73	5.91
92	Pacificorp	10.07	10.96	12.95	12.81	13.22	12.16	12.44	11.93
93	Portland General	15.58	15.39	16.58	17.90	17.58	17.13	17.86	18.28
94	Puget Sound Energy	14.79	15.77	16.83	17.07	17.95	18.15	19.99	18.65
95	Clark County PUD	9.50	9.21	9.70	10.64	10.42	9.95	9.25	8.49
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.15	0.69	-	0.81	0.26	0.90	0.05	0.73
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	35.18	38.12	38.76	41.32	41.01	41.84	42.04	45.13	45.78
52	without T2 Costs	34.85	37.77	38.34	40.87	40.45	41.17	41.25	44.33	44.87
53	Interim PF Exchange	56.44	59.41	60.11	62.68	62.87	63.82	64.24	67.25	68.24
54	COU Base PF Exchange	55.45	58.52	59.22	61.83	61.89	62.91	63.43	66.48	67.36
55	IOU Base PF Exchange	55.44	58.48	59.20	61.78	61.88	62.91	63.46	66.49	67.40
56	Industrial Firm	50.29	53.01	53.54	55.87	56.08	56.83	55.68	58.45	59.29
57	New Resources	97.52	100.05	105.44	107.65	110.90	108.97	106.55	109.55	116.59
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	80,372.55	73,038.79	81,103.73	76,102.29	93,699.77	96,454.86	101,939.07	107,030.36	111,462.11
61	Idaho Power	-	-	-	-	-	-	2,368.75	31,641.89	57,611.37
62	Northwestern Energy PNWR	6,524.64	3,862.25	2,743.69	350.80	-	-	-	-	-
63	Pacificorp	200,730.03	187,020.74	187,238.13	168,627.45	175,769.17	176,851.96	180,129.40	160,651.34	160,747.68
64	Portland General	309,038.27	318,205.16	339,734.56	333,038.15	373,555.94	406,073.79	444,595.22	435,622.27	448,941.48
65	Puget Sound Energy	440,001.06	436,468.71	463,724.65	468,009.29	506,578.58	540,468.37	576,846.53	580,397.36	615,413.36
66	Clark County PUD	36,444.12	37,592.90	38,990.22	40,926.34	44,243.89	45,864.40	46,948.09	49,270.87	50,119.56
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	3,611.54	7,385.33	893.68	5,829.33	982.70	4,901.33	250.53	5,766.59	1,349.67
72	Total	1,076,722.21	1,063,573.88	1,114,428.65	1,092,883.66	1,194,830.06	1,270,614.71	1,353,077.59	1,370,380.67	1,445,645.22
73										
74	**Allocated 7b3**									
75	Avista	51,783.33	47,792.56	50,988.69	48,943.78	56,699.16	55,370.73	58,590.88	60,543.70	61,313.26
76	Idaho Power	-	-	-	-	-	-	1,361.47	17,898.82	31,690.96
77	Northwestern Energy PNWR	4,203.77	2,527.24	1,724.92	225.61	-	-	-	-	-
78	Pacificorp	129,328.60	122,376.07	117,713.80	108,449.63	106,360.61	101,523.37	103,531.84	90,875.39	88,424.34
79	Portland General	199,110.65	208,215.93	213,586.01	214,187.33	226,044.41	233,110.11	255,537.20	246,417.77	246,954.46
80	Puget Sound Energy	283,488.82	285,601.09	291,536.72	300,991.52	306,538.44	310,260.45	331,550.45	328,312.48	338,527.58
81	Clark County PUD	23,480.63	24,598.73	24,512.56	26,321.02	26,772.65	26,328.85	26,984.06	27,870.98	27,569.85
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	2,326.89	4,832.55	561.84	3,749.03	594.65	2,813.65	144.00	3,261.98	742.43
87										
88	**Supplemental Rate Charges**									
89	Avista	11.79	10.70	11.22	10.58	12.05	11.57	12.03	12.22	12.16
90	Idaho Power	-	-	-	-	-	-	0.20	2.57	4.54
91	Northwestern Energy PNWR	6.30	3.76	2.55	0.33	-	-	-	-	-
92	Pacificorp	12.99	12.16	11.56	10.54	10.22	9.64	9.72	8.44	8.12
93	Portland General	20.98	21.70	22.02	21.85	22.81	23.27	25.23	24.07	23.87
94	Puget Sound Energy	22.55	22.34	22.42	22.75	22.78	22.67	23.81	23.18	23.50
95	Clark County PUD	8.65	9.09	9.05	9.72	9.86	9.73	9.97	10.29	10.16
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	0.63	1.31	0.15	1.02	0.16	0.76	0.04	0.89	0.20
101										

7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	53.26	53.66	57.25	58.45	59.03	60.63	61.55	65.31
104	Idaho Power	46.61	48.05	48.54	49.52	50.53	52.56	53.05	54.08
105	Northwestern Energy PNWR	51.86	52.23	53.82	58.41	60.43	61.22	60.78	59.98
106	Pacificorp	55.06	56.68	60.60	62.06	63.06	64.72	65.48	66.01
107	Portland General	60.57	61.11	64.23	67.15	67.42	69.69	70.91	72.35
108	Puget Sound Energy	59.78	61.48	64.48	66.32	67.79	70.71	73.04	72.72
109	Clark County PUD	54.48	54.89	57.36	59.90	60.28	62.53	62.32	62.57
110	Franklin	44.98	45.68	47.66	49.26	49.85	52.58	53.06	54.09
111	Grays Harbor	44.98	45.68	47.66	49.26	49.85	52.58	53.06	54.09
112	Snohomish	46.13	46.38	47.66	50.07	50.11	53.48	53.12	54.82
115	Load-Weighted Average	55.17	56.29	59.94	60.91	61.77	65.92	67.09	67.99
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	62.01	64.82	65.85	68.02	67.28	68.16
125	Franklin	-	-	36.29	41.19	39.73	42.43	43.98	45.02
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	47.56	50.44	50.25	53.98	53.15	55.30
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.42	66.31	68.14	70.24	71.51	73.81
131									
132	**Net Exchange Benefits**								
133	Avista	16,738.10	15,257.69	18,610.14	17,429.85	20,298.05	18,545.94	19,367.65	31,948.14
134	Idaho Power	5,434.70	7,333.35	2,852.32	845.15	2,501.26	-	-	-
135	Northwestern Energy PNWR	2,213.07	1,988.54	1,893.47	2,737.07	3,672.96	3,114.24	2,727.38	2,575.77
136	Pacificorp	48,455.21	49,474.03	58,537.46	56,317.46	67,740.65	64,495.69	64,993.93	77,375.76
137	Portland General	69,168.25	64,870.67	70,725.36	74,634.66	85,752.74	86,736.27	89,063.15	113,056.57
138	Puget Sound Energy	88,593.42	89,120.58	94,565.71	93,276.74	114,051.42	119,434.83	130,401.57	151,813.45
139	Clark County PUD	12,630.37	11,657.49	12,396.01	13,261.07	15,133.02	14,850.27	13,450.05	15,135.38
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,119.60	1,219.01	-	1,370.79	506.46	1,828.35	106.91	1,773.76
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	245,352.70	240,921.37	259,580.47	259,872.79	309,656.56	309,005.58	320,110.64	393,678.82
146	IOU Exchange	230,602.74	228,044.87	247,184.47	245,240.93	294,017.08	292,326.96	306,553.69	376,769.68
147	COU Exchange	14,749.97	12,876.50	12,396.01	14,631.86	15,639.48	16,678.62	13,556.96	16,909.14
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$3,074,348.90							

	A	K	L	M	N	O	P	Q	R	S
1		2020	2021	2022	2023	2024	2025	2026	2027	2028
102	**Total Exchange Rates**									
103	Avista	67.23	69.17	70.41	72.36	73.93	74.47	75.49	78.71	79.56
104	Idaho Power	55.44	58.48	59.20	61.78	61.88	62.91	63.66	69.06	71.94
105	Northwestern Energy PNWR	61.74	62.24	61.75	62.11	61.88	62.91	63.46	66.49	67.40
106	Pacificorp	68.43	70.64	70.76	72.31	72.09	72.55	73.19	74.93	75.52
107	Portland General	76.42	80.18	81.22	83.62	84.69	86.18	88.70	90.56	91.26
108	Puget Sound Energy	77.99	80.82	81.61	84.53	84.66	85.57	87.28	89.67	90.90
109	Clark County PUD	64.10	67.60	68.28	71.55	71.75	72.63	73.40	76.78	77.52
110	Franklin	55.45	58.52	59.22	61.83	61.89	62.91	63.43	66.48	67.36
111	Grays Harbor	55.45	58.52	59.22	61.83	61.89	62.91	63.43	66.48	67.36
112	Snohomish	56.08	59.83	59.38	62.84	62.05	63.67	63.47	67.37	67.56
115	Load-Weighted Average	71.39	74.31	74.95	77.40	77.98	78.97	78.16	80.98	82.10
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	68.87	72.40	73.63	76.94	78.19	79.85	80.77	84.68	85.83
125	Franklin	43.13	46.32	44.97	48.46	46.64	48.44	47.24	51.66	50.75
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	56.43	60.52	59.47	63.41	62.16	64.24	63.50	68.05	67.73
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.67	78.93	80.61	82.31	84.44	86.61	88.65	91.68	93.66
131										
132	**Net Exchange Benefits**									
133	Avista	28,589.22	25,246.23	30,115.03	27,158.51	37,000.61	41,084.13	43,348.19	46,486.66	50,148.85
134	Idaho Power	-	-	-	-	-	-	1,007.28	13,743.07	25,920.41
135	Northwestern Energy PNWR	2,320.87	1,335.01	1,018.77	125.19	-	-	-	-	-
136	Pacificorp	71,401.43	64,644.67	69,524.33	60,177.82	69,408.56	75,328.59	76,597.56	69,775.94	72,323.33
137	Portland General	109,927.63	109,989.23	126,148.55	118,850.82	147,511.53	172,963.68	189,058.02	189,204.49	201,987.02
138	Puget Sound Energy	156,512.24	150,867.62	172,187.93	167,017.77	200,040.14	230,207.91	245,296.08	252,084.88	276,885.78
139	Clark County PUD	12,963.49	12,994.18	14,477.65	14,605.32	17,471.24	19,535.55	19,964.03	21,399.90	22,549.71
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	1,284.66	2,552.78	331.84	2,080.31	388.05	2,087.68	106.54	2,504.61	607.24
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	382,999.54	367,629.71	413,804.11	390,015.73	471,820.13	541,207.55	575,377.70	595,199.55	650,422.35
146	IOU Exchange	368,751.39	352,082.76	398,994.62	373,330.11	453,960.84	519,584.32	555,307.13	571,295.05	627,265.40
147	COU Exchange	14,248.15	15,546.95	14,809.49	16,685.63	17,859.29	21,623.23	20,070.57	23,904.51	23,156.95
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	8.68	8.77	9.56	9.42	9.66	9.64	10.06	9.99
5	7(b)(3) Rate Protection	524,241.28	535,091.85	590,751.71	586,375.53	605,974.33	607,801.25	642,301.66	642,370.18
6									
7	**Allocated Costs**								
8	7(b) Loads	4,341,573.01	4,456,104.64	4,706,572.06	4,935,724.21	5,041,080.67	5,027,268.78	5,130,173.66	5,279,566.70
9	PF Preference	2,431,045.73	2,500,340.87	2,651,435.22	2,781,179.20	2,841,750.15	3,015,496.78	3,077,826.33	3,161,781.34
10	PF Exchange	1,910,527.28	1,955,763.77	2,055,136.84	2,154,545.01	2,199,330.52	2,011,772.00	2,052,347.33	2,117,785.36
11	7(c) Loads	115,437.26	117,322.77	122,897.97	127,955.52	129,972.30	136,986.28	138,140.38	140,908.60
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.69
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(524,241.28)	(535,091.85)	(590,751.71)	(586,375.53)	(605,974.33)	(607,801.25)	(642,301.66)	(642,370.18)
16	PF Exchange	345,883.38	362,547.35	401,839.13	405,599.46	418,874.65	403,624.28	430,659.40	432,356.32
17	7(c) Rates	21,800.21	22,718.64	25,094.78	25,149.10	25,802.58	28,686.05	30,253.74	30,020.96
18	7(f) Rates	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09
19	SP Sales	156,557.63	149,825.79	163,817.73	155,626.89	161,297.02	175,490.83	181,388.43	179,992.81
20	Secondary Reduction	(156,557.63)	(149,825.79)	(163,817.73)	(155,626.89)	(161,297.02)	(175,490.83)	(181,388.43)	(179,992.81)
21									
22	**Pre-Final Rates**								
23	PF Preference	31.58	32.21	33.35	35.25	35.64	38.17	38.14	39.18
24	PF Exchange	47.55	48.57	51.30	53.07	53.92	57.39	58.32	59.20
25	Industrial Firm	45.88	46.95	49.62	51.33	52.08	55.54	56.46	57.31
26	New Resources	71.55	69.12	73.30	74.55	76.14	83.55	85.80	88.26
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	115,437.26	117,322.77	122,897.97	127,955.52	129,972.30	136,986.28	138,140.38	140,908.60
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	91,143.26	92,702.51	95,993.39	101,458.03	102,858.26	109,863.66	109,795.23	112,764.14
34	Allocated Preference	1,906,804.45	1,965,249.02	2,060,683.50	2,194,803.67	2,235,775.82	2,407,695.52	2,435,524.67	2,519,411.16
35	Numerator	25,058.19	25,382.35	27,666.68	27,259.59	27,878.23	27,884.71	29,107.25	28,906.56
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	23,915.07	24,238.98	26,435.24	26,055.15	26,652.08	26,667.85	27,851.68	27,668.18
38									
39	**7(c)(2) Delta**								
40	PF Exchange	23,915.07	24,238.98	26,435.24	26,055.15	26,652.08	26,667.85	27,851.68	27,668.18
41	Industrial Firm	(23,915.07)	(24,238.98)	(26,435.24)	(26,055.15)	(26,652.08)	(26,667.85)	(27,851.68)	(27,668.18)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,906,804.45	1,965,249.02	2,060,683.50	2,194,803.67	2,235,775.82	2,407,695.52	2,435,524.67	2,519,411.16
46	PF Exchange	1,934,442.35	1,980,002.75	2,081,572.08	2,180,600.16	2,225,982.60	2,038,439.85	2,080,199.01	2,145,453.54
47	Industrial Firm	113,322.40	115,802.43	121,557.51	127,049.47	129,122.80	139,004.48	140,542.44	143,261.38
48	New Resources	0.63	0.61	0.64	0.66	0.67	0.73	0.75	0.78
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	44,888.94	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	11.34	11.34	11.39	11.31	11.62	11.58	11.86	11.79	12.05
5	7(b)(3) Rate Protection	734,664.16	736,039.85	741,211.13	738,399.02	762,899.57	761,105.87	781,771.67	780,081.89	803,638.00
6										
7	**Allocated Costs**									
8	7(b) Loads	5,460,842.67	5,815,324.53	5,923,954.37	6,240,626.30	6,253,466.30	6,392,312.63	6,903,905.83	7,302,603.47	7,471,711.59
9	PF Preference	3,267,884.03	3,462,487.83	3,514,537.97	3,689,399.21	3,714,015.18	3,775,922.17	3,825,708.56	4,033,215.75	4,126,928.08
10	PF Exchange	2,192,958.64	2,352,836.70	2,409,416.40	2,551,227.09	2,539,451.13	2,616,390.46	3,078,197.27	3,269,387.72	3,344,783.51
11	7(c) Loads	144,807.76	152,992.04	154,850.34	162,079.48	162,517.41	164,815.60	166,449.14	174,957.68	177,799.32
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(734,664.16)	(736,039.85)	(741,211.13)	(738,399.02)	(762,899.57)	(761,105.87)	(781,771.67)	(780,081.89)	(803,638.00)
16	PF Exchange	498,813.66	501,997.05	507,409.48	507,359.58	523,257.12	524,360.02	563,436.37	563,883.85	582,238.43
17	7(c) Rates	34,312.97	34,049.97	34,014.89	33,613.02	34,864.64	34,443.23	31,764.75	31,453.81	32,210.56
18	7(f) Rates	0.10	0.10	0.10	0.10	0.10	0.10	0.09	0.09	0.09
19	SP Sales	201,537.43	199,992.73	199,786.66	197,426.32	204,777.71	202,302.52	186,570.45	184,744.14	189,188.92
20	Secondary Reduction	(201,537.43)	(199,992.73)	(199,786.66)	(197,426.32)	(204,777.71)	(202,302.52)	(186,570.45)	(184,744.14)	(189,188.92)
21										
22	**Pre-Final Rates**									
23	PF Preference	39.10	42.02	42.61	45.20	44.95	45.88	46.16	49.18	49.82
24	PF Exchange	61.91	64.74	65.37	67.75	68.23	68.98	68.64	71.49	72.64
25	Industrial Firm	59.89	62.71	63.32	65.61	65.99	66.80	66.45	69.20	70.22
26	New Resources	92.64	95.26	100.77	102.99	106.13	104.14	102.18	105.29	112.40
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	144,807.76	152,992.04	154,850.34	162,079.48	162,517.41	164,815.60	166,449.14	174,957.68	177,799.32
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	112,845.42	120,935.95	122,657.53	130,104.86	129,741.76	132,054.66	132,880.07	141,559.67	143,791.78
34	Allocated Preference	2,533,219.87	2,726,447.98	2,773,326.84	2,951,000.19	2,951,115.60	3,014,816.30	3,043,936.89	3,253,133.86	3,323,290.08
35	Numerator	32,726.53	32,818.19	32,954.90	32,736.72	33,539.84	33,523.04	34,331.17	34,160.10	34,771.73
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	31,330.85	31,424.31	31,559.12	31,354.35	32,127.40	32,116.29	32,895.16	32,735.62	33,329.62
38										
39	**7(c)(2) Delta**									
40	PF Exchange	31,330.85	31,424.31	31,559.12	31,354.35	32,127.40	32,116.29	32,895.16	32,735.61	33,329.62
41	Industrial Firm	(31,330.85)	(31,424.31)	(31,559.12)	(31,354.35)	(32,127.40)	(32,116.29)	(32,895.16)	(32,735.62)	(33,329.62)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,533,219.87	2,726,447.98	2,773,326.84	2,951,000.19	2,951,115.60	3,014,816.30	3,043,936.89	3,253,133.86	3,323,290.08
46	PF Exchange	2,224,289.49	2,384,261.01	2,440,975.51	2,582,581.44	2,571,578.53	2,648,506.75	3,111,092.43	3,302,123.33	3,378,113.13
47	Industrial Firm	147,789.87	155,617.70	157,306.10	164,338.15	165,254.66	167,142.54	165,318.72	173,675.87	176,680.25
48	New Resources	0.82	0.84	0.89	0.90	0.93	0.91	0.90	0.92	0.99
49										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
50	**Final Rates**								
51	PF Preference	31.58	32.21	33.35	35.25	35.64	38.17	38.14	39.18
52	without T2 Costs	31.53	32.07	33.31	35.19	35.56	38.07	38.00	39.00
53	Interim PF Exchange	44.93	45.65	47.63	49.38	50.01	52.68	53.19	54.21
54	COU Base PF Exchange	44.42	45.16	47.14	48.89	49.47	52.12	52.59	53.63
55	IOU Base PF Exchange	44.43	45.20	47.13	48.89	49.47	52.10	52.58	53.63
56	Industrial Firm	37.89	38.82	40.75	42.59	43.17	46.60	47.12	48.03
57	New Resources	71.77	69.35	73.54	74.78	76.38	83.80	86.06	88.52
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	51,911.90	49,235.68	59,563.10	56,531.54	59,806.60	54,115.57	57,412.46	82,379.87
61	Idaho Power	19,818.99	26,093.94	12,274.36	5,123.99	9,758.63	-	-	-
62	Northwestern Energy PNWR	6,923.74	6,476.75	6,179.18	8,878.32	10,784.67	9,065.09	8,112.66	6,782.87
63	Pacificorp	149,123.42	157,775.95	185,640.02	181,301.48	197,998.32	185,949.89	190,568.87	199,241.64
64	Portland General	210,194.36	205,019.66	222,993.79	238,966.37	249,505.38	248,346.11	259,259.17	288,875.06
65	Puget Sound Energy	269,556.80	281,510.96	298,069.37	298,853.87	331,747.93	341,643.61	378,918.93	387,791.54
66	Clark County PUD	38,957.18	37,404.28	44,946.76	48,407.84	49,996.74	48,679.91	45,495.95	45,136.36
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	8,331.38	5,691.86	13,604.75	18,369.71	15,595.22	19,885.83	15,232.73	19,563.55
72	Total	754,817.77	769,209.09	843,271.31	856,433.12	925,193.49	907,686.00	955,000.78	1,029,770.89
73									
74	**Allocated 7b3**								
75	Avista	23,787.81	23,206.00	28,383.25	26,772.86	27,077.01	24,063.78	25,890.26	34,587.75
76	Idaho Power	9,081.74	12,298.72	5,849.03	2,426.68	4,418.15	-	-	-
77	Northwestern Energy PNWR	3,172.69	3,052.66	2,944.53	4,204.70	4,882.68	4,031.01	3,658.42	2,847.84
78	Pacificorp	68,333.46	74,363.73	88,461.95	85,862.84	89,642.30	82,687.07	85,937.39	83,652.96
79	Portland General	96,318.26	96,630.86	106,261.92	113,172.45	112,961.75	110,433.03	116,913.41	121,286.16
80	Puget Sound Energy	123,520.17	132,683.11	142,037.25	141,534.66	150,196.47	151,920.00	170,874.20	162,816.92
81	Clark County PUD	17,851.51	17,629.57	21,418.22	22,925.54	22,635.66	21,646.69	20,516.49	18,950.81
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,817.72	2,682.72	6,482.99	8,699.74	7,060.62	8,842.71	6,869.23	8,213.89
87									
88	**Supplemental Rate Charges**								
89	Avista	5.97	5.78	7.01	6.55	6.56	5.77	6.10	8.01
90	Idaho Power	1.38	1.87	0.88	0.36	0.65	-	-	-
91	Northwestern Energy PNWR	5.00	4.79	4.59	6.52	7.53	6.18	5.57	4.30
92	Pacificorp	7.22	7.89	9.37	9.05	9.36	8.59	8.83	8.50
93	Portland General	11.02	10.97	11.93	12.58	12.39	12.02	12.59	12.92
94	Puget Sound Energy	10.48	11.23	12.11	12.00	12.65	12.72	14.07	13.18
95	Clark County PUD	6.82	6.66	8.03	8.52	8.34	8.00	7.58	7.00
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.05	0.73	1.77	2.37	1.92	2.40	1.87	2.23
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	39.10	42.02	42.61	45.20	44.95	45.88	46.16	49.18	49.82
52	without T2 Costs	38.86	41.76	42.30	44.88	44.54	45.38	45.55	48.57	49.11
53	Interim PF Exchange	55.65	58.64	59.36	61.94	62.10	63.06	63.62	66.65	67.64
54	COU Base PF Exchange	54.93	58.02	58.73	61.34	61.39	62.41	63.03	66.10	66.98
55	IOU Base PF Exchange	54.93	57.99	58.71	61.30	61.39	62.42	63.07	66.12	67.03
56	Industrial Firm	49.41	52.17	52.74	55.10	55.25	56.04	55.42	58.23	59.07
57	New Resources	92.93	95.55	101.06	103.28	106.42	104.43	102.45	105.57	112.67
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	82,614.24	75,231.86	83,298.64	78,289.17	96,009.33	98,783.52	103,832.24	108,865.45	113,330.95
61	Idaho Power	-	-	-	-	-	-	5,071.13	34,220.86	60,197.12
62	Northwestern Energy PNWR	6,864.96	4,191.87	3,070.30	672.97	-	-	-	-	-
63	Pacificorp	205,810.13	191,960.80	192,152.67	173,494.63	180,878.56	181,972.71	184,267.54	164,638.52	164,783.85
64	Portland General	313,882.09	322,913.57	344,416.77	337,673.37	378,419.85	410,946.54	448,531.34	439,413.23	452,777.43
65	Puget Sound Energy	446,416.00	442,743.40	470,003.51	474,264.07	513,183.07	547,126.30	582,258.38	585,642.28	620,753.77
66	Clark County PUD	44,482.84	45,691.39	46,893.67	49,018.06	52,378.97	54,325.23	55,157.95	57,477.69	58,188.84
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	20,859.33	24,847.32	17,857.15	23,317.47	18,492.98	23,202.71	18,158.22	23,784.88	19,018.41
72	Total	1,120,929.57	1,107,580.21	1,157,692.72	1,136,729.74	1,239,362.77	1,316,357.02	1,397,276.79	1,414,042.90	1,489,050.38
73										
74	**Allocated 7b3**									
75	Avista	36,763.34	34,097.91	36,509.27	34,943.01	40,535.00	39,349.61	41,869.20	43,412.74	44,313.90
76	Idaho Power	-	-	-	-	-	-	2,044.88	13,646.40	23,537.87
77	Northwestern Energy PNWR	3,054.91	1,899.91	1,345.69	300.37	-	-	-	-	-
78	Pacificorp	91,585.51	87,003.86	84,219.31	77,436.31	76,366.66	72,487.34	74,303.84	65,653.60	64,432.67
79	Portland General	139,677.53	146,356.59	150,955.72	150,714.65	159,768.30	163,697.18	180,865.29	175,226.67	177,041.98
80	Puget Sound Energy	198,655.12	200,667.98	205,999.60	211,679.53	216,665.13	217,943.27	234,789.23	233,539.04	242,722.95
81	Clark County PUD	19,794.86	20,709.06	20,553.20	21,878.36	22,114.32	21,640.01	22,241.83	22,920.62	22,752.61
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	9,282.40	11,261.74	7,826.68	10,407.35	7,807.71	9,242.61	7,322.10	9,484.80	7,436.45
87										
88	**Supplemental Rate Charges**									
89	Avista	8.37	7.63	8.03	7.55	8.61	8.22	8.60	8.76	8.79
90	Idaho Power	-	-	-	-	-	-	0.29	1.96	3.37
91	Northwestern Energy PNWR	4.58	2.83	1.99	0.44	-	-	-	-	-
92	Pacificorp	9.20	8.64	8.27	7.52	7.34	6.89	6.98	6.10	5.92
93	Portland General	14.72	15.26	15.57	15.37	16.12	16.34	17.86	17.12	17.11
94	Puget Sound Energy	15.80	15.70	15.84	16.00	16.10	15.92	16.86	16.49	16.85
95	Clark County PUD	7.29	7.65	7.59	8.08	8.15	7.99	8.22	8.47	8.38
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.51	3.06	2.13	2.83	2.11	2.51	1.99	2.58	2.01
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	50.40	50.98	54.14	55.44	56.02	57.87	58.68	61.64
104	Idaho Power	45.81	47.06	48.01	49.25	50.11	52.10	52.58	53.63
105	Northwestern Energy PNWR	49.43	49.98	51.73	55.41	56.99	58.28	58.15	57.93
106	Pacificorp	51.65	53.08	56.51	57.94	58.82	60.69	61.41	62.12
107	Portland General	55.45	56.17	59.07	61.46	61.85	64.12	65.17	66.54
108	Puget Sound Energy	54.91	56.43	59.24	60.89	62.11	64.82	66.65	66.80
109	Clark County PUD	51.24	51.82	55.17	57.41	57.81	60.11	60.17	60.63
110	Franklin	44.42	45.16	47.14	48.89	49.47	52.12	52.59	53.63
111	Grays Harbor	44.42	45.16	47.14	48.89	49.47	52.12	52.59	53.63
112	Snohomish	45.47	45.89	48.91	51.27	51.39	54.52	54.46	55.86
115	Load-Weighted Average	51.72	52.81	55.55	57.32	58.09	61.72	62.73	63.69
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	63.99	66.89	67.90	70.10	69.40	70.31
125	Franklin	-	-	39.69	44.79	43.33	46.12	47.69	48.81
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	50.85	53.91	53.71	57.52	56.73	58.95
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.79	66.69	68.52	70.62	71.90	74.19
131									
132	**Net Exchange Benefits**								
133	Avista	28,124.09	26,029.68	31,179.84	29,758.68	32,729.60	30,051.79	31,522.21	47,792.12
134	Idaho Power	10,737.25	13,795.22	6,425.33	2,697.31	5,340.48	-	-	-
135	Northwestern Energy PNWR	3,751.04	3,424.10	3,234.65	4,673.62	5,901.99	5,034.08	4,454.24	3,935.04
136	Pacificorp	80,789.96	83,412.23	97,178.07	95,438.63	108,356.01	103,262.83	104,631.48	115,588.68
137	Portland General	113,876.10	108,388.80	116,731.87	125,793.92	136,543.63	137,913.07	142,345.76	167,588.90
138	Puget Sound Energy	146,036.64	148,827.85	156,032.12	157,319.21	181,551.46	189,723.61	208,044.72	224,974.62
139	Clark County PUD	21,105.66	19,774.71	23,528.54	25,482.30	27,361.08	27,033.22	24,979.47	26,185.55
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	4,513.65	3,009.15	7,121.76	9,669.97	8,534.60	11,043.12	8,363.50	11,349.66
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	408,934.40	406,661.73	441,432.19	450,833.65	506,318.85	504,061.72	524,341.38	597,414.57
146	IOU Exchange	383,315.08	383,877.87	410,781.88	415,681.38	470,423.17	465,985.38	490,998.41	559,879.36
147	COU Exchange	25,619.32	22,783.86	30,650.30	35,152.27	35,895.68	38,076.35	33,342.97	37,535.21
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,788,841.15							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	63.30	65.62	66.74	68.86	70.00	70.64	71.67	74.88	75.82
104	Idaho Power	54.93	57.99	58.71	61.30	61.39	62.42	63.37	68.08	70.40
105	Northwestern Energy PNWR	59.51	60.82	60.70	61.74	61.39	62.42	63.07	66.12	67.03
106	Pacificorp	64.13	66.63	66.99	68.83	68.72	69.31	70.05	72.21	72.95
107	Portland General	69.64	73.24	74.28	76.68	77.51	78.76	80.94	83.23	84.14
108	Puget Sound Energy	70.73	73.68	74.55	77.31	77.49	78.34	79.94	82.61	83.88
109	Clark County PUD	62.22	65.67	66.32	69.42	69.54	70.40	71.25	74.57	75.36
110	Franklin	54.93	58.02	58.73	61.34	61.39	62.41	63.03	66.10	66.98
111	Grays Harbor	54.93	58.02	58.73	61.34	61.39	62.41	63.03	66.10	66.98
112	Snohomish	57.45	61.08	60.86	64.17	63.50	64.92	65.02	68.68	69.00
115	Load-Weighted Average	66.40	69.41	70.12	72.58	73.04	73.97	73.72	76.66	77.79
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	71.32	74.90	76.05	79.45	80.69	82.48	83.41	87.33	88.42
125	Franklin	47.45	50.74	49.23	52.89	51.04	53.09	51.87	56.35	55.32
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	60.58	64.77	63.58	67.67	66.40	68.71	67.96	72.56	72.13
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.11	79.37	81.04	82.75	84.86	87.05	89.09	92.12	94.09
131										
132	**Net Exchange Benefits**									
133	Avista	45,850.90	41,133.95	46,789.37	43,346.16	55,474.33	59,433.92	61,963.04	65,452.72	69,017.05
134	Idaho Power	-	-	-	-	-	-	3,026.25	20,574.46	36,659.25
135	Northwestern Energy PNWR	3,810.05	2,291.96	1,724.61	372.60	-	-	-	-	-
136	Pacificorp	114,224.62	104,956.94	107,933.36	96,058.31	104,511.90	109,485.37	109,963.70	98,984.92	100,351.18
137	Portland General	174,204.56	176,556.98	193,461.05	186,958.72	218,651.55	247,249.35	267,666.05	264,186.56	275,735.45
138	Puget Sound Energy	247,760.88	242,075.42	264,003.91	262,584.53	296,517.94	329,183.03	347,469.14	352,103.24	378,030.82
139	Clark County PUD	24,687.97	24,982.33	26,340.47	27,139.70	30,264.64	32,685.22	32,916.12	34,557.07	35,436.23
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	11,576.93	13,585.58	10,030.47	12,910.12	10,685.27	13,960.10	10,836.12	14,300.09	11,581.96
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	622,115.91	605,583.16	650,283.24	629,370.16	716,105.65	791,997.00	833,840.42	850,159.05	906,811.94
146	IOU Exchange	585,851.01	567,015.25	613,912.30	589,320.33	675,155.73	745,351.67	790,088.19	801,301.90	859,793.75
147	COU Exchange	36,264.90	38,567.91	36,370.94	40,049.82	40,949.92	46,645.33	43,752.23	48,857.15	47,018.19
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	44,221.01	44,562.23	44,875.33	45,261.18	45,764.44	46,274.89
4	7(b)(2) Trigger	13.72	13.71	14.73	15.13	15.83	16.09	16.56	16.82
5	7(b)(3) Rate Protection	828,530.76	836,527.73	910,142.70	942,100.41	993,022.48	1,014,665.27	1,057,032.34	1,081,721.62
6									
7	**Allocated Costs**								
8	7(b) Loads	4,201,892.23	4,322,955.79	4,380,390.69	4,605,623.47	4,705,662.08	4,987,679.60	5,085,306.49	5,232,042.64
9	PF Preference	2,352,832.06	2,425,630.43	2,553,172.69	2,684,455.38	2,743,363.22	2,904,012.55	2,962,162.63	3,042,658.39
10	PF Exchange	1,849,060.17	1,897,325.36	1,827,217.99	1,921,168.09	1,962,298.86	2,083,667.04	2,123,143.86	2,189,384.25
11	7(c) Loads	111,698.73	113,794.38	118,308.75	123,472.40	125,445.95	131,900.04	132,926.85	135,577.49
12	7(f) Loads	0.56	0.53	0.57	0.58	0.60	0.63	0.64	0.66
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(828,530.76)	(836,527.73)	(910,142.70)	(942,100.41)	(993,022.48)	(1,014,665.27)	(1,057,032.34)	(1,081,721.62)
16	PF Exchange	767,047.15	774,825.43	838,105.12	868,059.49	915,427.75	936,057.42	983,215.90	1,006,956.71
17	7(c) Rates	48,345.16	48,553.61	56,686.45	58,262.88	61,013.49	61,856.61	64,258.44	65,084.10
18	7(f) Rates	0.14	0.14	0.17	0.17	0.18	0.18	0.19	0.19
19	SP Sales	13,138.31	13,148.55	15,350.96	15,777.87	16,581.06	16,751.06	9,557.81	9,680.62
20	Secondary Reduction	(13,138.31)	(13,148.55)	(15,350.96)	(15,777.87)	(16,581.06)	(16,751.06)	(9,557.81)	(9,680.62)
21									
22	**Pre-Final Rates**								
23	PF Preference	25.24	26.04	26.59	27.98	27.90	29.95	29.84	30.49
24	PF Exchange	55.13	55.98	60.27	62.59	64.13	66.72	67.88	69.07
25	Industrial Firm	53.51	54.43	58.67	60.93	62.34	64.96	66.11	67.27
26	New Resources	79.93	77.20	84.05	85.75	88.18	92.15	94.69	97.33
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	111,698.73	113,794.38	118,308.75	123,472.40	125,445.95	131,900.04	132,926.85	135,577.49
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	72,860.01	74,959.36	76,537.72	80,542.92	80,525.52	86,211.32	85,884.66	87,767.87
34	Allocated Preference	1,524,301.30	1,589,102.71	1,643,030.00	1,742,354.96	1,750,340.74	1,889,347.28	1,905,130.28	1,960,936.77
35	Numerator	39,602.90	39,597.12	42,533.13	43,691.57	45,684.62	46,450.82	47,804.29	48,571.72
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	37,796.28	37,813.42	40,639.99	41,761.10	43,675.31	44,423.75	45,742.20	46,490.88
38									
39	**7(c)(2) Delta**								
40	PF Exchange	37,796.28	37,813.42	40,639.99	41,761.10	43,675.31	44,423.75	45,742.20	46,490.87
41	Industrial Firm	(37,796.28)	(37,813.42)	(40,639.99)	(41,761.10)	(43,675.31)	(44,423.75)	(45,742.20)	(46,490.88)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,524,301.30	1,589,102.71	1,643,030.00	1,742,354.96	1,750,340.74	1,889,347.28	1,905,130.28	1,960,936.77
46	PF Exchange	1,886,856.45	1,935,138.78	1,867,857.98	1,962,929.19	2,005,974.17	2,128,090.79	2,168,886.06	2,235,875.12
47	Industrial Firm	122,247.61	124,534.56	134,355.21	139,974.18	142,784.13	149,332.89	151,443.10	154,170.71
48	New Resources	0.71	0.68	0.74	0.75	0.78	0.81	0.83	0.86
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	46,672.16	40,403.01	47,850.42	41,453.38	48,812.51	49,494.70	49,360.43	49,927.42	50,372.05
4	7(b)(2) Trigger	17.75	18.18	19.30	19.55	20.59	20.87	21.22	21.64	21.97
5	7(b)(3) Rate Protection	1,150,109.94	1,179,622.65	1,256,349.97	1,276,560.81	1,351,477.04	1,371,740.05	1,399,007.65	1,431,234.22	1,465,374.34
6										
7	**Allocated Costs**									
8	7(b) Loads	5,388,985.51	5,386,524.53	5,861,168.02	5,801,771.42	6,234,592.87	6,372,423.53	6,473,505.07	6,856,152.91	7,022,284.55
9	PF Preference	3,132,528.13	3,319,645.42	3,377,723.43	3,548,604.58	3,575,882.00	3,634,764.77	3,702,089.98	3,907,099.18	4,001,017.53
10	PF Exchange	2,256,457.38	2,066,879.11	2,483,444.59	2,253,166.84	2,658,710.88	2,737,658.76	2,771,415.09	2,949,053.72	3,021,267.02
11	7(c) Loads	138,778.16	146,640.61	148,799.58	155,856.36	156,444.58	158,634.57	161,038.25	169,454.83	172,351.43
12	7(f) Loads	0.69	0.74	0.76	0.81	0.80	0.78	0.81	0.83	0.90
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,150,109.94)	(1,179,622.65)	(1,256,349.97)	(1,276,560.81)	(1,351,477.04)	(1,371,740.05)	(1,399,007.65)	(1,431,234.22)	(1,465,374.34)
16	PF Exchange	1,079,110.96	1,096,300.62	1,180,587.15	1,188,518.81	1,271,488.95	1,291,606.32	1,317,071.73	1,348,307.65	1,381,176.05
17	7(c) Rates	69,154.06	81,156.89	73,794.12	85,754.22	77,909.59	78,051.44	79,806.80	80,771.71	82,010.39
18	7(f) Rates	0.20	0.24	0.22	0.25	0.23	0.23	0.23	0.24	0.24
19	SP Sales	1,844.72	2,164.90	1,968.49	2,287.53	2,078.27	2,082.06	2,128.88	2,154.62	2,187.66
20	Secondary Reduction	(1,844.72)	(2,164.90)	(1,968.49)	(2,287.53)	(2,078.27)	(2,082.06)	(2,128.88)	(2,154.62)	(2,187.66)
21										
22	**Pre-Final Rates**									
23	PF Preference	30.60	32.98	32.60	34.80	33.88	34.44	34.93	37.43	38.01
24	PF Exchange	71.47	78.29	76.57	83.03	80.52	81.41	82.83	86.07	87.40
25	Industrial Firm	69.52	76.37	74.63	81.00	78.35	79.35	80.75	83.89	85.04
26	New Resources	101.42	111.30	111.16	120.89	117.20	115.25	118.70	122.14	129.66
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	138,778.16	146,640.61	148,799.58	155,856.36	156,444.58	158,634.57	161,038.25	169,454.83	172,351.43
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	88,309.27	94,924.13	93,823.21	100,170.76	97,792.92	99,124.77	100,538.79	107,736.92	109,711.95
34	Allocated Preference	1,982,418.19	2,140,022.76	2,121,373.46	2,272,043.77	2,224,404.96	2,263,024.72	2,303,082.33	2,475,864.97	2,535,643.19
35	Numerator	51,233.07	52,478.58	55,738.46	56,447.70	59,415.84	60,271.91	61,261.56	62,480.00	63,403.67
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	49,048.16	50,249.68	53,377.70	54,064.10	56,913.71	57,742.67	58,699.11	59,874.57	60,774.10
38										
39	**7(c)(2) Delta**									
40	PF Exchange	49,048.16	50,249.67	53,377.69	54,064.10	56,913.70	57,742.67	58,699.11	59,874.57	60,774.10
41	Industrial Firm	(49,048.16)	(50,249.68)	(53,377.70)	(54,064.10)	(56,913.71)	(57,742.67)	(58,699.11)	(59,874.57)	(60,774.10)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	1,982,418.19	2,140,022.76	2,121,373.46	2,272,043.77	2,224,404.96	2,263,024.72	2,303,082.33	2,475,864.97	2,535,643.19
46	PF Exchange	2,305,505.54	2,117,128.79	2,536,822.29	2,307,230.94	2,715,624.58	2,795,401.42	2,830,114.20	3,008,928.29	3,082,041.12
47	Industrial Firm	158,884.06	177,547.82	169,216.00	187,546.48	177,440.46	178,943.35	182,145.95	190,351.97	193,587.72
48	New Resources	0.89	0.98	0.98	1.06	1.03	1.01	1.04	1.07	1.14
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	25.24	26.04	26.59	27.98	27.90	29.95	29.84	30.49
52	without T2 Costs	25.18	25.86	26.51	27.87	27.75	29.75	29.56	30.15
53	Interim PF Exchange	43.93	44.71	46.41	48.22	48.87	51.26	51.72	52.72
54	COU Base PF Exchange	43.12	43.93	45.54	47.33	47.90	50.34	50.77	51.76
55	IOU Base PF Exchange	43.14	43.97	45.54	47.33	47.90	50.34	50.77	51.78
56	Industrial Firm	40.87	41.75	45.04	46.93	47.74	50.07	50.77	51.69
57	New Resources	80.28	77.55	84.44	86.15	88.58	92.56	95.11	97.75
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	57,072.11	54,155.91	66,016.63	62,898.55	66,281.09	61,482.51	65,094.19	90,370.52
61	Idaho Power	28,348.92	34,162.75	22,912.99	15,611.65	20,432.07	8,533.06	9,976.71	7,665.84
62	Northwestern Energy PNWR	7,744.97	7,258.50	7,200.79	9,882.28	11,801.56	10,217.60	9,302.45	8,008.17
63	Pacificorp	161,386.66	169,330.93	200,683.09	196,076.43	213,015.34	202,949.42	208,188.19	217,459.38
64	Portland General	221,514.16	215,810.60	237,187.56	252,979.69	263,801.56	264,574.09	276,072.24	306,252.32
65	Puget Sound Energy	284,822.53	295,985.99	316,765.53	317,217.55	350,369.06	362,736.42	400,909.11	410,662.02
66	Clark County PUD	42,353.92	40,661.67	37,888.94	40,170.33	41,315.69	39,442.01	36,467.87	35,253.46
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	13,049.85	10,212.60	-	-	-	-	-	-
72	Total	816,293.12	827,578.96	888,655.54	894,836.48	967,016.37	949,935.11	1,006,010.75	1,075,671.72
73									
74	**Allocated 7b3**								
75	Avista	53,629.02	50,703.77	62,261.33	61,016.38	62,745.11	60,584.31	63,619.24	84,597.56
76	Idaho Power	26,638.66	31,985.07	21,609.60	15,144.49	19,342.06	8,408.40	9,750.65	7,176.14
77	Northwestern Energy PNWR	7,277.73	6,795.81	6,791.18	9,586.56	11,171.97	10,068.33	9,091.67	7,496.60
78	Pacificorp	151,650.40	158,537.03	189,267.41	190,209.06	201,651.35	199,984.51	203,470.92	203,567.86
79	Portland General	208,150.48	202,053.88	223,695.35	245,409.56	249,728.21	260,708.90	269,816.81	286,688.61
80	Puget Sound Energy	267,639.53	277,118.54	298,746.60	307,725.17	331,677.49	357,437.17	391,825.05	384,428.52
81	Clark County PUD	39,798.76	38,069.72	35,733.66	38,968.28	39,111.57	38,865.79	35,641.55	33,001.43
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	12,262.57	9,561.60	-	-	-	-	-	-
87									
88	**Supplemental Rate Charges**								
89	Avista	13.46	12.63	15.38	14.92	15.19	14.52	14.99	19.60
90	Idaho Power	4.04	4.86	3.24	2.25	2.84	1.23	1.42	1.04
91	Northwestern Energy PNWR	11.48	10.65	10.60	14.87	17.22	15.43	13.83	11.32
92	Pacificorp	16.02	16.81	20.06	20.05	21.05	20.78	20.90	20.68
93	Portland General	23.82	22.95	25.12	27.27	27.39	28.37	29.05	30.54
94	Puget Sound Energy	22.71	23.46	25.47	26.09	27.92	29.93	32.25	31.11
95	Clark County PUD	15.20	14.39	13.39	14.48	14.41	14.36	13.17	12.19
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	3.37	2.60	-	-	-	-	-	-
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	30.60	32.98	32.60	34.80	33.88	34.44	34.93	37.43	38.01
52	without T2 Costs	30.17	32.49	31.99	34.14	33.06	33.47	33.81	36.25	36.69
53	Interim PF Exchange	53.89	56.97	57.67	60.39	60.45	61.37	62.32	65.33	66.34
54	COU Base PF Exchange	52.82	55.78	56.59	59.14	59.24	60.21	61.10	64.14	65.04
55	IOU Base PF Exchange	52.84	55.78	56.61	59.14	59.28	60.28	61.20	64.21	65.14
56	Industrial Firm	53.12	59.52	56.73	62.88	59.33	59.99	61.07	63.82	64.72
57	New Resources	101.86	111.78	111.63	121.39	117.70	115.75	119.21	122.66	130.18
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	91,782.93	85,082.66	92,845.55	88,276.86	105,897.89	109,050.18	112,973.66	118,323.22	122,829.53
61	Idaho Power	10,444.79	-	4,157.37	-	7,896.48	6,476.80	18,119.96	47,512.39	73,339.49
62	Northwestern Energy PNWR	8,256.89	5,672.45	4,490.91	2,144.36	1,416.05	98.69	-	-	-
63	Pacificorp	226,588.10	214,150.53	213,528.77	195,723.48	202,754.79	204,549.23	204,249.16	185,187.76	185,298.19
64	Portland General	333,693.63	344,062.78	364,782.35	358,842.86	399,245.09	432,429.66	467,537.44	458,951.19	472,274.12
65	Puget Sound Energy	472,653.61	470,928.00	497,313.81	502,830.24	541,460.74	576,480.01	608,390.26	612,673.70	647,897.06
66	Clark County PUD	35,837.46	36,087.68	35,598.55	36,825.31	39,204.37	40,148.04	40,931.73	41,968.60	42,888.05
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	-	-	-	-	-	-	-	-	-
72	Total	1,179,257.41	1,155,984.10	1,212,717.31	1,184,643.10	1,297,875.40	1,369,232.61	1,452,202.21	1,464,616.86	1,544,526.44
73										
74	**Allocated 7b3**									
75	Avista	83,988.42	80,689.84	90,385.67	88,565.67	103,744.94	102,867.77	102,461.22	108,926.85	109,838.97
76	Idaho Power	9,557.79	-	4,047.22	-	7,735.94	6,109.61	16,433.86	43,739.30	65,583.05
77	Northwestern Energy PNWR	7,555.69	5,379.58	4,371.93	2,151.37	1,387.26	93.09	-	-	-
78	Pacificorp	207,345.49	203,093.93	207,871.47	196,363.81	198,632.68	192,952.66	185,243.34	170,481.50	165,700.90
79	Portland General	305,355.26	326,298.81	355,117.68	360,016.86	391,128.24	407,913.80	424,032.10	422,504.63	422,326.02
80	Puget Sound Energy	432,514.29	446,613.98	484,137.81	504,475.31	530,452.57	543,797.47	551,778.26	564,019.61	579,374.93
81	Clark County PUD	32,794.03	34,224.47	34,655.38	36,945.79	38,407.32	37,871.92	37,122.95	38,635.76	38,352.18
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	-	-	-	-	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	19.12	18.06	19.88	19.15	22.05	21.49	21.04	21.98	21.79
90	Idaho Power	1.39	-	0.59	-	1.12	0.88	2.36	6.28	9.40
91	Northwestern Energy PNWR	11.33	8.01	6.46	3.16	2.02	0.13	-	-	-
92	Pacificorp	20.83	20.18	20.42	19.08	19.08	18.33	17.40	15.83	15.22
93	Portland General	32.17	34.01	36.62	36.72	39.47	40.72	41.87	41.27	40.81
94	Puget Sound Energy	34.41	34.93	37.23	38.13	39.42	39.73	39.63	39.83	40.22
95	Clark County PUD	12.08	12.64	12.80	13.65	14.15	13.99	13.71	14.27	14.13
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	-	-	-	-	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	56.60	56.60	60.92	62.25	63.09	64.86	65.76	71.37
104	Idaho Power	47.18	48.83	48.78	49.58	50.74	51.56	52.19	52.82
105	Northwestern Energy PNWR	54.61	54.62	56.13	62.20	65.12	65.76	64.61	63.10
106	Pacificorp	59.15	60.79	65.59	67.38	68.95	71.11	71.68	72.46
107	Portland General	66.95	66.92	70.66	74.60	75.28	78.71	79.82	82.31
108	Puget Sound Energy	65.84	67.43	71.01	73.42	75.82	80.27	83.03	82.89
109	Clark County PUD	58.32	58.32	58.93	61.81	62.31	64.69	63.93	63.95
110	Franklin	43.12	43.93	45.54	47.33	47.90	50.34	50.77	51.76
111	Grays Harbor	43.12	43.93	45.54	47.33	47.90	50.34	50.77	51.76
112	Snohomish	46.49	46.53	45.54	47.33	47.90	50.34	50.77	51.76
115	Load-Weighted Average	59.30	60.24	64.54	66.86	68.30	71.07	72.32	73.59
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	59.74	62.26	63.12	64.91	64.24	64.78
125	Franklin	-	-	32.39	36.72	34.91	36.91	38.62	39.04
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	43.80	46.13	45.61	48.68	47.98	49.54
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.01	65.84	67.64	69.67	70.96	73.20
131									
132	**Net Exchange Benefits**								
133	Avista	3,443.09	3,452.14	3,755.30	1,882.17	3,535.98	898.20	1,474.95	5,772.96
134	Idaho Power	1,710.26	2,177.68	1,303.39	467.16	1,090.01	124.66	226.06	489.70
135	Northwestern Energy PNWR	467.24	462.69	409.61	295.72	629.59	149.27	210.78	511.57
136	Pacificorp	9,736.26	10,793.90	11,415.69	5,867.37	11,363.99	2,964.91	4,717.26	13,891.53
137	Portland General	13,363.68	13,756.72	13,492.21	7,570.14	14,073.35	3,865.19	6,255.43	19,563.71
138	Puget Sound Energy	17,183.00	18,867.45	18,018.94	9,492.38	18,691.57	5,299.25	9,084.06	26,233.51
139	Clark County PUD	2,555.16	2,591.95	2,155.28	1,202.05	2,204.12	576.21	826.31	2,252.03
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	787.28	651.00	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	49,245.97	52,753.53	50,550.41	26,776.99	51,588.62	13,877.68	22,794.85	68,715.00
146	IOU Exchange	45,903.53	49,510.58	48,395.13	25,574.94	49,384.50	13,301.47	21,968.54	66,462.98
147	COU Exchange	3,342.44	3,242.95	2,155.28	1,202.05	2,204.12	576.21	826.31	2,252.03
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$473,978.95							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	71.96	73.84	76.50	78.29	81.33	81.76	82.23	86.19	86.93
104	Idaho Power	54.23	55.78	57.20	59.14	60.40	61.16	63.56	70.49	74.55
105	Northwestern Energy PNWR	64.17	63.79	63.08	62.30	61.30	60.41	61.20	64.21	65.14
106	Pacificorp	73.67	75.96	77.03	78.22	78.36	78.61	78.60	80.04	80.36
107	Portland General	85.01	89.79	93.23	95.87	98.75	101.00	103.07	105.48	105.96
108	Puget Sound Energy	87.25	90.72	93.84	97.28	98.70	100.01	100.83	104.03	105.36
109	Clark County PUD	64.90	68.42	69.39	72.79	73.39	74.20	74.81	78.41	79.17
110	Franklin	52.82	55.78	56.59	59.14	59.24	60.21	61.10	64.14	65.04
111	Grays Harbor	52.82	55.78	56.59	59.14	59.24	60.21	61.10	64.14	65.04
112	Snohomish	52.82	55.78	56.59	59.14	59.24	60.21	61.10	64.14	65.04
115	Load-Weighted Average	75.96	82.99	81.35	87.89	85.33	86.44	87.95	91.28	92.56
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	66.02	69.11	69.74	72.74	73.68	75.04	76.22	79.64	80.84
125	Franklin	38.09	40.48	38.15	41.03	38.68	39.92	39.25	42.74	41.94
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	51.57	54.91	52.89	56.26	54.50	56.06	55.79	59.46	59.25
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.16	78.35	79.94	81.59	83.66	85.79	87.89	90.84	92.85
131										
132	**Net Exchange Benefits**									
133	Avista	7,794.51	4,392.82	2,459.88	-	2,152.96	6,182.41	10,512.44	9,396.37	12,990.55
134	Idaho Power	887.01	-	110.15	-	160.54	367.19	1,686.10	3,773.09	7,756.45
135	Northwestern Energy PNWR	701.20	292.87	118.98	-	28.79	5.59	-	-	-
136	Pacificorp	19,242.61	11,056.59	5,657.31	-	4,122.11	11,596.57	19,005.82	14,706.26	19,597.29
137	Portland General	28,338.37	17,763.97	9,664.67	-	8,116.85	24,515.86	43,505.35	36,446.56	49,948.10
138	Puget Sound Energy	40,139.31	24,314.02	13,176.01	-	11,008.17	32,682.54	56,612.00	48,654.09	68,522.13
139	Clark County PUD	3,043.44	1,863.21	943.16	-	797.04	2,276.12	3,808.78	3,332.84	4,535.88
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	-	-	-	-	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	100,146.45	59,683.47	32,130.16	-	26,386.45	77,626.29	135,130.48	116,309.21	163,350.39
146	IOU Exchange	97,103.01	57,820.27	31,187.00	-	25,589.41	75,350.17	131,321.69	112,976.37	158,814.51
147	COU Exchange	3,043.44	1,863.21	943.16	-	797.04	2,276.12	3,808.78	3,332.84	4,535.88
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	7.18	7.31	8.00	8.04	8.25	8.22	8.36	8.54
5	7(b)(3) Rate Protection	433,449.27	446,316.79	494,195.68	500,677.32	517,808.38	518,325.52	533,547.59	549,425.44
6									
7	**Allocated Costs**								
8	7(b) Loads	4,315,165.97	4,431,889.31	4,687,938.31	4,920,350.65	5,024,995.16	5,008,994.72	5,108,385.93	5,261,292.98
9	PF Preference	2,416,259.22	2,486,753.53	2,640,937.94	2,772,516.52	2,832,682.45	3,004,535.48	3,064,754.87	3,150,837.73
10	PF Exchange	1,898,906.75	1,945,135.77	2,047,000.37	2,147,834.13	2,192,312.71	2,004,459.23	2,043,631.06	2,110,455.25
11	7(c) Loads	114,730.48	116,681.07	122,408.39	127,554.60	129,555.14	136,485.56	137,550.46	140,418.25
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.69
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(433,449.27)	(446,316.79)	(494,195.68)	(500,677.32)	(517,808.38)	(518,325.52)	(533,547.59)	(549,425.44)
16	PF Exchange	285,980.72	302,398.50	336,160.11	346,321.50	357,930.68	344,205.88	357,740.45	369,798.55
17	7(c) Rates	18,024.69	18,949.48	20,993.14	21,473.58	22,048.44	24,463.12	25,131.19	25,677.22
18	7(f) Rates	0.05	0.06	0.06	0.06	0.06	0.07	0.07	0.08
19	SP Sales	129,443.81	124,968.76	137,042.37	132,882.18	137,829.19	149,656.45	150,675.87	153,949.59
20	Secondary Reduction	(129,443.81)	(124,968.76)	(137,042.37)	(132,882.18)	(137,829.19)	(149,656.45)	(150,675.87)	(153,949.59)
21									
22	**Pre-Final Rates**								
23	PF Preference	32.84	33.44	34.74	36.49	36.90	39.41	39.64	40.45
24	PF Exchange	46.04	47.09	49.76	51.71	52.52	55.81	56.40	57.58
25	Industrial Firm	44.39	45.47	48.08	49.96	50.69	53.96	54.54	55.68
26	New Resources	70.19	67.75	71.93	73.32	74.90	82.17	84.10	86.83
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	114,730.48	116,681.07	122,408.39	127,554.60	129,555.14	136,485.56	137,550.46	140,418.25
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	94,776.24	96,249.18	100,002.29	105,019.11	106,497.23	113,446.30	114,108.67	116,434.36
34	Allocated Preference	1,982,809.95	2,040,436.74	2,146,742.26	2,271,839.19	2,314,874.07	2,486,209.96	2,531,207.28	2,601,412.29
35	Numerator	20,718.42	21,193.99	23,168.20	23,297.59	23,822.10	23,801.37	24,203.90	24,745.99
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	19,773.28	20,239.28	22,136.99	22,268.21	22,774.35	22,762.70	23,159.83	23,685.85
38									
39	**7(c)(2) Delta**								
40	PF Exchange	19,773.28	20,239.28	22,136.99	22,268.21	22,774.35	22,762.70	23,159.83	23,685.85
41	Industrial Firm	(19,773.28)	(20,239.28)	(22,136.99)	(22,268.21)	(22,774.35)	(22,762.70)	(23,159.83)	(23,685.85)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,982,809.95	2,040,436.74	2,146,742.26	2,271,839.19	2,314,874.07	2,486,209.96	2,531,207.28	2,601,412.29
46	PF Exchange	1,918,680.03	1,965,375.05	2,069,137.35	2,170,102.34	2,215,087.05	2,027,221.93	2,066,790.89	2,134,141.10
47	Industrial Firm	112,981.88	115,391.27	121,264.54	126,759.98	128,829.23	138,185.98	139,521.83	142,409.61
48	New Resources	0.62	0.60	0.63	0.64	0.66	0.72	0.74	0.76
49									

	A	K	L	M	N	O	P	Q	R	S
1		2020	2021	2022	2023	2024	2025	2026	2027	2028
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	45,575.26	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	9.25	9.30	9.33	9.17	9.41	9.29	9.48	9.73	9.85
5	7(b)(3) Rate Protection	599,521.48	603,796.52	607,321.86	598,703.65	617,990.64	610,773.22	624,920.80	643,304.86	657,146.27
6										
7	**Allocated Costs**									
8	7(b) Loads	5,434,807.16	5,790,454.04	5,898,831.56	6,214,989.33	6,263,473.54	6,364,970.49	6,879,500.85	7,281,843.46	7,449,366.08
9	PF Preference	3,252,303.83	3,447,679.75	3,499,633.22	3,674,242.88	3,697,004.71	3,759,771.24	3,812,184.86	4,021,750.03	4,114,585.75
10	PF Exchange	2,182,503.33	2,342,774.28	2,399,198.34	2,540,746.46	2,566,468.83	2,605,199.25	3,067,315.99	3,260,093.43	3,334,780.32
11	7(c) Loads	144,113.72	152,334.48	154,190.40	161,410.51	161,769.57	164,107.37	165,858.05	174,458.14	177,265.29
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(599,521.48)	(603,796.52)	(607,321.86)	(598,703.65)	(617,990.64)	(610,773.22)	(624,920.80)	(643,304.86)	(657,146.27)
16	PF Exchange	407,056.07	411,803.89	415,753.16	411,373.83	425,881.63	420,789.11	450,391.24	465,014.28	476,104.68
17	7(c) Rates	28,001.04	27,932.26	27,870.58	27,253.88	27,949.19	27,640.05	25,391.62	25,938.80	26,339.03
18	7(f) Rates	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.08	0.08
19	SP Sales	164,464.29	164,060.30	163,698.04	160,075.86	164,159.73	162,343.98	149,137.86	152,351.70	154,702.48
20	Secondary Reduction	(164,464.29)	(164,060.30)	(163,698.04)	(160,075.86)	(164,159.73)	(162,343.98)	(149,137.86)	(152,351.70)	(154,702.48)
21										
22	**Pre-Final Rates**									
23	PF Preference	40.94	43.82	44.44	47.11	46.90	47.92	48.34	51.07	51.83
24	PF Exchange	59.56	62.47	63.09	65.39	65.66	66.46	66.31	69.47	70.49
25	Industrial Firm	57.55	60.44	61.04	63.25	63.43	64.28	64.12	67.18	68.07
26	New Resources	90.54	93.21	98.74	100.90	103.49	101.90	100.07	103.47	110.49
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	144,113.72	152,334.48	154,190.40	161,410.51	161,769.57	164,107.37	165,858.05	174,458.14	177,265.29
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	118,171.48	126,144.98	127,919.93	135,595.59	135,364.65	137,932.07	139,136.87	147,012.58	149,596.14
34	Allocated Preference	2,652,782.35	2,843,883.23	2,892,311.36	3,075,539.22	3,079,014.07	3,148,998.02	3,187,264.06	3,378,445.17	3,457,439.48
35	Numerator	26,706.43	26,951.60	27,032.57	26,577.02	27,169.11	26,937.40	27,483.28	28,207.66	28,433.34
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	25,567.49	25,806.89	25,887.62	25,454.76	26,024.96	25,807.00	26,333.71	27,031.39	27,254.11
38										
39	**7(c)(2) Delta**									
40	PF Exchange	25,567.49	25,806.89	25,887.62	25,454.76	26,024.96	25,807.00	26,333.71	27,031.39	27,254.11
41	Industrial Firm	(25,567.49)	(25,806.89)	(25,887.62)	(25,454.76)	(26,024.96)	(25,807.00)	(26,333.71)	(27,031.39)	(27,254.11)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,652,782.35	2,843,883.23	2,892,311.36	3,075,539.22	3,079,014.07	3,148,998.02	3,187,264.06	3,378,445.17	3,457,439.48
46	PF Exchange	2,208,070.82	2,368,581.17	2,425,085.96	2,566,201.22	2,592,493.79	2,631,006.25	3,093,649.70	3,287,124.82	3,362,034.43
47	Industrial Firm	146,547.26	154,459.84	156,173.36	163,209.63	163,693.80	165,940.41	164,915.97	173,365.54	176,350.21
48	New Resources	0.80	0.82	0.87	0.89	0.91	0.89	0.88	0.91	0.97
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	32.84	33.44	34.74	36.49	36.90	39.41	39.64	40.45
52	without T2 Costs	32.79	33.31	34.71	36.44	36.83	39.33	39.52	40.30
53	Interim PF Exchange	44.60	45.35	47.37	49.16	49.79	52.42	52.87	53.95
54	COU Base PF Exchange	44.17	44.94	46.97	48.75	49.33	51.94	52.39	53.46
55	IOU Base PF Exchange	44.19	44.97	46.96	48.75	49.32	51.93	52.38	53.46
56	Industrial Firm	37.77	38.69	40.65	42.50	43.07	46.33	46.78	47.74
57	New Resources	70.38	67.94	72.13	73.52	75.10	82.39	84.32	87.05
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	52,887.45	50,130.51	60,251.56	57,100.94	60,403.32	54,840.81	58,281.65	83,114.83
61	Idaho Power	21,431.59	27,561.39	13,409.29	6,061.90	10,742.34	-	-	-
62	Northwestern Energy PNWR	7,078.99	6,618.93	6,288.16	8,968.10	10,878.39	9,178.55	8,247.29	6,895.57
63	Pacificorp	151,441.82	159,877.42	187,244.82	182,622.80	199,382.35	187,623.42	192,562.48	200,917.25
64	Portland General	212,334.40	206,982.17	224,507.99	240,219.58	250,822.97	249,943.68	261,161.56	290,473.36
65	Puget Sound Energy	272,442.83	284,143.48	300,063.88	300,496.13	333,464.13	343,720.10	381,407.10	389,895.10
66	Clark County PUD	39,599.34	37,996.69	47,735.20	50,902.89	52,502.29	51,283.62	48,577.52	47,798.27
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	9,223.42	6,514.04	19,548.31	23,733.61	20,983.42	25,461.49	21,807.96	25,281.60
72	Total	766,439.86	779,824.62	859,049.22	870,105.95	939,179.23	922,051.66	972,045.55	1,044,375.98
73									
74	**Allocated 7b3**								
75	Avista	19,733.83	19,439.49	23,577.43	22,727.44	23,020.31	20,472.31	21,449.31	29,429.77
76	Idaho Power	7,996.74	10,687.69	5,247.28	2,412.77	4,094.02	-	-	-
77	Northwestern Energy PNWR	2,641.38	2,566.67	2,460.66	3,569.50	4,145.87	3,426.39	3,035.24	2,441.62
78	Pacificorp	56,507.29	61,996.88	73,271.98	72,687.93	75,986.63	70,040.64	70,868.48	71,141.92
79	Portland General	79,228.06	80,263.04	87,853.67	95,612.73	95,591.17	93,305.06	96,114.89	102,852.45
80	Puget Sound Energy	101,656.24	110,184.47	117,419.94	119,604.14	127,086.55	128,312.20	140,368.68	138,056.26
81	Clark County PUD	14,775.65	14,734.26	18,679.57	20,260.48	20,009.15	19,144.40	17,877.91	16,924.68
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,441.52	2,526.00	7,649.58	9,446.51	7,996.99	9,504.88	8,025.95	8,951.85
87									
88	**Supplemental Rate Charges**								
89	Avista	4.95	4.84	5.82	5.56	5.57	4.91	5.05	6.82
90	Idaho Power	1.21	1.62	0.79	0.36	0.60	-	-	-
91	Northwestern Energy PNWR	4.17	4.02	3.84	5.54	6.39	5.25	4.62	3.69
92	Pacificorp	5.97	6.58	7.76	7.66	7.93	7.28	7.28	7.23
93	Portland General	9.06	9.12	9.87	10.62	10.48	10.15	10.35	10.95
94	Puget Sound Energy	8.62	9.33	10.01	10.14	10.70	10.74	11.55	11.17
95	Clark County PUD	5.64	5.57	7.00	7.53	7.37	7.07	6.60	6.25
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	0.95	0.69	2.09	2.58	2.17	2.58	2.18	2.43
101									

	A	K	L	M	N	O	P	Q	R	S
1		2020	2021	2022	2023	2024	2025	2026	2027	2028
50	**Final Rates**									
51	PF Preference	40.94	43.82	44.44	47.11	46.90	47.92	48.34	51.07	51.83
52	without T2 Costs	40.74	43.62	44.19	46.85	46.56	47.51	47.83	50.56	51.23
53	Interim PF Exchange	55.27	58.29	59.01	61.57	61.70	62.68	63.29	66.37	67.34
54	COU Base PF Exchange	54.69	57.79	58.50	61.11	61.13	62.16	62.82	65.92	66.79
55	IOU Base PF Exchange	54.69	57.76	58.48	61.07	61.13	62.18	62.87	65.94	66.84
56	Industrial Firm	49.00	51.78	52.36	54.72	54.73	55.63	55.29	58.12	58.96
57	New Resources	90.77	93.45	98.98	101.13	103.72	102.13	100.29	103.70	110.72
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	83,669.56	76,251.72	84,339.85	79,362.83	97,226.97	99,959.75	104,831.02	109,724.13	114,262.22
61	Idaho Power	-	-	-	-	-	-	6,496.83	35,427.60	61,485.64
62	Northwestern Energy PNWR	7,025.17	4,345.16	3,225.24	831.14	151.38	-	-	-	-
63	Pacificorp	208,201.69	194,258.12	194,484.01	175,884.19	183,572.30	184,559.24	186,450.72	166,504.19	166,795.15
64	Portland General	316,162.41	325,103.17	346,637.89	339,949.05	380,984.18	413,407.80	450,607.93	441,187.08	454,688.95
65	Puget Sound Energy	449,435.98	445,661.38	472,982.05	477,334.88	516,665.06	550,489.28	585,113.53	588,096.46	623,414.99
66	Clark County PUD	48,267.23	49,457.51	50,642.86	52,990.73	56,442.13	58,598.87	59,489.79	61,317.80	62,209.90
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	28,979.09	32,967.85	25,904.18	31,903.36	27,202.74	32,446.89	27,607.07	32,215.95	27,823.04
72	Total	1,141,741.13	1,128,044.91	1,178,216.08	1,158,256.18	1,262,244.75	1,339,461.82	1,420,596.90	1,434,473.20	1,510,679.90
73										
74	**Allocated 7b3**									
75	Avista	29,830.06	27,836.44	29,760.72	28,187.02	32,804.40	31,402.14	33,236.01	35,569.35	36,010.79
76	Idaho Power	-	-	-	-	-	-	2,059.78	11,484.59	19,377.77
77	Northwestern Energy PNWR	2,504.63	1,586.24	1,138.08	295.19	51.07	-	-	-	-
78	Pacificorp	74,228.53	70,915.84	68,626.92	62,468.18	61,937.33	57,978.90	59,113.02	53,975.79	52,567.03
79	Portland General	112,718.92	118,682.11	122,316.95	120,738.53	128,544.14	129,871.19	142,862.39	143,019.96	143,299.41
80	Puget Sound Energy	160,233.91	162,693.07	166,899.59	169,533.37	174,322.90	172,935.05	185,506.53	190,643.68	196,474.98
81	Clark County PUD	17,208.34	18,054.95	17,870.18	18,820.53	19,043.59	18,408.71	18,860.86	19,877.44	19,606.02
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	10,331.69	12,035.24	9,140.72	11,331.00	9,178.21	10,193.12	8,752.65	10,443.47	8,768.69
87										
88	**Supplemental Rate Charges**									
89	Avista	6.79	6.23	6.55	6.09	6.97	6.56	6.82	7.18	7.14
90	Idaho Power	-	-	-	-	-	-	0.30	1.65	2.78
91	Northwestern Energy PNWR	3.76	2.36	1.68	0.43	0.07	-	-	-	-
92	Pacificorp	7.46	7.05	6.74	6.07	5.95	5.51	5.55	5.01	4.83
93	Portland General	11.88	12.37	12.61	12.32	12.97	12.96	14.11	13.97	13.85
94	Puget Sound Energy	12.75	12.72	12.83	12.82	12.95	12.63	13.32	13.46	13.64
95	Clark County PUD	6.34	6.67	6.60	6.95	7.02	6.80	6.97	7.34	7.22
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.80	3.27	2.48	3.08	2.49	2.77	2.38	2.84	2.37
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	49.14	49.82	52.79	54.31	54.90	56.84	57.43	60.27
104	Idaho Power	45.40	46.60	47.75	49.11	49.92	51.93	52.38	53.46
105	Northwestern Energy PNWR	48.35	49.00	50.80	54.29	55.71	57.18	57.00	57.14
106	Pacificorp	50.15	51.55	54.73	56.41	57.25	59.20	59.66	60.68
107	Portland General	53.25	54.09	56.83	59.37	59.80	62.08	62.73	64.41
108	Puget Sound Energy	52.81	54.30	56.97	58.89	60.02	62.67	63.93	64.63
109	Clark County PUD	49.82	50.51	53.97	56.28	56.70	59.01	58.99	59.71
110	Franklin	44.17	44.94	46.97	48.75	49.33	51.94	52.39	53.46
111	Grays Harbor	44.17	44.94	46.97	48.75	49.33	51.94	52.39	53.46
112	Snohomish	45.12	45.62	49.06	51.33	51.50	54.52	54.57	55.89
115	Load-Weighted Average	50.21	51.32	54.00	55.95	56.69	60.13	60.80	62.06
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	64.86	67.67	68.67	70.89	70.33	71.12
125	Franklin	-	-	41.20	46.17	44.71	47.51	49.33	50.24
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	52.30	55.23	55.03	58.86	58.31	60.33
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.95	66.84	68.66	70.77	72.07	74.34
131									
132	**Net Exchange Benefits**								
133	Avista	33,153.63	30,691.02	36,674.13	34,373.49	37,383.01	34,368.50	36,832.34	53,685.06
134	Idaho Power	13,434.85	16,873.70	8,162.01	3,649.13	6,648.33	-	-	-
135	Northwestern Energy PNWR	4,437.62	4,052.26	3,827.50	5,398.60	6,732.53	5,752.16	5,212.05	4,453.95
136	Pacificorp	94,934.53	97,880.54	113,972.84	109,934.86	123,395.72	117,582.78	121,694.00	129,775.34
137	Portland General	133,106.34	126,719.13	136,654.31	144,606.85	155,231.81	156,638.62	165,046.67	187,620.91
138	Puget Sound Energy	170,786.59	173,959.01	182,643.94	180,891.99	206,377.59	215,407.89	241,038.42	251,838.84
139	Clark County PUD	24,823.69	23,262.43	29,055.63	30,642.41	32,493.14	32,139.22	30,699.61	30,873.59
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	5,781.90	3,988.04	11,898.73	14,287.11	12,986.43	15,956.60	13,782.01	16,329.74
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	480,459.14	477,426.12	522,889.11	523,784.44	581,248.55	577,845.77	614,305.10	674,577.43
146	IOU Exchange	449,853.55	450,175.65	481,934.74	478,854.93	535,768.98	529,749.94	569,823.48	627,374.10
147	COU Exchange	30,605.58	27,250.46	40,954.36	44,929.52	45,479.57	48,095.83	44,481.61	47,203.33
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$5,530,968.23							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	61.48	63.99	65.03	67.17	68.10	68.73	69.69	73.12	73.99
104	Idaho Power	54.69	57.76	58.48	61.07	61.13	62.18	63.17	67.59	69.62
105	Northwestern Energy PNWR	58.44	60.12	60.17	61.50	61.20	62.18	62.87	65.94	66.84
106	Pacificorp	62.14	64.80	65.23	67.14	67.08	67.68	68.42	70.96	71.67
107	Portland General	66.56	70.13	71.10	73.39	74.10	75.14	76.98	79.91	80.69
108	Puget Sound Energy	67.43	70.48	71.32	73.89	74.08	74.81	76.19	79.40	80.48
109	Clark County PUD	61.03	64.46	65.10	68.06	68.14	68.96	69.79	73.27	74.01
110	Franklin	54.69	57.79	58.50	61.11	61.13	62.16	62.82	65.92	66.79
111	Grays Harbor	54.69	57.79	58.50	61.11	61.13	62.16	62.82	65.92	66.79
112	Snohomish	57.49	61.05	60.98	64.18	63.61	64.92	65.20	68.76	69.17
115	Load-Weighted Average	64.05	67.13	67.83	70.21	70.47	71.44	71.38	74.64	75.64
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	72.47	76.06	77.20	80.68	81.92	83.80	84.80	88.57	89.71
125	Franklin	49.48	52.79	51.26	55.07	53.21	55.44	54.31	58.54	57.60
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	62.54	66.74	65.53	69.77	68.49	70.97	70.32	74.67	74.33
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.31	79.57	81.24	82.96	85.07	87.28	89.32	92.32	94.30
131										
132	**Net Exchange Benefits**									
133	Avista	53,839.51	48,415.28	54,579.13	51,175.81	64,422.57	68,557.60	71,595.01	74,154.77	78,251.43
134	Idaho Power	-	-	-	-	-	-	4,437.05	23,943.01	42,107.88
135	Northwestern Energy PNWR	4,520.54	2,758.91	2,087.16	535.95	100.30	-	-	-	-
136	Pacificorp	133,973.16	123,342.29	125,857.09	113,416.01	121,634.97	126,580.34	127,337.70	112,528.40	114,228.12
137	Portland General	203,443.49	206,421.06	224,320.94	219,210.53	252,440.04	283,536.61	307,745.55	298,167.13	311,389.54
138	Puget Sound Energy	289,202.07	282,968.31	306,082.46	307,801.50	342,342.16	377,554.23	399,606.99	397,452.78	426,940.02
139	Clark County PUD	31,058.89	31,402.56	32,772.69	34,170.20	37,398.55	40,190.16	40,628.93	41,440.36	42,603.88
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	18,647.40	20,932.61	16,763.46	20,572.35	18,024.53	22,253.76	18,854.43	21,772.48	19,054.35
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	734,685.06	716,241.02	762,462.92	746,882.35	836,363.12	918,672.71	970,205.66	969,458.92	1,034,575.22
146	IOU Exchange	684,978.77	663,905.85	712,926.77	692,139.80	780,940.04	856,228.79	910,722.31	906,246.08	972,916.99
147	COU Exchange	49,706.29	52,335.17	49,536.15	54,742.55	55,423.07	62,443.92	59,483.35	63,212.84	61,658.23
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	48,953.62	49,456.90	49,967.33
4	7(b)(2) Trigger	4.11	3.63	4.63	3.98	4.22	3.55	3.89	3.35
5	7(b)(3) Rate Protection	248,264.57	221,286.95	286,127.27	248,069.74	264,470.18	224,045.64	248,473.97	215,279.67
6									
7	**Allocated Costs**								
8	7(b) Loads	4,261,304.64	4,370,507.52	4,647,784.51	4,875,034.97	4,978,774.73	5,266,702.84	5,372,982.92	5,522,804.20
9	PF Preference	2,386,099.79	2,452,311.93	2,618,317.40	2,746,982.06	2,806,627.14	2,965,405.13	3,027,739.91	3,107,972.87
10	PF Exchange	1,875,204.85	1,918,195.59	2,029,467.11	2,128,052.91	2,172,147.59	2,301,297.71	2,345,243.01	2,414,831.33
11	7(c) Loads	113,288.89	115,054.48	121,353.39	126,372.82	128,356.45	134,711.71	135,893.60	138,511.35
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.62	0.64	0.66
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(248,264.57)	(221,286.95)	(286,127.27)	(248,069.74)	(264,470.18)	(224,045.64)	(248,473.97)	(215,279.67)
16	PF Exchange	163,799.75	149,931.27	194,628.52	171,591.33	182,812.78	156,143.39	174,604.93	151,739.82
17	7(c) Rates	10,323.91	9,395.28	12,154.52	10,639.48	11,261.22	9,540.00	10,559.40	9,082.86
18	7(f) Rates	0.03	0.03	0.04	0.03	0.03	0.03	0.03	0.03
19	SP Sales	74,140.89	61,960.37	79,344.20	65,838.91	70,396.14	58,362.23	63,309.61	54,456.96
20	Secondary Reduction	(74,140.89)	(61,960.37)	(79,344.20)	(65,838.91)	(70,396.14)	(58,362.23)	(63,309.61)	(54,456.96)
21									
22	**Pre-Final Rates**								
23	PF Preference	35.40	36.56	37.74	40.13	40.52	43.46	43.53	44.98
24	PF Exchange	42.97	43.33	46.44	47.67	48.50	50.20	50.95	51.36
25	Industrial Firm	41.33	41.72	44.76	45.93	46.68	48.36	49.10	49.48
26	New Resources	67.43	64.28	68.97	69.71	71.33	74.49	76.51	78.39
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	113,288.89	115,054.48	121,353.39	126,372.82	128,356.45	134,711.71	135,893.60	138,511.35
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	102,186.29	105,239.40	108,641.06	115,515.90	116,953.52	125,088.82	125,291.33	129,471.55
34	Allocated Preference	2,137,835.22	2,231,024.98	2,332,190.13	2,498,912.32	2,542,156.96	2,741,359.49	2,779,265.94	2,892,693.20
35	Numerator	11,866.79	10,577.18	13,474.43	11,619.02	12,167.12	10,384.99	11,364.36	9,801.90
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	11,325.44	10,100.72	12,874.69	11,105.65	11,631.98	9,931.80	10,874.15	9,381.98
38									
39	**7(c)(2) Delta**								
40	PF Exchange	11,325.44	10,100.72	12,874.69	11,105.64	11,631.98	9,931.80	10,874.15	9,381.98
41	Industrial Firm	(11,325.44)	(10,100.72)	(12,874.69)	(11,105.65)	(11,631.98)	(9,931.80)	(10,874.15)	(9,381.98)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	2,137,835.22	2,231,024.98	2,332,190.13	2,498,912.32	2,542,156.96	2,741,359.49	2,779,265.94	2,892,693.20
46	PF Exchange	1,886,530.29	1,928,296.31	2,042,341.79	2,139,158.55	2,183,779.56	2,311,229.50	2,356,117.16	2,424,213.31
47	Industrial Firm	112,287.36	114,349.04	120,633.22	125,906.66	127,985.69	134,319.91	135,578.84	138,212.24
48	New Resources	0.59	0.56	0.61	0.61	0.63	0.65	0.67	0.69
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	50,364.59	44,095.46	44,616.86	45,145.84	52,504.96	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	4.15	3.26	3.50	2.27	3.02	1.62	2.24	0.99	1.54
5	7(b)(3) Rate Protection	268,813.51	211,453.99	228,008.40	148,279.29	198,347.25	106,555.23	147,610.79	65,795.64	103,002.30
6										
7	**Allocated Costs**									
8	7(b) Loads	5,707,110.21	5,716,667.68	5,827,657.75	6,132,327.21	6,566,644.87	6,273,264.58	6,805,234.63	7,194,189.12	7,364,838.22
9	PF Preference	3,211,077.15	3,403,746.80	3,457,407.53	3,625,373.81	3,648,631.92	3,705,600.80	3,771,031.21	3,973,338.68	4,067,897.60
10	PF Exchange	2,496,033.06	2,312,920.88	2,370,250.22	2,506,953.40	2,918,012.95	2,567,663.78	3,034,203.42	3,220,850.43	3,296,940.62
11	7(c) Loads	142,277.22	150,383.61	152,320.78	159,253.54	159,642.93	161,731.95	164,059.34	172,348.94	175,245.19
12	7(f) Loads	0.69	0.73	0.78	0.80	0.80	0.81	0.80	0.83	0.90
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(268,813.51)	(211,453.99)	(228,008.40)	(148,279.29)	(198,347.25)	(106,555.23)	(147,610.79)	(65,795.64)	(103,002.30)
16	PF Exchange	190,892.89	144,216.75	156,087.27	101,883.83	142,536.88	73,410.68	106,385.65	47,560.52	74,625.51
17	7(c) Rates	11,336.37	9,782.08	10,463.52	6,749.89	8,119.63	4,822.07	5,997.68	2,652.96	4,128.43
18	7(f) Rates	0.03	0.03	0.03	0.02	0.02	0.01	0.02	0.01	0.01
19	SP Sales	66,584.22	57,455.12	61,457.57	39,645.55	47,690.71	28,322.46	35,227.44	15,582.16	24,248.35
20	Secondary Reduction	(66,584.22)	(57,455.12)	(61,457.57)	(39,645.55)	(47,690.71)	(28,322.46)	(35,227.44)	(15,582.16)	(24,248.35)
21										
22	**Pre-Final Rates**									
23	PF Preference	45.41	49.19	49.62	53.26	52.55	54.77	54.95	59.07	59.44
24	PF Exchange	53.35	55.72	56.62	57.79	58.29	58.00	59.20	60.96	62.36
25	Industrial Firm	51.36	53.70	54.57	55.65	56.09	55.84	57.01	58.67	59.97
26	New Resources	81.99	87.15	93.01	94.16	93.70	94.40	93.67	95.80	103.30
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	142,277.22	150,383.61	152,320.78	159,253.54	159,642.93	161,731.95	164,059.34	172,348.94	175,245.19
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	131,066.78	141,599.24	142,828.51	153,299.51	151,687.05	157,645.01	158,176.85	170,036.20	171,552.69
34	Allocated Preference	2,942,263.64	3,192,292.82	3,229,399.13	3,477,094.52	3,450,284.67	3,599,045.57	3,623,420.42	3,907,543.05	3,964,895.31
35	Numerator	11,974.63	9,546.46	10,254.38	6,716.13	8,720.07	4,849.04	6,644.59	3,074.84	4,456.69
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	11,463.95	9,141.00	9,820.06	6,432.53	8,352.84	4,645.56	6,366.66	2,946.62	4,271.86
38										
39	**7(c)(2) Delta**									
40	PF Exchange	11,463.95	9,141.00	9,820.06	6,432.53	8,352.84	4,645.56	6,366.66	2,946.62	4,271.86
41	Industrial Firm	(11,463.95)	(9,141.00)	(9,820.06)	(6,432.53)	(8,352.84)	(4,645.56)	(6,366.66)	(2,946.62)	(4,271.86)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,942,263.64	3,192,292.82	3,229,399.13	3,477,094.52	3,450,284.67	3,599,045.57	3,623,420.42	3,907,543.05	3,964,895.31
46	PF Exchange	2,507,497.01	2,322,061.88	2,380,070.28	2,513,385.93	2,926,365.79	2,572,309.34	3,040,570.08	3,223,797.05	3,301,212.47
47	Industrial Firm	142,149.63	151,024.69	152,964.25	159,570.91	159,409.72	161,908.46	163,690.36	172,055.28	175,101.76
48	New Resources	0.72	0.76	0.82	0.83	0.82	0.83	0.82	0.84	0.91
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	35.40	36.56	37.74	40.13	40.52	43.46	43.53	44.98
52	without T2 Costs	35.37	36.46	37.73	40.11	40.49	43.43	43.47	44.91
53	Interim PF Exchange	43.92	44.57	46.81	48.52	49.15	51.46	51.97	52.92
54	COU Base PF Exchange	43.67	44.37	46.60	48.34	48.91	51.32	51.81	52.79
55	IOU Base PF Exchange	43.69	44.41	46.59	48.34	48.91	51.31	51.80	52.79
56	Industrial Firm	37.54	38.34	40.44	42.21	42.79	45.03	45.45	46.34
57	New Resources	67.54	64.37	69.08	69.81	71.44	74.58	76.61	78.48
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	54,877.25	52,398.74	61,735.14	58,779.32	62,117.94	57,409.77	60,722.79	85,973.02
61	Idaho Power	24,720.76	31,281.12	15,854.96	8,826.51	13,568.96	1,843.66	2,907.85	664.79
62	Northwestern Energy PNWR	7,395.66	6,979.31	6,523.02	9,232.75	11,147.69	9,580.45	8,625.38	7,333.85
63	Pacificorp	156,170.57	165,204.28	190,703.00	186,517.56	203,359.26	193,551.41	198,161.64	207,433.60
64	Portland General	216,699.35	211,956.81	227,770.93	243,913.58	254,608.99	255,602.62	266,504.51	296,689.08
65	Puget Sound Energy	278,329.34	290,816.49	304,361.86	305,336.91	338,395.51	351,075.48	388,395.26	398,075.69
66	Clark County PUD	40,909.13	39,498.35	53,744.01	58,257.42	59,701.82	59,885.50	56,688.04	57,410.43
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	11,042.88	8,598.10	32,356.09	39,544.53	36,466.07	43,771.97	39,019.60	45,806.06
72	Total	790,144.94	806,733.21	893,049.01	910,408.59	979,366.23	972,720.86	1,021,025.07	1,099,386.52
73									
74	**Allocated 7b3**								
75	Avista	11,376.24	9,738.30	13,454.38	11,078.57	11,595.21	9,215.55	10,384.17	11,866.19
76	Idaho Power	5,124.70	5,813.59	3,455.38	1,663.60	2,532.84	295.95	497.27	91.76
77	Northwestern Energy PNWR	1,533.15	1,297.10	1,421.61	1,740.16	2,080.88	1,537.88	1,475.02	1,012.23
78	Pacificorp	32,374.69	30,703.19	41,561.26	35,154.32	37,959.93	31,069.32	33,887.51	28,630.46
79	Portland General	44,922.52	39,392.15	49,639.74	45,972.17	47,526.43	41,029.92	45,574.79	40,949.70
80	Puget Sound Energy	57,698.62	54,048.21	66,331.75	57,549.07	63,166.38	56,355.44	66,419.26	54,943.31
81	Clark County PUD	8,480.60	7,340.76	11,712.81	10,980.20	11,144.20	9,612.96	9,694.19	7,923.92
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	2,289.23	1,597.96	7,051.59	7,453.24	6,806.92	7,026.38	6,672.72	6,322.26
87									
88	**Supplemental Rate Charges**								
89	Avista	2.86	2.43	3.32	2.71	2.81	2.21	2.45	2.75
90	Idaho Power	0.78	0.88	0.52	0.25	0.37	0.04	0.07	0.01
91	Northwestern Energy PNWR	2.42	2.03	2.22	2.70	3.21	2.36	2.24	1.53
92	Pacificorp	3.42	3.26	4.40	3.70	3.96	3.23	3.48	2.91
93	Portland General	5.14	4.47	5.57	5.11	5.21	4.47	4.91	4.36
94	Puget Sound Energy	4.90	4.58	5.66	4.88	5.32	4.72	5.47	4.45
95	Clark County PUD	3.24	2.78	4.39	4.08	4.11	3.55	3.58	2.93
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	0.63	0.44	1.93	2.03	1.85	1.91	1.81	1.72
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	45.41	49.19	49.62	53.26	52.55	54.77	54.95	59.07	59.44
52	without T2 Costs	45.31	49.13	49.52	53.21	52.42	54.63	54.74	58.95	59.23
53	Interim PF Exchange	54.28	57.23	58.00	60.40	60.55	61.39	62.29	65.19	66.22
54	COU Base PF Exchange	54.04	57.10	57.84	60.34	60.37	61.31	62.18	65.17	66.07
55	IOU Base PF Exchange	54.05	57.08	57.84	60.32	60.39	61.35	62.25	65.21	66.14
56	Industrial Firm	47.53	50.63	51.28	53.50	53.30	54.28	54.88	57.68	58.54
57	New Resources	82.09	87.24	93.10	94.22	93.77	94.44	93.72	95.83	103.34
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	86,462.27	79,277.48	87,289.64	82,824.66	100,690.16	103,904.82	107,870.40	113,349.67	117,785.01
61	Idaho Power	2,105.06	-	-	-	227.29	-	10,835.36	40,522.78	66,359.82
62	Northwestern Energy PNWR	7,449.14	4,799.93	3,664.17	1,341.14	656.49	-	-	-	-
63	Pacificorp	214,530.48	201,073.88	201,088.76	183,588.93	191,233.85	193,234.50	193,094.29	174,381.54	174,403.41
64	Portland General	322,196.84	331,599.32	352,930.42	347,286.61	388,277.64	421,662.91	456,927.16	448,676.77	461,919.79
65	Puget Sound Energy	457,427.72	454,318.51	481,420.34	487,236.20	526,568.53	561,768.74	593,801.97	598,458.70	633,481.77
66	Clark County PUD	57,577.57	60,630.93	61,264.48	65,799.94	68,191.45	72,932.71	72,671.97	77,531.76	77,420.63
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	48,839.28	57,060.01	48,701.78	59,587.11	52,423.95	63,451.99	56,360.80	67,814.17	61,128.89
72	Total	1,196,588.35	1,188,760.05	1,236,359.60	1,227,664.60	1,328,269.36	1,416,955.68	1,491,561.96	1,520,735.38	1,592,499.32
73										
74	**Allocated 7b3**									
75	Avista	13,793.41	9,617.70	11,020.10	6,873.61	10,805.08	5,383.18	7,693.86	3,544.97	5,519.48
76	Idaho Power	335.82	-	-	-	24.39	-	772.83	1,267.34	3,109.66
77	Northwestern Energy PNWR	1,188.37	582.31	462.59	111.30	70.45	-	-	-	-
78	Pacificorp	34,224.25	24,393.67	25,386.95	15,236.04	20,521.35	10,011.24	13,772.45	5,453.73	8,172.65
79	Portland General	51,400.37	40,228.62	44,556.57	28,821.30	41,666.16	21,845.82	32,590.33	14,032.22	21,645.85
80	Puget Sound Energy	72,973.88	55,116.54	60,778.10	40,435.71	56,506.19	29,104.53	42,352.92	18,716.61	29,685.35
81	Clark County PUD	9,185.40	7,355.56	7,734.49	5,460.73	7,317.64	3,778.55	5,183.33	2,424.78	3,627.98
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	7,791.38	6,922.35	6,148.48	4,945.13	5,625.63	3,287.37	4,019.93	2,120.87	2,864.54
87										
88	**Supplemental Rate Charges**									
89	Avista	3.14	2.15	2.42	1.49	2.30	1.12	1.58	0.72	1.09
90	Idaho Power	0.05	-	-	-	0.00	-	0.11	0.18	0.45
91	Northwestern Energy PNWR	1.78	0.87	0.68	0.16	0.10	-	-	-	-
92	Pacificorp	3.44	2.42	2.49	1.48	1.97	0.95	1.29	0.51	0.75
93	Portland General	5.42	4.19	4.59	2.94	4.20	2.18	3.22	1.37	2.09
94	Puget Sound Energy	5.81	4.31	4.67	3.06	4.20	2.13	3.04	1.32	2.06
95	Clark County PUD	3.38	2.72	2.86	2.02	2.70	1.40	1.91	0.90	1.34
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.11	1.88	1.67	1.34	1.52	0.89	1.09	0.58	0.78
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	46.54	46.83	49.92	51.05	51.71	53.52	54.25	55.54
104	Idaho Power	44.46	45.29	47.11	48.59	49.28	51.35	51.88	52.81
105	Northwestern Energy PNWR	46.10	46.44	48.81	51.04	52.11	53.67	54.05	54.32
106	Pacificorp	47.11	47.67	51.00	52.04	52.87	54.54	55.28	55.70
107	Portland General	48.83	48.88	52.17	53.45	54.12	55.78	56.71	57.16
108	Puget Sound Energy	48.58	48.98	52.25	53.22	54.22	56.03	57.27	57.24
109	Clark County PUD	46.91	47.14	50.99	52.42	53.02	54.87	55.39	55.72
110	Franklin	43.67	44.37	46.60	48.34	48.91	51.32	51.81	52.79
111	Grays Harbor	43.67	44.37	46.60	48.34	48.91	51.32	51.81	52.79
112	Snohomish	44.30	44.80	48.52	50.38	50.76	53.23	53.62	54.51
115	Load-Weighted Average	47.14	47.55	50.67	51.91	52.67	54.51	55.34	55.84
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	66.75	69.99	70.91	73.44	72.75	74.00
125	Franklin	-	-	44.44	50.22	48.65	52.05	53.57	55.34
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	55.43	59.13	58.82	63.21	62.40	65.23
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	65.29	67.26	69.08	71.24	72.50	74.86
131									
132	**Net Exchange Benefits**								
133	Avista	43,501.00	42,660.44	48,280.76	47,700.75	50,522.73	48,194.22	50,338.62	74,106.83
134	Idaho Power	19,596.06	25,467.53	12,399.57	7,162.91	11,036.11	1,547.71	2,410.58	573.03
135	Northwestern Energy PNWR	5,862.52	5,682.21	5,101.41	7,492.59	9,066.82	8,042.57	7,150.36	6,321.62
136	Pacificorp	123,795.87	134,501.08	149,141.74	151,363.24	165,399.33	162,482.09	164,274.13	178,803.14
137	Portland General	171,776.83	172,564.66	178,131.19	197,941.41	207,082.56	214,572.70	220,929.72	255,739.38
138	Puget Sound Energy	220,630.72	236,768.28	238,030.11	247,787.84	275,229.12	294,720.04	321,976.00	343,132.38
139	Clark County PUD	32,428.53	32,157.59	42,031.19	47,277.22	48,557.62	50,272.54	46,993.85	49,486.51
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	8,753.65	7,000.14	25,304.50	32,091.28	29,659.15	36,745.60	32,346.88	39,483.80
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	626,345.19	656,801.94	698,420.49	738,817.26	796,553.45	816,577.47	846,420.13	947,646.70
146	IOU Exchange	585,163.01	617,644.20	631,084.79	659,448.76	718,336.68	729,559.33	767,079.40	858,676.38
147	COU Exchange	41,182.18	39,157.73	67,335.69	79,368.51	78,216.77	87,018.14	79,340.73	88,970.32
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$7,607,095.04							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	57.19	59.23	60.26	61.81	62.69	62.48	63.82	65.93	67.24
104	Idaho Power	54.10	57.08	57.84	60.32	60.39	61.35	62.36	65.39	66.59
105	Northwestern Energy PNWR	55.83	57.95	58.52	60.49	60.49	61.35	62.25	65.21	66.14
106	Pacificorp	57.49	59.51	60.33	61.80	62.36	62.30	63.54	65.72	66.89
107	Portland General	59.47	61.28	62.43	63.26	64.59	63.53	65.46	66.58	68.24
108	Puget Sound Energy	59.86	61.39	62.51	63.38	64.59	63.48	65.29	66.53	68.20
109	Clark County PUD	57.43	59.82	60.69	62.36	63.07	62.71	64.10	66.07	67.41
110	Franklin	54.04	57.10	57.84	60.34	60.37	61.31	62.18	65.17	66.07
111	Grays Harbor	54.04	57.10	57.84	60.34	60.37	61.31	62.18	65.17	66.07
112	Snohomish	56.15	58.98	59.51	61.68	61.90	62.20	63.27	65.75	66.85
115	Load-Weighted Average	57.84	60.36	61.34	62.59	63.10	62.96	64.25	66.10	67.52
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	75.25	79.49	80.47	84.65	85.49	88.25	89.02	93.81	94.59
125	Franklin	54.40	58.88	56.99	62.08	59.53	63.33	61.74	67.80	66.22
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	67.27	72.59	71.06	76.52	74.57	78.54	77.49	83.59	82.63
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.81	80.18	81.81	83.65	85.69	88.03	90.03	93.19	95.10
131										
132	**Net Exchange Benefits**									
133	Avista	72,668.86	69,659.77	76,269.54	75,951.05	89,885.08	98,521.64	100,176.54	109,804.69	112,265.53
134	Idaho Power	1,769.24	-	-	-	202.90	-	10,062.53	39,255.44	63,250.16
135	Northwestern Energy PNWR	6,260.77	4,217.62	3,201.58	1,229.84	586.04	-	-	-	-
136	Pacificorp	180,306.23	176,680.21	175,701.81	168,352.90	170,712.50	183,223.27	179,321.84	168,927.81	166,230.76
137	Portland General	270,796.47	291,370.70	308,373.85	318,465.31	346,611.48	399,817.09	424,336.83	434,644.55	440,273.95
138	Puget Sound Energy	384,453.84	399,201.97	420,642.24	446,800.49	470,062.34	532,664.21	551,449.04	579,742.09	603,796.42
139	Clark County PUD	48,392.16	53,275.37	53,530.00	60,339.21	60,873.81	69,154.16	67,488.64	75,106.97	73,792.65
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	41,047.90	50,137.66	42,553.30	54,641.98	46,798.32	60,164.63	52,340.87	65,693.30	58,264.35
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	1,005,695.46	1,044,543.30	1,080,272.32	1,125,780.77	1,185,732.48	1,343,544.99	1,385,176.31	1,473,174.87	1,517,873.81
146	IOU Exchange	916,255.40	941,130.27	984,189.02	1,010,799.59	1,078,060.35	1,214,226.21	1,265,346.80	1,332,374.59	1,385,816.81
147	COU Exchange	89,440.06	103,413.03	96,083.30	114,981.19	107,672.13	129,318.79	119,829.51	140,800.28	132,057.00
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	44,875.33	48,953.62	45,764.44	49,967.33
4	7(b)(2) Trigger	12.09	12.08	12.91	13.18	13.76	14.00	14.42	14.68
5	7(b)(3) Rate Protection	730,221.00	736,994.77	797,883.48	820,600.12	863,061.11	882,918.02	920,470.30	944,180.01
6									
7	**Allocated Costs**								
8	7(b) Loads	4,200,373.93	4,321,431.72	4,532,697.19	4,767,486.86	4,706,946.69	5,159,996.60	5,087,644.88	5,408,686.12
9	PF Preference	2,351,981.90	2,424,775.27	2,553,483.26	2,686,380.92	2,744,112.14	2,905,324.42	2,963,524.72	3,043,752.62
10	PF Exchange	1,848,392.04	1,896,656.45	1,979,213.93	2,081,105.95	1,962,834.56	2,254,672.18	2,124,120.15	2,364,933.50
11	7(c) Loads	111,658.09	113,753.99	118,329.59	123,568.10	125,480.41	131,966.94	132,988.33	135,633.53
12	7(f) Loads	0.56	0.53	0.56	0.57	0.60	0.61	0.64	0.65
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(730,221.00)	(736,994.77)	(797,883.48)	(820,600.12)	(863,061.11)	(882,918.02)	(920,470.30)	(944,180.01)
16	PF Exchange	676,032.76	682,634.02	739,217.88	760,662.83	795,621.56	819,304.45	856,190.49	883,433.67
17	7(c) Rates	42,608.74	42,776.53	46,164.02	47,164.72	53,028.38	50,057.59	55,956.65	52,880.71
18	7(f) Rates	0.13	0.13	0.14	0.14	0.16	0.15	0.16	0.16
19	SP Sales	11,579.38	11,584.09	12,501.44	12,772.43	14,411.02	13,555.83	8,323.00	7,865.48
20	Secondary Reduction	(11,579.38)	(11,584.09)	(12,501.44)	(12,772.43)	(14,411.02)	(13,555.83)	(8,323.00)	(7,865.48)
21									
22	**Pre-Final Rates**								
23	PF Preference	26.86	27.66	28.41	29.96	29.98	32.06	32.00	32.65
24	PF Exchange	53.20	54.04	56.76	58.91	61.47	62.79	65.12	65.01
25	Industrial Firm	51.58	52.48	55.15	57.24	59.68	61.03	63.35	63.20
26	New Resources	78.01	75.25	79.30	80.87	85.56	86.89	91.97	91.85
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	111,658.09	113,753.99	118,329.59	123,568.10	125,480.41	131,966.94	132,988.33	135,633.53
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	77,518.48	79,614.08	81,781.59	86,248.47	86,538.93	92,282.84	92,102.38	93,972.95
34	Allocated Preference	1,621,760.89	1,687,780.50	1,755,599.78	1,865,780.80	1,881,051.02	2,022,406.40	2,043,054.42	2,099,572.61
35	Numerator	34,903.80	34,902.01	37,310.11	38,081.74	39,705.67	40,446.20	41,648.04	42,422.68
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	33,311.54	33,329.81	35,649.44	36,399.13	37,959.32	38,681.17	39,851.51	40,605.27
38									
39	**7(c)(2) Delta**								
40	PF Exchange	33,311.54	33,329.81	35,649.44	36,399.13	37,959.32	38,681.17	39,851.51	40,605.26
41	Industrial Firm	(33,311.54)	(33,329.81)	(35,649.44)	(36,399.13)	(37,959.32)	(38,681.17)	(39,851.51)	(40,605.27)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,621,760.89	1,687,780.50	1,755,599.78	1,865,780.80	1,881,051.02	2,022,406.40	2,043,054.42	2,099,572.61
46	PF Exchange	1,881,703.58	1,929,986.26	2,014,863.37	2,117,505.08	2,000,793.88	2,293,353.34	2,163,971.66	2,405,538.77
47	Industrial Firm	120,955.29	123,200.71	128,844.18	134,333.69	140,549.46	143,343.36	149,093.47	147,908.97
48	New Resources	0.69	0.66	0.70	0.71	0.75	0.76	0.81	0.81
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	50,364.59	44,095.46	47,850.42	45,145.84	48,812.51	49,494.70	49,360.43	49,927.42	50,372.05
4	7(b)(2) Trigger	15.45	15.76	16.64	16.90	17.75	18.06	18.39	18.76	19.05
5	7(b)(3) Rate Protection	1,000,888.80	1,022,456.80	1,083,034.97	1,103,214.51	1,165,396.57	1,186,868.57	1,212,337.16	1,240,605.02	1,270,634.77
6										
7	**Allocated Costs**									
8	7(b) Loads	5,575,581.48	5,585,642.45	5,865,393.81	6,006,506.99	6,239,126.69	6,377,046.33	6,478,075.48	6,860,928.35	7,027,035.01
9	PF Preference	3,137,073.17	3,325,733.40	3,380,158.70	3,550,990.09	3,578,482.39	3,637,401.57	3,704,703.72	3,909,820.56	4,003,724.15
10	PF Exchange	2,438,508.32	2,259,909.05	2,485,235.11	2,455,516.90	2,660,644.30	2,739,644.76	2,773,371.76	2,951,107.80	3,023,310.86
11	7(c) Loads	138,980.62	146,919.37	148,907.41	155,970.42	156,558.90	158,750.21	161,152.49	169,573.39	172,468.54
12	7(f) Loads	0.68	0.72	0.76	0.79	0.80	0.78	0.81	0.83	0.90
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(1,000,888.80)	(1,022,456.80)	(1,083,034.97)	(1,103,214.51)	(1,165,396.57)	(1,186,868.57)	(1,212,337.16)	(1,240,605.02)	(1,270,634.77)
16	PF Exchange	943,371.15	955,889.97	1,017,723.72	1,032,954.64	1,096,421.78	1,117,534.59	1,141,334.01	1,168,723.62	1,197,625.94
17	7(c) Rates	56,023.05	64,837.09	63,614.13	68,434.16	67,182.47	67,532.33	69,158.13	70,013.55	71,111.69
18	7(f) Rates	0.16	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.21
19	SP Sales	1,494.44	1,729.56	1,696.94	1,825.51	1,792.12	1,801.46	1,844.82	1,867.64	1,896.94
20	Secondary Reduction	(1,494.44)	(1,729.56)	(1,696.94)	(1,825.51)	(1,792.12)	(1,801.46)	(1,844.82)	(1,867.64)	(1,896.94)
21										
22	**Pre-Final Rates**									
23	PF Preference	32.97	35.49	35.30	37.49	36.76	37.29	37.80	40.35	40.97
24	PF Exchange	67.15	72.93	73.21	77.27	76.97	77.93	79.31	82.52	83.80
25	Industrial Firm	65.20	70.99	71.25	75.23	74.81	75.86	77.21	80.32	81.44
26	New Resources	95.67	104.11	107.82	113.19	113.69	111.79	115.20	118.61	126.10
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	138,980.62	146,919.37	148,907.41	155,970.42	156,558.90	158,750.21	161,152.49	169,573.39	172,468.54
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	95,158.98	102,165.51	101,596.22	107,918.49	106,088.02	107,337.98	108,801.81	116,150.55	118,255.03
34	Allocated Preference	2,136,184.37	2,303,276.60	2,297,123.73	2,447,775.57	2,413,085.82	2,450,533.00	2,492,366.56	2,669,215.54	2,733,089.38
35	Numerator	44,585.83	45,515.96	48,073.29	48,814.02	51,235.07	52,174.32	53,112.78	54,184.94	54,977.70
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	42,684.40	43,582.77	46,037.17	46,752.77	49,077.45	49,984.89	50,891.18	51,925.41	52,697.58
38										
39	**7(c)(2) Delta**									
40	PF Exchange	42,684.40	43,582.77	46,037.17	46,752.76	49,077.44	49,984.89	50,891.17	51,925.41	52,697.58
41	Industrial Firm	(42,684.40)	(43,582.77)	(46,037.17)	(46,752.77)	(49,077.45)	(49,984.89)	(50,891.18)	(51,925.41)	(52,697.58)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,136,184.37	2,303,276.60	2,297,123.73	2,447,775.57	2,413,085.82	2,450,533.00	2,492,366.56	2,669,215.54	2,733,089.38
46	PF Exchange	2,481,192.71	2,303,491.82	2,531,272.28	2,502,269.66	2,709,721.74	2,789,629.65	2,824,262.93	3,003,033.21	3,076,008.44
47	Industrial Firm	152,319.27	168,173.68	166,484.37	177,651.81	174,663.93	176,297.65	179,419.44	187,661.53	190,882.65
48	New Resources	0.84	0.92	0.95	1.00	1.00	0.98	1.01	1.04	1.11
49										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	26.86	27.66	28.41	29.96	29.98	32.06	32.00	32.65
52	without T2 Costs	26.80	27.49	28.35	29.87	29.86	31.89	31.76	32.34
53	Interim PF Exchange	43.82	44.61	46.24	48.07	48.76	51.09	51.61	52.55
54	COU Base PF Exchange	43.11	43.91	45.55	47.36	47.91	50.36	50.79	51.78
55	IOU Base PF Exchange	43.12	43.96	45.54	47.36	47.91	50.36	50.79	51.79
56	Industrial Firm	40.44	41.30	43.20	45.04	46.99	48.06	49.98	49.59
57	New Resources	78.32	75.56	79.63	81.20	85.91	87.24	92.33	92.21
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	57,128.20	54,212.22	65,987.30	62,762.64	66,231.80	61,385.58	65,003.61	90,286.75
61	Idaho Power	28,441.64	34,255.11	22,864.63	15,387.79	20,350.83	8,373.84	9,830.24	7,532.47
62	Northwestern Energy PNWR	7,753.90	7,267.44	7,196.15	9,860.85	11,793.82	10,202.44	9,288.42	7,995.33
63	Pacificorp	161,519.96	169,463.20	200,614.72	195,761.05	212,901.03	202,725.74	207,980.43	217,268.40
64	Portland General	221,637.20	215,934.12	237,123.05	252,680.58	263,692.74	264,360.56	275,873.99	306,070.15
65	Puget Sound Energy	284,988.46	296,151.68	316,680.56	316,825.58	350,227.32	362,458.88	400,649.81	410,422.26
66	Clark County PUD	42,390.84	40,698.96	40,921.80	43,475.22	44,772.24	42,987.34	40,044.19	38,910.84
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	13,101.14	10,264.35	580.13	3,257.57	-	2,160.93	-	357.36
72	Total	816,961.34	828,247.08	891,968.35	900,011.29	969,969.78	954,655.32	1,008,670.68	1,078,843.56
73									
74	**Allocated 7b3**								
75	Avista	47,273.39	44,681.24	54,686.91	53,045.12	54,326.90	52,682.34	55,177.05	73,933.20
76	Idaho Power	23,535.36	28,232.76	18,949.04	13,005.30	16,692.85	7,186.60	8,344.21	6,168.12
77	Northwestern Energy PNWR	6,416.32	5,989.76	5,963.80	8,334.09	9,673.93	8,755.94	7,884.29	6,547.14
78	Pacificorp	133,657.22	139,670.09	166,259.25	165,451.43	174,632.92	173,983.32	176,540.14	177,914.78
79	Portland General	183,404.04	177,971.02	196,515.49	213,558.13	216,295.01	226,879.57	234,170.27	250,631.96
80	Puget Sound Energy	235,826.99	244,085.63	262,448.70	267,771.58	287,275.35	311,069.52	340,083.80	336,082.87
81	Clark County PUD	35,078.28	33,543.73	33,913.90	36,743.97	36,724.60	36,892.60	33,990.73	31,862.96
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	10,841.15	8,459.79	480.78	2,753.20	-	1,854.56	-	292.63
87									
88	**Supplemental Rate Charges**								
89	Avista	11.87	11.13	13.51	12.97	13.15	12.63	13.00	17.12
90	Idaho Power	3.57	4.29	2.84	1.93	2.45	1.05	1.22	0.90
91	Northwestern Energy PNWR	10.12	9.39	9.31	12.93	14.91	13.42	12.00	9.89
92	Pacificorp	14.12	14.81	17.62	17.44	18.23	18.08	18.14	18.08
93	Portland General	20.98	20.21	22.07	23.73	23.72	24.69	25.21	26.69
94	Puget Sound Energy	20.01	20.66	22.38	22.71	24.19	26.05	28.00	27.20
95	Clark County PUD	13.40	12.68	12.71	13.66	13.53	13.63	12.56	11.77
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	2.98	2.30	0.13	0.75	-	0.50	-	0.08
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	32.97	35.49	35.30	37.49	36.76	37.29	37.80	40.35	40.97
52	without T2 Costs	32.60	35.07	34.77	36.92	36.04	36.44	36.81	39.31	39.80
53	Interim PF Exchange	53.75	56.81	57.55	60.16	60.33	61.26	62.20	65.22	66.22
54	COU Base PF Exchange	52.89	55.88	56.63	59.18	59.28	60.25	61.14	64.18	65.08
55	IOU Base PF Exchange	52.91	55.88	56.65	59.18	59.32	60.32	61.24	64.25	65.18
56	Industrial Firm	50.93	56.38	55.82	59.56	58.40	59.11	60.15	62.91	63.82
57	New Resources	96.04	104.51	108.23	113.61	114.11	112.23	115.65	119.06	126.55
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	91,475.42	84,650.42	92,675.41	88,093.93	105,711.74	108,858.12	112,780.65	118,119.44	122,625.32
61	Idaho Power	9,962.79	-	3,898.87	-	7,622.33	6,198.34	17,844.45	47,226.01	73,056.96
62	Northwestern Energy PNWR	8,210.20	5,607.49	4,465.59	2,117.41	1,388.90	70.96	-	-	-
63	Pacificorp	225,891.22	213,176.88	213,147.82	195,316.34	202,342.96	204,126.88	203,827.27	184,745.01	184,857.17
64	Portland General	333,029.16	343,134.79	364,419.40	358,455.12	398,853.04	432,027.77	467,136.15	458,530.23	471,854.98
65	Puget Sound Energy	471,773.61	469,691.31	496,827.10	502,307.03	540,928.40	575,930.89	607,838.52	612,091.29	647,313.53
66	Clark County PUD	39,659.49	40,183.37	40,100.60	41,415.89	44,028.92	45,055.82	45,790.28	47,035.03	47,933.00
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	4,428.57	6,552.68	-	118.34	-	-	-	-	-
72	Total	1,184,430.46	1,162,996.94	1,215,534.79	1,187,824.06	1,300,876.28	1,372,268.78	1,455,217.33	1,467,747.02	1,547,640.95
73										
74	**Allocated 7b3**									
75	Avista	72,858.03	69,575.84	77,593.80	76,608.17	89,097.37	88,650.80	88,454.41	94,055.02	94,892.34
76	Idaho Power	7,935.13	-	3,264.38	-	6,424.36	5,047.74	13,995.49	37,604.68	56,534.37
77	Northwestern Energy PNWR	6,539.23	4,608.90	3,738.88	1,841.34	1,170.61	57.78	-	-	-
78	Pacificorp	179,917.07	175,214.25	178,461.03	169,850.84	170,541.37	166,234.82	159,862.72	147,107.00	143,049.80
79	Portland General	265,249.93	282,029.20	305,115.31	311,719.47	336,166.60	351,830.47	366,377.15	365,114.09	365,140.09
80	Puget Sound Energy	375,756.64	386,048.49	415,975.53	436,815.85	455,912.44	469,020.86	476,730.70	487,390.22	500,916.87
81	Clark County PUD	31,587.86	33,027.50	33,574.80	36,016.06	37,109.04	36,692.11	35,913.54	37,452.60	37,092.46
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	3,527.25	5,385.78	-	102.91	-	-	-	-	-
87										
88	**Supplemental Rate Charges**									
89	Avista	16.59	15.57	17.07	16.56	18.93	18.52	18.16	18.98	18.82
90	Idaho Power	1.15	-	0.47	-	0.93	0.73	2.01	5.40	8.11
91	Northwestern Energy PNWR	9.81	6.86	5.53	2.70	1.71	0.08	-	-	-
92	Pacificorp	18.08	17.41	17.53	16.50	16.38	15.79	15.02	13.66	13.14
93	Portland General	27.95	29.40	31.46	31.80	33.92	35.12	36.18	35.67	35.29
94	Puget Sound Energy	29.89	30.19	31.99	33.02	33.88	34.27	34.24	34.41	34.77
95	Clark County PUD	11.64	12.20	12.40	13.30	13.67	13.55	13.27	13.83	13.66
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	0.96	1.46	-	0.03	-	-	-	-	-
101										

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
102	**Total Exchange Rates**								
103	Avista	54.99	55.09	59.05	60.34	61.06	62.99	63.80	68.92
104	Idaho Power	46.70	48.25	48.38	49.30	50.36	51.41	52.01	52.69
105	Northwestern Energy PNWR	53.24	53.35	54.85	60.29	62.82	63.78	62.79	61.68
106	Pacificorp	57.24	58.77	63.16	64.80	66.14	68.43	68.93	69.87
107	Portland General	64.11	64.17	67.61	71.09	71.63	75.05	76.01	78.49
108	Puget Sound Energy	63.13	64.62	67.92	70.07	72.10	76.41	78.79	78.99
109	Clark County PUD	56.51	56.60	58.26	61.02	61.44	63.99	63.34	63.55
110	Franklin	43.11	43.91	45.55	47.36	47.91	50.36	50.79	51.78
111	Grays Harbor	43.11	43.91	45.55	47.36	47.91	50.36	50.79	51.78
112	Snohomish	46.09	46.22	45.68	48.11	47.91	50.86	50.79	51.86
115	Load-Weighted Average	57.37	58.29	61.02	63.18	65.64	67.14	69.55	69.52
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	60.89	63.52	64.41	66.24	65.58	66.15
125	Franklin	-	-	34.36	38.92	37.18	39.27	40.98	41.47
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	45.70	48.25	47.79	50.95	50.25	51.88
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.22	66.07	67.88	69.91	71.20	73.44
131									
132	**Net Exchange Benefits**								
133	Avista	9,854.81	9,530.98	11,300.39	9,717.52	11,904.90	8,703.24	9,826.56	16,353.55
134	Idaho Power	4,906.28	6,022.35	3,915.59	2,382.49	3,657.98	1,187.24	1,486.03	1,364.35
135	Northwestern Energy PNWR	1,337.57	1,277.68	1,232.35	1,526.75	2,119.89	1,446.50	1,404.13	1,448.19
136	Pacificorp	27,862.74	29,793.11	34,355.47	30,309.62	38,268.12	28,742.42	31,440.29	39,353.61
137	Portland General	38,233.16	37,963.10	40,607.56	39,122.45	47,397.72	37,481.00	41,703.72	55,438.19
138	Puget Sound Energy	49,161.47	52,066.05	54,231.86	49,054.00	62,951.97	51,389.36	60,566.01	74,339.39
139	Clark County PUD	7,312.56	7,155.23	7,007.90	6,731.25	8,047.63	6,094.74	6,053.46	7,047.88
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	2,259.99	1,804.56	99.35	504.37	-	306.38	-	64.73
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	140,928.58	145,613.06	152,750.47	139,348.46	174,348.22	135,350.87	152,480.19	195,409.89
146	IOU Exchange	131,356.03	136,653.27	145,643.22	132,112.83	166,300.59	128,949.75	146,426.73	188,297.28
147	COU Exchange	9,572.55	8,959.79	7,107.25	7,235.62	8,047.63	6,401.11	6,053.46	7,112.61
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$1,611,185.98							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	69.50	71.45	73.72	75.75	78.26	78.83	79.40	83.23	84.01
104	Idaho Power	54.06	55.88	57.12	59.18	60.25	61.04	63.25	69.65	73.29
105	Northwestern Energy PNWR	62.72	62.74	62.18	61.89	61.03	60.40	61.24	64.25	65.18
106	Pacificorp	70.98	73.29	74.18	75.68	75.71	76.11	76.25	77.91	78.32
107	Portland General	80.86	85.28	88.11	90.98	93.25	95.44	97.42	99.92	100.47
108	Puget Sound Energy	82.80	86.07	88.64	92.20	93.20	94.58	95.48	98.66	99.96
109	Clark County PUD	64.52	68.08	69.03	72.48	72.95	73.81	74.41	78.01	78.74
110	Franklin	52.89	55.88	56.63	59.18	59.28	60.25	61.14	64.18	65.08
111	Grays Harbor	52.89	55.88	56.63	59.18	59.28	60.25	61.14	64.18	65.08
112	Snohomish	53.84	57.34	56.63	59.21	59.28	60.25	61.14	64.18	65.08
115	Load-Weighted Average	71.64	77.62	77.98	82.13	81.78	82.95	84.42	87.72	88.95
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	67.50	70.72	71.44	74.48	75.50	76.90	78.06	81.55	82.74
125	Franklin	40.70	43.34	41.14	44.10	41.89	43.21	42.47	46.13	45.30
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	54.09	57.66	55.77	59.21	57.59	59.21	58.90	62.72	62.48
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	76.42	78.63	80.23	81.89	83.98	86.11	88.20	91.16	93.16
131										
132	**Net Exchange Benefits**									
133	Avista	18,617.39	15,074.58	15,081.61	11,485.76	16,614.37	20,207.33	24,326.24	24,064.42	27,732.99
134	Idaho Power	2,027.66	-	634.49	-	1,197.98	1,150.60	3,848.96	9,621.33	16,522.59
135	Northwestern Energy PNWR	1,670.97	998.58	726.71	276.07	218.29	13.17	-	-	-
136	Pacificorp	45,974.15	37,962.63	34,686.79	25,465.50	31,801.59	37,892.06	43,964.55	37,638.01	41,807.36
137	Portland General	67,779.23	61,105.58	59,304.10	46,735.66	62,686.44	80,197.29	100,759.00	93,416.15	106,714.89
138	Puget Sound Energy	96,016.97	83,642.82	80,851.57	65,491.18	85,015.96	106,910.02	131,107.82	124,701.07	146,396.65
139	Clark County PUD	8,071.63	7,155.87	6,525.81	5,399.84	6,919.88	8,363.71	9,876.74	9,582.42	10,840.54
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	901.32	1,166.90	-	15.43	-	-	-	-	-
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	241,059.32	207,106.97	197,811.07	154,869.43	204,454.50	254,734.19	313,883.32	299,023.40	350,015.02
146	IOU Exchange	232,086.37	198,784.19	191,285.27	149,454.16	197,534.62	246,370.48	304,006.58	289,440.98	339,174.47
147	COU Exchange	8,972.95	8,322.78	6,525.81	5,415.27	6,919.88	8,363.71	9,876.74	9,582.42	10,840.54
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
2	PF Preference Loads	60,383.51	61,020.34	61,790.05	62,266.98	62,737.30	63,080.63	63,849.52	64,309.71
3	PF Exchange Loads	47,454.62	47,730.04	47,893.68	48,237.45	48,554.61	42,083.89	42,575.95	43,075.14
4	7(b)(2) Trigger	9.02	9.11	9.82	9.77	9.92	9.98	10.19	10.47
5	7(b)(3) Rate Protection	544,420.76	556,141.46	606,870.62	608,500.17	622,078.77	629,483.97	650,484.83	673,210.81
6									
7	**Allocated Costs**								
8	7(b) Loads	4,347,442.25	4,461,846.37	4,709,682.71	4,939,693.13	5,044,018.80	5,031,697.09	5,131,813.03	5,285,630.21
9	PF Preference	2,434,332.18	2,503,562.58	2,653,187.60	2,783,415.61	2,843,406.43	3,018,153.00	3,078,809.86	3,165,412.60
10	PF Exchange	1,913,110.06	1,958,283.79	2,056,495.12	2,156,277.52	2,200,612.37	2,013,544.09	2,053,003.17	2,120,217.61
11	7(c) Loads	115,594.35	117,474.92	122,979.70	128,059.03	130,048.50	137,107.61	138,184.77	141,071.31
12	7(f) Loads	0.56	0.54	0.57	0.58	0.59	0.65	0.66	0.68
13									
14	**Allocation of Rate Protection**								
15	PF Preference	(544,420.76)	(556,141.46)	(606,870.62)	(608,500.17)	(622,078.77)	(629,483.97)	(650,484.83)	(673,210.81)
16	PF Exchange	359,197.37	376,809.35	412,803.48	420,903.21	430,006.71	418,023.18	436,146.17	453,114.04
17	7(c) Rates	22,639.36	23,612.36	25,779.50	26,098.00	26,488.31	29,709.40	30,639.18	31,462.29
18	7(f) Rates	0.07	0.07	0.08	0.08	0.08	0.09	0.09	0.09
19	SP Sales	162,583.96	155,719.68	168,287.57	161,498.88	165,583.67	181,751.30	183,699.39	188,634.38
20	Secondary Reduction	(162,583.96)	(155,719.68)	(168,287.57)	(161,498.88)	(165,583.67)	(181,751.30)	(183,699.39)	(188,634.38)
21									
22	**Pre-Final Rates**								
23	PF Preference	31.30	31.91	33.12	34.93	35.41	37.87	38.03	38.75
24	PF Exchange	47.88	48.92	51.56	53.43	54.18	57.78	58.46	59.74
25	Industrial Firm	46.22	47.30	49.87	51.68	52.34	55.93	56.60	57.84
26	New Resources	71.85	69.45	73.53	74.86	76.37	83.88	85.92	88.74
27	Wheeling	4.17	4.17	4.17	4.17	4.17	4.25	4.33	4.41
28									
29	**7(c)(2) Delta Calculation**								
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	115,594.35	117,474.92	122,979.70	128,059.03	130,048.50	137,107.61	138,184.77	141,071.31
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)
33	7(c) at Pref Rate	90,335.79	91,861.56	95,324.15	100,538.67	102,193.57	108,995.48	109,470.66	111,546.30
34	Allocated Preference	1,889,911.43	1,947,421.12	2,046,316.97	2,174,915.44	2,221,327.66	2,388,669.04	2,428,325.03	2,492,201.79
35	Numerator	26,022.74	26,375.46	28,417.65	28,282.46	28,619.12	28,874.23	29,476.21	30,287.11
36	Denominator	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.04
37	Delta	24,835.63	25,187.35	27,152.78	27,032.83	27,360.39	27,614.19	28,204.72	28,989.59
38									
39	**7(c)(2) Delta**								
40	PF Exchange	24,835.62	25,187.35	27,152.78	27,032.82	27,360.39	27,614.19	28,204.71	28,989.58
41	Industrial Firm	(24,835.63)	(25,187.35)	(27,152.78)	(27,032.83)	(27,360.39)	(27,614.19)	(28,204.72)	(28,989.59)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43									
44	**Revised Allocated Costs**								
45	PF Preference	1,889,911.43	1,947,421.12	2,046,316.97	2,174,915.44	2,221,327.66	2,388,669.04	2,428,325.03	2,492,201.79
46	PF Exchange	1,937,945.69	1,983,471.15	2,083,647.90	2,183,310.35	2,227,972.76	2,041,158.27	2,081,207.88	2,149,207.19
47	Industrial Firm	113,398.08	115,899.92	121,606.42	127,124.21	129,176.42	139,202.82	140,619.23	143,544.01
48	New Resources	0.63	0.61	0.65	0.66	0.67	0.74	0.76	0.78
49									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
2	PF Preference Loads	64,792.65	64,891.87	65,081.17	65,286.63	65,651.28	65,713.66	65,936.26	66,147.12	66,706.93
3	PF Exchange Loads	43,480.00	44,095.46	44,616.86	45,145.84	45,575.26	45,533.94	53,052.87	53,619.89	54,064.49
4	7(b)(2) Trigger	11.33	11.34	11.34	11.14	11.44	11.29	11.46	11.71	11.79
5	7(b)(3) Rate Protection	733,843.84	736,043.93	737,937.37	727,426.62	751,197.92	741,914.99	755,558.89	774,437.29	786,789.60
6										
7	**Allocated Costs**									
8	7(b) Loads	5,460,684.63	5,815,325.29	5,923,340.05	6,238,612.64	6,287,936.72	6,388,822.23	6,899,827.23	7,301,746.74	7,469,141.57
9	PF Preference	3,267,789.46	3,462,488.29	3,514,173.51	3,688,208.75	3,711,444.06	3,773,860.40	3,823,448.46	4,032,742.58	4,125,508.56
10	PF Exchange	2,192,895.17	2,352,837.01	2,409,166.54	2,550,403.89	2,576,492.66	2,614,961.83	3,076,378.77	3,269,004.16	3,343,633.01
11	7(c) Loads	144,803.54	152,992.06	154,834.20	162,026.93	162,404.38	164,725.19	166,350.35	174,937.06	177,737.90
12	7(f) Loads	0.71	0.73	0.78	0.80	0.83	0.81	0.80	0.83	0.89
13										
14	**Allocation of Rate Protection**									
15	PF Preference	(733,843.84)	(736,043.93)	(737,937.37)	(727,426.62)	(751,197.92)	(741,914.99)	(755,558.89)	(774,437.29)	(786,789.60)
16	PF Exchange	498,256.69	501,999.83	505,168.37	499,820.36	517,680.00	511,138.57	544,544.37	559,803.64	570,031.71
17	7(c) Rates	34,274.65	34,050.16	33,864.65	33,113.54	33,973.61	33,574.76	30,699.68	31,226.21	31,535.26
18	7(f) Rates	0.10	0.10	0.10	0.10	0.10	0.10	0.09	0.09	0.09
19	SP Sales	201,312.40	199,993.84	198,904.25	194,492.62	199,544.20	197,201.57	180,314.75	183,407.35	185,222.54
20	Secondary Reduction	(201,312.40)	(199,993.84)	(198,904.25)	(194,492.62)	(199,544.20)	(197,201.57)	(180,314.75)	(183,407.35)	(185,222.54)
21										
22	**Pre-Final Rates**									
23	PF Preference	39.11	42.02	42.66	45.35	45.09	46.14	46.53	49.26	50.05
24	PF Exchange	61.89	64.74	65.32	67.56	67.89	68.65	68.25	71.41	72.39
25	Industrial Firm	59.87	62.71	63.26	65.42	65.66	66.48	66.06	69.12	69.97
26	New Resources	92.63	95.26	100.72	102.83	105.47	103.85	101.83	105.22	112.18
27	Wheeling	4.49	4.57	4.65	4.73	4.81	4.90	4.98	5.07	5.16
28										
29	**7(c)(2) Delta Calculation**									
30	Industrial Margin	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
31	IP Allocated Costs	144,803.54	152,992.06	154,834.20	162,026.93	162,404.38	164,725.19	166,350.35	174,937.06	177,737.90
32	Revenues at Margin	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)	(762.10)	(762.10)	(762.10)	(764.19)
33	7(c) at Pref Rate	112,877.75	120,935.79	122,786.21	130,536.13	130,143.18	132,804.95	133,925.70	141,784.71	144,459.35
34	Allocated Preference	2,533,945.62	2,726,444.36	2,776,236.14	2,960,782.13	2,960,246.15	3,031,945.40	3,067,889.57	3,258,305.29	3,338,718.96
35	Numerator	32,689.98	32,818.37	32,810.09	32,252.90	33,025.39	32,682.35	33,186.76	33,914.45	34,042.73
36	Denominator	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
37	Delta	31,295.87	31,424.49	31,420.44	30,890.97	31,634.62	31,310.87	31,798.62	32,500.21	32,630.86
38										
39	**7(c)(2) Delta**									
40	PF Exchange	31,295.87	31,424.48	31,420.44	30,890.97	31,634.61	31,310.87	31,798.62	32,500.21	32,630.86
41	Industrial Firm	(31,295.87)	(31,424.49)	(31,420.44)	(30,890.97)	(31,634.62)	(31,310.87)	(31,798.62)	(32,500.21)	(32,630.86)
42	New Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43										
44	**Revised Allocated Costs**									
45	PF Preference	2,533,945.62	2,726,444.36	2,776,236.14	2,960,782.13	2,960,246.15	3,031,945.40	3,067,889.57	3,258,305.29	3,338,718.96
46	PF Exchange	2,224,191.04	2,384,261.49	2,440,586.98	2,581,294.85	2,608,127.27	2,646,272.70	3,108,177.39	3,301,504.37	3,376,263.87
47	Industrial Firm	147,782.33	155,617.74	157,278.41	164,249.51	164,743.37	166,989.08	165,251.41	173,663.06	176,642.29
48	New Resources	0.82	0.84	0.88	0.90	0.93	0.91	0.89	0.92	0.99
49										

Table 10.4.3.6.93
7(b)(3) Allocation
Final Rates and Residential Exchange Benefits

	A	C	D	E	F	G	H	I	J
1		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
50	**Final Rates**								
51	PF Preference	31.30	31.91	33.12	34.93	35.41	37.87	38.03	38.75
52	without T2 Costs	31.25	31.78	33.08	34.87	35.33	37.77	37.89	38.57
53	Interim PF Exchange	45.01	45.73	47.68	49.43	50.06	52.75	53.21	54.30
54	COU Base PF Exchange	44.47	45.21	47.17	48.93	49.50	52.16	52.61	53.69
55	IOU Base PF Exchange	44.49	45.25	47.16	48.92	49.49	52.14	52.60	53.68
56	Industrial Firm	37.91	38.86	40.77	42.62	43.19	46.67	47.14	48.12
57	New Resources	72.08	69.68	73.78	75.11	76.61	84.14	86.19	89.01
58									
59	**Pre-7b3 Exchange Benefits**								
60	Avista	51,695.08	49,023.51	59,448.17	56,384.54	59,697.61	53,939.82	57,347.06	82,136.00
61	Idaho Power	19,460.57	25,745.99	12,084.89	4,881.86	9,578.95	-	-	-
62	Northwestern Energy PNWR	6,889.23	6,443.04	6,160.98	8,855.14	10,767.55	9,037.59	8,102.53	6,745.48
63	Pacificorp	148,608.14	157,277.67	185,372.12	180,960.36	197,745.51	185,544.35	190,418.86	198,685.65
64	Portland General	209,718.72	204,554.32	222,741.02	238,642.84	249,264.71	247,958.97	259,116.03	288,344.71
65	Puget Sound Energy	268,915.35	280,886.75	297,736.41	298,429.90	331,434.45	341,140.42	378,731.71	387,093.55
66	Clark County PUD	38,814.45	37,263.81	44,481.25	47,763.68	49,539.06	48,048.94	45,264.07	44,253.09
67	Franklin	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-
69	Snohomish	8,133.11	5,496.92	12,612.52	16,984.87	14,610.97	18,534.64	14,737.96	17,666.19
72	Total	752,234.65	766,692.02	840,637.36	852,903.18	922,638.82	904,204.73	953,718.23	1,024,924.67
73									
74	**Allocated 7b3**								
75	Avista	24,684.77	24,093.79	29,192.62	27,825.47	27,822.78	24,936.94	26,225.46	36,311.91
76	Idaho Power	9,292.56	12,653.49	5,934.41	2,409.17	4,464.38	-	-	-
77	Northwestern Energy PNWR	3,289.66	3,166.59	3,025.41	4,369.96	5,018.35	4,178.17	3,705.38	2,982.14
78	Pacificorp	70,961.44	77,297.92	91,028.85	89,302.98	92,161.63	85,779.07	87,080.71	87,837.93
79	Portland General	100,142.17	100,533.17	109,379.23	117,768.98	116,172.76	114,633.99	118,496.70	127,475.75
80	Puget Sound Energy	128,408.99	138,048.59	146,206.48	147,273.58	154,468.94	157,712.74	173,198.31	171,132.11
81	Clark County PUD	18,534.17	18,314.20	21,842.97	23,571.12	23,088.26	22,213.52	20,699.77	19,564.07
82	Franklin	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-
84	Snohomish	3,883.62	2,701.59	6,193.51	8,381.95	6,809.61	8,568.76	6,739.83	7,810.14
87									
88	**Supplemental Rate Charges**								
89	Avista	6.20	6.00	7.21	6.81	6.74	5.98	6.18	8.41
90	Idaho Power	1.41	1.92	0.89	0.36	0.66	-	-	-
91	Northwestern Energy PNWR	5.19	4.96	4.72	6.78	7.74	6.40	5.64	4.50
92	Pacificorp	7.49	8.20	9.65	9.41	9.62	8.91	8.95	8.92
93	Portland General	11.46	11.42	12.28	13.09	12.74	12.48	12.76	13.58
94	Puget Sound Energy	10.89	11.69	12.47	12.49	13.01	13.21	14.26	13.85
95	Clark County PUD	7.08	6.92	8.19	8.76	8.51	8.21	7.65	7.23
96	Franklin	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-
98	Snohomish	1.07	0.74	1.69	2.29	1.85	2.33	1.83	2.12
101									

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
50	**Final Rates**									
51	PF Preference	39.11	42.02	42.66	45.35	45.09	46.14	46.53	49.26	50.05
52	without T2 Costs	38.87	41.76	42.35	45.04	44.68	45.65	45.93	48.66	49.35
53	Interim PF Exchange	55.64	58.64	59.35	61.91	62.04	63.01	63.57	66.64	67.61
54	COU Base PF Exchange	54.93	58.02	58.73	61.32	61.35	62.38	63.00	66.09	66.96
55	IOU Base PF Exchange	54.92	57.99	58.71	61.29	61.35	62.39	63.04	66.11	67.01
56	Industrial Firm	49.41	52.17	52.73	55.07	55.08	55.98	55.40	58.22	59.06
57	New Resources	92.92	95.55	101.01	103.11	105.75	104.14	102.09	105.49	112.45
58										
59	**Pre-7b3 Exchange Benefits**									
60	Avista	82,620.65	75,231.83	83,324.10	78,373.50	96,193.36	98,933.68	103,999.16	108,900.89	113,438.06
61	Idaho Power	-	-	-	-	-	-	5,309.39	34,270.66	60,345.32
62	Northwestern Energy PNWR	6,865.93	4,191.87	3,074.09	685.39	0.62	-	-	-	-
63	Pacificorp	205,824.64	191,960.73	192,209.68	173,682.32	181,285.68	182,302.90	184,632.40	164,715.51	165,015.18
64	Portland General	313,895.93	322,913.50	344,471.08	337,852.11	378,807.42	411,260.73	448,878.38	439,486.43	452,997.28
65	Puget Sound Energy	446,434.34	442,743.31	470,076.34	474,505.26	513,709.33	547,555.61	582,735.54	585,743.56	621,059.85
66	Clark County PUD	44,505.80	45,691.28	46,985.33	49,330.10	52,726.43	54,870.79	55,881.86	57,636.16	58,651.31
67	Franklin	-	-	-	-	-	-	-	-	-
68	Grays Harbor	-	-	-	-	-	-	-	-	-
69	Snohomish	20,908.61	24,847.07	18,053.89	23,991.85	19,192.87	24,382.78	19,737.26	24,132.82	20,031.05
72	Total	1,121,055.89	1,107,579.58	1,158,194.52	1,138,420.54	1,241,915.71	1,319,306.48	1,401,173.99	1,414,886.04	1,491,538.04
73										
74	**Allocated 7b3**									
75	Avista	36,721.00	34,098.10	36,343.38	34,409.67	40,097.23	38,329.85	40,417.65	43,086.94	43,353.43
76	Idaho Power	-	-	-	-	-	-	2,063.41	13,559.28	23,062.60
77	Northwestern Energy PNWR	3,051.58	1,899.92	1,340.82	300.92	0.26	-	-	-	-
78	Pacificorp	91,479.39	87,004.36	83,835.87	76,254.74	75,567.10	70,629.56	71,754.50	65,170.16	63,065.02
79	Portland General	139,512.00	146,357.45	150,247.55	148,333.03	157,902.04	159,334.64	174,449.57	173,884.04	173,125.19
80	Puget Sound Energy	198,419.09	200,669.16	205,032.66	208,330.21	214,134.54	212,139.33	226,471.06	231,751.09	237,354.86
81	Clark County PUD	19,780.74	20,709.13	20,493.54	21,658.24	21,978.48	21,258.57	21,717.61	22,803.91	22,415.19
82	Franklin	-	-	-	-	-	-	-	-	-
83	Grays Harbor	-	-	-	-	-	-	-	-	-
84	Snohomish	9,292.89	11,261.70	7,874.55	10,533.56	8,000.35	9,446.62	7,670.58	9,548.22	7,655.41
87										
88	**Supplemental Rate Charges**									
89	Avista	8.36	7.63	7.99	7.44	8.52	8.01	8.30	8.70	8.60
90	Idaho Power	-	-	-	-	-	-	0.30	1.95	3.31
91	Northwestern Energy PNWR	4.58	2.83	1.98	0.44	0.00	-	-	-	-
92	Pacificorp	9.19	8.64	8.24	7.41	7.26	6.71	6.74	6.05	5.79
93	Portland General	14.70	15.26	15.49	15.13	15.93	15.91	17.23	16.99	16.73
94	Puget Sound Energy	15.79	15.70	15.77	15.75	15.91	15.50	16.27	16.36	16.48
95	Clark County PUD	7.29	7.65	7.57	8.00	8.10	7.85	8.02	8.42	8.26
96	Franklin	-	-	-	-	-	-	-	-	-
97	Grays Harbor	-	-	-	-	-	-	-	-	-
98	Snohomish	2.52	3.06	2.14	2.86	2.17	2.57	2.08	2.59	2.07
101										

	A	C	D	E	F	G	H	I	J
1		2012	2013	2014	2015	2016	2017	2018	2019
102	**Total Exchange Rates**								
103	Avista	50.68	51.25	54.37	55.73	56.23	58.12	58.78	62.09
104	Idaho Power	45.90	47.17	48.05	49.28	50.15	52.14	52.60	53.68
105	Northwestern Energy PNWR	49.67	50.21	51.88	55.70	57.23	58.55	58.24	58.19
106	Pacificorp	51.98	53.45	56.81	58.34	59.11	61.06	61.55	62.61
107	Portland General	55.94	56.67	59.44	62.01	62.23	64.62	65.36	67.26
108	Puget Sound Energy	55.38	56.94	59.63	61.41	62.50	65.35	66.86	67.53
109	Clark County PUD	51.55	52.14	55.35	57.69	58.01	60.37	60.26	60.92
110	Franklin	44.47	45.21	47.17	48.93	49.50	52.16	52.61	53.69
111	Grays Harbor	44.47	45.21	47.17	48.93	49.50	52.16	52.61	53.69
112	Snohomish	45.54	45.95	48.86	51.22	51.35	54.49	54.44	55.81
115	Load-Weighted Average	52.05	53.16	55.80	57.67	58.35	62.11	62.87	64.23
116									
117	**ASCs**								
118	Avista	57.46	57.46	61.84	62.71	63.95	65.08	66.11	72.71
119	Idaho Power	47.44	49.16	48.97	49.65	50.90	51.58	52.23	52.89
120	Northwestern Energy PNWR	55.35	55.35	56.77	62.66	66.09	65.99	64.93	63.87
121	Pacificorp	60.18	61.93	66.80	68.00	70.14	71.42	72.16	73.87
122	Portland General	68.48	68.48	72.18	75.44	76.83	79.13	80.50	84.39
123	Puget Sound Energy	67.30	69.03	72.55	74.23	77.40	80.71	83.78	85.01
124	Clark County PUD	59.30	59.30	63.84	66.68	67.75	69.91	69.33	70.04
125	Franklin	-	-	39.44	44.44	43.08	45.78	47.57	48.33
126	Grays Harbor	-	-	-	-	-	-	-	-
127	Snohomish	46.71	46.71	50.61	53.56	53.47	57.19	56.61	58.49
128	Utility #4	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-
130	Load-Weighted Average	60.34	61.35	64.76	66.65	68.49	70.59	71.88	74.14
131									
132	**Net Exchange Benefits**								
133	Avista	27,010.31	24,929.72	30,255.54	28,559.07	31,874.83	29,002.88	31,121.60	45,824.09
134	Idaho Power	10,168.01	13,092.50	6,150.48	2,472.69	5,114.57	-	-	-
135	Northwestern Energy PNWR	3,599.57	3,276.45	3,135.57	4,485.18	5,749.21	4,859.42	4,397.15	3,763.34
136	Pacificorp	77,646.70	79,979.75	94,343.26	91,657.38	105,583.88	99,765.28	103,338.15	110,847.72
137	Portland General	109,576.54	104,021.15	113,361.79	120,873.86	133,091.95	133,324.98	140,619.33	160,868.96
138	Puget Sound Energy	140,506.37	142,838.16	151,529.93	151,156.32	176,965.51	183,427.68	205,533.40	215,961.44
139	Clark County PUD	20,280.27	18,949.61	22,638.28	24,192.56	26,450.80	25,835.42	24,564.30	24,689.02
140	Franklin	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-
142	Snohomish	4,249.49	2,795.32	6,419.02	8,602.93	7,801.35	9,965.89	7,998.12	9,856.06
143	Utility #4	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-
145	Total Net Exchange	393,037.27	389,882.67	427,833.88	431,999.97	492,632.11	486,181.55	517,572.06	571,810.63
146	IOU Exchange	368,507.50	368,137.73	398,776.58	399,204.49	458,379.96	450,380.25	485,009.64	537,265.55
147	COU Exchange	24,529.77	21,744.93	29,057.30	32,795.48	34,252.15	35,801.30	32,562.42	34,545.08
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149									
150									
151	**Net Present Value 2012-28**	$4,729,538.83							

	A	K	L	M	N	O	P	Q	R	S
1		**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
102	**Total Exchange Rates**									
103	Avista	63.28	65.62	66.70	68.73	69.87	70.40	71.34	74.80	75.61
104	Idaho Power	54.92	57.99	58.71	61.29	61.35	62.39	63.34	68.06	70.31
105	Northwestern Energy PNWR	59.50	60.82	60.69	61.73	61.35	62.39	63.04	66.11	67.01
106	Pacificorp	64.12	66.63	66.94	68.69	68.60	69.10	69.78	72.16	72.80
107	Portland General	69.62	73.24	74.20	76.42	77.28	78.30	80.27	83.10	83.74
108	Puget Sound Energy	70.71	73.68	74.47	77.03	77.26	77.89	79.31	82.47	83.48
109	Clark County PUD	62.22	65.67	66.30	69.32	69.45	70.23	71.02	74.52	75.22
110	Franklin	54.93	58.02	58.73	61.32	61.35	62.38	63.00	66.09	66.96
111	Grays Harbor	54.93	58.02	58.73	61.32	61.35	62.38	63.00	66.09	66.96
112	Snohomish	57.45	61.08	60.86	64.18	63.52	64.94	65.08	68.69	69.03
115	Load-Weighted Average	66.38	69.41	70.06	72.39	72.71	73.64	73.33	76.58	77.54
116										
117	**ASCs**									
118	Avista	73.73	74.82	77.04	78.23	81.79	83.06	84.39	88.09	89.51
119	Idaho Power	54.36	55.06	57.22	57.95	60.42	61.21	63.80	71.03	75.66
120	Northwestern Energy PNWR	65.22	64.23	63.25	62.29	61.35	60.42	59.51	58.62	57.75
121	Pacificorp	75.60	77.06	77.59	78.16	78.76	79.71	80.38	81.41	82.16
122	Portland General	88.00	91.65	94.23	95.75	99.57	103.44	107.37	109.04	110.78
123	Puget Sound Energy	90.44	92.62	94.85	97.15	99.52	102.39	104.89	107.47	110.12
124	Clark County PUD	71.32	74.90	76.08	79.55	80.77	82.64	83.64	87.38	88.57
125	Franklin	47.46	50.74	49.28	53.06	51.20	53.39	52.28	56.44	55.58
126	Grays Harbor	-	-	-	-	-	-	-	-	-
127	Snohomish	60.59	64.77	63.63	67.84	66.55	69.00	68.36	72.65	72.38
128	Utility #4	-	-	-	-	-	-	-	-	-
129	Utility #5	-	-	-	-	-	-	-	-	-
130	Load-Weighted Average	77.11	79.37	81.04	82.76	84.88	87.08	89.13	92.13	94.11
131										
132	**Net Exchange Benefits**									
133	Avista	45,899.65	41,133.72	46,980.72	43,963.83	56,096.13	60,603.83	63,581.51	65,813.95	70,084.63
134	Idaho Power	-	-	-	-	-	-	3,245.98	20,711.38	37,282.72
135	Northwestern Energy PNWR	3,814.35	2,291.94	1,733.27	384.47	0.36	-	-	-	-
136	Pacificorp	114,345.26	104,956.37	108,373.80	97,427.58	105,718.58	111,673.33	112,877.90	99,545.35	101,950.15
137	Portland General	174,383.93	176,556.05	194,223.53	189,519.09	220,905.38	251,926.09	274,428.82	265,602.39	279,872.09
138	Puget Sound Energy	248,015.24	242,074.15	265,043.69	266,175.05	299,574.79	335,416.28	356,264.48	353,992.47	383,704.99
139	Clark County PUD	24,725.07	24,982.14	26,491.80	27,671.86	30,747.95	33,612.21	34,164.25	34,832.25	36,236.12
140	Franklin	-	-	-	-	-	-	-	-	-
141	Grays Harbor	-	-	-	-	-	-	-	-	-
142	Snohomish	11,615.71	13,585.37	10,179.35	13,458.30	11,192.52	14,936.17	12,066.68	14,584.60	12,375.64
143	Utility #4	-	-	-	-	-	-	-	-	-
144	Utility #5	-	-	-	-	-	-	-	-	-
145	Total Net Exchange	622,799.20	605,579.75	653,026.15	638,600.17	724,235.71	808,167.91	856,629.62	855,082.39	921,506.34
146	IOU Exchange	586,458.43	567,012.23	616,355.01	597,470.02	682,295.24	759,619.53	810,398.69	805,665.54	872,894.57
147	COU Exchange	36,340.78	38,567.52	36,671.14	41,130.15	41,940.47	48,548.38	46,230.93	49,416.86	48,611.76
148	Interest Rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
149										
150										
151	**Net Present Value 2012-28**									

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Appendix A: FY 2012-2013 Draft ASC Reports

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Avista Corporation

Docket Number: ASC-12-AV-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **Avista Corporation**
1411 E. Mission Ave.
Spokane, Washington 99252-0001
http://www.avistautilities.com/residential/pages/default.aspx

Parties to the Filing:

Investor-Owned Utilities (IOUs):
Idaho Power Company (Idaho Power)
PacifiCorp
Portland General Electric (Portland General)
Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
Public Utility District No. 1 of Clark County (Clark)
Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
Idaho Public Utility Commission (IPUC)
Public Power Council (PPC)
Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Years (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Avista's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology*. 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, they must have raised such issue in their comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived

for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 Avista Corporation Background

Avista Corporation (Avista) is an investor-owned utility engaged in the production, transmission, and distribution of electricity, the distribution of natural gas, and other energy-related businesses. Avista's electric and gas service territory covers approximately 30,000 square miles in the states of Idaho, Oregon, and Washington. The company, based in Spokane, Washington, serves over 492,000 electric and natural gas customers and is subject to state and federal regulations.

The focus of this report concerns Avista's electric power generation and transmission system in eastern Washington and western Idaho. Avista's installed generation capacity of 1,738 megawatts (MW) includes eight hydroelectric projects on the Spokane and Clark Fork rivers; four large natural gas-fired plants (Coyote Springs 2, Spokane N.E., Boulder Park, and Rathdrum); a 15 percent share of Colstrip 3 & 4; and one wood waste (biomass) plant (Kettle Falls). Avista serves 355,000 electric customers across 2,100 miles of transmission lines and 17,000 miles of distribution lines. Generation statistics for 2009 are shown in the table below.

Avista 2009 Electric Generation and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
Hydro	914	53%	3,765,761	26%
Coal	233	13%	1,277,376	9%
Natural Gas	534	31%	1,631,482	11%
Biomass	51	3%	183,407	1%
Other	7	0%	5,224	0%
Purchases			7,373,956	52%
Total	**1,738**	**100%**	**14,237,206**	**100%**

Avista Corporation, 2009 FERC Form No. 1, May 12, 2010.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports), and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the

Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Avista on June 1, 2010, including errata filed on June 30, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	July 26, 2011 Final Report
Production Cost	$457,211,212	$455,600,768
Transmission Cost	$70,167,380	$70,167,380
(Less) NLSL Costs	$0	$0
Contract System Cost (CSC)	**$527,378,592**	**$525,768,148**
Total Retail Load (MWh)	8,954,984	8,954,984
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	8,954,984	8,954,984
Distribution Losses	427,704	427,704
Contract System Load (CSL)	**9,382,688**	**9,382,688**
CY 2009 Base Period ASC (CSC/CSL)	**$56.21/MWh**	**$56.04/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period, which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Avista filed on June 1, 2010, including errata filed June 30, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, the ASC shown in Table 2.3-1 below would be Avista's ASC for the entire Exchange Period.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Avista's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh) With No New Resource Additions

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	60.35	55.96

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change in Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including errata filed June 30, 2010. The Final Report table reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line *Prior to* the Exchange Period ($/MWh)

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**Lancaster**	**Hydro**	**N/A**	**N/A**
Expected On Line Date	01/01/2010	12/01/2010		
Delta*	3.95	0.39		

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Lancaster**	**Hydro**	**N/A**	**N/A**
Expected On Line Date	01/01/2010	12/01/2010		
Delta*	1.50	0		

*The Delta is the incremental change in the ASC as new resources come on line. See Section 4.2.8 for details.

Table 2.4-2: New Resource Additions Coming On Line *During* the Exchange Period ($/MWh)

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

*The Delta is the incremental change in the ASC as the new resources come on line. Avista does not have any major new resources coming on line during the Exchange Period.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

Avista has no NLSLs on record or under review, and therefore no NLSL resource costs will be removed from its ASC.

Table 2.5-1: New Large Single Loads Under Review

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Table 2.5-2: New Large Single Loads that Begin Taking Power *Prior to* Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Table 2.5-3: New Large Single Loads that Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . ." *See* 18 C.F.R. § 301, End. d(3). The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389-399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920-935; 404-406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	LABOR

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 <u>Introduction</u>

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another

6 FY 2012–2013 ASC

Avista's ASC for FY 2012–2013, with the addition of its new resource before the Exchange Period, is $57.46/MWh. This result is based on adjustments made to Avista's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012–2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Avista for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of Avista's FY 2012 and FY 2013 ASC based on information and data provided by Avista, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Avista's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Avista's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

__/s/ Stephen J. Wright__
Administrator and Chief Executive Officer

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Public Utility District No. 1 of Clark County

Docket Number: ASC-12-CL-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **Public Utility District No. 1 of Clark County or Clark Public Utilities (Clark)**
1200 Fort Vancouver Way
Vancouver, Washington 98663
http://www.clarkpublicutilities.com

Parties to the Filing:

Investor-Owned Utilities (IOUs):
Avista Corporation (Avista)
Idaho Power Company (Idaho Power)
PacifiCorp
Portland General Electric (Portland General)
Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
Idaho Public Utility Commission (IPUC)
Public Power Council (PPC)
Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Year (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Clark's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology*. 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, they must have raised such issue in their comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived

for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 <u>Clark Public Utilities Background</u>

Clark Public Utilities (Clark) is a public-owned utility providing electric service to 181,000 customers and water service to 30,000 customers in Clark County, Washington over an area of 667 square miles. Clark was incorporated in 1938 as a municipal corporation and is headquartered in Vancouver, Washington. The focus of this report is on Clark's electric generation and transmission system.

Clark's energy resource portfolio includes the 248-megawatt (MW) (nameplate capacity) River Road natural gas-fired combined-cycle combustion turbine, a minor share in the Packwood Hydro Project (1.18 aMW), long-term power purchases from BPA, and short-term market purchases. Clark's electric system includes 55 substations/switching stations and 6,600 miles of transmission and distribution lines to deliver power.

In 2009, BPA supplied 62 percent of Clark's power supply and the remainder was supplied by River Road and other small power purchases.

2.2 <u>Base Period ASC</u>

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data including the Cost of Service Analysis for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Clark on June 1, 2010, including errata filed on July 9, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As Filed	July 26, 2011 Final Report
Production Cost	$235,534,747	$235,534,747
Transmission Cost	$18,564,609	$18,564,609
(Less) NLSL Costs	$0	$0
Contract System Cost (CSC)	**$254,099,355**	**$254,099,355**
Total Retail Load (MWh)	4,533,034	4,533,034
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	4,533,034	4,533,034
Distribution Losses	176,788	183,951
Contract System Load (CSL)	**4,709,822**	**4,716,985**
CY 2009 Base Period ASC (CSC/CSL)	**$53.95/MWh**	**$53.87/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Clark filed on June 1, 2010, including errata filed June 11, June 17, and July 9, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, the ASC shown in Table 2.3-1 below would be Clark's ASC for the entire Exchange Period.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Clark's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	64.02	56.65

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in change in Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including errata. The Final Report table reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC

Resource	Combine Hills II	N/A	N/A	N/A
Expected On Line Date	01/01/2010			
Delta*	2.52			

Final Report FY 2012–2013 Exchange Period ASC				
Resource	Combine Hills II	N/A	N/A	N/A
Expected On Line Date	01/01/2010			
Delta*	2.79			

*The Delta is the incremental change in the ASC as new resources come on line.

Table 2.4-2: New Resource Additions Coming On Line *During* the Exchange Period ($/MWh)

As-Filed FY 2012–2013 Exchange Period ASC

Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

*The Delta is the incremental change in the ASC as the new resources come on line. Clark does not have any major new resources coming on line during the Exchange Period.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

Clark has no NLSLs on record or under review, and therefore no NLSL resource costs will be removed from its ASC.

Table 2.5-1: New Large Single Loads Under Review

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Table 2.5-2: New Large Single Loads that Begin Taking Power *Prior to* Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC

Customer	N/A	N/A	N/A	N/A
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Table 2.5-3: New Large Single Loads that Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC

Customer	N/A	N/A	N/A	N/A
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm.
A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . ." *See* 18 C.F.R. § 301, End. d(3). The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes, and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389-399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920-935; 404-406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports.

Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 Introduction

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another consultation proceeding in 2007 to revise the 1984 ASCM. The goal of the consultation process was to update the ASC Methodology to reflect the significant changes that had occurred in the electric utility industry since 1984, modify the review procedures, and develop an administratively feasible ASC methodology that would be technically sound and comport with the Northwest Power Act. The end result of this consultation was the 2008 ASCM. In June of 2008, BPA filed the 2008 ASCM with the Federal Energy Regulatory Commission ("Commission") for the Commission's "review and approval." 16 U.S.C. § 839c(c)(7). On

6 FY 2012–2013 ASC

Clark's ASC for FY 2012–2013, with the addition of its new resource prior to the Exchange Period, is \$59.44/MWh. This result is based on adjustments made to Clark's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comment, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Clark for FY 2012 and FY 2013.

The Final ASC Report is BPA's determination of Clark's FY 2012 and FY 2013 ASC based on information and data provided by Clark, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Clark's ASC filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Clark's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

/s/ Stephen J. Wright
Administrator and Chief Executive Officer

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Idaho Power Company

Docket Number: ASC-12-IP-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **Idaho Power Company (Idaho Power)**
1221 W. Idaho St.
Boise, Idaho 83702
http://www.idahopower.com/default.cfm

Parties to the Filing:

Investor-Owned Utilities (IOUs):
- Avista Corporation (Avista)
- PacifiCorp
- Portland General Electric (Portland General)
- Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
- Public Utility District No. 1 of Clark County (Clark)
- Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
- Idaho Public Utility Commission (IPUC)
- Public Power Council (PPC)
- Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Years (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Idaho Power's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology,* 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and initial results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's ASC Final Reports for subsequent administrative or judicial appeal, they must have raised such issue in their comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 Idaho Power Company Background

Idaho Power is an investor-owned utility engaged in the generation, transmission, distribution, sale and purchase of electric energy and is subject to both state and federal regulations. The company, based in Boise, Idaho, has an electric generation capacity of more than 3,200 megawatts (MW). The company operates 14 hydroelectric generating plants on the Snake River and its tributaries; two natural gas-fired plants (Bennett Mountain and Danskin); and a share of three jointly owned coal-fired plants (Boardman, Jim Bridger, and Valmy). Generation statistics for 2009 are shown in the table below.

Idaho Power 2009 Electric Generation and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
Hydro	1,695	52%	8,028,152	44%
Coal	1,118	34%	6,940,808	38%
Natural Gas	436	13%	242,352	1%
Other	16	0%	68,324	0%
Purchases			2,911,842	16%
Misc Adj.			(132,868)	-1%
Total	**3,265**	**100%**	**18,058,610**	**100%**

Idaho Power, 2009 FERC Form 1, April 12, 2010.

Idaho Power provides electric service to over 489,000 customers in Southern Idaho (95% of customer base) and Eastern Oregon. Idaho Power's 24,000-square-mile electric system includes over 4,700 miles of transmission lines and 26,675 miles of distribution lines.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Idaho Power on June 1, 2010, including errata filed on June 28, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	July 26, 2011 Final Report
Production Cost	$588,623,919	$579,840,399
Transmission Cost	$120,003,417	$120,385,797
(Less) NLSL Costs	$16,122,868	$20,391,305
Contract System Cost (CSC)	**$692,504,468**	**$679,834,891**
Total Retail Load (MWh)	13,903,800	13,948,280
(Less) NLSL	236,879	281,042
Total Retail Load (Net of NLSL)	13,666,921	13,667,238
Distribution Losses	561,697	563,494
Contract System Load (CSL)	**14,228,618**	**14,230,732**
CY 2009 Base Period ASC (CSC/CSL)	**$48.67/MWh**	**$47.77/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Idaho Power filed on June 28, 2010 including errata filed on June 26, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, and no changes were to occur with NLSLs, the ASC shown in Table 2.3-1 below would be Idaho Power's ASC for the entire Exchange Period. See Table 6.1 for details of Exchange Period ASC changes relating to new resources and NLSLs.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Idaho Power's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions and No Costs to Serve NLSL Removed

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	47.49	45.55

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change in Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including errata filed June 28, 2010. The Final Report ASC reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC

Resource	Hemmingway	Exergy Wind	N/A	N/A
Expected On-Line Date*	01/01/11	01/01/2011		

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Hemmingway**	**Exergy Wind**	**N/A**	**N/A**
Expected On-Line Date*	01/01/11	01/01/2011		

*See ASC Summary Table 6.1 for details.

Table 2.4-2: New Resource Additions Coming On Line *During* the Exchange Period ($/MWh)

As-Filed FY 2012–2013 Exchange Period ASC

Resource	Langley Gulch	N/A	N/A	N/A
Expected On-Line Date*	07/01/2012			

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Langley Gulch**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*	10/01/2012			

*See ASC Summary Table 6.1 for details.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

For purposes of this Final ASC report, BPA has determined that each of the large loads identified as "Customer Group" below is a NLSL. The cost of resources in an amount sufficient to serve these potential NLSLs has been removed from the Utility's ASC. The Idaho Power had the opportunity to rebut this presumption by providing BPA with information that established either: (1) that the identified load did not exceed 10 aMW in a 12-month period; or (2) the load is fully or partially protected under the "contracted for or committed to" exemption in the Northwest Power Act. Idaho Power submitted data identifying the customer group below as an NLSL and confirmed the customer load of 439,587 MWh. The final ASC report will adjust the utility's ASC to reflect BPA's final NLSL determinations. To protect the confidentiality of the customer, the loads are identified by a pseudonym.

Table 2.5-1: New Large Single Loads Reviewed

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
"Customer Group"	236,879

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
"Customer Group"	439,587

Table 2.5-2: New Large Single Loads That Begin Taking Power *Prior to* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**"Customer A"**	**"Customer B"**	**N/A**	**N/A**
Expected Start Date	Already in Service	2010		

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**"Customer A"**	**"Customer B"**	**N/A**	**N/A**
*Expected Start Date	Already in Service	2010		

*Customer B's expected date is based on IPUC's May 28, 2010 Power Cost Adjustment rate case documentation. See ASC Summary Table 6.1 for details.

Table 2.5-3: New Large Single Loads That Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA

Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . ." *See* 18 C.F.R. § 301, End. d(3). The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389-399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920-935; 404-406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 Introduction

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another consultation proceeding in 2007 to revise the 1984 ASCM. The goal of the consultation process was to update the ASC Methodology to reflect the significant changes that had occurred in the electric utility industry since 1984, modify the review procedures, and develop an administratively feasible ASC methodology that would be technically sound and comport with the Northwest Power Act. The end result of this consultation was the 2008 ASCM. In June of 2008, BPA filed the 2008 ASCM with the Federal Energy Regulatory Commission

6 FY 2012–2013 ASC

Idaho Power's ASC for FY 2012–2013, prior to the addition of new resources and NLSLs taking power either before or during the Exchange Period, is $45.79/MWh. This result is based on adjustments made to Idaho Power's ASC Filing.

Table 6.1 summarizes the possible ASCs that Idaho Power may encounter depending on New Resource on-line dates and NLSL determinations. The table displays both the prior to and during the Exchange Periods and the drivers which impact ASCs over the FY 2012–2013 rate period.

Table 6.1: ASC Summary Table

Exchange Period ASC Summary Table				
	***Prior to* the Exchange Period**		***During* the Exchange Period**	
	No New Resources	Group 1 only	Group 2 only	Both Groups 1&2
ASC w/o NLSL (Customer B)	$45.79	$46.97	$48.24	$49.44
ASC w/NLSL (Customer B)	$45.55	$46.73	$47.95	$49.16

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012-2013 ASC Review Processes are complete with the publication of the ASC Final Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012-2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Idaho Power for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of Idaho Power's FY 2012 and FY 2013 ASC based on information and data provided by Idaho Power, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Idaho Power's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Idaho Power's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

/s/ Stephen J. Wright

Administrator and Chief Executive Officer

.

FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

NorthWestern Energy

Docket Number: ASC-12-NW-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **NorthWestern Energy**
40 E. Broadway
Butte, Montana 59701
http://www.NorthWesternEnergy.com

Parties to the Filing:

Investor-Owned Utilities (IOUs):
- Avista Corporation (Avista)
- Idaho Power Company (Idaho Power)
- PacifiCorp
- Portland General Electric (Portland General)
- Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
- Public Utility District No. 1 of Clark County (Clark)
- Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
- Idaho Public Utility Commission (IPUC)
- Public Power Council (PPC)
- Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Years (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine NorthWestern's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology*, 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, they must have raised such issue in their comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived

for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 NorthWestern Energy Background

NorthWestern Energy (NorthWestern) is an investor-owned utility, engaged in the production, transmission and distribution of electricity and in the distribution of natural gas (and other energy-related businesses) throughout a service territory consisting of Montana, Nebraska and South Dakota. The company, based in Sioux Falls, South Dakota, serves approximately 107,600 square miles in Montana, which represents 73 percent of Montana's land area.

NorthWestern provides both natural gas and electric service to over 511,700 customers. The focus of this report concerns NorthWestern's electric system in Montana with about 333,800 electric customers served by 7,000 miles of transmission lines and 21,400 miles of distribution lines.

The company contracts approximately 82 percent of its energy requirements through a variety of long-term and short-term purchases. Details of NorthWestern's 2009 electric supply are shown in the table below.

NorthWestern Energy 2009 Montana Electric Generation and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
QF Rpl Purch	0	0%	53,471	1%
Coal	222	89%	1,285,646	15%
Small Pwr Prod.	10	4%	842,743	10%
Small Plants	18	7%	1	0%
Purchases			5,980,327	71%
Misc Adj.			308,043	4%
Total	**250**	**100%**	**8,470,231**	**100%**

NorthWestern Energy, 2009 FERC Form 1, March 01, 2010.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports), and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by NorthWestern on June 1, 2010, including errata filed on July 6, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC

(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	**July 26, 2011 Final Report**
Production Cost	$316,067,502	$313,585,229
Transmission Cost	$40,794,160	$39,602,775
(Less) NLSL Costs	$0	$0
Contract System Cost (CSC)	**$356,861,662**	**$353,188,004**
Total Retail Load (MWH)	5,807,847	5,807,847
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	5,807,847	5,807,847
Distribution Losses	255,545	270,646
Contract System Load (CSL)	**6,063,392**	**6,078,493**
CY 2009 Base Period ASC (CSC/CSL)	**$58.86/MWh**	**$58.10/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period, which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 – September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that NorthWestern filed on June 1, 2010, including errata on July 6, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line at any time prior to the end of the Exchange Period, the ASC shown in Table 2.3-1 below would be NorthWestern's ASC for the entire Exchange Period.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the

ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than NorthWestern's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	56.57	55.35

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change in Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including filed July 6, 2010. The Final Report table reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

*The Delta is the incremental change in the ASC as new resources come on line. NorthWestern has no new resources coming on line prior to Exchange Period.

Table 2.4-2: New Resource Additions Coming On Line
***During* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On Line Date				
Delta*				

*The Delta is the incremental change in the ASC as new resources come on line. NorthWestern has no new resources coming on line during the Exchange Period.

NWE has no new resources coming on line prior to or during the Exchange Period.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility which was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

NorthWestern has no NLSLs on record or under review, and therefore no NLSL resource costs will be removed from its ASC.

Table 2.5-1: New Large Single Loads Under Review

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Table 2.5-2: New Large Single Loads That Begin Taking Power *Prior to* Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Table 2.5-3: New Large Single Loads That Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . ." *See* 18 C.F.R. § 301, End. d.3. The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389-399.1
General Plant Depreciation Expense	None	GP

Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920-935; 404-406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 <u>Introduction</u>

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

6 FY 2012–2013 ASC

NorthWestern's ASC for FY 2012–2013, with no new resources additions either before or during the Exchange Period, is $55.35 MWh. These results are based on adjustments made to NorthWestern's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for NorthWestern for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of NorthWestern's FY 2012 and FY 2013 ASC based on information and data provided by NorthWestern, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined NorthWestern's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents NorthWestern's ASC.

Issued in Portland, Oregon this 26th day of July 2011.

/s/ Stephen J. Wright
Administrator and Chief Executive Officer

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

PacifiCorp

Docket Number: ASC-12-PC-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **PacifiCorp**
825 NE Multnomah
Portland, Oregon 97232
http://www.pacificorp.com

Parties to the Filing:

Investor-Owned Utilities (IOUs):
Avista Corporation (Avista)
Idaho Power Company (Idaho Power)
Portland General Electric (Portland General)
Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
Public Utility District No. 1 of Clark County (Clark)
Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
Idaho Public Utility Commission (IPUC)
Public Power Council (PPC)
Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Year (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine PacifiCorp's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology* (74 Fed. Reg. 47,052) (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, they must have raised such issue in their comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived

for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 PacifiCorp Background

PacifiCorp, which includes PacifiCorp and its subsidiaries, serves 1.7 million retail customers, including residential, commercial, industrial, and other customers in a 136,000-square-mile service territory in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho, and California. PacifiCorp owns, or has interests in, a number of thermal, hydroelectric, wind-powered and geothermal generating facilities, as well as electric transmission and distribution assets. PacifiCorp also buys and sells electricity on the wholesale market with public and private utilities, energy marketing companies, and incorporated municipalities. PacifiCorp is subject to comprehensive state and federal regulation. PacifiCorp's subsidiaries support its electric utility operations by providing coal-mining and environmental remediation services. PacifiCorp is an indirect subsidiary of MidAmerican Energy Holdings Company ("MEHC"), a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway Inc.

PacifiCorp owns 15,900 miles of transmission lines and 62,000 miles of distribution lines. In 2009, PacifiCorp's 78 power plants had nameplate generation capacity of about 11,000 megawatts (MW), and they produced 58,404,963 megawatthours (MWh). Details are shown in the table below:

PacifiCorp 2009 Total System Capacity and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
Coal	6,615	60%	43,855,818	63%
Natural Gas	2,327	21%	8,662,948	12%
Wind	921	8%	2,063,018	3%
Geothermal	38	0%	279,121	0%
Hydro	1,143	10%	3,545,718	5%
Purchases			11,462,391	17%
Misc Adj.			(481,771)	-1%
Total	**11,043**	**100%**	**69,387,243**	**100%**

PacifiCorp, 2009 FERC Form No. 1, April 10, 2010.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by PacifiCorp on June 1, 2010, including errata, if applicable ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	**July 26, 2011 Final Report**
Production Cost	$1,088,313,324	$1,046,883,138
Transmission Cost	$196,248,229	$192,448,292
(Less) NLSL Costs	$0	$0
Contract System Cost (CSC)	**$1,284,561,553**	**$1,239,331,429**
Total Retail Load (MWh)	20,561,935	20,561,935
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	20,561,935	20,561,935
Distribution Losses	551,060	551,060
Contract System Load (CSL)	**21,112,995**	**21,112,995**
CY 2009 Base Period ASC (CSC/CSL)	**$60.84/MWh**	**$58.70/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period, which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that PacifiCorp filed on June 1, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, and no changes were to occur with NLSLs, the ASC shown in Table 2.3-1 below would be the ASC for the entire Exchange Period. See Table 6.1 for details of Exchange Period ASC changes relating to new resources and NLSLs.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than PacifiCorp's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions and No Costs to Serve NLSL Removed

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	67.68	57.84

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change in Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing,. The Final Report table reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**Group 1**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*	12/01/2010			

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Group 1**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*	12/01/2010			

*See ASC Summary Table 6.1 for details.

Table 2.4-2: New Resource Additions Coming On Line
***During* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**Group 2**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*	10/01/2012			

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Group 2**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*	10/01/2012			

*See ASC Summary Table 6.1 for details.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility, or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

For purposes of this Final ASC Report, BPA has determined that the large load identified as "Customer Group" below is an NLSL. The cost of resources in an amount sufficient to serve these potential NLSLs has been removed from the utility's ASC. PacifiCorp had the opportunity to rebut this presumption by providing BPA with information that established either: (1) that the identified load did not exceed 10 aMW in a 12-month period; or (2) that the load is fully or partially protected under the "contracted for or committed to" exemption in the Northwest Power Act. PacifiCorp submitted data identifying the customer group below as an NLSL and confirmed the customer load of 350,400 MWh. The Final ASC Report reflects BPA's final NLSL determination. To protect the confidentiality of the customer, the loads are identified by a pseudonym.

Table 2.5-1: New Large Single Loads Reviewed

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL	**Load**
"Customer Group"	0

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL	**Load**
"Customer Group"	350,400

Table 2.5-2: New Large Single Loads That Begin Taking Power *Prior to* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**"Customer Group"**	**N/A**	**N/A**	**N/A**
Expected Start Date	N/A			

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**"Customer Group"**	**N/A**	**N/A**	**N/A**
Expected Start Date	12/01/2010			

See ASC Summary Table 6.1 for details.

Table 2.5-3: New Large Single Loads That Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

See ASC Summary Table 6.1 for details.

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . ." *See* 18 C.F.R. § 301, End. d(3). The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389–399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920–935; 404–406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 Introduction

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding.

6 FY 2012–2013 ASC

PacifiCorp's ASC for FY 2012–2013, prior to the addition of new resources and NLSLs taking power either before or during the Exchange Period, is $57.84/MWh. This result is based on adjustments made to PacifiCorp's ASC Filing.

Table 6.1 summarizes the possible ASCs that PacifiCorp may encounter depending on New Resource online dates and NLSL load determinations. The table displays both the prior to and during the Exchange Period and the drivers which impact ASCs over the FY 2012–2013 rate period.

Table 6.1: ASC Summary Table

Exchange Period ASC Summary Table				
	***Prior to* Exchange Period**		***During* the Exchange Period**	
	No New Resources	Group 1 only	Group 2 only	Both Groups 1&2
ASC w/o NLSL Load	$57.84	$60.51	$59.59	$62.26
ASC w/18 aMW NLSL Load	$57.70	$60.36	$59.45	$62.11
ASC w/22 aMW NLSL Load	$57.54	$60.18	$59.28	$61.93

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for PacifiCorp for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of PacifiCorp's FY 2012 and FY 2013 ASC based on information and data provided by PacifiCorp, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined PacifiCorp's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASC Methodology and generally accepted accounting principles, and fairly represents PacifiCorp's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

/s/ Stephen J. Wright
Administrator and Chief Executive Officer

FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Portland General Electric

Docket Number: ASC-12-PG-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **Portland General Electric (Portland General)**
121 SW Salmon Street
Portland, Oregon 97201
http://www.portlandgeneral.com/

Parties to the Filing:

Investor-Owned Utilities (IOUs):
- Avista Corporation (Avista)
- Idaho Power Company (Idaho Power)
- PacifiCorp
- Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
- Public Utility District No. 1 of Clark County (Clark)
- Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
- Idaho Public Utility Commission (IPUC)
- Public Power Council (PPC)
- Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Year (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Portland General's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology,* 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and initial results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's ASC Final Reports for subsequent administrative or judicial appeal, it must have raised such issue in its comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 Portland General Electric Background

Portland General Electric (Portland General) is an investor-owned utility engaged in the production, transmission, and distribution of electricity, and other energy-related businesses. Portland General serves over 800,000 customers in its 4,000-square-mile service territory. The Portland, Oregon-based company's installed generation capacity is 2,539 megawatts (MW) and is subject to state and federal regulations.

The focus of this report concerns Portland General's power generation and transmission system, which serves seven counties and 52 cities in Oregon's Willamette Valley with approximately 615 line miles of transmission line and 16,668 line miles of distribution line.

Portland General's generation fleet includes all or part of seven hydro plants, three natural gas/oil plants, and shares of three coal plants (Boardman: 65% and Colstrip 3 & 4: 20%), and one wind farm (Biglow Canyon). Details are shown in the table below.

Portland General Electric 2009 Electric Generation and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
Hydro	404	16%	1,800,401	7%
Coal	729	29%	3,759,989	15%
Natural Gas	1,360	54%	4,499,525	17%
Other		0%	2	0%
Small Plants	46	2%	76	0%
Purchases			15,550,554	60%
Misc Adj.			514,461	1%
Total	**2,539**	**100%**	**26,124,930**	**100%**

Portland General Electric, 2009 FERC Form 1, March 30, 2010.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the

Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Portland General Electric on June 1, 2010, including errata if applicable ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	July 26, 2011 Final Report
Production Cost	$999,261,893	$1,151,453,388
Transmission Cost	$115,888,276	$115,894,103
(Less) NLSL Costs	$0	$25,224,818
Contract System Cost (CSC)	**$1,115,150,169**	**$1,242,122,673**
Total Retail Load (MWh)	17,419,212	17,419,212
(Less) NLSL	0	350,463
Total Retail Load (Net of NLSL)	17,419,212	17,068,749
Distribution Losses	940,578	940,578
Contract System Load (CSL)	**18,359,790**	**18,009,327**
CY 2009 Base Period ASC (CSC/CSL)	**$60.74/MWh**	**$68.97/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Portland General filed on June 1, 2010 including errata, if applicable, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, and no changes were to occur with NLSLs, the ASC shown in Table 2.3-1 below would be Portland General's ASC for the entire Exchange Period. See Table 6.1 for details of Exchange Period ASC changes relating to new resources and NLSLs.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Portland General's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh) With No New Resource Additions and Costs to Serve NLSL Removed

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	67.95	65.76

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change of Base Period ASC of 0.5 percent or more. *Id.* See also Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including errata filed if applicable. The Final Report ASC reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* the Exchange Period**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**#1**	**#2**	**N/A**	**N/A**
Expected On-Line Date	02/01/2010	09/01/2010		
	0.58	2.59		

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Group 1**	**N/A**	**N/A**	**N/A**
Expected On-Line Date	09/01/2010			
	2.72			

Table 2.4-2: New Resource Additions Coming On Line
***During* the Exchange Period**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date*				

*Portland General has no new resource additions coming on line during the Exchange Period.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.
For purposes of this Final ASC Report, BPA determined that each of the large loads identified as "Customer Group" below is an NLSL. The cost of resources in an amount sufficient to serve these potential NLSLs has been removed from the utility's ASC. Portland General had the

opportunity to rebut this presumption by providing BPA with information that established either: (1) the identified load did not exceed 10 aMW in a 12-month period; or (2) the load is fully or partially protected under the "contracted for or committed to" exemption in the Northwest Power Act. Portland General submitted data identifying the customer group below as an NLSL and confirmed the customer load of 350,463 MWh. The Final ASC Report will adjust the utility's ASC to reflect BPA's final NLSL determinations. To protect the confidentiality of the customer, the loads are identified by a pseudonym.

Table 2.5-1: New Large Single Loads Reviewed*

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
"Customer Group"	50,309

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
"Customer Group"	350,463

*See Section 4.2.8.1 for details.

Table 2.5-2: New Large Single Load That Begins Taking Load *Prior to* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**"Customer Group"**	**N/A**	**N/A**	**N/A**
Expected Start Date*				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**"Customer Group"**	**N/A**	**N/A**	**N/A**
Expected Start Date*				

*The NLSLs were in operation prior to the start of this ASC Review Process.

Table 2.5-3: New Large Single Load That Begins Taking Load *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . .." *See* 18 C.F.R. § 301, End. d.3. The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389–399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920–935; 404–406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 <u>Introduction</u>

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another

6 FY 2012–2013 ASC

Portland General's ASC for FY 2012–2013, including the addition of its new resources and after adjustments for NLSLs prior to the Exchange Period, is $68.48/MWh. This result is based on adjustments made to Portland General's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the ASC Final Reports. BPA solicited and reviewed comment on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY-2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Portland General for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of Portland General's FY 2012 and FY 2013 ASC based on information and data provided by Portland General, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Portland General's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Portland General's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

<u>/s/ Stephen J. Wright</u>
Administrator and Chief Executive Officer

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Puget Sound Energy

Docket Number: ASC-12-PS-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

Utility: **Puget Sound Energy**
10885 NE 4th Street
P.O. Box 97034
Bellevue, Washington 98009-9734
http://www.pse.com

Parties to the Filing:

Investor-Owned Utilities (IOUs):
- Avista Corporation (Avista)
- Idaho Power Company (Idaho Power)
- PacifiCorp
- Portland General Electric (Portland General)

Consumer-Owned Utilities (COUs):
- Public Utility District No. 1 of Clark County (Clark)
- Public Utility District No. 1 of Snohomish County (Snohomish)

Other Participants to the Filing:
- Idaho Public Utility Commission (IPUC)
- Public Power Council (PPC)
- Public Utility Commission of Oregon (OPUC)

Average System Cost Base Period: Calendar Year (CY) 2009

Effective Exchange Period: Fiscal Year (FY) 2012–2013, October 1, 2011 – September 30, 2013

Statement of Purpose:

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Puget's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology,* 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and initial results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, it must have raised such issue in its comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived for subsequent appeal. *See* Rules of Procedure for BPA's ASC Review Processes, § 3.7.1.3 ("Rules of Procedure").

2 AVERAGE SYSTEM COST SUMMARY

2.1 Puget Sound Energy Background

Puget Energy, Inc. is an energy services holding company incorporated in the state of Washington in 1999. All of its operations are conducted through its subsidiary, Puget Sound Energy, Inc. (Puget), a utility company. Puget Energy has no significant assets other than the stock of Puget. On February 6, 2009, Puget Holdings LLC (Puget Holdings) completed its merger with Puget Energy. Puget Holdings is a consortium of long-term infrastructure investors including Macquarie Infrastructure Partners I, Macquarie Infrastructure Partners II, Macquarie Capital Group Limited, Macquarie-FSS Infrastructure Trust, the Canada Pension Plan Investment Board, the British Columbia Investment Management Corporation, and the Alberta Investment Management Corporation. As a result of the merger, Puget Energy is the direct wholly owned subsidiary of Puget Equico LLC, which is an indirect wholly owned subsidiary of Puget Holdings.

Puget is engaged in the production, transmission, and distribution of electricity and the distribution of natural gas throughout western Washington's Puget Sound area, totaling eleven counties and over 6,000 square miles. Puget provides electric service to over 1,000,000 customers and natural gas service to over 750,000 customers. Puget's electric service territory contains over 2,600 miles of transmission lines and 20,000 miles of distribution lines.

The focus of this report is on Puget's electric generation and transmission system. In 2009, Puget's nameplate generation capacity was 3,284 megawatts (MW) and its generation plants produced 10,748,523 MWh. Details of Puget's generation system are shown in the table below:

Puget Sound Energy 2009 Electric Generation and Energy				
Type	**Capacity (MW)**	**Percent**	**Energy (MWh)**	**Percent**
Hydro	256	8%	987,779	3%
Coal	811	25%	4,451,104	15%
Natural Gas	1,785	54%	4,362,727	15%
Wind	430	13%	946,494	3%
Purchases		0%	18,919,324	64%
Other	3	0%	419	0%
Misc Adj.			(98,267)	0%
Total	**3,284**	**100%**	**29,569,580**	**100%**

Puget Sound Energy, 2009 FERC Form 1, April 16, 2010.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data including Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Puget on June 1, 2010, including revisions filed on June 24, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	**July 26, 2011 Final Report**
Production Cost	$1,442,069,946	$1,465,076,150
Transmission Cost	$124,538,700	$122,951,579
(Less) NLSL Costs	$0	$ 0
Contract System Cost (CSC)	**$1,566,608,645**	$1,588,027,729
Total Retail Load (MWh)	21,866,449	21,866,449
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	21,866,449	21,866,449
Distribution Losses	1,113,002	1,113,002
Contract System Load (CSL)	**22,979,451**	**22,979,451**
CY 2009 Base Period ASC (CSC/CSL)	**$68.17/MWh**	**$69.11/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period, which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011 to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Puget filed on June 1, 2010, including revisions filed June 24, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, the ASC determined in Table 2.3-1 below will be Puget's ASC for the entire Exchange Period.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Puget's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	68.58	66.07

2.4 <u>ASC New Resource Additions</u>

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC may be adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each resource in the stack must result in an increase of Base Period ASC of 0.5 percent or more. *Id. See also* Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including revisions filed on June 24, 2010. The Final Report ASC reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date				
Delta*				

*The Delta is the incremental change in the ASC as new resources come on line. Puget has no major new resources coming on line prior to the Exchange Period.

Table 2.4-2: New Resource Additions Coming On Line
***During* the Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**LSR**	**N/A**	**N/A**	**N/A**
Expected On-Line Date	10/01/12			
Delta*	2.88			

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**LSR**	**N/A**	**N/A**	**N/A**
Expected On-Line Date	10/01/12			
Delta*	2.96			

*The Delta is the incremental change in the ASC as the new resources come on line.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13)(A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, NLSLs are identified through a separate process conducted by BPA's NLSL Staff tasked with implementing BPA's NLSL

Policy. The ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

Puget has no NLSLs on record or under review, and therefore no NLSL resource costs will be removed from its ASC.

Table 2.5-1: New Large Single Loads Under Review

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Table 2.5-2: New Large Single Loads That Begin Taking Load *Prior to* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Table 2.5-3: New Large Single Loads That Begin Taking Load *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology, available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm.*
A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable . . .." *See* 18 C.F.R. § 301, End. d.3. The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389–399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920–935; 404–406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 <u>Introduction</u>

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another

6 FY 2012–2013 ASC

Puget's ASC for FY 2012–2013, prior to the addition of new resources either before or during the Exchange Period, is $66.07/MWh. This result is based on adjustments made to Puget's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Puget for FY 2012 and FY 2013.

The Final ASC Report is BPA's determination of Puget's FY 2012 and FY 2013 ASC based on information and data provided by Puget, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Puget Sound Energy's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Puget's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

<u>/s/ Stephen J. Wright</u>
Administrator and Chief Executive Officer

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FY 2012–2013

FINAL
AVERAGE SYSTEM COST REPORT

FOR

Public Utility District No. 1 of Snohomish County

Docket Number: ASC-12-SN-01
Effective Date: October 1, 2011

PREPARED BY
BONNEVILLE POWER ADMINISTRATION
U.S. DEPARTMENT OF ENERGY

July 26, 2011

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1 FILING DATA

<u>Utility</u>: **Public Utility District No. 1 of Snohomish County (Snohomish)**
2320 California Street
Everett, Washington 98201
http://www.snopud.com

<u>Parties to the Filing</u>:

Investor-Owned Utilities (IOUs):
- Avista Corporation (Avista)
- Idaho Power Company (Idaho Power)
- PacifiCorp
- Portland General Electric (Portland General)
- Puget Sound Energy (Puget)

Consumer-Owned Utilities (COUs):
- Public Utility District No. 1 of Clark County (Clark)

Other Participants to the Filing:
- Idaho Public Utility Commission (IPUC)
- Public Power Council (PPC)
- Public Utility Commission of Oregon (OPUC)

<u>Average System Cost Base Period:</u> Calendar Year (CY) 2009

<u>Effective Exchange Period</u>: Fiscal Years (FY) 2012–2013, October 1, 2011 – September 30, 2013

<u>Statement of Purpose:</u>

Bonneville Power Administration (BPA) has conducted an Average System Cost (ASC) review to determine Snohomish's ASC for FY 2012–2013 based on BPA's 2008 ASC Methodology (2008 ASCM). *See* 18 C.F.R. Part 301, *Sales of Electric Power to the Bonneville Power Administration, Revisions to Average System Cost Methodology*, 74 Fed. Reg. 47,052 (2009). This FY 2012–2013 Final Average System Cost Report (Final ASC Report) describes the process, evaluation, and initial results of BPA's ASC review.

General information regarding the ASC Review Process can be found at http://www.bpa.gov/corporate/finance/ascm/index.cfm.

NOTE: If the filing utility or an intervenor wished to preserve any issue regarding BPA's Final ASC Reports for subsequent administrative or judicial appeal, it must have raised such issue in its comments on BPA's ASC Draft Reports. If a party failed to do so, the issue is waived for subsequent appeal.

2 AVERAGE SYSTEM COST SUMMARY

2.1 Snohomish Background

Snohomish County PUD (Snohomish) is a municipal corporation of the State of Washington, formed by a majority vote of the people for the purpose of providing electric and/or water utility service. Snohomish is the second-largest publicly owned utility in the Pacific Northwest and the twelfth-largest in the nation in terms of customers served.

The Everett, Washington-based public utility serves an area of approximately 2,200 square miles and serves approximately 318,500 electric customers.

Snohomish provides electric service to its customers over 6,046 miles of transmission and distribution lines. It owns generating capacity of 164 megawatts (MW) (two hydro projects and one cogeneration facility). In 2009, BPA supplied 87 percent of Snohomish's energy; the remainder was supplied by the Jackson Hydro Project and one other hydro project, a cogeneration plant and other small purchases.

2.2 Base Period ASC

The 2008 ASCM requires utilities participating in the ASC Review Process, both IOUs and COUs, to submit to BPA "Base Period" financial and operational information. The Base Period is defined as the calendar year of the most recent FERC Form 1 data for IOUs, and most recent audited financial statements (Annual Reports) and underlying accounting system data, including the Cost of Service Analysis, for COUs. For purposes of this FY 2012–2013 filing period, the Base Period is CY 2009. The submitted information includes the "Appendix 1," the Excel-based workbook populated with financial and load data used in calculating the Base Period ASC.

The table below summarizes the CY 2009 Base Period ASC based on (1) the ASC information filed by Snohomish on June 1, 2010, including errata filed June 15, 2010 ("As-Filed"), and (2) the same information as adjusted by BPA ("Final Report"). This table does not reflect the Exchange Period (defined below) ASC, which is noted in subsequent tables.

Table 2.2-1: CY 2009 Base Period ASC
(Results of Appendix 1 calculations)

	June 1, 2010 As-Filed	July 26, 2011 Final Report
Production Cost	$309,328,014	$295,261,696
Transmission Cost	$45,134,843	$46,206,396
(Less) NLSL Costs	$0	$0
Contract System Cost (CSC)	**$354,462,857**	**$341,468,092**
Total Retail Load (MWh)	6,813,557	6,813,557
(Less) NLSL	0	0
Total Retail Load (Net of NLSL)	6,813,557	6,813,557
Distribution Losses	228,254	302,031
Contract System Load (CSL)	**7,041,811**	**7,115,588**
CY 2009 Base Period ASC (CSC/CSL)	**$50.34/MWh**	**$47.99/MWh**

2.3 FY 2012–2013 Exchange Period ASC

BPA and the intervenors review, evaluate, and comment on the Appendix 1 historical costs and forecast loads submitted in the ASC Review Process. Once the Base Period ASC is determined, the cost data is escalated forward using the "ASC Forecast Model," an Excel-based forecast model, to the midpoint of the Exchange Period, which in this instance is October 1, 2012. For the purposes of this FY 2012–2013 ASC Review Period, the Exchange Period is October 1, 2011, to September 30, 2013 ("Exchange Period").

The following table identifies the Exchange Period ASC that Snohomish filed on June 1, 2010, including errata filed June 15, 2010, and as adjusted by BPA for this Final ASC Report. If no new resources were to come on line, the ASC shown in Table 2.3-1 below would be Snohomish's ASC for the entire Exchange Period.

Several factors may increase or decrease the Exchange Period ASC from the As-Filed date (June 1, 2010) to the Final ASC Report (July 26, 2011), including adjustments made through the ASC Review Process. Among other changes that may affect a utility's final ASC are changes resulting from updates to BPA's natural gas and market price forecasts. For the above-referenced time period, both BPA's natural gas and market price forecasts decreased, resulting in a lower Exchange Period ASC than Snohomish's Filing on June 1. For additional details, see Section 3.6 of this report and the "Inputs" tab of the ASC Forecast Model for the utility's (1) As-Filed and (2) BPA-Adjusted models.

Table 2.3-1: Exchange Period FY 2012–2013 ASC ($/MWh)
With No New Resource Additions

Date	June 1, 2010 As-Filed	July 26, 2011 Final Report
FY 2012–2013	49.10	48.05

2.4 ASC New Resource Additions

Under the 2008 ASCM, a utility's ASC may be adjusted to reflect the addition or loss of a major new resource if such resource commences commercial operation (or ceases production) at any point between the end of the Base Period (December 31, 2009) and the end of the Exchange Period (September 30, 2013). Such new resource must be used to meet a utility's retail load during the Exchange Period.

Before a utility's ASC is adjusted to reflect the addition or loss of a major new resource, the utility must demonstrate that the proposed resource will meet the materiality requirements set forth in the 2008 ASCM. Section 301.4(c) of the 2008 ASCM provides that only resources that affect a utility's Base ASC by 2.5 percent or more will be considered major new resources. 18 C.F.R. § 301.4(c)(4). The 2008 ASCM allows utilities to submit stacks of individual resources that, when combined, meet the materiality threshold. *Id.* However, each individual resource in the stack must result in a change in Base Period ASC of 0.5 percent or more. *Id.* *See also* Section 3.4 of this report.

The tables below summarize the new major resource additions projected to become commercially operational and major resource reductions that will cease to be commercially operational by the end of the Exchange Period (September 30, 2013). The As-Filed table reflects the ASC filed by the utility in its June 1, 2010, ASC Filing, including errata filed on June 15, 2010. The Final Report table reflects BPA's adjustments to the utility's As-Filed ASC.

Table 2.4-1: New Resource Additions Coming On Line
***Prior to* Exchange Period ($/MWh)**

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**Group 1**	**Group 2**	**N/A**	**N/A**
Expected On-Line Date	1/10/2010	1/10/2010		
Delta*	-1.00	1.97		

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**Group 1**	**Group 2**	**N/A**	**N/A**
Expected On-Line Date	1/10/2010	N/A		
Delta*	-1.37			

*The Delta is the incremental change in the ASC as new resources come on line. See Section 4.2.10 for details.

Table 2.4-2: New Resource Additions Coming On Line *During* the Exchange Period ($/MWh)

As-Filed FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date				
Delta*				

Final Report FY 2012–2013 Exchange Period ASC				
Resource	**N/A**	**N/A**	**N/A**	**N/A**
Expected On-Line Date				
Delta*				

*The Delta is the incremental change in the ASC as the new resources come on line. Snohomish does not have any major new resources coming on line during the Exchange Period.

2.5 NLSL Adjustment

A new large single load (NLSL) is any load associated with a new facility, an existing facility or an expansion of an existing facility that was not contracted for or committed to (CF/CT) prior to September 1, 1979, and which will result in an increase in power requirements of ten average megawatts (aMW) or more in any consecutive 12-month period. 16 U.S.C. § 839a(13) (A)-(B).

By law, NLSLs and the associated resource costs in an amount sufficient to serve them are not included in utilities' ASCs. *See* 16 U.S.C. § 839c(c)(7)(A). BPA determines the cost of resources in an amount sufficient to serve NLSLs through the methodology provided in Endnote d of the 2008 ASCM and Section 2.6 of this report.

NLSLs are not determined in ASC review proceedings. Instead, the ASC Review Process determines the cost of resources in an amount sufficient to serve the utility's NLSL and then excludes these costs from the utility's ASC.

Snohomish has no NLSLs on record or under review, and therefore no NLSL resource costs will be removed from its ASC.

Table 2.5-1: New Large Single Loads Under Review

As-Filed FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Final Report FY 2012–2013 NLSL Load Amount (MWh)	
NLSL(s)	**Load**
N/A	N/A

Table 2.5-2: New Large Single Loads That Begin Taking Power *Prior to* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Table 2.5-3: New Large Single Loads That Begin Taking Power *During* the Exchange Period

As-Filed FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

Final Report FY 2012–2013 Exchange Period ASC				
Customer	**N/A**	**N/A**	**N/A**	**N/A**
Expected Start Date				

2.6 NLSL Resource Cost Determination and the Revised Implementation of Endnote d(3)

During a customer workshop held on October 6, 2009, BPA Staff discussed with parties certain discrepancies that occurred in the calculation of the allocation of resource costs in an amount sufficient to serve NLSLs as defined in Endnote d(3) of the 2008 ASCM. In this workshop, BPA Staff proposed an implementation of Endnote d(3) that avoided these discrepancies and streamlined the NLSL resource cost determination process. Following the workshop, BPA requested comments on its proposed NLSL resource cost calculation. On October 22, 2009, at the request of the workshop participants, BPA posted a revised NLSL Calculation Template that incorporated the changes BPA proposed at the October 6 workshop. The revised NLSL Calculation Template allowed parties to input their own resource data into BPA's NLSL model to see the practical impact of BPA's revised interpretation of Endnote d(3) on their respective ASCs.

After the close of the first comment period, BPA held another workshop on February 25, 2010, where BPA again discussed its proposed revised interpretation of Endnote d(3). On March 1, 2010, BPA requested additional comments from parties on the items discussed during the February 25 workshop, including the proposed NLSL resource cost calculation. After reviewing these comments, BPA published its proposed interpretation on April 21, 2010. *See Draft Interpretation and Proposed Implementation of Endnote d(3) of the 2008 Average System Cost Methodology,* available at http://www.bpa.gov/corporate/finance/ascm/meetings.cfm. A summary of BPA's interpretation follows below.

Endnote d(3) requires BPA to include in the NLSL resource cost calculation "an appropriate portion of general plant, administrative and general expense and other items not directly assignable. . ." *See* 18 C.F.R. § 301, End. d.3. The 2008 ASCM does not describe how BPA must determine the "appropriate portion" of cost categories not directly assignable, such as General Plant, A&G, General Plant Depreciation Expense, Property Taxes and Federal and State Employee Taxes. BPA proposes to revise its implementation of Endnote d(3) by conforming the ratios and allocation factors used in the NLSL Tab to the ratios and allocation factors used in the ASC Appendix 1 and ASC Forecast Model. The proposed changes were as follows:

Table 2.6-1: NLSL and Associated Resource Cost

Account	Previous Method	Revised Method
Plant Materials & Supplies	Direct Analysis	PTD
General Plant	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 389-399.1
General Plant Depreciation Expense	None	GP
Administrative and General Expense (A&G)	Plant Capacity Ratio	*See* Functionalization Codes for Accounts 920-935; 404-406
Property Taxes	Direct Analysis	PTDG
Federal and State Employee Taxes	None	Labor

For both the Draft and Final ASC Reports, BPA adopted the aforementioned Draft Interpretation and Proposed Implementation of Endnote d(3) ("Endnote d(3) Interpretation") to calculate the resource costs in an amount sufficient to serve a utility's NLSL. Parties had an additional opportunity to comment on the Endnote d(3) Interpretation through the ASC Review Process by submitting comments on the Draft ASC Reports. No party submitted additional comments on the draft language of the Endnote d(3) Interpretation and, therefore, BPA will adopt the Endnote d(3) Interpretation as proposed and incorporate the language into the Final ASC

Reports. Following publication of the Final ASC Reports, BPA will issue the final interpretation of Endnote d(3).

3 FILING REQUIREMENTS

3.1 <u>Introduction</u>

Section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act ("Northwest Power Act" or "Act"), 16 U.S.C. § 839c(c), established the Residential Exchange Program ("REP"). Under the REP, any Pacific Northwest utility interested in participating in the REP may offer to sell power to BPA at the average system cost of the utility's resources. In exchange, BPA offers to sell an "equivalent amount of electric power to such utility for resale to that utility's residential users within the region" at a rate established pursuant to sections 7(b)(l) and 7(b)(3) of the Act. H.R. Rep. No. 976, Pt. I, 96th Cong., 2d Sess. 60 (1980). The cost benefits established by the REP are passed through directly to the exchanging utilities' residential and small-farm consumers. 16 U.S.C. § 839c(c)(3).

The Northwest Power Act grants to BPA's Administrator the authority to determine utility ASCs based on a methodology established in a public consultation proceeding. *See* 16 U.S.C. § 839c(c)(7). In designing this methodology, the Act specifically requires the Administrator to exclude from ASC three categories of costs:

> (A) the cost of additional resources in an amount sufficient to serve any new large single load of the Utility;
>
> (B) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after the effective date of this Act; and
>
> (C) any costs of any generating facility which is terminated prior to initial commercial operation.

Id.

The first ASC Methodology was developed in consultation with regional parties in 1981. *See* 48 Fed. Reg. 46,970 (1983) ("1981 ASCM"). After three years of experience with the 1981 ASCM, BPA revised the ASC Methodology in 1984. *See* 49 Fed. Reg. 39,293 (1984) ("1984 ASCM"). After 23 years of experience under the 1984 ASCM, BPA commenced another consultation proceeding in 2007 to revise the 1984 ASCM. The goal of the consultation process was to update the ASC Methodology to reflect the significant changes that had occurred in the electric utility industry since 1984, modify the review procedures, and develop an administratively feasible ASC methodology that would be technically sound and comport with the Northwest Power Act. The end result of this consultation was the 2008 ASCM. In June of 2008, BPA filed the 2008 ASCM with the Federal Energy Regulatory Commission ("Commission") for the Commission's "review and approval." 16 U.S.C. § 839c(c)(7). On September 4, 2009, the Commission granted final approval to BPA's 2008 ASCM. No party contested the Commission's final ruling.

6 FY 2012–2013 ASC

Snohomish's ASC for FY 2012–2013, with the loss of a resource before the Exchange Period, is $46.67/MWh. This result is based on adjustments made to Snohomish's ASC Filing.

7 REVIEW SUMMARY AND REQUEST FOR COMMENTS

The FY 2012–2013 ASC Review Processes are complete with the publication of the Final ASC Reports. BPA solicited and reviewed comments, if any, on the ASC Draft Reports of all other exchanging utilities for FY 2012–2013. After review of such comments, BPA completed final ASC determinations used to calculate REP benefits for each exchanging utility for FY 2012-2013.

BPA has resolved the issues set forth in Sections 4 and 5 of this report in accordance with the 2008 ASCM and with generally accepted accounting principles. BPA believes the information and analysis contained herein properly establish the Average System Cost for Snohomish for FY 2012 and FY 2013.

This Final ASC Report is BPA's determination of Snohomish's FY 2012 and FY 2013 ASC based on information and data provided by Snohomish, including comments in response to the Draft ASC Report, and based on the professional review, evaluation, and judgment of BPA's REP Staff.

8 ADMINISTRATOR'S APPROVAL

I have examined Snohomish's ASC Filing, as amended, and the administrative record of the ASC Review Process. Based on this review and the foregoing analysis of the issues, I certify that the calculated ASC conforms to the 2008 ASCM and generally accepted accounting principles, and fairly represents Snohomish's ASC.

Issued in Portland, Oregon this 26th day of July, 2011.

<u>/s/ Stephen J. Wright</u>
Administrator and Chief Executive Officer

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Appendix B: Utility's Detailed Long-Term ASC Calculation FY 2014-2032

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TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
2	Intangible Plant:									
3		Intangible Plant - Organization	0	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645
5		Intangible Plant - Miscellaneous	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477
6	Total Intangible Plant		47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121
7										
8	Production Plant:									
9		Steam Production	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489
10		Nuclear Production	0	0	0	0	0	0	0	0
11		Hydraulic Production	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294
12		Other Production	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361
13	Total Production Plant		1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144
14										
15	Transmission Plant: (i)									
16		Transmission Plant	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817
17	Total Transmission Plant		471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817
18										
19	Distribution Plant:									
20		Distribution Plant								
21	Total Distribution Plant		0	0	0	0	0	0	0	0
22										
23	General Plant:									
24		Land and Land Rights	74,790	74,790	74,790	74,790	74,790	74,790	74,790	74,790
25		Structures and Improvements	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943
26		Furniture and Equipment	619,471	624,669	628,564	632,635	636,877	640,707	644,677	648,793
27		Transportation Equipment	3,537,350	3,507,529	3,485,986	3,464,160	3,442,147	3,422,876	3,403,477	3,383,959
28		Stores Equipment	230,019	230,019	230,019	230,019	230,019	230,019	230,019	230,019
29		Tools and Garage Equipment	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522
30		Laboratory Equipment	880,319	880,319	880,319	880,319	880,319	880,319	880,319	880,319
31		Power Operated Equipment	7,813,471	7,747,601	7,700,016	7,651,806	7,603,183	7,560,617	7,517,766	7,474,655
32		Communication Equipment	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038
33		Miscellaneous Equipment	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308
34		Other Tangible Property	0	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0	0
36				0	0	0	0	0	0	0
37	Total General Plant		40,746,230	40,655,737	40,590,504	40,524,540	40,458,145	40,400,138	40,341,857	40,283,345
38										
39	Total Electric Plant In-Service		1,620,142,312	1,620,051,819	1,619,986,586	1,619,920,622	1,619,854,228	1,619,796,220	1,619,737,939	1,619,679,427
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*									
41										

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
42	**LESS:**									
43	**Depreciation Reserve**									
44		Steam Production Plant	275,451,731	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678
45		Nuclear Production Plant	0	0	0	0	0	0	0	0
46		Hydraulic Production Plant	119,747,954	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219
47		Other Production Plant	85,091,991	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902
48		Transmission Plant (i)	230,097,639	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439
49		Distribution Plant	0	0	0	0	0	0	0	0
50		General Plant	24,684,679	25,596,688	25,318,212	25,033,926	24,744,968	24,490,130	24,231,786	23,970,023
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	5,531,956	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561
53		Amortization of Intangible Plant - Account 303	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723
54		Mining Plant Depreciation	0	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	25,610,483	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0	0
61										
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0	0
63										
64	**Total Depreciation and Amortization Reserve**		767,297,156	811,026,682	810,748,205	810,463,919	810,174,962	809,920,124	809,661,780	809,400,017
65										
66	**Total Net Plant**		852,845,157	809,025,137	809,238,381	809,456,703	809,679,266	809,876,096	810,076,159	810,279,410
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*									

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
68										
69	Assets and Other Debits (Comparative Balance Sheet)									
70										
71	Cash Working Capital (f)		25,970,330	26,583,354	27,029,344	27,445,414	27,820,640	28,183,590	28,553,492	28,930,470
72										
73	Utility Plant									
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0	0
78		Common Plant	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0
80		Total	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151
81										
82										
83		Investment in Associated Companies	0	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0	0
88										
89										
90		Fuel Stock	3,840,493	3,926,353	3,999,972	4,071,971	4,144,248	4,214,700	4,286,350	4,359,218
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	11,153,752	11,278,634	11,368,283	11,451,740	11,534,566	11,634,517	11,732,469	11,828,307
93		Merchandise (Major Only)	0	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0	0
97		Stores Expense Undistributed	7,784	7,871	7,934	7,992	8,050	8,120	8,188	8,255
98		Prepayments	5,836,437	5,763,398	5,709,857	5,654,934	5,598,834	5,549,130	5,498,525	5,447,028
99		Derivative Instrument Assets	0	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0
103		Total	20,838,466	20,976,256	21,086,045	21,186,637	21,285,698	21,406,467	21,525,532	21,642,808

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
104										
105										
106		Unamortized Debt Expenses	9,242,358	9,128,194	9,044,489	8,958,606	8,870,867	8,793,117	8,713,944	8,633,360
107		Extraordinary Property Losses	0	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0	0
109		Other Regulatory Assets	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	8,927,053	8,816,783	8,735,933	8,652,981	8,568,235	8,493,137	8,416,665	8,338,830
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0
120		**Total**	74,482,794	74,258,360	74,093,805	73,924,970	73,752,485	73,599,638	73,443,992	73,285,573
121										
122	**Total Assets and Other Debits**		179,088,741	179,615,121	180,006,345	180,354,172	180,655,974	180,986,845	181,320,167	181,656,001

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
123										
124	**Liabilities and Other Credits (Comparative Balance Sheet)**									
125		**CURRENT AND ACCRUED LIABILITIES**								
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**								
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hed	0	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0	0
135		Other Deferred Credits	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084
136		Other Regulatory Liabilities	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	1,737,355	1,715,895	1,700,160	1,684,016	1,667,523	1,652,908	1,638,025	1,622,877
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0	0
143		**Total**	12,779,471	12,758,011	12,742,276	12,726,132	12,709,639	12,695,024	12,680,141	12,664,993
144										
145	**Total Liabilities and Other Credits**		12,779,471	12,758,011	12,742,276	12,726,132	12,709,639	12,695,024	12,680,141	12,664,993
146										
147										
148	**Total Rate Base**		1,019,154,426	975,882,246	976,502,450	977,084,742	977,625,600	978,167,918	978,716,185	979,270,418
149	*(Total Net Plant + Debits - Credits)*									
150										
151										
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.01%	11.01%	11.01%	11.01%	11.01%	11.01%	11.01%	11.01%
153										
154	**Federal Income Tax Adjusted Return on Rate Base**		112,213,056	107,448,613	107,516,900	107,581,013	107,640,563	107,700,275	107,760,641	107,821,664

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
155										
156										
157		*Schedule 3: Expenses*								
158		Account Description								
159										
160										
161	Power Production Expenses:									
162		**Steam Power Generation**								
163		Steam Power - Fuel	19,996,925	20,443,987	20,827,310	21,202,201	21,578,538	21,945,374	22,318,445	22,697,859
164		Steam Power - Operations (Excluding 501 - Fuel)	7,134,849	7,421,195	7,608,574	7,783,571	7,958,699	8,125,832	8,296,474	8,470,700
165		Steam Power - Maintenance	10,411,063	10,803,478	11,122,177	11,397,278	11,565,387	11,727,302	11,891,484	12,057,965
166		**Nuclear Power Generation**								
167		Nuclear - Fuel	0	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**								
171		Hydraulic - Operation	21,349,029	22,147,300	22,684,354	23,172,059	23,618,102	24,019,610	24,427,943	24,843,218
172		Hydraulic - Maintenance	5,208,090	5,403,029	5,552,958	5,697,205	5,771,260	5,828,972	5,887,262	5,946,135
173		**Other Power Generation**								
174		Other Power - Fuel	151,346,154	170,007,204	175,357,806	182,799,148	189,122,560	196,808,215	202,712,461	208,793,835
175		Other Power - Operations (Excluding 547 - Fuel)	9,275,684	9,713,792	10,022,056	10,237,526	10,442,277	10,651,122	10,864,145	11,081,427
176		Other Power - Maintenance	2,861,497	2,957,216	3,035,581	3,111,431	3,154,972	3,180,212	3,205,654	3,231,299
177		**Other Power Supply Expenses**								
178		Purchased Power (Excluding REP Reversal)	289,437,526	327,099,202	353,641,842	373,063,322	397,504,054	420,212,226	444,169,939	469,442,815
179		System Control and Load Dispatching	528,673	528,673	528,673	528,673	528,673	528,673	528,673	528,673
180		Other Expenses	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479
181		BPA REP Reversal	0	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0	0
183	**Total Production Expense**		586,747,968	645,723,555	679,579,809	708,190,893	740,443,001	772,226,016	803,500,959	836,292,405
184										
185	**Transmission Expenses: (i)**									
186		Transmission of Electricity to Others (Wheeling)	18,530,379	18,975,315	19,305,485	19,636,091	19,976,286	20,329,866	20,689,705	21,055,913
187		Total Operations less Wheeling	7,390,433	7,678,993	7,886,280	8,049,920	8,210,918	8,375,137	8,542,640	8,713,492
188		Total Maintenance	3,762,269	3,888,079	3,984,306	4,083,890	4,155,345	4,209,364	4,264,086	4,319,519
189	**Total Transmission Expense**		29,683,081	30,542,386	31,176,071	31,769,902	32,342,549	32,914,367	33,496,430	34,088,924
190										
191	**Distribution Expense:**									
192		Total Operations	0	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0	0

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
195										
196	**Customer and Sales Expenses:**									
197		Total Customer Accounts	0	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	22,813,036	23,533,130	24,056,740	24,591,982	25,065,358	25,491,469	25,924,824	26,365,546
200		Customer Service and Information	0	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		22,813,036	23,533,130	24,056,740	24,591,982	25,065,358	25,491,469	25,924,824	26,365,546
203										
204	**Administration and General Expense:**									
205		**Operation**		0	0	0	0	0	0	0
206		Administration and General Salaries	12,504,270	13,002,697	13,373,769	13,744,188	14,123,745	14,519,093	14,924,587	15,340,457
207		Office Supplies & Expenses	2,185,921	2,273,053	2,337,922	2,402,676	2,469,028	2,538,141	2,609,027	2,681,726
208		(Less) Administration Expenses Transferred - Credit	27,430	28,523	29,337	30,150	30,983	31,850	32,739	33,652
209		Outside Services Employed	6,294,670	6,545,578	6,732,377	6,918,846	7,109,916	7,308,935	7,513,061	7,722,411
210		Property Insurance	808,628	834,001	852,590	870,673	888,872	908,395	928,123	948,046
211		Injuries and Damages	1,971,405	2,049,986	2,108,489	2,166,889	2,226,729	2,289,059	2,352,989	2,418,554
212		Employee Pensions & Benefits	586,014	609,373	626,763	644,123	661,911	680,439	699,442	718,932
213		Franchise Requirements	0	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0	0
220		**Maintenance**	0							
221		Maintenance of General Plant	4,975,684	5,131,986	5,246,519	5,357,964	5,470,147	5,590,473	5,712,082	5,834,918
222	**Total Administration and General Expenses**		29,299,163	30,418,151	31,249,091	32,075,209	32,919,365	33,802,685	34,706,570	35,631,392
223										
224	**Total Operations and Maintenance**		668,543,248	730,217,222	766,061,712	796,627,987	830,770,273	864,434,538	897,628,783	932,378,268

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
225										
226										
227	**Depreciation and Amortization:**									
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	649,287	649,287	649,287	649,287	649,287	649,287	649,287	649,287
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0
231		Steam Production Plant	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947
232		Nuclear Production Plant	0	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0	0
235		Other Production Plant	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911
236		Transmission Plant (i)	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800
237		Distribution Plant	0	0	0	0	0	0	0	0
238		General Plant	1,292,694	1,281,804	1,279,898	1,277,972	1,276,035	1,274,345	1,272,648	1,270,946
239		Common Plant - Electric	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395
240		Common Plant - Electric	528,594	528,594	528,594	528,594	528,594	528,594	528,594	528,594
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		44,103,892	44,093,002	44,091,096	44,089,170	44,087,234	44,085,543	44,083,846	44,082,144
245										
246										
247	**Total Operating Expenses**		712,647,141	774,310,224	810,152,808	840,717,157	874,857,507	908,520,081	941,712,629	976,460,412
248	*(Total O&M - Total Depreciation & Amortization)*									

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
249										
250		*Schedule 3A Items: Taxes (Including Income Taxes)*								
251		**Account Description**								
252										
253										
254	**FEDERAL**									
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0	0
256		Employment Tax	0	0	0	0	0	0	0	0
257		Other Federal Taxes	0	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		0	0	0	0	0	0	0	0
259										
260	**STATE AND OTHER**									
261		Property	11,899,842	11,752,852	11,645,078	11,534,501	11,421,535	11,321,429	11,219,491	11,115,736
262		Unemployment	0	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		11,899,842	11,752,852	11,645,078	11,534,501	11,421,535	11,321,429	11,219,491	11,115,736
269										
270	**TOTAL TAXES**		11,899,842	11,752,852	11,645,078	11,534,501	11,421,535	11,321,429	11,219,491	11,115,736
271										
272										

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
273		Schedule 3B: Other Included Items								
274		Account Description								
275										
276										
277	Other Included Items:									
278		Regulatory Credits	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479
279		(Less) Regulatory Debits	947,939	947,939	947,939	947,939	947,939	947,939	947,939	947,939
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0	0
285	Total Other Included Items		480,540	480,540	480,540	480,540	480,540	480,540	480,540	480,540
286										
287	Sale for Resale:									
288		Sales for Resale	218,365,993	239,893,149	252,595,863	257,303,054	265,645,948	273,074,130	280,715,578	288,576,521
289	Total Sales for Resale		218,365,993	239,893,149	252,595,863	257,303,054	265,645,948	273,074,130	280,715,578	288,576,521
290										
291	Other Revenues:									
292		Forfeited Discounts	0	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0	0
294		Sales of Water and Water Power	381,238	381,238	381,238	381,238	381,238	381,238	381,238	381,238
295		Rent from Electric Property	828,695	811,426	798,950	786,311	773,563	762,404	751,169	739,867
296		Interdepartmental Rents	0	0	0	0	0	0	0	0
297		Other Electric Revenues	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501
298		Revenues from Transmission of Electricity of Others (i)	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474
299										
300	Total Other Revenues		44,071,908	44,054,639	44,042,164	44,029,524	44,016,777	44,005,617	43,994,383	43,983,080
301										
302	Total Other Included Items		262,918,441	284,428,328	297,118,567	301,813,119	310,143,265	317,560,287	325,190,501	333,040,141
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*									

TABLE A - AVISTA

	A	B	C	D	E	F	G	H	I	J
1	Avista	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
304										
305		*Schedule 4: Average System Cost*								
306										
307										
308										
309	**Total Operating Expenses**		712,647,141	774,310,224	810,152,808	840,717,157	874,857,507	908,520,081	941,712,629	976,460,412
310	*(From Schedule 3)*									
311										
312	**Federal Income Tax Adjusted Return on Rate Base**		112,213,056	107,448,613	107,516,900	107,581,013	107,640,563	107,700,275	107,760,641	107,821,664
313	*(From Schedule 2)*									
314										
315	**State and Other Taxes**		11,899,842	11,752,852	11,645,078	11,534,501	11,421,535	11,321,429	11,219,491	11,115,736
316	*(From Schedule 3a)*									
317										
318	**Total Other Included Items**		262,918,441	284,428,328	297,118,567	301,813,119	310,143,265	317,560,287	325,190,501	333,040,141
319	*(From Schedule 3b)*									
320										
321	**Total Cost**		573,841,598	609,083,360	632,196,219	658,019,552	683,776,340	709,981,497	735,502,260	762,357,671
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*									
323										
324										
325										
326	**Contract System Cost**									
327	Production and Transmission		573,841,598	609,083,360	632,196,219	658,019,552	683,776,340	709,981,497	735,502,260	762,357,671
328	(Less) New Large Single Load Costs (d)			0	0	0	0	0	0	0
329	**Total Contract System Cost**		**573,841,598**	**609,083,360**	**632,196,219**	**658,019,552**	**683,776,340**	**709,981,497**	**735,502,260**	**762,357,671**
330										
331	**Contract System Load (MWh)**									
332	Total Retail Load		9,532,227	9,805,162	10,001,265	10,201,291	10,405,316	10,586,093	10,770,011	10,957,124
333	(Less) New Large Single Load		0	0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		9,532,227	9,805,162	10,001,265	10,201,291	10,405,316	10,586,093	10,770,011	10,957,124
335	Distribution Loss (f)		455,274	468,310	477,676	487,230	496,974	505,609	514,393	523,330
336	**Total Contract System Load**		**9,987,501**	**10,273,472**	**10,478,942**	**10,688,520**	**10,902,291**	**11,091,702**	**11,284,404**	**11,480,453**
337										
338	**Average System Cost $/MWh**		**57.46**	**59.29**	**60.33**	**61.56**	**62.72**	**64.01**	**65.18**	**66.40**

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
2	Intangible Plant:									
3		Intangible Plant - Organization	0	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645	44,046,645
5		Intangible Plant - Miscellaneous	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477	3,168,477
6	Total Intangible Plant		47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121	47,215,121
7										
8	Production Plant:									
9		Steam Production	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489	384,834,489
10		Nuclear Production	0	0	0	0	0	0	0	0
11		Hydraulic Production	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294	399,556,294
12		Other Production	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361	276,104,361
13	Total Production Plant		1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144
14										
15	Transmission Plant: (i)									
16		Transmission Plant	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817
17	Total Transmission Plant		471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817	471,685,817
18										
19	Distribution Plant:									
20		Distribution Plant								
21	Total Distribution Plant		0	0	0	0	0	0	0	0
22										
23	General Plant:									
24		Land and Land Rights	74,790	74,790	74,790	74,790	74,790	74,790	74,790	74,790
25		Structures and Improvements	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943	2,058,943
26		Furniture and Equipment	653,060	657,483	662,069	666,824	671,752	676,862	682,159	687,651
27		Transportation Equipment	3,364,336	3,344,619	3,324,821	3,304,953	3,285,028	3,265,060	3,245,061	3,225,044
28		Stores Equipment	230,019	230,019	230,019	230,019	230,019	230,019	230,019	230,019
29		Tools and Garage Equipment	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522	2,072,522
30		Laboratory Equipment	880,319	880,319	880,319	880,319	880,319	880,319	880,319	880,319
31		Power Operated Equipment	7,431,310	7,387,758	7,344,026	7,300,141	7,256,131	7,212,025	7,167,850	7,123,635
32		Communication Equipment	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038	23,454,038
33		Miscellaneous Equipment	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308
34		Other Tangible Property	0	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0	0
36			0	0	0	0	0	0	0	0
37	Total General Plant		40,224,644	40,165,799	40,106,854	40,047,856	39,988,850	39,929,885	39,871,008	39,812,267
38										
39	Total Electric Plant In-Service		1,619,620,726	1,619,561,881	1,619,502,936	1,619,443,938	1,619,384,932	1,619,325,967	1,619,267,090	1,619,208,350
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution -*									
41										

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
42	**LESS:**									
43	**Depreciation Reserve**									
44		Steam Production Plant	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678	285,844,678
45		Nuclear Production Plant	0	0	0	0	0	0	0	0
46		Hydraulic Production Plant	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219	127,653,219
47		Other Production Plant	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902	96,306,902
48		Transmission Plant (i)	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439	239,526,439
49		Distribution Plant	0	0	0	0	0	0	0	0
50		General Plant	23,704,934	23,436,617	23,165,177	22,890,726	22,613,379	22,333,260	22,050,497	21,765,224
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561	6,187,561
53		Amortization of Intangible Plant - Account 303	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723	1,080,723
54		Mining Plant Depreciation	0	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472	28,830,472
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0	0
61										
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0	0
63										
64	**Total Depreciation and Amortization Reserve**		809,134,928	808,866,611	808,595,171	808,320,720	808,043,373	807,763,254	807,480,491	807,195,218
65										
66	**Total Net Plant**		810,485,798	810,695,270	810,907,765	811,123,218	811,341,559	811,562,713	811,786,599	812,013,132
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*									

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
68										
69	Assets and Other Debits (Comparative Balance Sheet)									
70										
71	Cash Working Capital (f)		29,314,650	29,706,161	30,105,134	30,511,705	30,926,009	31,348,185	31,778,378	32,216,732
72										
73	Utility Plant									
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0	0
78		Common Plant	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0
80		Total	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151	57,797,151
81										
82										
83		Investment in Associated Companies	0	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0	0
88										
89										
90		Fuel Stock	4,433,325	4,508,691	4,585,339	4,663,290	4,742,566	4,823,189	4,905,184	4,988,572
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	11,921,914	12,013,173	12,101,968	12,188,185	12,271,710	12,352,429	12,430,232	12,505,011
93		Merchandise (Major Only)	0	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0	0
97		Stores Expense Undistributed	8,320	8,384	8,446	8,506	8,564	8,621	8,675	8,727
98		Prepayments	5,394,649	5,341,401	5,287,297	5,232,352	5,176,583	5,120,009	5,062,649	5,004,525
99		Derivative Instrument Assets	0	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0
103		Total	21,758,208	21,871,649	21,983,050	22,092,333	22,199,423	22,304,248	22,406,740	22,506,835

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	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
104										
105										
106		Unamortized Debt Expenses	8,551,381	8,468,026	8,383,313	8,297,268	8,209,913	8,121,278	8,031,392	7,940,289
107		Extraordinary Property Losses	0	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0	0
109		Other Regulatory Assets	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780	39,557,780
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603	16,755,603
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	8,259,648	8,179,136	8,097,314	8,014,204	7,929,829	7,844,218	7,757,399	7,669,403
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0
120		**Total**	73,124,412	72,960,545	72,794,011	72,624,854	72,453,126	72,278,879	72,102,174	71,923,075
121										
122	**Total Assets and Other Debits**		181,994,421	182,335,505	182,679,346	183,026,043	183,375,708	183,728,463	184,084,443	184,443,792

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
123										
124	**Liabilities and Other Credits (Comparative Balance Sheet)**									
125		**CURRENT AND ACCRUED LIABILITIES**								
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**								
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hed	0	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0	0
135		Other Deferred Credits	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084	9,196,084
136		Other Regulatory Liabilities	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032	1,846,032
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	1,607,467	1,591,798	1,575,874	1,559,699	1,543,278	1,526,617	1,509,721	1,492,595
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0	0
143		**Total**	12,649,583	12,633,914	12,617,990	12,601,816	12,585,395	12,568,733	12,551,837	12,534,712
144										
145	**Total Liabilities and Other Credits**		12,649,583	12,633,914	12,617,990	12,601,816	12,585,395	12,568,733	12,551,837	12,534,712
146										
147										
148	**Total Rate Base**		979,830,636	980,396,861	980,969,121	981,547,446	982,131,873	982,722,443	983,319,205	983,922,213
149	*(Total Net Plant + Debits - Credits)*									
150										
151										
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.01%	11.01%	11.01%	11.01%	11.01%	11.01%	11.01%	11.01%
153										
154	**Federal Income Tax Adjusted Return on Rate Base**		107,883,347	107,945,690	108,008,698	108,072,374	108,136,722	108,201,746	108,267,452	108,333,846

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	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
155										
156										
157		*Schedule 3: Expenses*								
158		**Account Description**								
159										
160										
161	**Power Production Expenses:**									
162		**Steam Power Generation**								
163		Steam Power - Fuel	23,083,722	23,476,145	23,875,240	24,281,119	24,693,898	25,113,694	25,540,627	25,974,818
164		Steam Power - Operations (Excluding 501 - Fuel)	8,648,585	8,830,205	9,015,639	9,204,968	9,398,272	9,595,636	9,797,144	10,002,884
165		Steam Power - Maintenance	12,226,777	12,397,952	12,571,523	12,747,524	12,925,990	13,106,953	13,290,451	13,476,517
166		**Nuclear Power Generation**								
167		Nuclear - Fuel	0	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**								
171		Hydraulic - Operation	25,265,553	25,695,067	26,131,883	26,576,125	27,027,920	27,487,394	27,954,680	28,429,909
172		Hydraulic - Maintenance	6,005,596	6,065,652	6,126,309	6,187,572	6,249,447	6,311,942	6,375,061	6,438,812
173		**Other Power Generation**								
174		Other Power - Fuel	215,057,650	221,509,380	228,154,661	234,999,301	242,049,280	249,310,758	256,790,081	264,493,783
175		Other Power - Operations (Excluding 547 - Fuel)	11,303,056	11,529,117	11,759,699	11,994,893	12,234,791	12,479,487	12,729,077	12,983,658
176		Other Power - Maintenance	3,257,149	3,283,206	3,309,472	3,335,948	3,362,635	3,389,537	3,416,653	3,443,986
177		**Other Power Supply Expenses**								
178		Purchased Power (Excluding REP Reversal)	496,099,811	524,213,377	553,859,640	585,118,577	618,074,212	652,814,815	689,433,110	728,026,499
179		System Control and Load Dispatching	528,673	528,673	528,673	528,673	528,673	528,673	528,673	528,673
180		Other Expenses	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479	69,198,479
181		BPA REP Reversal	0	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0	0
183	**Total Production Expense**		870,675,050	906,727,254	944,531,218	984,173,179	1,025,743,597	1,069,337,368	1,115,054,036	1,162,998,019
184										
185	**Transmission Expenses: (i)**									
186		Transmission of Electricity to Others (Wheeling)	21,428,602	21,807,889	22,193,888	22,586,720	22,986,505	23,393,366	23,807,429	24,228,820
187		Total Operations less Wheeling	8,887,762	9,065,517	9,246,828	9,431,764	9,620,400	9,812,808	10,009,064	10,209,245
188		Total Maintenance	4,375,673	4,432,557	4,490,180	4,548,552	4,607,683	4,667,583	4,728,262	4,789,729
189	**Total Transmission Expense**		34,692,037	35,305,963	35,930,896	36,567,037	37,214,588	37,873,757	38,544,754	39,227,795
190										
191	**Distribution Expense:**									
192		Total Operations	0	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0	0

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	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
195										
196	**Customer and Sales Expenses:**									
197		Total Customer Accounts	0	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	26,813,760	27,269,594	27,733,177	28,204,641	28,684,120	29,171,750	29,667,670	30,172,020
200		Customer Service and Information	0	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		26,813,760	27,269,594	27,733,177	28,204,641	28,684,120	29,171,750	29,667,670	30,172,020
203										
204	**Administration and General Expense:**									
205		**Operation**	0	0	0	0	0	0	0	0
206		Administration and General Salaries	15,766,943	16,204,289	16,652,746	17,112,572	17,584,032	18,067,398	18,562,950	19,070,978
207		Office Supplies & Expenses	2,756,282	2,832,736	2,911,133	2,991,517	3,073,935	3,158,434	3,245,063	3,333,874
208		(Less) Administration Expenses Transferred - Credit	34,587	35,547	36,530	37,539	38,573	39,634	40,721	41,835
209		Outside Services Employed	7,937,104	8,157,265	8,383,019	8,614,496	8,851,830	9,095,157	9,344,619	9,600,361
210		Property Insurance	968,154	988,437	1,008,884	1,029,483	1,050,222	1,071,089	1,092,071	1,113,153
211		Injuries and Damages	2,485,793	2,554,744	2,625,448	2,697,943	2,772,273	2,848,480	2,926,608	3,006,703
212		Employee Pensions & Benefits	738,919	759,416	780,433	801,983	824,078	846,731	869,955	893,763
213		Franchise Requirements	0	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0	0
220		**Maintenance**								
221		Maintenance of General Plant	5,958,924	6,084,038	6,210,194	6,337,325	6,465,358	6,594,221	6,723,836	6,854,122
222	**Total Administration and General Expenses**		36,577,532	37,545,378	38,535,325	39,547,779	40,583,154	41,641,876	42,724,381	43,831,120
223										
224	**Total Operations and Maintenance**		968,758,380	1,006,848,188	1,046,730,617	1,088,492,636	1,132,225,459	1,178,024,751	1,225,990,841	1,276,228,953

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	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
225										
226										
227	**Depreciation and Amortization:**									
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	649,287	649,287	649,287	649,287	649,287	649,287	649,287	649,287
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0
231		Steam Production Plant	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947	10,392,947
232		Nuclear Production Plant	0	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265	7,905,265
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0	0
235		Other Production Plant	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911	11,214,911
236		Transmission Plant (i)	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800	9,428,800
237		Distribution Plant	0	0	0	0	0	0	0	0
238		General Plant	1,269,240	1,267,531	1,265,821	1,264,112	1,262,404	1,260,699	1,258,998	1,257,304
239		Common Plant - Electric	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395	2,691,395
240		Common Plant - Electric	528,594	528,594	528,594	528,594	528,594	528,594	528,594	528,594
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		44,080,438	44,078,729	44,077,020	44,075,310	44,073,602	44,071,897	44,070,196	44,068,502
245										
246										
247	**Total Operating Expenses**		1,012,838,818	1,050,926,918	1,090,807,636	1,132,567,946	1,176,299,061	1,222,096,648	1,270,061,038	1,320,297,455
248	*(Total O&M - Total Depreciation & Amortization)*									

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
249										
250		*Schedule 3A Items: Taxes (Including Income Taxes)*								
251		**Account Description**								
252										
253										
254	**FEDERAL**									
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0	0
256		Employment Tax	0	0	0	0	0	0	0	0
257		Other Federal Taxes	0	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		0	0	0	0	0	0	0	0
259										
260	**STATE AND OTHER**									
261		Property	11,010,186	10,902,863	10,793,793	10,683,006	10,570,534	10,456,414	10,340,683	10,223,384
262		Unemployment	0	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		11,010,186	10,902,863	10,793,793	10,683,006	10,570,534	10,456,414	10,340,683	10,223,384
269										
270	**TOTAL TAXES**		11,010,186	10,902,863	10,793,793	10,683,006	10,570,534	10,456,414	10,340,683	10,223,384
271										
272										

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
273		Schedule 3B: Other Included Items								
274		Account Description								
275										
276										
277	Other Included Items:									
278		Regulatory Credits	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479	1,428,479
279		(Less) Regulatory Debits	947,939	947,939	947,939	947,939	947,939	947,939	947,939	947,939
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0	0
285	Total Other Included Items		480,540	480,540	480,540	480,540	480,540	480,540	480,540	480,540
286										
287	Sale for Resale:									
288		Sales for Resale	296,663,371	304,982,729	313,541,393	322,346,359	331,404,831	340,724,227	350,312,182	360,176,557
289	Total Sales for Resale		296,663,371	304,982,729	313,541,393	322,346,359	331,404,831	340,724,227	350,312,182	360,176,557
290										
291	Other Revenues:									
292		Forfeited Discounts	0	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0	0
294		Sales of Water and Water Power	381,238	381,238	381,238	381,238	381,238	381,238	381,238	381,238
295		Rent from Electric Property	728,503	717,085	705,620	694,114	682,576	671,013	659,431	647,839
296		Interdepartmental Rents	0	0	0	0	0	0	0	0
297		Other Electric Revenues	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501	33,685,501
298		Revenues from Transmission of Electricity of Others (i)	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474	9,176,474
299										
300	Total Other Revenues		43,971,717	43,960,298	43,948,833	43,937,328	43,925,790	43,914,226	43,902,645	43,891,053
301										
302	Total Other Included Items		341,115,627	349,423,568	357,970,766	366,764,227	375,811,161	385,118,993	394,695,366	404,548,150
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*									

TABLE A - AVISTA

	A	B	K	L	M	N	O	P	Q	R
1	Avista	Account Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
304										
305		*Schedule 4: Average System Cost*								
306										
307										
308										
309	**Total Operating Expenses**		1,012,838,818	1,050,926,918	1,090,807,636	1,132,567,946	1,176,299,061	1,222,096,648	1,270,061,038	1,320,297,455
310	*(From Schedule 3)*									
311										
312	**Federal Income Tax Adjusted Return on Rate Base**		107,883,347	107,945,690	108,008,698	108,072,374	108,136,722	108,201,746	108,267,452	108,333,846
313	*(From Schedule 2)*									
314										
315	**State and Other Taxes**		11,010,186	10,902,863	10,793,793	10,683,006	10,570,534	10,456,414	10,340,683	10,223,384
316	*(From Schedule 3a)*									
317										
318	**Total Other Included Items**		341,115,627	349,423,568	357,970,766	366,764,227	375,811,161	385,118,993	394,695,366	404,548,150
319	*(From Schedule 3b)*									
320										
321	**Total Cost**		790,616,723	820,351,903	851,639,362	884,559,100	919,195,157	955,635,815	993,973,806	1,034,306,535
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Tot*									
323										
324										
325										
326	**Contract System Cost**									
327	Production and Transmission		790,616,723	820,351,903	851,639,362	884,559,100	919,195,157	955,635,815	993,973,806	1,034,306,535
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0	0	0
329	**Total Contract System Cost**		**790,616,723**	**820,351,903**	**851,639,362**	**884,559,100**	**919,195,157**	**955,635,815**	**993,973,806**	**1,034,306,535**
330										
331	**Contract System Load (MWh)**									
332	Total Retail Load		11,147,487	11,341,158	11,538,194	11,738,653	11,942,594	12,150,079	12,361,169	12,575,925
333	(Less) New Large Single Load		0	0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		11,147,487	11,341,158	11,538,194	11,738,653	11,942,594	12,150,079	12,361,169	12,575,925
335	Distribution Loss (f)		532,422	541,672	551,082	560,657	570,397	580,307	590,389	600,646
336	**Total Contract System Load**		**11,679,909**	**11,882,830**	**12,089,276**	**12,299,309**	**12,512,992**	**12,730,386**	**12,951,557**	**13,176,571**
337										
338	**Average System Cost $/MWh**		**67.69**	**69.04**	**70.45**	**71.92**	**73.46**	**75.07**	**76.75**	**78.50**

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
2	Intangible Plant:					
3		Intangible Plant - Organization	0	0	0	0
4		Intangible Plant - Franchises and Consents	44,046,645	44,046,645	44,046,645	44,046,645
5		Intangible Plant - Miscellaneous	3,168,477	3,168,477	3,168,477	3,168,477
6	Total Intangible Plant		47,215,121	47,215,121	47,215,121	47,215,121
7						
8	Production Plant:					
9		Steam Production	384,834,489	384,834,489	384,834,489	384,834,489
10		Nuclear Production	0	0	0	0
11		Hydraulic Production	399,556,294	399,556,294	399,556,294	399,556,294
12		Other Production	276,104,361	276,104,361	276,104,361	276,104,361
13	Total Production Plant		1,060,495,144	1,060,495,144	1,060,495,144	1,060,495,144
14						
15	Transmission Plant: (i)					
16		Transmission Plant	471,685,817	471,685,817	471,685,817	471,685,817
17	Total Transmission Plant		471,685,817	471,685,817	471,685,817	471,685,817
18						
19	Distribution Plant:					
20		Distribution Plant				
21	Total Distribution Plant		0	0	0	0
22						
23	General Plant:					
24		Land and Land Rights	74,790	74,790	74,790	74,790
25		Structures and Improvements	2,058,943	2,058,943	2,058,943	2,058,943
26		Furniture and Equipment	693,344	699,246	705,365	711,709
27		Transportation Equipment	3,205,022	3,185,007	3,165,014	3,145,055
28		Stores Equipment	230,019	230,019	230,019	230,019
29		Tools and Garage Equipment	2,072,522	2,072,522	2,072,522	2,072,522
30		Laboratory Equipment	880,319	880,319	880,319	880,319
31		Power Operated Equipment	7,079,409	7,035,200	6,991,038	6,946,951
32		Communication Equipment	23,454,038	23,454,038	23,454,038	23,454,038
33		Miscellaneous Equipment	5,308	5,308	5,308	5,308
34		Other Tangible Property	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0
36			0	0	0	0
37	Total General Plant		39,753,712	39,695,392	39,637,355	39,579,652
38						
39	Total Electric Plant In-Service		1,619,149,795	1,619,091,474	1,619,033,438	1,618,975,734
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution -*					
41						

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
42	LESS:					
43	Depreciation Reserve					
44		Steam Production Plant	285,844,678	285,844,678	285,844,678	285,844,678
45		Nuclear Production Plant	0	0	0	0
46		Hydraulic Production Plant	127,653,219	127,653,219	127,653,219	127,653,219
47		Other Production Plant	96,306,902	96,306,902	96,306,902	96,306,902
48		Transmission Plant (i)	239,526,439	239,526,439	239,526,439	239,526,439
49		Distribution Plant	0	0	0	0
50		General Plant	21,477,579	21,187,707	20,895,756	20,601,879
51		Amortization of Intangible Plant - Account 301	0	0	0	0
52		Amortization of Intangible Plant - Account 302	6,187,561	6,187,561	6,187,561	6,187,561
53		Amortization of Intangible Plant - Account 303	1,080,723	1,080,723	1,080,723	1,080,723
54		Mining Plant Depreciation	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0
57		Leasehold Improvements	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	28,830,472	28,830,472	28,830,472	28,830,472
59		Amortization of Other Utility Plant (a)	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0
61						
62	Depreciation and Amortization Reserve (Other)		0	0	0	0
63						
64	Total Depreciation and Amortization Reserve		806,907,573	806,617,700	806,325,749	806,031,873
65						
66	Total Net Plant		812,242,222	812,473,774	812,707,688	812,943,861
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*					

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
68						
69	Assets and Other Debits (Comparative Balance Sheet)					
70						
71	Cash Working Capital (f)		32,663,396	33,118,523	33,582,268	34,054,793
72						
73	Utility Plant					
74		(Utility Plant) Held For Future Use	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0
76		Nuclear Fuel	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0
78		Common Plant	57,797,151	57,797,151	57,797,151	57,797,151
79		Acquisition Adjustments (Electric)	0	0	0	0
80		Total	57,797,151	57,797,151	57,797,151	57,797,151
81						
82						
83		Investment in Associated Companies	0	0	0	0
84		Other Investment	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0
87		Total	0	0	0	0
88						
89						
90		Fuel Stock	5,073,378	5,159,625	5,247,339	5,336,543
91		Fuel Stock Expenses Undistributed	0	0	0	0
92		Plant Materials and Operating Supplies	12,576,658	12,645,070	12,710,147	12,771,791
93		Merchandise (Major Only)	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0
97		Stores Expense Undistributed	8,777	8,825	8,870	8,913
98		Prepayments	4,945,660	4,886,079	4,825,808	4,764,875
99		Derivative Instrument Assets	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0
103		Total	22,604,473	22,699,600	22,792,164	22,882,123

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
104						
105						
106		Unamortized Debt Expenses	7,848,003	7,754,572	7,660,036	7,564,438
107		Extraordinary Property Losses	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0
109		Other Regulatory Assets	39,557,780	39,557,780	39,557,780	39,557,780
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0
113		Clearing Accounts	0	0	0	0
114		Temporary Facilities	0	0	0	0
115		Miscellaneous Deferred Debits	16,755,603	16,755,603	16,755,603	16,755,603
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0
118		Unamortized Loss on Reacquired Debt	7,580,266	7,490,022	7,398,712	7,306,375
119		Accumulated Deferred Income Taxes	0	0	0	0
120		**Total**	71,741,651	71,557,977	71,372,131	71,184,197
121						
122	**Total Assets and Other Debits**		184,806,671	185,173,250	185,543,714	185,918,263

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
123						
124	**Liabilities and Other Credits (Comparative Balance Sheet)**					
125		**CURRENT AND ACCRUED LIABILITIES**				
126		Derivative Instrument Liabilities	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilitie***	0	0	0	0
130		**Total**	0	0	0	0
131		**DEFERRED CREDITS**				
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hed	0	0	0	0
134		Customer Advances for Construction	0	0	0	0
135		Other Deferred Credits	9,196,084	9,196,084	9,196,084	9,196,084
136		Other Regulatory Liabilities	1,846,032	1,846,032	1,846,032	1,846,032
137		Accumulated Deferred Investment Tax Credits	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0
139		Unamortized Gain on Reacquired Debt	1,475,247	1,457,685	1,439,914	1,421,944
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0
143		**Total**	12,517,364	12,499,801	12,482,030	12,464,060
144						
145	**Total Liabilities and Other Credits**		12,517,364	12,499,801	12,482,030	12,464,060
146						
147						
148	**Total Rate Base**		984,531,529	985,147,223	985,769,372	986,398,064
149	*(Total Net Plant + Debits - Credits)*					
150						
151						
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.01%	11.01%	11.01%	11.01%
153						
154	**Federal Income Tax Adjusted Return on Rate Base**		108,400,934	108,468,724	108,537,226	108,606,447

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
155						
156						
157		*Schedule 3: Expenses*				
158		**Account Description**				
159						
160						
161	**Power Production Expenses:**					
162		**Steam Power Generation**				
163		Steam Power - Fuel	26,416,390	26,865,468	27,322,181	27,786,658
164		Steam Power - Operations (Excluding 501 - Fuel)	10,212,945	10,427,416	10,646,392	10,869,966
165		Steam Power - Maintenance	13,665,188	13,856,501	14,050,492	14,247,199
166		**Nuclear Power Generation**				
167		Nuclear - Fuel	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0
170		**Hydraulic Power Generation**				
171		Hydraulic - Operation	28,913,218	29,404,743	29,904,623	30,413,002
172		Hydraulic - Maintenance	6,503,200	6,568,232	6,633,914	6,700,253
173		**Other Power Generation**				
174		Other Power - Fuel	272,428,597	280,601,455	289,019,498	297,690,083
175		Other Power - Operations (Excluding 547 - Fuel)	13,243,332	13,508,198	13,778,362	14,053,929
176		Other Power - Maintenance	3,471,538	3,499,310	3,527,305	3,555,523
177		**Other Power Supply Expenses**				
178		Purchased Power (Excluding REP Reversal)	768,697,291	811,552,947	856,706,330	904,275,978
179		System Control and Load Dispatching	528,673	528,673	528,673	528,673
180		Other Expenses	69,198,479	69,198,479	69,198,479	69,198,479
181		BPA REP Reversal	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0
183	**Total Production Expense**		1,213,278,850	1,266,011,422	1,321,316,250	1,379,319,745
184						
185	**Transmission Expenses: (i)**					
186		Transmission of Electricity to Others (Wheeling)	24,657,670	25,094,111	25,538,277	25,990,304
187		Total Operations less Wheeling	10,413,430	10,621,699	10,834,133	11,050,815
188		Total Maintenance	4,851,996	4,915,072	4,978,968	5,043,694
189	**Total Transmission Expense**		39,923,096	40,630,881	41,351,377	42,084,814
190						
191	**Distribution Expense:**					
192		Total Operations	0	0	0	0
193		Total Maintenance	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
195						
196	**Customer and Sales Expenses:**					
197		Total Customer Accounts	0	0	0	0
198		Customer Service and Information	0	0	0	0
199		Customer assistance expenses (Major only)	30,684,945	31,206,589	31,737,101	32,276,631
200		Customer Service and Information	0	0	0	0
201		Total Sales Expense	0	0	0	0
202	**Total Customer and Sales Expenses**		30,684,945	31,206,589	31,737,101	32,276,631
203						
204	**Administration and General Expense:**					
205		**Operation**	0	0	0	0
206		Administration and General Salaries	19,591,779	20,125,659	20,672,934	21,233,932
207		Office Supplies & Expenses	3,424,917	3,518,247	3,613,918	3,711,988
208		(Less) Administration Expenses Transferred - Credit	42,978	44,149	45,349	46,580
209		Outside Services Employed	9,862,533	10,131,289	10,406,788	10,689,195
210		Property Insurance	1,134,322	1,155,563	1,176,862	1,198,202
211		Injuries and Damages	3,088,811	3,172,982	3,259,265	3,347,711
212		Employee Pensions & Benefits	918,171	943,191	968,839	995,131
213		Franchise Requirements	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0
216		General Advertising Expenses	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0
218		Rents	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0
220		**Maintenance**				
221		Maintenance of General Plant	6,984,997	7,116,377	7,248,172	7,380,294
222	**Total Administration and General Expenses**		44,962,553	46,119,159	47,301,429	48,509,873
223						
224	**Total Operations and Maintenance**		1,328,849,444	1,383,968,051	1,441,706,157	1,502,191,063

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
225						
226						
227	Depreciation and Amortization:					
228		Amortization of Intangible Plant - Account 301	0	0	0	0
229		Amortization of Intangible Plant - Account 302	649,287	649,287	649,287	649,287
230		Amortization of Intangible Plant - Account 303	0	0	0	0
231		Steam Production Plant	10,392,947	10,392,947	10,392,947	10,392,947
232		Nuclear Production Plant	0	0	0	0
233		Hydraulic Production Plant - Conventional	7,905,265	7,905,265	7,905,265	7,905,265
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0
235		Other Production Plant	11,214,911	11,214,911	11,214,911	11,214,911
236		Transmission Plant (i)	9,428,800	9,428,800	9,428,800	9,428,800
237		Distribution Plant	0	0	0	0
238		General Plant	1,255,616	1,253,938	1,252,270	1,250,614
239		Common Plant - Electric	2,691,395	2,691,395	2,691,395	2,691,395
240		Common Plant - Electric	528,594	528,594	528,594	528,594
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0
244	Total Depreciation and Amortization		44,066,815	44,065,136	44,063,469	44,061,813
245						
246						
247	Total Operating Expenses		1,372,916,258	1,428,033,187	1,485,769,625	1,546,252,875
248	*(Total O&M - Total Depreciation & Amortization)*					

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
249						
250		*Schedule 3A Items: Taxes (Including Income Taxes)*				
251		**Account Description**				
252						
253						
254	**FEDERAL**					
255		Income Tax (Included on Schedule 2)	0	0	0	0
256		Employment Tax	0	0	0	0
257		Other Federal Taxes	0	0	0	0
258	**TOTAL FEDERAL**		0	0	0	0
259						
260	**STATE AND OTHER**					
261		Property	10,104,563	9,984,267	9,862,550	9,739,464
262		Unemployment	0	0	0	0
263		State Income, B&O, et.	0	0	0	0
264		Franchise Fees	0	0	0	0
265		Regulatory Commission	0	0	0	0
266		City/Municipal	0	0	0	0
267		Other	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		10,104,563	9,984,267	9,862,550	9,739,464
269						
270	**TOTAL TAXES**		10,104,563	9,984,267	9,862,550	9,739,464
271						
272						

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
273		Schedule 3B: Other Included Items				
274		Account Description				
275						
276						
277	Other Included Items:					
278		Regulatory Credits	1,428,479	1,428,479	1,428,479	1,428,479
279		(Less) Regulatory Debits	947,939	947,939	947,939	947,939
280		Gain from Disposition of Utility Plant	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0
285	Total Other Included Items		480,540	480,540	480,540	480,540
286						
287	Sale for Resale:					
288		Sales for Resale	370,325,448	380,767,187	391,510,354	402,563,783
289	Total Sales for Resale		370,325,448	380,767,187	391,510,354	402,563,783
290						
291	Other Revenues:					
292		Forfeited Discounts	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0
294		Sales of Water and Water Power	381,238	381,238	381,238	381,238
295		Rent from Electric Property	636,245	624,654	613,076	601,518
296		Interdepartmental Rents	0	0	0	0
297		Other Electric Revenues	33,685,501	33,685,501	33,685,501	33,685,501
298		Revenues from Transmission of Electricity of Others (i)	9,176,474	9,176,474	9,176,474	9,176,474
299						
300	Total Other Revenues		43,879,458	43,867,868	43,856,290	43,844,731
301						
302	Total Other Included Items		414,685,446	425,115,595	435,847,184	446,889,054
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*					

TABLE A - AVISTA

	A	B	S	T	U	V
1	Avista	Account Description	FY 2029	FY 2030	FY 2031	FY 2032
304						
305		*Schedule 4: Average System Cost*				
306						
307						
308						
309	**Total Operating Expenses**		1,372,916,258	1,428,033,187	1,485,769,625	1,546,252,875
310	*(From Schedule 3)*					
311						
312	**Federal Income Tax Adjusted Return on Rate Base**		108,400,934	108,468,724	108,537,226	108,606,447
313	*(From Schedule 2)*					
314						
315	**State and Other Taxes**		10,104,563	9,984,267	9,862,550	9,739,464
316	*(From Schedule 3a)*					
317						
318	**Total Other Included Items**		414,685,446	425,115,595	435,847,184	446,889,054
319	*(From Schedule 3b)*					
320						
321	**Total Cost**		1,076,736,309	1,121,370,584	1,168,322,217	1,217,709,733
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Tot*					
323						
324						
325						
326	**Contract System Cost**					
327	Production and Transmission		1,076,736,309	1,121,370,584	1,168,322,217	1,217,709,733
328	(Less) New Large Single Load Costs (d)		0	0	0	0
329	**Total Contract System Cost**		**1,076,736,309**	**1,121,370,584**	**1,168,322,217**	**1,217,709,733**
330						
331	**Contract System Load (MWh)**					
332	Total Retail Load		12,794,413	13,016,697	13,242,843	13,472,917
333	(Less) New Large Single Load		0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		12,794,413	13,016,697	13,242,843	13,472,917
335	Distribution Loss (f)		611,081	621,698	632,499	643,488
336	**Total Contract System Load**		**13,405,495**	**13,638,395**	**13,875,342**	**14,116,405**
337						
338	**Average System Cost $/MWh**		**80.32**	**82.22**	**84.20**	**86.26**

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
2	Intangible Plant:										
3		Intangible Plant - Organization	0	0	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	335	328	328	328	328	324	321	318	315
5		Intangible Plant - Miscellaneous	0	0	0	0	0	0	0	0	0
6	**Total Intangible Plant**		335	328	328	328	328	324	321	318	315
7											
8	Production Plant:										
9		Steam Production	0	0	0	0	0	0	0	0	0
10		Nuclear Production	0	0	0	0	0	0	0	0	0
11		Hydraulic Production	0	0	0	0	0	0	0	0	0
12		Other Production	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728
13	**Total Production Plant**		207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728
14											
15	Transmission Plant: (i)										
16		Transmission Plant	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187
17	**Total Transmission Plant**		25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187
18											
19	Distribution Plant:										
20		Distribution Plant									
21	**Total Distribution Plant**		0	0	0	0	0	0	0	0	0
22											
23	General Plant:										
24		Land and Land Rights	145,590	145,590	145,590	145,590	145,590	145,590	145,590	145,590	145,590
25		Structures and Improvements	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299
26		Furniture and Equipment	2,554,778	2,554,778	2,554,778	2,554,778	2,555,304	2,558,153	2,561,057	2,564,305	2,567,030
27		Transportation Equipment	417,301	417,301	417,301	417,301	417,035	415,613	414,201	412,665	411,411
28		Stores Equipment	100,078	100,078	100,078	100,078	100,078	100,078	100,078	100,078	100,078
29		Tools and Garage Equipment	478,033	478,033	478,033	478,033	478,033	478,033	478,033	478,033	478,033
30		Laboratory Equipment	112,653	112,653	112,653	112,653	112,653	112,653	112,653	112,653	112,653
31		Power Operated Equipment	5,015	5,015	5,015	5,015	5,012	4,994	4,977	4,959	4,944
32		Communication Equipment	783,731	783,731	783,731	783,731	783,731	783,731	783,731	783,731	783,731
33		Miscellaneous Equipment	224,356	224,356	224,356	224,356	224,356	224,356	224,356	224,356	224,356
34		Other Tangible Property	113,464	113,464	113,464	113,464	113,464	113,464	113,464	113,464	113,464
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0	0	0
36				0	0	0	0	0	0	0	0
37	**Total General Plant**		11,175,297	11,175,297	11,175,297	11,175,297	11,175,553	11,176,963	11,178,439	11,180,133	11,181,588
38											
39	**Total Electric Plant In-Service**		244,024,547	244,024,540	244,024,540	244,024,540	244,024,796	244,026,203	244,027,675	244,029,365	244,030,818
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*										
41											

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
42	**LESS:**										
43	**Depreciation Reserve**										
44		Steam Production Plant	0	0	0	0	0	0	0	0	0
45		Nuclear Production Plant	0	0	0	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0	0	0	0
47		Other Production Plant	107,970,767	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222
48		Transmission Plant (i)	12,015,752	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350
49		Distribution Plant	0	0	0	0	0	0	0	0	0
50		General Plant	10,706,915	11,175,297	11,175,297	11,175,297	11,155,486	11,049,327	10,943,273	10,827,109	10,731,583
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0	0
54		Mining Plant Depreciation	0	0	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0	0	0
61											
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0	0	0
63											
64	**Total Depreciation and Amortization Reserve**		130,693,435	138,787,870	138,787,870	138,787,870	138,768,059	138,661,899	138,555,846	138,439,682	138,344,155
65											
66	**Total Net Plant**		113,331,112	105,236,671	105,236,671	105,236,671	105,256,737	105,364,304	105,471,830	105,589,683	105,686,663
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*										

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
68											
69	Assets and Other Debits (Comparative Balance Sheet)										
70											
71	Cash Working Capital (f)		3,496,284	3,599,479	3,675,474	3,745,589	3,814,223	3,880,974	3,948,935	4,017,727	4,088,577
72											
73	Utility Plant										
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0	0
80		Total	0	0	0	0	0	0	0	0	0
81											
82											
83		Investment in Associated Companies	0	0	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0	0	0
88											
89											
90		Fuel Stock	0	0	0	0	0	0	0	0	0
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	855,549	876,091	891,335	906,599	920,650	927,912	935,149	941,456	949,543
93		Merchandise (Major Only)	0	0	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,314	1,346	1,369	1,393	1,414	1,425	1,437	1,446	1,459
98		Prepayments	571,980	571,980	571,980	571,980	570,952	565,448	559,947	553,919	548,960
99		Derivative Instrument Assets	0	0	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0	0
103		Total	1,428,842	1,449,417	1,464,684	1,479,972	1,493,017	1,494,785	1,496,532	1,496,821	1,499,962

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
104											
105											
106		Unamortized Debt Expenses	1,133,233	1,133,233	1,133,233	1,133,233	1,131,229	1,120,483	1,109,741	1,097,967	1,088,280
107		Extraordinary Property Losses	0	0	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charg	0	0	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditur	0	0	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	1,883,574	1,883,574	1,883,574	1,883,574	1,880,242	1,862,380	1,844,526	1,824,957	1,808,855
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0
120		**Total**	31,764,282	31,764,282	31,764,282	31,764,282	31,758,946	31,730,338	31,701,742	31,670,399	31,644,610
121											
122	**Total Assets and Other Debits**		36,689,408	36,813,178	36,904,440	36,989,843	37,066,186	37,106,098	37,147,209	37,184,947	37,233,148

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
123											
124	**Liabilities and Other Credits (Comparative Balance Sheet)**										
125		**CURRENT AND ACCRUED LIABILITIES**									
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**									
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	0	0	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0	0	0
143		**Total**	0	0	0	0	0	0	0	0	0
144											
145	**Total Liabilities and Other Credits**		0	0	0	0	0	0	0	0	0
146											
147											
148	**Total Rate Base**		150,020,521	142,049,848	142,141,111	142,226,514	142,322,923	142,470,401	142,619,039	142,774,630	142,919,810
149	*(Total Net Plant + Debits - Credits)*										
150											
151											
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
153											
154	**Federal Income Tax Adjusted Return on Rate Base**		7,238,172	6,853,604	6,858,007	6,862,128	6,866,779	6,873,895	6,881,066	6,888,573	6,895,578

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
155											
156											
157		*Schedule 3: Expenses*									
158		**Account Description**									
159											
160											
161	**Power Production Expenses:**										
162		**Steam Power Generation**									
163		Steam Power - Fuel	0	0	0	0	0	0	0	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0	0	0	0	0	0	0	0
165		Steam Power - Maintenance	0	0	0	0	0	0	0	0	0
166		**Nuclear Power Generation**									
167		Nuclear - Fuel	0	0	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**									
171		Hydraulic - Operation	0	0	0	0	0	0	0	0	0
172		Hydraulic - Maintenance	0	0	0	0	0	0	0	0	0
173		**Other Power Generation**									
174		Other Power - Fuel	140,904,235	158,277,791	163,259,235	170,187,173	176,074,309	183,229,703	188,726,594	194,388,392	200,220,043
175		Other Power - Operations (Excluding 547 - Fuel)	4,715,196	4,937,903	5,094,606	5,204,138	5,308,221	5,414,385	5,522,673	5,633,126	5,745,789
176		Other Power - Maintenance	1,161,764	1,200,625	1,232,441	1,263,236	1,280,914	1,291,161	1,301,491	1,311,903	1,322,398
177		**Other Power Supply Expenses**									
178		Purchased Power (Excluding REP Reversal)	103,004,281	110,863,607	113,485,146	124,636,200	128,359,414	140,825,043	145,810,670	152,983,546	156,592,543
179		System Control and Load Dispatching	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173
180		Other Expenses	0	0	0	0	0	0	0	0	0
181		BPA REP Reversal	0	0	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0	0	0
183	**Total Production Expense**		250,998,648	276,493,099	284,284,601	302,503,919	312,236,031	331,973,465	342,574,600	355,530,139	365,093,945
184											
185	**Transmission Expenses: (i)**										
186		Transmission of Electricity to Others (Wheeling)	17,787,509	18,214,607	18,531,541	18,848,894	19,175,451	19,514,856	19,860,269	20,211,796	20,569,545
187		Total Operations less Wheeling	2,768	2,876	2,953	3,015	3,075	3,137	3,199	3,263	3,329
188		Total Maintenance	2,225	2,300	2,356	2,415	2,458	2,490	2,522	2,555	2,588
189	**Total Transmission Expense**		17,792,502	18,219,783	18,536,851	18,854,324	19,180,983	19,520,482	19,865,990	20,217,614	20,575,461
190											
191	**Distribution Expense:**										
192		Total Operations	0	0	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0	0	0

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
195											
196	**Customer and Sales Expenses:**										
197		Total Customer Accounts	0	0	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0	0	0
203											
204	**Administration and General Expense:**										
205		**Operation**		0	0	0	0	0	0	0	0
206		Administration and General Salaries	1,870,681	1,953,508	2,015,532	2,078,013	2,139,024	2,186,507	2,234,891	2,282,259	2,334,424
207		Office Supplies & Expenses	830,757	867,540	895,084	922,831	949,926	971,013	992,500	1,013,536	1,036,702
208		(Less) Administration Expenses Transferred - Credit	138,071	144,184	148,762	153,374	157,877	161,381	164,953	168,449	172,299
209		Outside Services Employed	211,658	221,029	228,047	235,117	242,020	247,392	252,867	258,226	264,128
210		Property Insurance	243,527	254,309	262,383	270,517	278,410	284,314	290,317	296,142	302,628
211		Injuries and Damages	21,954	22,926	23,654	24,387	25,103	25,660	26,228	26,784	27,396
212		Employee Pensions & Benefits	47,130	49,216	50,779	52,353	53,890	55,086	56,305	57,499	58,813
213		Franchise Requirements	0	0	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0	0	0
220		**Maintenance**	0								
221		Maintenance of General Plant	0	0	0	0	0	0	0	0	0
222	**Total Administration and General Expenses**		3,087,635	3,224,344	3,326,717	3,429,845	3,530,497	3,608,592	3,688,157	3,765,997	3,851,793
223											
224	**Total Operations and Maintenance**		271,878,785	297,937,226	306,148,169	324,788,088	334,947,511	355,102,540	366,128,747	379,513,750	389,521,199

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
225											
226											
227	**Depreciation and Amortization:**										
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0	0
231		Steam Production Plant	0	0	0	0	0	0	0	0	0
232		Nuclear Production Plant	0	0	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0	0	0
235		Other Production Plant	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455
236		Transmission Plant (i)	729,598	729,598	729,598	729,598	729,598	729,598	729,598	729,598	729,598
237		Distribution Plant	0	0	0	0	0	0	0	0	0
238		General Plant	556,887	0	0	0	2,000	12,721	23,438	35,184	44,849
239		Common Plant - Electric	0	0	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	554,445	554,445	554,445	554,445	554,445	554,445	554,445	554,445	554,445
243		Amortization of Plant Acquisition Adjustments (Electri	0	0	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		8,737,385	8,180,498	8,180,498	8,180,498	8,182,498	8,193,219	8,203,935	8,215,682	8,225,347
245											
246											
247	**Total Operating Expenses**		280,616,169	306,117,724	314,328,667	332,968,586	343,130,009	363,295,758	374,332,683	387,729,432	397,746,546
248	*(Total O&M - Total Depreciation & Amortization)*										

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
249											
250	*Schedule 3A Items: Taxes (Including Income Taxes)*										
251		Account Description									
252											
253											
254	FEDERAL										
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0	0	0
256		Employment Tax	0	0	0	0	0	0	0	0	0
257		Other Federal Taxes	0	0	0	0	0	0	0	0	0
258	TOTAL FEDERAL		0	0	0	0	0	0	0	0	0
259											
260	STATE AND OTHER										
261		Property	1,883,874	1,883,874	1,883,874	1,883,874	1,880,541	1,862,677	1,844,820	1,825,248	1,809,143
262		Unemployment	0	0	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0	0	0
268	TOTAL STATE AND OTHER TAXES		1,883,874	1,883,874	1,883,874	1,883,874	1,880,541	1,862,677	1,844,820	1,825,248	1,809,143
269											
270	TOTAL TAXES		1,883,874	1,883,874	1,883,874	1,883,874	1,880,541	1,862,677	1,844,820	1,825,248	1,809,143
271											
272											

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
273		*Schedule 3B: Other Included Items*									
274		Account Description									
275											
276											
277	Other Included Items:										
278		Regulatory Credits	0	0	0	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0	0	0
285	Total Other Included Items		0	0	0	0	0	0	0	0	0
286											
287	Sale for Resale:										
288		Sales for Resale	12,272,562	13,692,808	14,520,569	14,795,603	15,320,481	15,780,095	16,253,498	16,741,103	17,243,336
289	Total Sales for Resale		12,272,562	13,692,808	14,520,569	14,795,603	15,320,481	15,780,095	16,253,498	16,741,103	17,243,336
290											
291	Other Revenues:										
292		Forfeited Discounts	0	0	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0	0	0
295		Rent from Electric Property	32,577	32,577	32,577	32,577	32,498	32,075	31,655	31,198	30,825
296		Interdepartmental Rents	0	0	0	0	0	0	0	0	0
297		Other Electric Revenues	0	0	0	0	0	0	0	0	0
298		Revenues from Transmission of Electricity of Others (i)	0	0	0	0	0	0	0	0	0
299											
300	Total Other Revenues		32,577	32,577	32,577	32,577	32,498	32,075	31,655	31,198	30,825
301											
302	Total Other Included Items		12,305,139	13,725,385	14,553,146	14,828,180	15,352,979	15,812,170	16,285,153	16,772,301	17,274,161
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*										

TABLE B - CLARK

	A	B	C	D	E	F	G	H	I	J	K
1	Clark	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
304											
305		*Schedule 4: Average System Cost*									
306											
307											
308											
309	Total Operating Expenses		280,616,169	306,117,724	314,328,667	332,968,586	343,130,009	363,295,758	374,332,683	387,729,432	397,746,546
310	*(From Schedule 3)*										
311											
312	Federal Income Tax Adjusted Return on Rate Base		7,238,172	6,853,604	6,858,007	6,862,128	6,866,779	6,873,895	6,881,066	6,888,573	6,895,578
313	*(From Schedule 2)*										
314											
315	State and Other Taxes		1,883,874	1,883,874	1,883,874	1,883,874	1,880,541	1,862,677	1,844,820	1,825,248	1,809,143
316	*(From Schedule 3a)*										
317											
318	Total Other Included Items		12,305,139	13,725,385	14,553,146	14,828,180	15,352,979	15,812,170	16,285,153	16,772,301	17,274,161
319	*(From Schedule 3b)*										
320											
321	Total Cost		277,433,076	301,129,817	308,517,402	326,886,408	336,524,350	356,220,160	366,773,415	379,670,951	389,177,106
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*										
323											
324											
325											
326	**Contract System Cost**										
327	Production and Transmission		277,433,076	301,129,817	308,517,402	326,886,408	336,524,350	356,220,160	366,773,415	379,670,951	389,177,106
328	(Less) Above RHWM Costs			0	0	0	5,638,525	11,952,766	18,482,534	21,335,083	24,321,794
329	**Total Contract System Cost**		**277,433,076**	**301,129,817**	**308,517,402**	**326,886,408**	**330,885,825**	**344,267,394**	**348,290,881**	**358,335,869**	**364,855,312**
330											
331	**Contract System Load (MWh)**										
332	Total Retail Load		4,496,160	4,524,459	4,560,574	4,620,088	4,669,171	4,723,470	4,777,769	4,837,371	4,886,450
333	(Less) Above RHWM Load		0	0	0	0	52,122	108,624	165,126	213,978	278,218
334	Total Retail Load (Net of NLSL) (d)		4,496,160	4,524,459	4,560,574	4,620,088	4,617,049	4,614,846	4,612,643	4,623,392	4,608,232
335	Distribution Loss (f)		182,454	183,603	185,068	187,483	189,475	191,678	193,882	196,301	198,292
336	**Total Contract System Load**		**4,678,614**	**4,708,062**	**4,745,642**	**4,807,571**	**4,806,524**	**4,806,524**	**4,806,524**	**4,819,693**	**4,806,524**
337											
338	**Average System Cost $/MWh**		**59.30**	**63.96**	**65.01**	**67.99**	**68.84**	**71.63**	**72.46**	**74.35**	**75.91**

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2	Intangible Plant:										
3		Intangible Plant - Organization	0	0	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	312	309	305	302	299	296	293	290	287
5		Intangible Plant - Miscellaneous	0	0	0	0	0	0	0	0	0
6	Total Intangible Plant		312	309	305	302	299	296	293	290	287
7											
8	Production Plant:										
9		Steam Production	0	0	0	0	0	0	0	0	0
10		Nuclear Production	0	0	0	0	0	0	0	0	0
11		Hydraulic Production	0	0	0	0	0	0	0	0	0
12		Other Production	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728
13	Total Production Plant		207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728	207,580,728
14											
15	Transmission Plant: (i)										
16		Transmission Plant	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187
17	Total Transmission Plant		25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187	25,268,187
18											
19	Distribution Plant:										
20		Distribution Plant									
21	Total Distribution Plant		0	0	0	0	0	0	0	0	0
22											
23	General Plant:										
24		Land and Land Rights	145,590	145,590	145,590	145,590	145,590	145,590	145,590	145,590	145,590
25		Structures and Improvements	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299	6,240,299
26		Furniture and Equipment	2,570,103	2,573,234	2,576,731	2,579,674	2,582,987	2,586,362	2,590,133	2,593,306	2,596,878
27		Transportation Equipment	410,031	408,663	407,178	405,961	404,627	403,304	401,869	400,694	399,406
28		Stores Equipment	100,078	100,078	100,078	100,078	100,078	100,078	100,078	100,078	100,078
29		Tools and Garage Equipment	478,033	478,033	478,033	478,033	478,033	478,033	478,033	478,033	478,033
30		Laboratory Equipment	112,653	112,653	112,653	112,653	112,653	112,653	112,653	112,653	112,653
31		Power Operated Equipment	4,927	4,911	4,893	4,878	4,862	4,847	4,829	4,815	4,800
32		Communication Equipment	783,731	783,731	783,731	783,731	783,731	783,731	783,731	783,731	783,731
33		Miscellaneous Equipment	224,356	224,356	224,356	224,356	224,356	224,356	224,356	224,356	224,356
34		Other Tangible Property	113,464	113,464	113,464	113,464	113,464	113,464	113,464	113,464	113,464
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0	0	0
36			0	0	0	0	0	0	0	0	0
37	Total General Plant		11,183,265	11,185,011	11,187,005	11,188,717	11,190,679	11,192,716	11,195,034	11,197,018	11,199,286
38											
39	Total Electric Plant In-Service		244,032,492	244,034,235	244,036,225	244,037,934	244,039,894	244,041,927	244,044,242	244,046,223	244,048,488
40	*(Total Intangible + Total Production + Total Transmission + Total Distribi*										
41											

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
42	**LESS:**										
43	**Depreciation Reserve**										
44		Steam Production Plant	0	0	0	0	0	0	0	0	0
45		Nuclear Production Plant	0	0	0	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0	0	0	0
47		Other Production Plant	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222	114,867,222
48		Transmission Plant (i)	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350	12,745,350
49		Distribution Plant	0	0	0	0	0	0	0	0	0
50		General Plant	10,625,954	10,520,503	10,405,237	10,310,231	10,205,420	10,100,857	9,986,635	9,892,571	9,788,856
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0	0
54		Mining Plant Depreciation	0	0	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0	0	0
61											
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0	0	0
63											
64	**Total Depreciation and Amortization Reserve**		138,238,527	138,133,076	138,017,809	137,922,804	137,817,992	137,713,430	137,599,208	137,505,143	137,401,428
65											
66	**Total Net Plant**		105,793,965	105,901,159	106,018,416	106,115,131	106,221,901	106,328,498	106,445,034	106,541,080	106,647,060
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*										

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
68											
69	Assets and Other Debits (Comparative Balance Sheet)										
70											
71	Cash Working Capital (f)		4,160,300	4,233,322	4,307,220	4,383,356	4,460,414	4,538,866	4,618,238	4,700,053	4,782,837
72											
73	Utility Plant										
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0	0	0
80		Total	0	0	0	0	0	0	0	0	0
81											
82											
83		Investment in Associated Companies	0	0	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0	0	0
88											
89											
90		Fuel Stock	0	0	0	0	0	0	0	0	0
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	956,695	963,815	969,955	977,961	984,980	991,963	997,899	1,005,818	1,012,684
93		Merchandise (Major Only)	0	0	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,470	1,481	1,490	1,502	1,513	1,524	1,533	1,545	1,556
98		Prepayments	543,475	537,998	532,009	527,070	521,621	516,182	510,240	505,344	499,945
99		Derivative Instrument Assets	0	0	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0	0	0
103		Total	1,501,640	1,503,294	1,503,454	1,506,534	1,508,114	1,509,670	1,509,671	1,512,707	1,514,184

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
104											
105											
106		Unamortized Debt Expenses	1,077,561	1,066,855	1,055,144	1,045,487	1,034,826	1,024,185	1,012,554	1,002,970	992,396
107		Extraordinary Property Losses	0	0	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Char	0	0	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475	28,747,475
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditur	0	0	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	1,791,040	1,773,244	1,753,780	1,737,728	1,720,009	1,702,322	1,682,989	1,667,059	1,649,485
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0
120		**Total**	31,616,076	31,587,574	31,556,399	31,530,689	31,502,310	31,473,982	31,443,018	31,417,504	31,389,357
121											
122	**Total Assets and Other Debits**		37,278,015	37,324,189	37,367,074	37,420,579	37,470,838	37,522,518	37,570,927	37,630,264	37,686,378

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
123											
124	**Liabilities and Other Credits (Comparative Balance Sheet)**										
125		**CURRENT AND ACCRUED LIABILITIES**									
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**									
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	0	0	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0	0	0
143		**Total**	0	0	0	0	0	0	0	0	0
144											
145	**Total Liabilities and Other Credits**		0	0	0	0	0	0	0	0	0
146											
147											
148	**Total Rate Base**		143,071,981	143,225,349	143,385,490	143,535,709	143,692,740	143,851,015	144,015,961	144,171,343	144,333,438
149	*(Total Net Plant + Debits - Credits)*										
150											
151											
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
153											
154	**Federal Income Tax Adjusted Return on Rate Base**		6,902,919	6,910,319	6,918,046	6,925,293	6,932,870	6,940,506	6,948,465	6,955,961	6,963,782

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
155											
156											
157		*Schedule 3: Expenses*									
158		**Account Description**									
159											
160											
161	**Power Production Expenses:**										
162		**Steam Power Generation**									
163		Steam Power - Fuel	0	0	0	0	0	0	0	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0	0	0	0	0	0	0	0
165		Steam Power - Maintenance	0	0	0	0	0	0	0	0	0
166		**Nuclear Power Generation**									
167		Nuclear - Fuel	0	0	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**									
171		Hydraulic - Operation	0	0	0	0	0	0	0	0	0
172		Hydraulic - Maintenance	0	0	0	0	0	0	0	0	0
173		**Other Power Generation**									
174		Other Power - Fuel	206,226,645	212,413,444	218,785,847	225,349,423	232,109,905	239,073,203	246,245,399	253,632,761	261,241,743
175		Other Power - Operations (Excluding 547 - Fuel)	5,860,704	5,977,919	6,097,477	6,219,426	6,343,815	6,470,691	6,600,105	6,732,107	6,866,749
176		Other Power - Maintenance	1,332,977	1,343,641	1,354,390	1,365,225	1,376,147	1,387,156	1,398,253	1,409,439	1,420,715
177		**Other Power Supply Expenses**									
178		Purchased Power (Excluding REP Reversal)	168,974,532	173,607,146	179,243,708	183,741,501	194,349,386	199,278,482	201,748,387	210,910,681	213,307,910
179		System Control and Load Dispatching	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173	1,213,173
180		Other Expenses	0	0	0	0	0	0	0	0	0
181		BPA REP Reversal	0	0	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0	0	0
183	**Total Production Expense**		383,608,031	394,555,322	406,694,595	417,888,748	435,392,426	447,422,705	457,205,317	473,898,161	484,050,290
184											
185	**Transmission Expenses: (i)**										
186		Transmission of Electricity to Others (Wheeling)	20,933,626	21,304,151	21,681,234	22,064,992	22,455,542	22,853,006	23,257,504	23,669,162	24,088,106
187		Total Operations less Wheeling	3,395	3,463	3,532	3,603	3,675	3,749	3,823	3,900	3,978
188		Total Maintenance	2,622	2,656	2,690	2,725	2,761	2,796	2,833	2,870	2,907
189	**Total Transmission Expense**		20,939,642	21,310,269	21,687,457	22,071,320	22,461,978	22,859,550	23,264,160	23,675,931	24,094,991
190											
191	**Distribution Expense:**										
192		Total Operations	0	0	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0	0	0

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
195											
196	**Customer and Sales Expenses:**										
197		Total Customer Accounts	0	0	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0	0	0
203											
204	**Administration and General Expense:**										
205		**Operation**	0	0	0	0	0	0	0	0	0
206		Administration and General Salaries	2,385,596	2,437,727	2,488,694	2,544,931	2,600,030	2,656,149	2,710,909	2,771,522	2,830,802
207		Office Supplies & Expenses	1,059,427	1,082,578	1,105,212	1,130,187	1,154,656	1,179,578	1,203,896	1,230,814	1,257,140
208		(Less) Administration Expenses Transferred - Credit	176,076	179,923	183,685	187,836	191,903	196,045	200,086	204,560	208,935
209		Outside Services Employed	269,918	275,816	281,583	287,946	294,180	300,530	306,726	313,584	320,291
210		Property Insurance	308,937	315,349	321,556	328,490	335,220	342,058	348,656	356,062	363,230
211		Injuries and Damages	27,997	28,609	29,207	29,867	30,513	31,172	31,815	32,526	33,222
212		Employee Pensions & Benefits	60,102	61,416	62,700	64,117	65,505	66,919	68,298	69,825	71,319
213		Franchise Requirements	0	0	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0	0	0
220		**Maintenance**									
221		Maintenance of General Plant	0	0	0	0	0	0	0	0	0
222	**Total Administration and General Expenses**		3,935,901	4,021,571	4,105,267	4,197,701	4,288,201	4,380,361	4,470,214	4,569,773	4,667,069
223											
224	**Total Operations and Maintenance**		408,483,574	419,887,162	432,487,319	444,157,769	462,142,605	474,662,616	484,939,691	502,143,866	512,812,349

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
225											
226											
227	**Depreciation and Amortization:**										
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0	0	0
231		Steam Production Plant	0	0	0	0	0	0	0	0	0
232		Nuclear Production Plant	0	0	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0	0	0
235		Other Production Plant	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455	6,896,455
236		Transmission Plant (i)	729,598	729,598	729,598	729,598	729,598	729,598	729,598	729,598	729,598
237		Distribution Plant	0	0	0	0	0	0	0	0	0
238		General Plant	55,544	66,227	77,914	87,553	98,195	108,819	120,434	130,006	140,569
239		Common Plant - Electric	0	0	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	554,445	554,445	554,445	554,445	554,445	554,445	554,445	554,445	554,445
243		Amortization of Plant Acquisition Adjustments (Electri	0	0	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		8,236,042	8,246,725	8,258,412	8,268,051	8,278,693	8,289,317	8,300,932	8,310,504	8,321,067
245											
246											
247	**Total Operating Expenses**		416,719,616	428,133,888	440,745,731	452,425,820	470,421,298	482,951,933	493,240,622	510,454,370	521,133,416
248	*(Total O&M - Total Depreciation & Amortization)*										

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
249											
250	*Schedule 3A Items: Taxes (Including Income Taxes)*										
251		**Account Description**									
252											
253											
254	**FEDERAL**										
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0	0	0
256		Employment Tax	0	0	0	0	0	0	0	0	0
257		Other Federal Taxes	0	0	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		0	0	0	0	0	0	0	0	0
259											
260	**STATE AND OTHER**										
261		Property	1,791,325	1,773,527	1,754,059	1,738,005	1,720,283	1,702,593	1,683,257	1,667,325	1,649,748
262		Unemployment	0	0	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		1,791,325	1,773,527	1,754,059	1,738,005	1,720,283	1,702,593	1,683,257	1,667,325	1,649,748
269											
270	**TOTAL TAXES**		1,791,325	1,773,527	1,754,059	1,738,005	1,720,283	1,702,593	1,683,257	1,667,325	1,649,748
271											
272											

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
273		Schedule 3B: Other Included Items									
274		Account Description									
275											
276											
277	Other Included Items:										
278		Regulatory Credits	0	0	0	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0	0	0
285	Total Other Included Items		0	0	0	0	0	0	0	0	0
286											
287	Sale for Resale:										
288		Sales for Resale	17,760,636	18,293,455	18,842,259	19,407,527	19,989,753	20,589,445	21,207,129	21,843,343	22,498,643
289	Total Sales for Resale		17,760,636	18,293,455	18,842,259	19,407,527	19,989,753	20,589,445	21,207,129	21,843,343	22,498,643
290											
291	Other Revenues:										
292		Forfeited Discounts	0	0	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0	0	0
295		Rent from Electric Property	30,414	30,007	29,566	29,204	28,807	28,413	27,986	27,636	27,253
296		Interdepartmental Rents	0	0	0	0	0	0	0	0	0
297		Other Electric Revenues	0	0	0	0	0	0	0	0	0
298		Revenues from Transmission of Electricity of Others (i)	0	0	0	0	0	0	0	0	0
299											
300	Total Other Revenues		30,414	30,007	29,566	29,204	28,807	28,413	27,986	27,636	27,253
301											
302	Total Other Included Items		17,791,051	18,323,463	18,871,825	19,436,731	20,018,559	20,617,858	21,235,115	21,870,979	22,525,896
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue*										

TABLE B - CLARK

	A	B	L	M	N	O	P	Q	R	S	T
1	Clark	Account Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
304											
305		*Schedule 4: Average System Cost*									
306											
307											
308											
309		**Total Operating Expenses**	416,719,616	428,133,888	440,745,731	452,425,820	470,421,298	482,951,933	493,240,622	510,454,370	521,133,416
310		*(From Schedule 3)*									
311											
312		**Federal Income Tax Adjusted Return on Rate Base**	6,902,919	6,910,319	6,918,046	6,925,293	6,932,870	6,940,506	6,948,465	6,955,961	6,963,782
313		*(From Schedule 2)*									
314											
315		**State and Other Taxes**	1,791,325	1,773,527	1,754,059	1,738,005	1,720,283	1,702,593	1,683,257	1,667,325	1,649,748
316		*(From Schedule 3a)*									
317											
318		**Total Other Included Items**	17,791,051	18,323,463	18,871,825	19,436,731	20,018,559	20,617,858	21,235,115	21,870,979	22,525,896
319		*(From Schedule 3b)*									
320											
321		**Total Cost**	407,622,810	418,494,271	430,546,012	441,652,388	459,055,891	470,977,174	480,637,229	497,206,677	507,221,050
322		*(Total Operating Expenses + Return on Rate Base + State and Other Taxes*									
323											
324											
325											
326		**Contract System Cost**									
327		Production and Transmission	407,622,810	418,494,271	430,546,012	441,652,388	459,055,891	470,977,174	480,637,229	497,206,677	507,221,050
328		(Less) Above RHWM Costs	27,134,945	0	0	0	0	0	0	0	0
329		**Total Contract System Cost**	**380,487,864**	**418,494,271**	**430,546,012**	**441,652,388**	**459,055,891**	**470,977,174**	**480,637,229**	**497,206,677**	**507,221,050**
330											
331		**Contract System Load (MWh)**									
332		Total Retail Load	4,940,748	4,995,047	5,054,569	5,103,728	5,158,027	5,212,325	5,271,852	5,321,007	5,375,305
333		(Less) Above RHWM Load	334,720	0	0	0	0	0	0	0	0
334		Total Retail Load (Net of NLSL) (d)	4,606,029	4,995,047	5,054,569	5,103,728	5,158,027	5,212,325	5,271,852	5,321,007	5,375,305
335		Distribution Loss (f)	200,496	202,699	205,114	207,109	209,313	211,516	213,932	215,926	218,130
336		**Total Contract System Load**	**4,806,524**	**5,197,746**	**5,259,684**	**5,310,838**	**5,367,340**	**5,423,842**	**5,485,784**	**5,536,933**	**5,593,435**
337											
338		**Average System Cost $/MWh**	**79.16**	**80.51**	**81.86**	**83.16**	**85.53**	**86.83**	**87.62**	**89.80**	**90.68**

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
2	**Intangible Plant:**			
3		Intangible Plant - Organization	0	0
4		Intangible Plant - Franchises and Consents	284	279
5		Intangible Plant - Miscellaneous	0	0
6	**Total Intangible Plant**		284	279
7				
8	**Production Plant:**			
9		Steam Production	0	0
10		Nuclear Production	0	0
11		Hydraulic Production	0	0
12		Other Production	207,580,728	207,580,728
13	**Total Production Plant**		207,580,728	207,580,728
14				
15	**Transmission Plant: (i)**			
16		Transmission Plant	25,268,187	25,268,187
17	**Total Transmission Plant**		25,268,187	25,268,187
18				
19	**Distribution Plant:**			
20		Distribution Plant		
21	**Total Distribution Plant**		0	0
22				
23	**General Plant:**			
24		Land and Land Rights	145,590	145,590
25		Structures and Improvements	6,240,299	6,240,299
26		Furniture and Equipment	2,600,800	2,605,870
27		Transportation Equipment	398,032	396,316
28		Stores Equipment	100,078	100,078
29		Tools and Garage Equipment	478,033	478,033
30		Laboratory Equipment	112,653	112,653
31		Power Operated Equipment	4,783	4,763
32		Communication Equipment	783,731	783,731
33		Miscellaneous Equipment	224,356	224,356
34		Other Tangible Property	113,464	113,464
35		Asset Retirement Costs for General Plant	0	0
36			0	0
37	**Total General Plant**		11,201,818	11,205,151
38				
39	**Total Electric Plant In-Service**		244,051,017	244,054,346
40	*(Total Intangible + Total Production + Total Transmission + Total Distrib*			
41				

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
42	LESS:			
43	Depreciation Reserve			
44		Steam Production Plant	0	0
45		Nuclear Production Plant	0	0
46		Hydraulic Production Plant	0	0
47		Other Production Plant	114,867,222	114,867,222
48		Transmission Plant (i)	12,745,350	12,745,350
49		Distribution Plant	0	0
50		General Plant	9,677,536	9,537,439
51		Amortization of Intangible Plant - Account 301	0	0
52		Amortization of Intangible Plant - Account 302	0	0
53		Amortization of Intangible Plant - Account 303	0	0
54		Mining Plant Depreciation	0	0
55		Amortization of Plant Held for Future Use	0	0
56		Capital Lease - Common Plant	0	0
57		Leasehold Improvements	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0
59		Amortization of Other Utility Plant (a)	0	0
60		Amortization of Acquisition Adjustments	0	0
61				
62	**Depreciation and Amortization Reserve (Other)**		0	0
63				
64	**Total Depreciation and Amortization Reserve**		137,290,108	137,150,012
65				
66	**Total Net Plant**		106,760,908	106,904,334
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*			

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
68				
69	**Assets and Other Debits (Comparative Balance Sheet)**			
70				
71	**Cash Working Capital (f)**		4,866,680	4,950,362
72				
73	**Utility Plant**			
74		(Utility Plant) Held For Future Use	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0
76		Nuclear Fuel	0	0
77		Construction Work in Progress (CWIP)	0	0
78		Common Plant	0	0
79		Acquisition Adjustments (Electric)	0	0
80		**Total**	0	0
81				
82				
83		Investment in Associated Companies	0	0
84		Other Investment	0	0
85		Long-Term Portion of Derivative Assets	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0
87		**Total**	0	0
88				
89				
90		Fuel Stock	0	0
91		Fuel Stock Expenses Undistributed	0	0
92		Plant Materials and Operating Supplies	1,018,658	1,021,376
93		Merchandise (Major Only)	0	0
94		Other Materials and Supplies (Major only)	0	0
95		EPA Allowance Inventory	0	0
96		EPA Allowances Withheld	0	0
97		Stores Expense Undistributed	1,565	1,569
98		Prepayments	494,148	486,849
99		Derivative Instrument Assets	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0
101		Derivative Instrument Assets - Hedges	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0
103		**Total**	1,514,370	1,509,795

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
104				
105				
106		Unamortized Debt Expenses	981,041	966,741
107		Extraordinary Property Losses	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0
109		Other Regulatory Assets	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0
111		Preliminary Natural Gas Survey and Investigation Charg	0	0
112		Other Preliminary Survey and Investigation Charges	0	0
113		Clearing Accounts	0	0
114		Temporary Facilities	0	0
115		Miscellaneous Deferred Debits	28,747,475	28,747,475
116		Deferred Losses from Disposition of Utility Plant	0	0
117		Research, Development, and Demonstration Expenditur	0	0
118		Unamortized Loss on Reacquired Debt	1,630,612	1,606,844
119		Accumulated Deferred Income Taxes	0	0
120		**Total**	31,359,128	31,321,060
121				
122	**Total Assets and Other Debits**		37,740,179	37,781,216

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
123				
124	**Liabilities and Other Credits (Comparative Balance Sheet)**			
125		**CURRENT AND ACCRUED LIABILITIES**		
126		Derivative Instrument Liabilities	0	0
127		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0
128		Derivative Instrument Liabilities - Hedges	0	0
129		***(less) Long-Term Portion of Derivative Instrument Lia***	0	0
130		**Total**	0	0
131		**DEFERRED CREDITS**		
132		Long-Term Portion of Derivative Instrument Liabilities	0	0
133		Long-Term Portion of Derivative Instrument Liabilities	0	0
134		Customer Advances for Construction	0	0
135		Other Deferred Credits	0	0
136		Other Regulatory Liabilities	0	0
137		Accumulated Deferred Investment Tax Credits	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0
139		Unamortized Gain on Reacquired Debt	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0
141		Accumulated Deferred Income Taxes-Property	0	0
142		Accumulated Deferred Income Taxes-Other	0	0
143		**Total**	0	0
144				
145	**Total Liabilities and Other Credits**		0	0
146				
147				
148	**Total Rate Base**		144,501,087	144,685,551
149	*(Total Net Plant + Debits - Credits)*			
150				
151				
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		4.82%	4.82%
153				
154	**Federal Income Tax Adjusted Return on Rate Base**		6,971,871	6,980,771

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
155				
156				
157		*Schedule 3: Expenses*		
158		Account Description		
159				
160				
161	**Power Production Expenses:**			
162		**Steam Power Generation**		
163		Steam Power - Fuel	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0
165		Steam Power - Maintenance	0	0
166		**Nuclear Power Generation**		
167		Nuclear - Fuel	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0
169		Nuclear - Maintenance	0	0
170		**Hydraulic Power Generation**		
171		Hydraulic - Operation	0	0
172		Hydraulic - Maintenance	0	0
173		**Other Power Generation**		
174		Other Power - Fuel	269,078,996	277,151,366
175		Other Power - Operations (Excluding 547 - Fuel)	7,004,084	7,144,166
176		Other Power - Maintenance	1,432,081	1,443,537
177		**Other Power Supply Expenses**		
178		Purchased Power (Excluding REP Reversal)	223,136,485	227,954,606
179		System Control and Load Dispatching	1,213,173	1,213,173
180		Other Expenses	0	0
181		BPA REP Reversal	0	0
182		Public Purpose Charges (h)	0	0
183	**Total Production Expense**		501,864,818	514,906,847
184				
185	**Transmission Expenses: (i)**			
186		Transmission of Electricity to Others (Wheeling)	24,514,465	24,948,371
187		Total Operations less Wheeling	4,057	4,139
188		Total Maintenance	2,945	2,983
189	**Total Transmission Expense**		24,521,467	24,955,493
190				
191	**Distribution Expense:**			
192		Total Operations	0	0
193		Total Maintenance	0	0
194	**Total Distribution Expense**		0	0

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
195				
196	**Customer and Sales Expenses:**			
197		Total Customer Accounts	0	0
198		Customer Service and Information	0	0
199		Customer assistance expenses (Major only)	0	0
200		Customer Service and Information	0	0
201		Total Sales Expense	0	0
202	**Total Customer and Sales Expenses**		0	0
203				
204	**Administration and General Expense:**			
205		**Operation**	0	0
206		Administration and General Salaries	2,889,071	2,940,360
207		Office Supplies & Expenses	1,283,017	1,305,794
208		(Less) Administration Expenses Transferred - Credit	213,236	217,022
209		Outside Services Employed	326,884	332,687
210		Property Insurance	370,206	376,118
211		Injuries and Damages	33,906	34,508
212		Employee Pensions & Benefits	72,787	74,079
213		Franchise Requirements	0	0
214		Regulatory Commission Expenses	0	0
215		(Less) Duplicate Charges - Credit	0	0
216		General Advertising Expenses	0	0
217		Miscellaneous General Expenses	0	0
218		Rents	0	0
219		Transportation Expenses (Non Major)	0	0
220		**Maintenance**		
221		Maintenance of General Plant	0	0
222	**Total Administration and General Expenses**		4,762,634	4,846,524
223				
224	**Total Operations and Maintenance**		531,148,919	544,708,864

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
225				
226				
227	**Depreciation and Amortization:**			
228		Amortization of Intangible Plant - Account 301	0	0
229		Amortization of Intangible Plant - Account 302	0	0
230		Amortization of Intangible Plant - Account 303	0	0
231		Steam Production Plant	0	0
232		Nuclear Production Plant	0	0
233		Hydraulic Production Plant - Conventional	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0
235		Other Production Plant	6,896,455	6,896,455
236		Transmission Plant (i)	729,598	729,598
237		Distribution Plant	0	0
238		General Plant	151,916	166,211
239		Common Plant - Electric	0	0
240		Common Plant - Electric	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0
242		Amortization of Limited Term Electric Plant	554,445	554,445
243		Amortization of Plant Acquisition Adjustments (Electri	0	0
244	**Total Depreciation and Amortization**		8,332,414	8,346,709
245				
246				
247	**Total Operating Expenses**		539,481,333	553,055,573
248	*(Total O&M - Total Depreciation & Amortization)*			

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
249				
250		*Schedule 3A Items: Taxes (Including Income Taxes)*		
251		**Account Description**		
252				
253				
254	**FEDERAL**			
255		Income Tax (Included on Schedule 2)	0	0
256		Employment Tax	0	0
257		Other Federal Taxes	0	0
258	**TOTAL FEDERAL**		0	0
259				
260	**STATE AND OTHER**			
261		Property	1,630,872	1,607,100
262		Unemployment	0	0
263		State Income, B&O, et.	0	0
264		Franchise Fees	0	0
265		Regulatory Commission	0	0
266		City/Municipal	0	0
267		Other	0	0
268	**TOTAL STATE AND OTHER TAXES**		1,630,872	1,607,100
269				
270	**TOTAL TAXES**		1,630,872	1,607,100
271				
272				

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
273		Schedule 3B: Other Included Items		
274		Account Description		
275				
276				
277	Other Included Items:			
278		Regulatory Credits	0	0
279		(Less) Regulatory Debits	0	0
280		Gain from Disposition of Utility Plant	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0
282		Gain from Disposition of Allowances	0	0
283		(Less) Loss from Disposition of Allowances	0	0
284		Miscellaneous Nonoperating Income	0	0
285	Total Other Included Items		0	0
286				
287	Sale for Resale:			
288		Sales for Resale	23,173,602	23,868,810
289	Total Sales for Resale		23,173,602	23,868,810
290				
291	Other Revenues:			
292		Forfeited Discounts	0	0
293		Miscellaneous Service Revenues	0	0
294		Sales of Water and Water Power	0	0
295		Rent from Electric Property	26,845	26,334
296		Interdepartmental Rents	0	0
297		Other Electric Revenues	0	0
298		Revenues from Transmission of Electricity of Others (i)	0	0
299				
300	Total Other Revenues		26,845	26,334
301				
302	Total Other Included Items		23,200,447	23,895,144
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue*			

TABLE B - CLARK

	A	B	U	V
1	Clark	Account Description	FY 2031	FY 2032
304				
305		*Schedule 4: Average System Cost*		
306				
307				
308				
309	**Total Operating Expenses**		539,481,333	553,055,573
310	*(From Schedule 3)*			
311				
312	**Federal Income Tax Adjusted Return on Rate Base**		6,971,871	6,980,771
313	*(From Schedule 2)*			
314				
315	**State and Other Taxes**		1,630,872	1,607,100
316	*(From Schedule 3a)*			
317				
318	**Total Other Included Items**		23,200,447	23,895,144
319	*(From Schedule 3b)*			
320				
321	**Total Cost**		524,883,629	537,748,299
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes*			
323				
324				
325				
326	**Contract System Cost**			
327	Production and Transmission		524,883,629	537,748,299
328	(Less) Above RHWM Costs		0	0
329	**Total Contract System Cost**		**524,883,629**	**537,748,299**
330				
331	**Contract System Load (MWh)**			
332	Total Retail Load		5,433,813	5,508,044
333	(Less) Above RHWM Load		0	0
334	Total Retail Load (Net of NLSL) (d)		5,433,813	5,508,044
335	Distribution Loss (f)		220,504	223,516
336	**Total Contract System Load**		**5,654,317**	**5,731,560**
337				
338	**Average System Cost $/MWh**		**92.83**	**93.82**

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
2	**Intangible Plant:**								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379
5		Intangible Plant - Miscellaneous	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458
6	**Total Intangible Plant**		37,849,836	37,849,836	37,849,836	37,849,836	37,849,836	37,849,836	37,849,836
7									
8	**Production Plant:**								
9		Steam Production	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573
12		Other Production	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209
13	**Total Production Plant**		1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424
14									
15	**Transmission Plant: (i)**								
16		Transmission Plant	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
17	**Total Transmission Plant**		832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
18									
19	**Distribution Plant:**								
20		Distribution Plant							
21	**Total Distribution Plant**		0	0	0	0	0	0	0
22									
23	**General Plant:**								
24		Land and Land Rights	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923
25		Structures and Improvements	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973
26		Furniture and Equipment	21,668,835	21,761,280	21,794,301	21,831,421	21,850,531	21,859,214	21,868,077
27		Transportation Equipment	22,510,582	22,378,655	22,332,389	22,280,904	22,254,613	22,242,714	22,230,601
28		Stores Equipment	893,719	893,719	893,719	893,719	893,719	893,719	893,719
29		Tools and Garage Equipment	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870
30		Laboratory Equipment	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608
31		Power Operated Equipment	3,530,107	3,509,418	3,502,163	3,494,089	3,489,966	3,488,100	3,486,201
32		Communication Equipment	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346
33		Miscellaneous Equipment	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0
36				0	0	0	0	0	0
37	**Total General Plant**		139,827,429	139,767,258	139,746,757	139,724,319	139,713,016	139,707,934	139,702,784
38									
39	**Total Electric Plant In-Service**		2,768,679,307	2,768,619,137	2,768,598,636	2,768,576,198	2,768,564,894	2,768,559,813	2,768,554,662
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
42	LESS:								
43	Depreciation Reserve								
44		Steam Production Plant	579,015,265	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	365,684,857	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908
47		Other Production Plant	36,845,874	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489
48		Transmission Plant (i)	297,055,234	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	71,375,282	77,984,132	77,760,347	77,510,568	77,382,707	77,324,772	77,265,744
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0
61									
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0	0
63									
64	Total Depreciation and Amortization Reserve		1,362,269,588	1,423,788,021	1,423,564,237	1,423,314,458	1,423,186,597	1,423,128,661	1,423,069,633
65									
66	Total Net Plant		1,406,409,719	1,344,831,115	1,345,034,399	1,345,261,740	1,345,378,297	1,345,431,151	1,345,485,029
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		30,234,388	31,055,537	31,666,707	32,241,115	32,758,200	33,263,247	33,780,111
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
80		Total	0	0	0	0	0	0	0
81									
82									
83		Investment in Associated Companies	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
88									
89									
90		Fuel Stock	22,926,299	23,438,851	23,878,328	24,308,138	24,739,605	25,160,178	25,587,901
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	28,852,388	29,319,289	29,748,209	30,165,298	30,639,767	31,159,879	31,688,369
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	3,136,710	3,187,470	3,234,100	3,279,444	3,331,026	3,387,571	3,445,026
98		Prepayments	7,029,408	6,975,668	6,956,670	6,935,438	6,924,558	6,919,625	6,914,598
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	61,944,805	62,921,278	63,817,307	64,688,318	65,634,956	66,627,252	67,635,893

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
104									
105									
106		Unamortized Debt Expenses	7,325,897	7,270,450	7,250,850	7,228,944	7,217,718	7,212,629	7,207,442
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	9,818,612	9,744,300	9,718,030	9,688,670	9,673,625	9,666,804	9,659,852
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	26,257,651	26,127,892	26,082,023	26,030,756	26,004,485	25,992,575	25,980,436
121									
122	**Total Assets and Other Debits**		183,452,286	185,120,148	186,581,477	187,975,630	189,413,082	190,898,515	192,411,882

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		*(less) Long-Term Portion of Derivative Instrument Liabilities*	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		*(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges*	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	0	0	0	0	0	0	0
144									
145	**Total Liabilities and Other Credits**		0	0	0	0	0	0	0
146									
147									
148	**Total Rate Base**		1,589,862,005	1,529,951,263	1,531,615,876	1,533,237,370	1,534,791,379	1,536,329,666	1,537,896,910
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.96%	10.96%	10.96%	10.96%	10.96%	10.96%	10.96%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		174,310,897	167,742,342	167,924,849	168,102,628	168,273,008	168,441,664	168,613,495

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	116,479,564	119,083,642	121,316,450	123,500,146	125,692,262	127,829,031	130,002,124
164		Steam Power - Operations (Excluding 501 - Fuel)	21,963,383	22,844,851	23,421,665	23,960,363	24,499,463	25,013,951	25,539,244
165		Steam Power - Maintenance	25,459,679	26,419,308	27,198,668	27,871,413	28,282,514	28,678,469	29,079,967
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	29,181,112	30,272,236	31,006,313	31,672,938	32,282,615	32,831,420	33,389,554
172		Hydraulic - Maintenance	10,945,590	11,355,282	11,670,382	11,973,538	12,129,176	12,250,468	12,372,972
173		**Other Power Generation**							
174		Other Power - Fuel	20,931,577	23,512,450	24,252,452	25,281,610	26,156,154	27,219,101	28,035,674
175		Other Power - Operations (Excluding 547 - Fuel)	1,172,155	1,227,518	1,266,473	1,293,702	1,319,576	1,345,968	1,372,887
176		Other Power - Maintenance	2,508,009	2,591,904	2,660,589	2,727,068	2,765,231	2,787,353	2,809,651
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	246,161,130	276,609,493	294,259,366	306,693,277	318,911,695	328,549,713	338,501,900
179		System Control and Load Dispatching	13,142	13,142	13,142	13,142	13,142	13,142	13,142
180		Other Expenses	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	**Total Production Expense**		544,199,142	583,313,628	606,449,301	624,370,997	641,435,629	655,902,415	670,500,917
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	6,879,916	7,045,110	7,167,695	7,290,442	7,416,749	7,548,025	7,681,625
187		Total Operations less Wheeling	10,607,475	11,021,644	11,319,164	11,554,036	11,785,116	12,020,819	12,261,235
188		Total Maintenance	7,203,057	7,443,927	7,628,158	7,818,818	7,955,621	8,059,044	8,163,812
189	**Total Transmission Expense**		24,690,448	25,510,682	26,115,017	26,663,295	27,157,486	27,627,888	28,106,672
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	1,831,859	1,889,682	1,931,727	1,974,707	2,012,718	2,046,934	2,081,732
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		1,831,859	1,889,682	1,931,727	1,974,707	2,012,718	2,046,934	2,081,732
203									
204	**Administration and General Expense:**								
205		**Operation**		0	0	0	0	0	0
206		Administration and General Salaries	33,536,084	34,901,465	35,966,010	37,030,745	38,152,170	39,322,488	40,528,456
207		Office Supplies & Expenses	6,772,409	7,048,140	7,263,118	7,478,135	7,704,600	7,940,938	8,184,476
208		(Less) Administration Expenses Transferred - Credit	15,151,958	15,768,852	16,249,824	16,730,883	17,237,555	17,766,317	18,311,186
209		Outside Services Employed	4,112,213	4,279,636	4,410,171	4,540,730	4,678,240	4,821,745	4,969,621
210		Property Insurance	2,236,212	2,317,549	2,384,685	2,451,183	2,523,245	2,599,631	2,678,292
211		Injuries and Damages	3,699,605	3,850,230	3,967,667	4,085,126	4,208,838	4,337,944	4,470,983
212		Employee Pensions & Benefits	16,882,488	17,569,839	18,105,744	18,641,745	19,206,285	19,795,437	20,402,537
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	79,559	83,082	85,720	88,377	91,117	93,941	96,854
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**	0						
221		Maintenance of General Plant	2,559,317	2,654,799	2,732,584	2,809,799	2,892,942	2,980,773	3,071,232
222	**Total Administration and General Expenses**		54,725,929	56,935,889	58,665,875	60,394,956	62,219,881	64,126,581	66,091,265
223									
224	**Total Operations and Maintenance**		625,447,378	667,649,881	693,161,921	713,403,955	732,825,714	749,703,818	766,780,586

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	788,282	788,282	788,282	788,282	788,282	788,282	788,282
230		Amortization of Intangible Plant - Account 303	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846
231		Steam Production Plant	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615
236		Transmission Plant (i)	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	7,233,657	7,203,367	7,202,713	7,202,007	7,201,655	7,201,498	7,201,339
239		Common Plant - Electric	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		65,861,368	65,831,078	65,830,424	65,829,718	65,829,367	65,829,209	65,829,051
245									
246									
247	**Total Operating Expenses**		691,308,746	733,480,959	758,992,345	779,233,673	798,655,081	815,533,027	832,609,636
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	6,589,953	6,822,307	7,004,845	7,192,978	7,396,431	7,608,529	7,826,660
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		6,589,953	6,822,307	7,004,845	7,192,978	7,396,431	7,608,529	7,826,660
259									
260	**STATE AND OTHER**								
261		Property	10,641,007	10,560,470	10,532,001	10,500,182	10,483,876	10,476,484	10,468,950
262		Unemployment	272,610	282,222	289,773	297,555	305,972	314,746	323,769
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		10,913,617	10,842,692	10,821,774	10,797,737	10,789,848	10,791,230	10,792,719
269									
270	**TOTAL TAXES**		17,503,570	17,664,999	17,826,619	17,990,715	18,186,279	18,399,758	18,619,379
271									
272									

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
273		Schedule 3B: Other Included Items							
274		Account Description							
275									
276									
277	Other Included Items:								
278		Regulatory Credits	0	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	297,616	297,616	297,616	297,616	297,616	297,616	297,616
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178
285	Total Other Included Items		6,984,794	6,984,794	6,984,794	6,984,794	6,984,794	6,984,794	6,984,794
286									
287	Sale for Resale:								
288		Sales for Resale	114,231,962	127,191,797	134,755,998	137,303,050	142,119,457	146,345,495	150,697,650
289	Total Sales for Resale		114,231,962	127,191,797	134,755,998	137,303,050	142,119,457	146,345,495	150,697,650
290									
291	Other Revenues:								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	6,666,641	6,576,901	6,545,430	6,510,409	6,492,525	6,484,431	6,476,191
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	315,164	315,164	315,164	315,164	315,164	315,164	315,164
298		Revenues from Transmission of Electricity of Others (i)	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038
299									
300	Total Other Revenues		8,163,843	8,074,103	8,042,632	8,007,611	7,989,727	7,981,633	7,973,393
301									
302	Total Other Included Items		129,380,599	142,250,695	149,783,424	152,295,455	157,093,978	161,311,923	165,655,838
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE C - IDAHO POWER

	A	B	C	D	E	F	G	H	I
1	IPC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309		**Total Operating Expenses**	691,308,746	733,480,959	758,992,345	779,233,673	798,655,081	815,533,027	832,609,636
310		*(From Schedule 3)*							
311									
312		**Federal Income Tax Adjusted Return on Rate Base**	174,310,897	167,742,342	167,924,849	168,102,628	168,273,008	168,441,664	168,613,495
313		*(From Schedule 2)*							
314									
315		**State and Other Taxes**	17,503,570	17,664,999	17,826,619	17,990,715	18,186,279	18,399,758	18,619,379
316		*(From Schedule 3a)*							
317									
318		**Total Other Included Items**	129,380,599	142,250,695	149,783,424	152,295,455	157,093,978	161,311,923	165,655,838
319		*(From Schedule 3b)*							
320									
321		**Total Cost**	753,742,613	776,637,605	794,960,389	813,031,561	828,020,389	841,062,527	854,186,673
322		*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323									
324									
325									
326		**Contract System Cost**							
327		Production and Transmission	753,742,613	776,637,605	794,960,389	813,031,561	828,020,389	841,062,527	854,186,673
328		(Less) New Large Single Load Costs (d)	30,993,162	31,581,626	32,081,488	32,609,357	33,113,916	33,654,356	34,165,067
329		**Total Contract System Cost**	**722,749,451**	**745,055,979**	**762,878,901**	**780,422,204**	**794,906,473**	**807,408,171**	**820,021,606**
330									
331		**Contract System Load (MWh)**							
332		Total Retail Load	15,289,502	15,526,130	15,630,873	15,745,748	15,803,658	15,829,481	15,855,346
333		(Less) New Large Single Load	439,587	439,587	439,587	439,587	439,587	439,587	439,587
334		Total Retail Load (Net of NLSL) (d)	14,849,915	15,086,543	15,191,286	15,306,161	15,364,071	15,389,894	15,415,759
335		Distribution Loss (f)	617,678	627,237	631,469	636,110	638,449	639,492	640,537
336		**Total Contract System Load**	**15,467,593**	**15,713,780**	**15,822,755**	**15,942,271**	**16,002,520**	**16,029,386**	**16,056,296**
337									
338		**Average System Cost $/MWh**	**46.73**	**47.41**	**48.21**	**48.95**	**49.67**	**50.37**	**51.07**

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2	**Intangible Plant:**								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379
5		Intangible Plant - Miscellaneous	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458
6	**Total Intangible Plant**		37,849,836	37,849,836	37,849,836	37,849,836	37,849,836	37,849,836	37,849,836
7									
8	**Production Plant:**								
9		Steam Production	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573
12		Other Production	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209
13	**Total Production Plant**		1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424
14									
15	**Transmission Plant: (i)**								
16		Transmission Plant	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
17	**Total Transmission Plant**		832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
18									
19	**Distribution Plant:**								
20		Distribution Plant							
21	**Total Distribution Plant**		0	0	0	0	0	0	0
22									
23	**General Plant:**								
24		Land and Land Rights	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923
25		Structures and Improvements	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973
26		Furniture and Equipment	21,877,123	21,886,356	21,895,780	21,905,399	21,915,216	21,925,236	21,935,463
27		Transportation Equipment	22,218,268	22,205,713	22,192,934	22,179,925	22,166,685	22,153,208	22,139,493
28		Stores Equipment	893,719	893,719	893,719	893,719	893,719	893,719	893,719
29		Tools and Garage Equipment	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870
30		Laboratory Equipment	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608
31		Power Operated Equipment	3,484,267	3,482,298	3,480,294	3,478,254	3,476,177	3,474,064	3,471,913
32		Communication Equipment	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346
33		Miscellaneous Equipment	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0
36			0	0	0	0	0	0	0
37	**Total General Plant**		139,697,563	139,692,273	139,686,912	139,681,482	139,675,983	139,670,414	139,664,775
38									
39	**Total Electric Plant In-Service**		2,768,549,441	2,768,544,151	2,768,538,791	2,768,533,361	2,768,527,861	2,768,522,292	2,768,516,653
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
42	LESS:								
43	Depreciation Reserve								
44		Steam Production Plant	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908
47		Other Production Plant	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489
48		Transmission Plant (i)	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	77,205,605	77,144,336	77,081,918	77,018,332	76,953,558	76,887,577	76,820,369
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0
61									
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0
63									
64	**Total Depreciation and Amortization Reserve**		1,423,009,494	1,422,948,225	1,422,885,807	1,422,822,221	1,422,757,448	1,422,691,467	1,422,624,259
65									
66	**Total Net Plant**		1,345,539,947	1,345,595,926	1,345,652,983	1,345,711,139	1,345,770,413	1,345,830,825	1,345,892,394
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		34,309,092	34,850,497	35,404,640	35,971,845	36,552,443	37,146,775	37,755,190
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
80		Total	0	0	0	0	0	0	0
81									
82									
83		Investment in Associated Companies	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
88									
89									
90		Fuel Stock	26,022,895	26,465,285	26,915,194	27,372,753	27,838,090	28,311,337	28,792,630
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	32,225,356	32,770,960	33,325,300	33,888,498	34,460,676	35,041,958	35,632,466
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	3,503,405	3,562,721	3,622,986	3,684,215	3,746,419	3,809,614	3,873,811
98		Prepayments	6,909,474	6,904,252	6,898,931	6,893,507	6,887,981	6,882,350	6,876,611
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	68,661,131	69,703,217	70,762,412	71,838,973	72,933,167	74,045,258	75,175,519

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
104									
105									
106		Unamortized Debt Expenses	7,202,156	7,196,768	7,191,278	7,185,682	7,179,981	7,174,170	7,168,250
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	9,652,767	9,645,546	9,638,188	9,630,689	9,623,047	9,615,260	9,607,325
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	25,968,065	25,955,457	25,942,607	25,929,513	25,916,169	25,902,572	25,888,717
121									
122	**Total Assets and Other Debits**		193,953,728	195,524,612	197,125,100	198,755,772	200,417,220	202,110,046	203,834,867

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	0	0	0	0	0	0	0
144									
145	**Total Liabilities and Other Credits**		0	0	0	0	0	0	0
146									
147									
148	**Total Rate Base**		1,539,493,675	1,541,120,537	1,542,778,083	1,544,466,911	1,546,187,633	1,547,940,871	1,549,727,261
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.96%	10.96%	10.96%	10.96%	10.96%	10.96%	10.96%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		168,788,563	168,966,930	169,148,662	169,333,824	169,522,482	169,714,705	169,910,563

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	132,212,160	134,459,767	136,745,583	139,070,258	141,434,452	143,838,838	146,284,098
164		Steam Power - Operations (Excluding 501 - Fuel)	26,075,568	26,623,155	27,182,242	27,753,069	28,335,883	28,930,937	29,538,486
165		Steam Power - Maintenance	29,487,087	29,899,906	30,318,505	30,742,964	31,173,365	31,609,792	32,052,329
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	33,957,176	34,534,448	35,121,534	35,718,600	36,325,816	36,943,355	37,571,392
172		Hydraulic - Maintenance	12,496,702	12,621,669	12,747,886	12,875,365	13,004,118	13,134,159	13,265,501
173		**Other Power Generation**							
174		Other Power - Fuel	28,876,744	29,743,047	30,635,338	31,554,398	32,501,030	33,476,061	34,480,343
175		Other Power - Operations (Excluding 547 - Fuel)	1,400,345	1,428,352	1,456,919	1,486,057	1,515,778	1,546,094	1,577,015
176		Other Power - Maintenance	2,832,129	2,854,786	2,877,624	2,900,645	2,923,850	2,947,241	2,970,819
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	348,778,878	359,391,632	370,351,523	381,670,302	393,360,122	405,433,551	417,903,588
179		System Control and Load Dispatching	13,142	13,142	13,142	13,142	13,142	13,142	13,142
180		Other Expenses	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	**Total Production Expense**		685,513,732	700,953,704	716,834,096	733,168,600	749,971,358	767,256,971	785,040,516
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	7,817,590	7,955,961	8,096,782	8,240,095	8,385,944	8,534,376	8,685,434
187		Total Operations less Wheeling	12,506,460	12,756,589	13,011,721	13,271,955	13,537,394	13,808,142	14,084,305
188		Total Maintenance	8,269,941	8,377,450	8,486,357	8,596,680	8,708,437	8,821,646	8,936,328
189	**Total Transmission Expense**		28,593,991	29,090,000	29,594,860	30,108,730	30,631,775	31,164,164	31,706,067
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	2,117,122	2,153,113	2,189,716	2,226,941	2,264,799	2,303,300	2,342,457
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		2,117,122	2,153,113	2,189,716	2,226,941	2,264,799	2,303,300	2,342,457
203									
204	**Administration and General Expense:**								
205		**Operation**	0	0	0	0	0	0	0
206		Administration and General Salaries	41,771,148	43,051,668	44,371,156	45,730,781	47,131,751	48,575,307	50,062,727
207		Office Supplies & Expenses	8,435,430	8,694,024	8,960,486	9,235,054	9,517,972	9,809,489	10,109,864
208		(Less) Administration Expenses Transferred - Credit	18,872,647	19,451,200	20,047,358	20,661,652	21,294,625	21,946,839	22,618,871
209		Outside Services Employed	5,122,001	5,279,019	5,440,815	5,607,533	5,779,321	5,956,330	6,138,718
210		Property Insurance	2,759,294	2,842,704	2,928,592	3,017,029	3,108,089	3,201,846	3,298,379
211		Injuries and Damages	4,608,073	4,749,337	4,894,899	5,044,889	5,199,440	5,358,689	5,522,777
212		Employee Pensions & Benefits	21,028,124	21,672,754	22,337,000	23,021,453	23,726,719	24,453,423	25,202,209
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	99,856	102,952	106,143	109,433	112,826	116,323	119,930
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**							
221		Maintenance of General Plant	3,164,396	3,260,345	3,359,160	3,460,923	3,565,721	3,673,642	3,784,776
222	**Total Administration and General Expenses**		68,115,674	70,201,602	72,350,892	74,565,444	76,847,213	79,198,211	81,620,509
223									
224	**Total Operations and Maintenance**		784,340,519	802,398,419	820,969,563	840,069,715	859,715,146	879,922,647	900,709,548

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	788,282	788,282	788,282	788,282	788,282	788,282	788,282
230		Amortization of Intangible Plant - Account 303	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846
231		Steam Production Plant	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615
236		Transmission Plant (i)	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	7,201,179	7,201,017	7,200,854	7,200,689	7,200,522	7,200,355	7,200,186
239		Common Plant - Electric	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		65,828,890	65,828,728	65,828,565	65,828,400	65,828,234	65,828,066	65,827,897
245									
246									
247	**Total Operating Expenses**		850,169,409	868,227,147	886,798,128	905,898,115	925,543,379	945,750,713	966,537,445
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
249									
250		***Schedule 3A Items: Taxes (Including Income Taxes)***							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	8,050,994	8,281,706	8,518,974	8,762,981	9,013,917	9,271,974	9,537,353
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		8,050,994	8,281,706	8,518,974	8,762,981	9,013,917	9,271,974	9,537,353
259									
260	**STATE AND OTHER**								
261		Property	10,461,271	10,453,446	10,445,471	10,437,344	10,429,062	10,420,622	10,412,023
262		Unemployment	333,049	342,593	352,409	362,503	372,883	383,558	394,536
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		10,794,321	10,796,039	10,797,879	10,799,846	10,801,945	10,804,181	10,806,559
269									
270	**TOTAL TAXES**		18,845,315	19,077,745	19,316,853	19,562,827	19,815,861	20,076,155	20,343,912
271									
272									

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
273		*Schedule 3B: Other Included Items*							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	0	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	297,616	297,616	297,616	297,616	297,616	297,616	297,616
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178
285	**Total Other Included Items**		6,984,794	6,984,794	6,984,794	6,984,794	6,984,794	6,984,794	6,984,794
286									
287	**Sale for Resale:**								
288		Sales for Resale	155,179,693	159,795,510	164,549,100	169,444,585	174,486,209	179,678,344	185,025,491
289	**Total Sales for Resale**		155,179,693	159,795,510	164,549,100	169,444,585	174,486,209	179,678,344	185,025,491
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	6,467,802	6,459,262	6,450,569	6,441,721	6,432,714	6,423,547	6,414,218
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	315,164	315,164	315,164	315,164	315,164	315,164	315,164
298		Revenues from Transmission of Electricity of Others (i)	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038
299									
300	**Total Other Revenues**		7,965,004	7,956,464	7,947,771	7,938,923	7,929,916	7,920,749	7,911,420
301									
302	**Total Other Included Items**		170,129,492	174,736,768	179,481,665	184,368,302	189,400,919	194,583,887	199,921,705
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE C - IDAHO POWER

	A	B	J	K	L	M	N	O	P
1	IPC	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	**Total Operating Expenses**		850,169,409	868,227,147	886,798,128	905,898,115	925,543,379	945,750,713	966,537,445
310	*(From Schedule 3)*								
311									
312	**Federal Income Tax Adjusted Return on Rate Base**		168,788,563	168,966,930	169,148,662	169,333,824	169,522,482	169,714,705	169,910,563
313	*(From Schedule 2)*								
314									
315	**State and Other Taxes**		18,845,315	19,077,745	19,316,853	19,562,827	19,815,861	20,076,155	20,343,912
316	*(From Schedule 3a)*								
317									
318	**Total Other Included Items**		170,129,492	174,736,768	179,481,665	184,368,302	189,400,919	194,583,887	199,921,705
319	*(From Schedule 3b)*								
320									
321	**Total Cost**		867,673,795	881,535,055	895,781,977	910,426,464	925,480,803	940,957,685	956,870,216
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		867,673,795	881,535,055	895,781,977	910,426,464	925,480,803	940,957,685	956,870,216
328	(Less) New Large Single Load Costs (d)		34,687,248	35,221,174	35,767,128	36,325,400	36,896,285	37,480,089	38,077,123
329	**Total Contract System Cost**		**832,986,547**	**846,313,881**	**860,014,849**	**874,101,064**	**888,584,518**	**903,477,597**	**918,793,092**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		15,881,253	15,907,202	15,933,194	15,959,229	15,985,306	16,011,425	16,037,588
333	(Less) New Large Single Load		439,587	439,587	439,587	439,587	439,587	439,587	439,587
334	Total Retail Load (Net of NLSL) (d)		15,441,666	15,467,615	15,493,607	15,519,642	15,545,719	15,571,838	15,598,001
335	Distribution Loss (f)		641,584	642,632	643,682	644,734	645,788	646,843	647,900
336	**Total Contract System Load**		**16,083,250**	**16,110,248**	**16,137,290**	**16,164,376**	**16,191,506**	**16,218,681**	**16,245,900**
337									
338	**Average System Cost $/MWh**		**51.79**	**52.53**	**53.29**	**54.08**	**54.88**	**55.71**	**56.56**

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379	21,614,379
5		Intangible Plant - Miscellaneous	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458	16,235,458
6	**Total Intangible Plant**		37,849,836	37,849,836	37,849,836	37,849,836	37,849,836	37,849,836
7								
8	**Production Plant:**							
9		Steam Production	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642	891,537,642
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573	695,559,573
12		Other Production	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209	171,716,209
13	**Total Production Plant**		1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424	1,758,813,424
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
17	**Total Transmission Plant**		832,188,618	832,188,618	832,188,618	832,188,618	832,188,618	832,188,618
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923	7,226,923
25		Structures and Improvements	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973	51,479,973
26		Furniture and Equipment	21,945,902	21,956,556	21,967,430	21,967,430	21,967,430	21,967,430
27		Transportation Equipment	22,125,536	22,111,333	22,096,880	22,096,880	22,096,880	22,096,880
28		Stores Equipment	893,719	893,719	893,719	893,719	893,719	893,719
29		Tools and Garage Equipment	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870	3,525,870
30		Laboratory Equipment	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608	7,757,608
31		Power Operated Equipment	3,469,724	3,467,497	3,465,231	3,465,231	3,465,231	3,465,231
32		Communication Equipment	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346	18,396,346
33		Miscellaneous Equipment	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466	2,837,466
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0
36			0	0	0	0	0	0
37	**Total General Plant**		139,659,067	139,653,291	139,647,446	139,647,446	139,647,446	139,647,446
38								
39	**Total Electric Plant In-Service**		2,768,510,946	2,768,505,169	2,768,499,325	2,768,499,325	2,768,499,325	2,768,499,325
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
42	**LESS:**							
43	**Depreciation Reserve**							
44		Steam Production Plant	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498	597,065,498
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908	380,813,908
47		Other Production Plant	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489	41,822,489
48		Transmission Plant (i)	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919	313,808,919
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	76,751,914	76,682,191	76,611,180	76,611,180	76,611,180	76,611,180
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075	12,293,075
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0
61								
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0
63								
64	**Total Depreciation and Amortization Reserve**		1,422,555,804	1,422,486,081	1,422,415,069	1,422,415,069	1,422,415,069	1,422,415,069
65								
66	**Total Net Plant**		1,345,955,142	1,346,019,089	1,346,084,255	1,346,084,255	1,346,084,255	1,346,084,255
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		38,378,047	39,015,715	39,668,570	40,342,001	41,031,813	41,738,440
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0
80		Total	0	0	0	0	0	0
81								
82								
83		Investment in Associated Companies	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441	65,015,441
88								
89								
90		Fuel Stock	29,282,105	29,779,900	30,286,159	30,801,023	31,324,641	31,857,160
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	36,232,327	36,841,666	37,460,611	38,123,664	38,798,452	39,485,185
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	3,939,026	4,005,271	4,072,560	4,144,644	4,218,004	4,292,663
98		Prepayments	6,870,764	6,864,807	6,858,737	6,858,737	6,858,737	6,858,737
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	76,324,222	77,491,644	78,678,066	79,928,068	81,199,834	82,493,744

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
104								
105								
106		Unamortized Debt Expenses	7,162,217	7,156,071	7,149,808	7,149,808	7,149,808	7,149,808
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241	6,657,241
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901	2,455,901
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	9,599,239	9,591,001	9,582,607	9,582,607	9,582,607	9,582,607
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	25,874,599	25,860,214	25,845,557	25,845,557	25,845,557	25,845,557
121								
122	**Total Assets and Other Debits**		205,592,309	207,383,013	209,207,634	211,131,067	213,092,645	215,093,183

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0
136		Other Regulatory Liabilities	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	0	0	0	0	0	0
144								
145	**Total Liabilities and Other Credits**		0	0	0	0	0	0
146								
147								
148	**Total Rate Base**		1,551,547,451	1,553,402,102	1,555,291,889	1,557,215,322	1,559,176,901	1,561,177,438
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.96%	10.96%	10.96%	10.96%	10.96%	10.96%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		170,110,127	170,313,469	170,520,663	170,731,547	170,946,612	171,165,949

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	148,770,928	151,300,034	153,872,134	156,487,960	159,148,256	161,853,776
164		Steam Power - Operations (Excluding 501 - Fuel)	30,158,795	30,792,129	31,438,764	32,098,978	32,773,057	33,461,291
165		Steam Power - Maintenance	32,501,062	32,956,077	33,417,462	33,885,306	34,359,701	34,840,737
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	38,210,106	38,859,678	39,520,292	40,192,137	40,875,403	41,570,285
172		Hydraulic - Maintenance	13,398,156	13,532,138	13,667,459	13,804,134	13,942,175	14,081,597
173		**Other Power Generation**						
174		Other Power - Fuel	35,514,753	36,580,196	37,677,602	38,807,930	39,972,167	41,171,333
175		Other Power - Operations (Excluding 547 - Fuel)	1,608,556	1,640,727	1,673,541	1,707,012	1,741,153	1,775,976
176		Other Power - Maintenance	2,994,585	3,018,542	3,042,690	3,067,032	3,091,568	3,116,301
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	430,783,679	444,087,727	457,830,114	460,354,981	473,861,214	487,790,704
179		System Control and Load Dispatching	13,142	13,142	13,142	13,142	13,142	13,142
180		Other Expenses	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801	69,383,801
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0
183	**Total Production Expense**		803,337,563	822,164,190	841,537,002	849,802,413	869,161,636	889,058,941
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	8,839,166	8,995,619	9,154,842	9,316,883	9,481,791	9,649,619
187		Total Operations less Wheeling	14,365,991	14,653,311	14,946,377	15,245,305	15,550,211	15,861,215
188		Total Maintenance	9,052,500	9,170,183	9,289,395	9,410,157	9,532,489	9,656,411
189	**Total Transmission Expense**		32,257,657	32,819,113	33,390,614	33,972,344	34,564,491	35,167,245
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	2,382,278	2,422,777	2,463,964	2,505,852	2,548,451	2,591,775
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		2,382,278	2,422,777	2,463,964	2,505,852	2,548,451	2,591,775
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	51,595,326	53,174,458	54,801,519	56,500,366	58,251,877	60,057,685
207		Office Supplies & Expenses	10,419,363	10,738,260	11,066,835	11,409,907	11,763,614	12,128,286
208		(Less) Administration Expenses Transferred - Credit	23,311,315	24,024,784	24,759,907	25,527,464	26,318,815	27,134,699
209		Outside Services Employed	6,326,647	6,520,281	6,719,792	6,928,105	7,142,877	7,364,306
210		Property Insurance	3,397,767	3,500,092	3,605,436	3,717,205	3,832,438	3,951,244
211		Injuries and Damages	5,691,849	5,866,054	6,045,547	6,232,959	6,426,180	6,625,392
212		Employee Pensions & Benefits	25,973,739	26,768,694	27,587,777	28,442,998	29,324,731	30,233,798
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	123,647	127,480	131,432	135,507	139,707	144,038
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	3,899,216	4,017,058	4,138,400	4,266,690	4,398,957	4,535,325
222	**Total Administration and General Expenses**		84,116,239	86,687,593	89,336,830	92,106,272	94,961,566	97,905,374
223								
224	**Total Operations and Maintenance**		922,093,737	944,093,673	966,728,410	978,386,881	1,001,236,145	1,024,723,336

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
225								
226								
227	Depreciation and Amortization:							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	788,282	788,282	788,282	788,282	788,282	788,282
230		Amortization of Intangible Plant - Account 303	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846	2,929,846
231		Steam Production Plant	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233	18,050,233
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051	15,129,051
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615	4,976,615
236		Transmission Plant (i)	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685	16,753,685
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	7,200,015	7,199,844	7,199,671	7,199,671	7,199,671	7,199,671
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0
244	Total Depreciation and Amortization		65,827,727	65,827,555	65,827,383	65,827,383	65,827,383	65,827,383
245								
246								
247	**Total Operating Expenses**		987,921,463	1,009,921,228	1,032,555,793	1,044,214,264	1,067,063,527	1,090,550,719
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	9,810,258	10,090,899	10,379,492	10,680,497	10,990,232	11,308,948
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		9,810,258	10,090,899	10,379,492	10,680,497	10,990,232	11,308,948
259								
260	**STATE AND OTHER**							
261		Property	10,403,260	10,394,332	10,385,235	10,385,235	10,385,235	10,385,235
262		Unemployment	405,826	417,435	429,374	441,825	454,638	467,823
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		10,809,086	10,811,767	10,814,608	10,827,060	10,839,873	10,853,058
269								
270	**TOTAL TAXES**		20,619,344	20,902,666	21,194,100	21,507,558	21,830,105	22,162,006
271								
272								

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	297,616	297,616	297,616	297,616	297,616	297,616
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178	6,687,178
285	**Total Other Included Items**		6,984,794	6,984,794	6,984,794	6,984,794	6,984,794	6,984,794
286								
287	**Sale for Resale:**							
288		Sales for Resale	190,532,288	196,203,510	202,044,078	208,059,056	214,253,663	220,633,274
289	**Total Sales for Resale**		190,532,288	196,203,510	202,044,078	208,059,056	214,253,663	220,633,274
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	6,404,724	6,395,062	6,385,231	6,385,231	6,385,231	6,385,231
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	315,164	315,164	315,164	315,164	315,164	315,164
298		Revenues from Transmission of Electricity of Others (i)	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038	1,182,038
299								
300	**Total Other Revenues**		7,901,926	7,892,265	7,882,433	7,882,433	7,882,433	7,882,433
301								
302	**Total Other Included Items**		205,419,008	211,080,569	216,911,305	222,926,284	229,120,891	235,500,502
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE C - IDAHO POWER

	A	B	Q	R	S	T	U	V
1	IPC	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		987,921,463	1,009,921,228	1,032,555,793	1,044,214,264	1,067,063,527	1,090,550,719
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		170,110,127	170,313,469	170,520,663	170,731,547	170,946,612	171,165,949
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		20,619,344	20,902,666	21,194,100	21,507,558	21,830,105	22,162,006
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		205,419,008	211,080,569	216,911,305	222,926,284	229,120,891	235,500,502
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		973,231,927	990,056,794	1,007,359,251	1,013,527,084	1,030,719,354	1,048,378,172
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		973,231,927	990,056,794	1,007,359,251	1,013,527,084	1,030,719,354	1,048,378,172
328	(Less) New Large Single Load Costs (d)		38,687,709	39,312,174	39,950,856	40,635,662	41,307,981	41,995,785
329	**Total Contract System Cost**		**934,544,218**	**950,744,620**	**967,408,396**	**972,891,423**	**989,411,372**	**1,006,382,387**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		16,063,792	16,090,040	16,116,331	16,018,363	16,036,386	16,054,430
333	(Less) New Large Single Load		439,587	439,587	439,587	439,587	439,587	439,587
334	Total Retail Load (Net of NLSL) (d)		15,624,205	15,650,453	15,676,744	15,578,776	15,596,799	15,614,843
335	Distribution Loss (f)		648,958	650,019	651,081	647,123	647,851	648,580
336	**Total Contract System Load**		**16,273,164**	**16,300,472**	**16,327,825**	**16,225,899**	**16,244,651**	**16,263,423**
337								
338	**Average System Cost $/MWh**		**57.43**	**58.33**	**59.25**	**59.96**	**60.91**	**61.88**

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
2	**Intangible Plant:**								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	556	545	540	535	530	527	524
5		Intangible Plant - Miscellaneous	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742
6	**Total Intangible Plant**		1,958,298	1,958,287	1,958,282	1,958,278	1,958,273	1,958,269	1,958,266
7									
8	**Production Plant:**								
9	110	Steam Production	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
10	250	Nuclear Production	0	0	0	0	0	0	0
11	380	Hydraulic Production	0	0	0	0	0	0	0
12	480	Other Production	0	0	0	0	0	0	0
13	**Total Production Plant**		76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
14									
15	**Transmission Plant: (i)**								
16	840	Transmission Plant	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
17	**Total Transmission Plant**		326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
18									
19	**Distribution Plant:**								
20		Distribution Plant							
21	**Total Distribution Plant**		0	0	0	0	0	0	0
22									
23	**General Plant:**								
24		Land and Land Rights	134,811	134,811	134,811	134,811	134,811	134,811	134,811
25		Structures and Improvements	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326
26		Furniture and Equipment	1,078,497	1,085,395	1,091,258	1,097,396	1,103,801	1,108,159	1,112,632
27		Transportation Equipment	7,365,836	7,361,646	7,358,155	7,354,569	7,350,899	7,348,443	7,345,956
28		Stores Equipment	144,999	144,999	144,999	144,999	144,999	144,999	144,999
29		Tools and Garage Equipment	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617
30		Laboratory Equipment	912,874	912,874	912,874	912,874	912,874	912,874	912,874
31		Power Operated Equipment	622,171	621,817	621,522	621,219	620,909	620,702	620,492
32		Communication Equipment	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055
33		Miscellaneous Equipment	41,582	41,582	41,582	41,582	41,582	41,582	41,582
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0
36				0	0	0	0	0	0
37	**Total General Plant**		19,703,768	19,706,122	19,708,199	19,710,448	19,712,873	19,714,568	19,716,343
38									
39	**Total Electric Plant In-Service**		424,809,994	424,812,336	424,814,409	424,816,653	424,819,073	424,820,764	424,822,537
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
42	**LESS:**								
43	**Depreciation Reserve**								
44		Steam Production Plant	38,262,779	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0	0
47		Other Production Plant	0	0	0	0	0	0	0
48		Transmission Plant (i)	174,333,295	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	14,519,946	15,434,603	15,301,677	15,165,034	15,025,126	14,931,448	14,836,550
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	1,822,190	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	12,192,994	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447
59		Amortization of Other Utility Plant (a)	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223
60		Amortization of Acquisition Adjustments	31,857,446	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021
61									
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0
63									
64	**Total Depreciation and Amortization Reserve**		279,258,875	297,340,160	297,207,235	297,070,592	296,930,684	296,837,005	296,742,108
65									
66	**Total Net Plant**		145,551,119	127,472,176	127,607,174	127,746,061	127,888,389	127,983,759	128,080,429
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		5,191,756	5,422,234	5,593,638	5,756,450	5,906,805	6,058,545	6,213,869
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848
79		Acquisition Adjustments (Electric)	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630
80		Total	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	729,832	746,148	760,139	773,821	787,556	800,945	814,561
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	3,511,945	3,559,068	3,589,433	3,617,887	3,646,162	3,687,247	3,728,326
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0	0
98		Prepayments	0	0	0	0	0	0	0
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	4,241,777	4,305,216	4,349,571	4,391,708	4,433,718	4,488,192	4,542,887

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
104									
105									
106		Unamortized Debt Expenses	2,046,904	2,025,768	2,008,142	1,990,017	1,971,450	1,959,013	1,946,411
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	122,445	122,445	122,445	122,445	122,445	122,445	122,445
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	21	21	21	21	21	21	20
115		Miscellaneous Deferred Debits	0	0	0	0	0	0	0
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	1,456,208	1,441,171	1,428,632	1,415,737	1,402,528	1,393,681	1,384,715
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	3,625,579	3,589,406	3,559,241	3,528,220	3,496,444	3,475,159	3,453,592
121									
122	**Total Assets and Other Debits**		405,094,591	405,352,334	405,537,929	405,711,856	405,872,445	406,057,374	406,245,826

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
144									
145	**Total Liabilities and Other Credits**		1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
146									
147									
148	**Total Rate Base**		548,753,001	530,931,801	531,252,394	531,565,208	531,868,125	532,148,424	532,433,546
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.94%	10.94%	10.94%	10.94%	10.94%	10.94%	10.94%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		60,046,242	58,096,191	58,131,272	58,165,501	58,198,647	58,229,318	58,260,517

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	15,662,685	16,012,848	16,313,087	16,606,723	16,901,491	17,188,816	17,481,026
164		Steam Power - Operations (Excluding 501 - Fuel)	3,311,773	3,444,686	3,531,661	3,612,890	3,694,178	3,771,756	3,850,963
165		Steam Power - Maintenance	7,271,085	7,545,148	7,767,727	7,959,858	8,077,265	8,190,347	8,305,012
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	0	0	0	0	0	0	0
172		Hydraulic - Maintenance	0	0	0	0	0	0	0
173		**Other Power Generation**							
174		Other Power - Fuel	0	0	0	0	0	0	0
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0	0
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	338,922,466	359,054,029	372,631,427	382,311,781	394,307,826	405,051,668	416,143,154
179		System Control and Load Dispatching	0	0	0	0	0	0	0
180		Other Expenses	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	**Total Production Expense**		357,598,676	378,487,378	392,674,570	402,921,919	415,411,427	426,633,254	438,210,821
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	5,567,314	5,700,992	5,800,189	5,899,517	6,001,726	6,107,957	6,216,068
187		Total Operations less Wheeling	6,436,464	6,687,776	6,868,307	7,010,824	7,151,040	7,294,061	7,439,942
188		Total Maintenance	5,648,259	5,837,137	5,981,601	6,131,106	6,238,380	6,319,479	6,401,632
189	**Total Transmission Expense**		17,652,037	18,225,905	18,650,097	19,041,447	19,391,146	19,721,496	20,057,642
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0
203									
204	**Administration and General Expense:**								
205		**Operation**		0	0	0	0	0	0
206		Administration and General Salaries	6,329,551	6,583,259	6,769,442	6,955,082	7,145,120	7,348,961	7,558,331
207		Office Supplies & Expenses	1,796,703	1,868,720	1,921,570	1,974,266	2,028,210	2,086,072	2,145,503
208		(Less) Administration Expenses Transferred - Credit	1,379,142	1,434,422	1,474,989	1,515,438	1,556,846	1,601,260	1,646,880
209		Outside Services Employed	1,497,079	1,557,087	1,601,123	1,645,031	1,689,979	1,738,192	1,787,713
210		Property Insurance	211,721	218,813	223,796	228,651	233,539	239,260	245,090
211		Injuries and Damages	2,414,330	2,511,103	2,582,120	2,652,931	2,725,418	2,803,171	2,883,032
212		Employee Pensions & Benefits	1,480,417	1,539,757	1,583,303	1,626,722	1,671,170	1,718,847	1,767,816
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	7,739,141	8,081,802	8,338,399	8,596,889	8,863,392	9,138,158	9,421,441
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**	0						
221		Maintenance of General Plant	778,684	805,344	824,189	842,608	861,198	882,694	904,625
222	**Total Administration and General Expenses**		20,868,485	21,731,463	22,368,951	23,006,741	23,661,181	24,354,094	25,066,671
223									
224	**Total Operations and Maintenance**		396,119,198	418,444,745	433,693,618	444,970,106	458,463,755	470,708,844	483,335,135

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	173,282	0	0	0	0	0	0
231		Steam Production Plant	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0	0
236		Transmission Plant (i)	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	1,074,067	1,068,671	1,068,886	1,069,114	1,069,354	1,069,518	1,069,688
239		Common Plant - Electric	545,818	545,818	545,818	545,818	545,818	545,818	545,818
240		Common Plant - Electric	724,266	724,266	724,266	724,266	724,266	724,266	724,266
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575
244	**Total Depreciation and Amortization**		18,198,518	18,019,840	18,020,055	18,020,283	18,020,523	18,020,687	18,020,857
245									
246									
247	**Total Operating Expenses**		414,317,716	436,464,585	451,713,673	462,990,389	476,484,277	488,729,531	501,355,991
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	1,036,078	1,071,958	1,098,268	1,125,377	1,153,883	1,184,500	1,215,883
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		1,036,078	1,071,958	1,098,268	1,125,377	1,153,883	1,184,500	1,215,883
259									
260	**STATE AND OTHER**								
261	96000	Property	14,132,758	13,986,823	13,865,130	13,739,980	13,611,785	13,525,918	13,438,908
262		Unemployment	6,109	6,320	6,475	6,635	6,803	6,984	7,169
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		14,138,867	13,993,144	13,871,605	13,746,615	13,618,588	13,532,902	13,446,077
269									
270	**TOTAL TAXES**		15,174,944	15,065,102	14,969,873	14,871,992	14,772,471	14,717,402	14,661,959
271									
272									

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
273		*Schedule 3B: Other Included Items*							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905
279		(Less) Regulatory Debits	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,094	1,094	1,094	1,094	1,094	1,094	1,094
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0
285	**Total Other Included Items**		3,431,979	3,431,979	3,431,979	3,431,979	3,431,979	3,431,979	3,431,979
286									
287	**Sale for Resale:**								
288		Sales for Resale	86,686,647	91,037,851	93,810,675	95,470,357	97,665,912	99,774,601	101,932,013
289	**Total Sales for Resale**		86,686,647	91,037,851	93,810,675	95,470,357	97,665,912	99,774,601	101,932,013
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	615,971	609,252	603,655	597,904	592,020	588,082	584,094
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000
298		Revenues from Transmission of Electricity of Others (i)	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346
299									
300	**Total Other Revenues**		54,527,317	54,520,598	54,515,001	54,509,250	54,503,366	54,499,427	54,495,440
301									
302	**Total Other Included Items**		144,645,943	148,990,428	151,757,655	153,411,587	155,601,257	157,706,007	159,859,432
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE D - NORTHWESTERN

	A	B	C	D	E	F	G	H	I
1	NW	3/30/1900	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	**Total Operating Expenses**		414,317,716	436,464,585	451,713,673	462,990,389	476,484,277	488,729,531	501,355,991
310	*(From Schedule 3)*								
311									
312	**Federal Income Tax Adjusted Return on Rate Base**		60,046,242	58,096,191	58,131,272	58,165,501	58,198,647	58,229,318	58,260,517
313	*(From Schedule 2)*								
314									
315	**State and Other Taxes**		15,174,944	15,065,102	14,969,873	14,871,992	14,772,471	14,717,402	14,661,959
316	*(From Schedule 3a)*								
317									
318	**Total Other Included Items**		144,645,943	148,990,428	151,757,655	153,411,587	155,601,257	157,706,007	159,859,432
319	*(From Schedule 3b)*								
320									
321	**Total Cost**		**344,892,959**	**360,635,450**	**373,057,162**	**382,616,295**	**393,854,138**	**403,970,243**	**414,419,036**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		344,892,959	360,635,450	373,057,162	382,616,295	393,854,138	403,970,243	414,419,036
328	(Less) New Large Single Load Costs (d)				0	0	0	0	0
329	**Total Contract System Cost**		**344,892,959**	**360,635,450**	**373,057,162**	**382,616,295**	**393,854,138**	**403,970,243**	**414,419,036**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		5,953,296	6,047,943	6,112,806	6,179,054	6,246,742	6,291,941	6,337,466
333	(Less) New Large Single Load		0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		5,953,296	6,047,943	6,112,806	6,179,054	6,246,742	6,291,941	6,337,466
335	Distribution Loss (f)		277,424	281,834	284,857	287,944	291,098	293,204	295,326
336	**Total Contract System Load**		**6,230,720**	**6,329,777**	**6,397,662**	**6,466,998**	**6,537,841**	**6,585,145**	**6,632,792**
337									
338	**Average System Cost $/MWh**		**55.35**	**56.97**	**58.31**	**59.16**	**60.24**	**61.35**	**62.48**

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2	Intangible Plant:								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	520	517	513	509	506	502	499
5		Intangible Plant - Miscellaneous	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742
6	Total Intangible Plant		1,958,262	1,958,259	1,958,255	1,958,252	1,958,248	1,958,244	1,958,241
7									
8	Production Plant:								
9	110	Steam Production	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
10	250	Nuclear Production	0	0	0	0	0	0	0
11	380	Hydraulic Production	0	0	0	0	0	0	0
12	480	Other Production	0	0	0	0	0	0	0
13	Total Production Plant		76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
14									
15	Transmission Plant: (i)								
16	840	Transmission Plant	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
17	Total Transmission Plant		326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
18									
19	Distribution Plant:								
20		Distribution Plant							
21	Total Distribution Plant		0	0	0	0	0	0	0
22									
23	General Plant:								
24		Land and Land Rights	134,811	134,811	134,811	134,811	134,811	134,811	134,811
25		Structures and Improvements	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326
26		Furniture and Equipment	1,117,223	1,121,935	1,126,771	1,131,734	1,136,829	1,142,058	1,147,425
27		Transportation Equipment	7,343,438	7,340,890	7,338,312	7,335,703	7,333,066	7,330,399	7,327,704
28		Stores Equipment	144,999	144,999	144,999	144,999	144,999	144,999	144,999
29		Tools and Garage Equipment	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617
30		Laboratory Equipment	912,874	912,874	912,874	912,874	912,874	912,874	912,874
31		Power Operated Equipment	620,279	620,064	619,846	619,626	619,403	619,178	618,950
32		Communication Equipment	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055
33		Miscellaneous Equipment	41,582	41,582	41,582	41,582	41,582	41,582	41,582
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0	0
36			0	0	0	0	0	0	0
37	Total General Plant		19,718,204	19,720,152	19,722,192	19,724,327	19,726,562	19,728,899	19,731,343
38									
39	Total Electric Plant In-Service		424,824,393	424,826,338	424,828,375	424,830,506	424,832,737	424,835,071	424,837,511
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
42	LESS:								
43	**Depreciation Reserve**								
44		Steam Production Plant	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0	0
47		Other Production Plant	0	0	0	0	0	0	0
48		Transmission Plant (i)	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	14,740,441	14,643,132	14,544,632	14,444,954	14,344,112	14,242,118	14,138,990
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447
59		Amortization of Other Utility Plant (a)	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223
60		Amortization of Acquisition Adjustments	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021
61									
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0
63									
64	**Total Depreciation and Amortization Reserve**		296,645,999	296,548,689	296,450,190	296,350,512	296,249,670	296,147,676	296,044,547
65									
66	**Total Net Plant**		128,178,394	128,277,649	128,378,185	128,479,994	128,583,067	128,687,394	128,792,963
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		6,372,865	6,535,622	6,702,233	6,872,791	7,047,394	7,226,140	7,409,132
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848
79		Acquisition Adjustments (Electric)	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630
80		Total	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	828,408	842,491	856,814	871,380	886,193	901,258	916,580
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	3,769,383	3,810,400	3,851,361	3,892,247	3,933,041	3,973,724	4,014,278
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0	0
98		Prepayments	0	0	0	0	0	0	0
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	4,597,791	4,652,891	4,708,174	4,763,627	4,819,234	4,874,982	4,930,858

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
104									
105									
106		Unamortized Debt Expenses	1,933,644	1,920,714	1,907,622	1,894,370	1,880,958	1,867,389	1,853,664
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	122,445	122,445	122,445	122,445	122,445	122,445	122,445
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	20	20	20	20	20	20	19
115		Miscellaneous Deferred Debits	0	0	0	0	0	0	0
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	1,375,633	1,366,434	1,357,120	1,347,692	1,338,151	1,328,497	1,318,733
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	3,431,743	3,409,614	3,387,208	3,364,527	3,341,573	3,318,350	3,294,862
121									
122	**Total Assets and Other Debits**		406,437,878	406,633,606	406,833,094	407,036,423	407,243,679	407,454,951	407,670,330

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0	0
136		Other Regulatory Liabilities	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
144									
145	**Total Liabilities and Other Credits**		1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
146									
147									
148	**Total Rate Base**		532,723,563	533,018,546	533,318,570	533,623,708	533,934,038	534,249,637	534,570,584
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.94%	10.94%	10.94%	10.94%	10.94%	10.94%	10.94%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		58,292,251	58,324,529	58,357,359	58,390,748	58,424,705	58,459,239	58,494,358

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	17,778,203	18,080,433	18,387,800	18,700,393	19,018,299	19,341,611	19,670,418
164		Steam Power - Operations (Excluding 501 - Fuel)	3,931,833	4,014,402	4,098,704	4,184,777	4,272,657	4,362,383	4,453,993
165		Steam Power - Maintenance	8,421,282	8,539,180	8,658,728	8,779,950	8,902,870	9,027,510	9,153,895
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	0	0	0	0	0	0	0
172		Hydraulic - Maintenance	0	0	0	0	0	0	0
173		**Other Power Generation**							
174		Other Power - Fuel	0	0	0	0	0	0	0
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0	0
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	427,594,831	439,419,720	451,631,339	464,243,719	477,271,422	490,729,570	504,633,855
179		System Control and Load Dispatching	0	0	0	0	0	0	0
180		Other Expenses	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	**Total Production Expense**		450,156,816	462,484,401	475,207,239	488,339,506	501,895,916	515,891,740	530,342,828
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	6,326,092	6,438,064	6,552,017	6,667,988	6,786,012	6,906,124	7,028,362
187		Total Operations less Wheeling	7,588,741	7,740,516	7,895,326	8,053,233	8,214,297	8,378,583	8,546,155
188		Total Maintenance	6,484,853	6,569,156	6,654,555	6,741,065	6,828,698	6,917,471	7,007,399
189	**Total Transmission Expense**		20,399,686	20,747,736	21,101,899	21,462,285	21,829,007	22,202,179	22,581,916
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0
203									
204	**Administration and General Expense:**								
205		**Operation**	0	0	0	0	0	0	0
206		Administration and General Salaries	7,773,371	7,994,226	8,221,044	8,453,977	8,693,180	8,938,812	9,191,038
207		Office Supplies & Expenses	2,206,545	2,269,236	2,333,621	2,399,741	2,467,641	2,537,366	2,608,963
208		(Less) Administration Expenses Transferred - Credit	1,693,735	1,741,857	1,791,278	1,842,032	1,894,151	1,947,672	2,002,629
209		Outside Services Employed	1,838,574	1,890,812	1,944,459	1,999,553	2,056,129	2,114,227	2,173,884
210		Property Insurance	251,031	257,082	263,245	269,520	275,908	282,409	289,024
211		Injuries and Damages	2,965,057	3,049,299	3,135,816	3,224,666	3,315,907	3,409,600	3,505,809
212		Employee Pensions & Benefits	1,818,112	1,869,768	1,922,818	1,977,298	2,033,246	2,090,697	2,149,690
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	9,713,505	10,014,624	10,325,077	10,645,155	10,975,154	11,315,384	11,666,161
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**							
221		Maintenance of General Plant	926,994	949,805	973,063	996,772	1,020,937	1,045,560	1,070,645
222	**Total Administration and General Expenses**		25,799,454	26,552,995	27,327,866	28,124,650	28,943,950	29,786,383	30,652,584
223									
224	**Total Operations and Maintenance**		496,355,956	509,785,133	523,637,004	537,926,441	552,668,873	567,880,302	583,577,328

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0
231		Steam Production Plant	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0	0
236		Transmission Plant (i)	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	1,069,863	1,070,044	1,070,232	1,070,425	1,070,624	1,070,830	1,071,043
239		Common Plant - Electric	545,818	545,818	545,818	545,818	545,818	545,818	545,818
240		Common Plant - Electric	724,266	724,266	724,266	724,266	724,266	724,266	724,266
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575
244	**Total Depreciation and Amortization**		18,021,032	18,021,213	18,021,400	18,021,594	18,021,793	18,021,999	18,022,212
245									
246									
247	**Total Operating Expenses**		514,376,988	527,806,346	541,658,404	555,948,035	570,690,666	585,902,301	601,599,539
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	1,248,050	1,281,019	1,314,810	1,349,440	1,384,931	1,421,300	1,458,570
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		1,248,050	1,281,019	1,314,810	1,349,440	1,384,931	1,421,300	1,458,570
259									
260	**STATE AND OTHER**								
261	96000	Property	13,350,762	13,261,487	13,171,093	13,079,590	12,986,988	12,893,301	12,798,540
262		Unemployment	7,358	7,553	7,752	7,956	8,165	8,380	8,600
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		13,358,120	13,269,040	13,178,845	13,087,546	12,995,154	12,901,681	12,807,140
269									
270	**TOTAL TAXES**		14,606,170	14,550,059	14,493,655	14,436,986	14,380,084	14,322,981	14,265,710
271									
272									

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
273		***Schedule 3B: Other Included Items***							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905
279		(Less) Regulatory Debits	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,094	1,094	1,094	1,094	1,094	1,094	1,094
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0
285	**Total Other Included Items**		3,431,979	3,431,979	3,431,979	3,431,979	3,431,979	3,431,979	3,431,979
286									
287	**Sale for Resale:**								
288		Sales for Resale	104,139,353	106,397,858	108,708,795	111,073,467	113,493,210	115,969,394	118,503,427
289	**Total Sales for Resale**		104,139,353	106,397,858	108,708,795	111,073,467	113,493,210	115,969,394	118,503,427
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	580,056	575,970	571,836	567,654	563,424	559,148	554,827
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000
298		Revenues from Transmission of Electricity of Others (i)	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346
299									
300	**Total Other Revenues**		54,491,402	54,487,316	54,483,182	54,478,999	54,474,770	54,470,494	54,466,172
301									
302	**Total Other Included Items**		162,062,735	164,317,154	166,623,957	168,984,446	171,399,959	173,871,867	176,401,579
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE D - NORTHWESTERN

	A	B	J	K	L	M	N	O	P
1	NW	3/30/1900	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	**Total Operating Expenses**		514,376,988	527,806,346	541,658,404	555,948,035	570,690,666	585,902,301	601,599,539
310	*(From Schedule 3)*								
311									
312	**Federal Income Tax Adjusted Return on Rate Base**		58,292,251	58,324,529	58,357,359	58,390,748	58,424,705	58,459,239	58,494,358
313	*(From Schedule 2)*								
314									
315	**State and Other Taxes**		14,606,170	14,550,059	14,493,655	14,436,986	14,380,084	14,322,981	14,265,710
316	*(From Schedule 3a)*								
317									
318	**Total Other Included Items**		162,062,735	164,317,154	166,623,957	168,984,446	171,399,959	173,871,867	176,401,579
319	*(From Schedule 3b)*								
320									
321	**Total Cost**		**425,212,674**	**436,363,781**	**447,885,461**	**459,791,323**	**472,095,496**	**484,812,653**	**497,958,029**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		425,212,674	436,363,781	447,885,461	459,791,323	472,095,496	484,812,653	497,958,029
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0	0
329	**Total Contract System Cost**		**425,212,674**	**436,363,781**	**447,885,461**	**459,791,323**	**472,095,496**	**484,812,653**	**497,958,029**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		6,383,320	6,429,507	6,476,027	6,522,885	6,570,081	6,617,619	6,665,500
333	(Less) New Large Single Load		0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		6,383,320	6,429,507	6,476,027	6,522,885	6,570,081	6,617,619	6,665,500
335	Distribution Loss (f)		297,463	299,615	301,783	303,966	306,166	308,381	310,612
336	**Total Contract System Load**		**6,680,783**	**6,729,122**	**6,777,810**	**6,826,851**	**6,876,247**	**6,926,000**	**6,976,113**
337									
338	**Average System Cost $/MWh**		**63.65**	**64.85**	**66.08**	**67.35**	**68.66**	**70.00**	**71.38**

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	495	491	487	483	479	475
5		Intangible Plant - Miscellaneous	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742	1,957,742
6	**Total Intangible Plant**		1,958,237	1,958,233	1,958,229	1,958,226	1,958,222	1,958,218
7								
8	**Production Plant:**							
9	110	Steam Production	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
10	250	Nuclear Production	0	0	0	0	0	0
11	380	Hydraulic Production	0	0	0	0	0	0
12	480	Other Production	0	0	0	0	0	0
13	**Total Production Plant**		76,525,112	76,525,112	76,525,112	76,525,112	76,525,112	76,525,112
14								
15	**Transmission Plant: (i)**							
16	840	Transmission Plant	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
17	**Total Transmission Plant**		326,622,815	326,622,815	326,622,815	326,622,815	326,622,815	326,622,815
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	134,811	134,811	134,811	134,811	134,811	134,811
25		Structures and Improvements	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326	2,247,326
26		Furniture and Equipment	1,152,933	1,158,587	1,164,390	1,170,346	1,176,459	1,182,733
27		Transportation Equipment	7,324,981	7,322,230	7,319,452	7,316,647	7,313,817	7,310,961
28		Stores Equipment	144,999	144,999	144,999	144,999	144,999	144,999
29		Tools and Garage Equipment	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617	1,196,617
30		Laboratory Equipment	912,874	912,874	912,874	912,874	912,874	912,874
31		Power Operated Equipment	618,720	618,487	618,253	618,016	617,777	617,536
32		Communication Equipment	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055	5,959,055
33		Miscellaneous Equipment	41,582	41,582	41,582	41,582	41,582	41,582
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0
36			0	0	0	0	0	0
37	**Total General Plant**		19,733,898	19,736,568	19,739,359	19,742,273	19,745,317	19,748,494
38								
39	**Total Electric Plant In-Service**		424,840,062	424,842,729	424,845,515	424,848,426	424,851,466	424,854,639
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
42	LESS:							
43	Depreciation Reserve							
44		Steam Production Plant	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524	40,457,524
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0
47		Other Production Plant	0	0	0	0	0	0
48		Transmission Plant (i)	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061	183,113,061
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	14,034,742	13,929,393	13,822,961	13,715,466	13,606,929	13,497,372
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282	1,990,282
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447	13,510,447
59		Amortization of Other Utility Plant (a)	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223	6,270,223
60		Amortization of Acquisition Adjustments	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021	36,564,021
61								
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0
63								
64	Total Depreciation and Amortization Reserve		295,940,300	295,834,951	295,728,519	295,621,024	295,512,487	295,402,930
65								
66	Total Net Plant		128,899,763	129,007,778	129,116,997	129,227,402	129,338,979	129,451,709
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		7,596,473	7,788,272	7,984,637	8,185,682	8,391,522	8,602,275
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848	16,961,848
79		Acquisition Adjustments (Electric)	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630	375,073,630
80		Total	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478	392,035,478
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	932,162	948,008	964,124	980,515	997,183	1,014,135
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	4,054,684	4,094,924	4,134,977	4,174,825	4,214,447	4,253,825
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0
98		Prepayments	0	0	0	0	0	0
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	4,986,846	5,042,932	5,099,101	5,155,339	5,211,631	5,267,961

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
104								
105								
106		Unamortized Debt Expenses	1,839,786	1,825,757	1,811,579	1,797,255	1,782,787	1,768,178
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	122,445	122,445	122,445	122,445	122,445	122,445
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	19	19	19	19	19	19
115		Miscellaneous Deferred Debits	0	0	0	0	0	0
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	1,308,860	1,298,880	1,288,793	1,278,603	1,268,310	1,257,917
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	3,271,111	3,247,101	3,222,836	3,198,321	3,173,560	3,148,558
121								
122	**Total Assets and Other Debits**		407,889,909	408,113,783	408,342,053	408,574,821	408,812,191	409,054,272

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	0	0	0	0	0	0
136		Other Regulatory Liabilities	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
144								
145	**Total Liabilities and Other Credits**		1,892,709	1,892,709	1,892,709	1,892,709	1,892,709	1,892,709
146								
147								
148	**Total Rate Base**		534,896,962	535,228,853	535,566,341	535,909,514	536,258,461	536,613,272
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.94%	10.94%	10.94%	10.94%	10.94%	10.94%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		58,530,071	58,566,388	58,603,317	58,640,868	58,679,051	58,717,875

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	20,004,815	20,344,897	20,690,760	21,042,503	21,400,226	21,764,029
164		Steam Power - Operations (Excluding 501 - Fuel)	4,547,527	4,643,025	4,740,528	4,840,079	4,941,721	5,045,497
165		Steam Power - Maintenance	9,282,049	9,411,998	9,543,766	9,677,379	9,812,862	9,950,242
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	0	0	0	0	0	0
172		Hydraulic - Maintenance	0	0	0	0	0	0
173		**Other Power Generation**						
174		Other Power - Fuel	0	0	0	0	0	0
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	519,000,569	533,846,628	549,189,588	565,047,678	581,439,823	598,385,670
179		System Control and Load Dispatching	0	0	0	0	0	0
180		Other Expenses	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)	(7,569,333)
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0
183	**Total Production Expense**		545,265,628	560,677,215	576,595,310	593,038,307	610,025,299	627,576,106
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	7,152,764	7,279,368	7,408,213	7,539,339	7,672,785	7,808,593
187		Total Operations less Wheeling	8,717,078	8,891,420	9,069,248	9,250,633	9,435,646	9,624,359
188		Total Maintenance	7,098,495	7,190,775	7,284,255	7,378,951	7,474,877	7,572,050
189	**Total Transmission Expense**		22,968,337	23,361,563	23,761,716	24,168,922	24,583,307	25,005,002
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	9,450,026	9,715,946	9,988,977	10,269,299	10,557,099	10,852,566
207		Office Supplies & Expenses	2,682,479	2,757,963	2,835,465	2,915,037	2,996,732	3,080,603
208		(Less) Administration Expenses Transferred - Credit	2,059,060	2,117,001	2,176,492	2,237,571	2,300,279	2,364,659
209		Outside Services Employed	2,235,140	2,298,036	2,362,614	2,428,917	2,496,988	2,566,872
210		Property Insurance	295,752	302,596	309,553	316,626	323,814	331,116
211		Injuries and Damages	3,604,596	3,706,028	3,810,173	3,917,098	4,026,875	4,139,578
212		Employee Pensions & Benefits	2,210,264	2,272,460	2,336,319	2,401,884	2,469,197	2,538,304
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	12,027,812	12,400,674	12,785,095	13,181,433	13,590,057	14,011,349
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	1,096,197	1,122,219	1,148,713	1,175,683	1,203,132	1,231,063
222	**Total Administration and General Expenses**		31,543,207	32,458,921	33,400,418	34,368,406	35,363,614	36,386,793
223								
224	**Total Operations and Maintenance**		599,777,172	616,497,699	633,757,444	651,575,635	669,972,221	688,967,900

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0
231		Steam Production Plant	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744	2,194,744
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0
236		Transmission Plant (i)	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766	8,779,766
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	1,071,263	1,071,489	1,071,724	1,071,965	1,072,215	1,072,473
239		Common Plant - Electric	545,818	545,818	545,818	545,818	545,818	545,818
240		Common Plant - Electric	724,266	724,266	724,266	724,266	724,266	724,266
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575	4,706,575
244	**Total Depreciation and Amortization**		18,022,431	18,022,658	18,022,892	18,023,134	18,023,384	18,023,642
245								
246								
247	**Total Operating Expenses**		617,799,603	634,520,358	651,780,337	669,598,769	687,995,605	706,991,542
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	1,496,761	1,535,894	1,575,992	1,617,076	1,659,170	1,702,297
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		1,496,761	1,535,894	1,575,992	1,617,076	1,659,170	1,702,297
259								
260	**STATE AND OTHER**							
261	96000	Property	12,702,721	12,605,857	12,507,966	12,409,065	12,309,171	12,208,305
262		Unemployment	8,825	9,055	9,292	9,534	9,782	10,036
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		12,711,545	12,614,913	12,517,258	12,418,599	12,318,954	12,218,342
269								
270	**TOTAL TAXES**		14,208,306	14,150,807	14,093,250	14,035,675	13,978,124	13,920,639
271								
272								

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905	3,345,905
279		(Less) Regulatory Debits	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)	(84,981)
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,094	1,094	1,094	1,094	1,094	1,094
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		3,431,979	3,431,979	3,431,979	3,431,979	3,431,979	3,431,979
286								
287	**Sale for Resale:**							
288		Sales for Resale	121,096,754	123,750,857	126,467,258	129,247,521	132,093,247	135,006,084
289	**Total Sales for Resale**		121,096,754	123,750,857	126,467,258	129,247,521	132,093,247	135,006,084
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	550,460	546,049	541,594	537,098	532,559	527,980
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000	8,475,000
298		Revenues from Transmission of Electricity of Others (i)	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346	45,436,346
299								
300	**Total Other Revenues**		54,461,806	54,457,395	54,452,940	54,448,443	54,443,905	54,439,326
301								
302	**Total Other Included Items**		178,990,539	181,640,231	184,352,178	187,127,943	189,969,131	192,877,390
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE D - NORTHWESTERN

	A	B	Q	R	S	T	U	V
1	NW	3/30/1900	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		617,799,603	634,520,358	651,780,337	669,598,769	687,995,605	706,991,542
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		58,530,071	58,566,388	58,603,317	58,640,868	58,679,051	58,717,875
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		14,208,306	14,150,807	14,093,250	14,035,675	13,978,124	13,920,639
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		178,990,539	181,640,231	184,352,178	187,127,943	189,969,131	192,877,390
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**511,547,442**	**525,597,321**	**540,124,725**	**555,147,368**	**570,683,648**	**586,752,667**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		511,547,442	525,597,321	540,124,725	555,147,368	570,683,648	586,752,667
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0
329	**Total Contract System Cost**		**511,547,442**	**525,597,321**	**540,124,725**	**555,147,368**	**570,683,648**	**586,752,667**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		6,713,728	6,762,305	6,811,234	6,860,517	6,910,156	6,960,154
333	(Less) New Large Single Load		0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		6,713,728	6,762,305	6,811,234	6,860,517	6,910,156	6,960,154
335	Distribution Loss (f)		312,860	315,123	317,404	319,700	322,013	324,343
336	**Total Contract System Load**		**7,026,588**	**7,077,429**	**7,128,637**	**7,180,217**	**7,232,169**	**7,284,497**
337								
338	**Average System Cost $/MWh**		**72.80**	**74.26**	**75.77**	**77.32**	**78.91**	**80.55**

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	**PAC**	**Account Description**	**Rate Period**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409
5		Intangible Plant - Miscellaneous	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597
6	**Total Intangible Plant**		202,046,006	202,046,006	202,046,006	202,046,006	202,046,006	202,046,006
7								
8	**Production Plant:**							
9		Steam Production	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031
12		Other Production	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601
13	**Total Production Plant**		3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
17	**Total Transmission Plant**		1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021
25		Structures and Improvements	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517
26		Furniture and Equipment	18,456,454	18,562,836	18,604,495	18,649,366	18,675,475	18,750,201
27		Transportation Equipment	18,684,219	18,582,480	18,543,262	18,501,405	18,477,230	18,408,767
28		Stores Equipment	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809
29		Tools and Garage Equipment	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075
30		Laboratory Equipment	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446
31		Power Operated Equipment	25,729,350	25,589,249	25,535,243	25,477,603	25,444,314	25,350,036
32		Communication Equipment	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725
33		Miscellaneous Equipment	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869
34		Other Tangible Property	192,511,463	193,648,714	194,094,066	194,573,742	194,852,857	195,651,700
35		Asset Retirement Costs for General Plant	12,198	12,198	12,198	12,198	12,198	12,198
36				0	0	0	0	0
37	**Total General Plant**		464,974,148	465,975,940	466,369,727	466,794,777	467,042,537	467,753,365
38								
39	**Total Electric Plant In-Service**		6,199,884,635	6,200,886,428	6,201,280,215	6,201,705,265	6,201,953,025	6,202,663,852
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
42	LESS:							
43	Depreciation Reserve							
44		Steam Production Plant	1,168,635,787	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	120,261,741	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430
47		Other Production Plant	225,167,796	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144
48		Transmission Plant (i)	552,087,448	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	105,347,188	190,909,437	190,632,355	190,335,710	190,163,945	189,675,752
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	11,032,148	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695
53		Amortization of Intangible Plant - Account 303	104,125,527	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402
54		Mining Plant Depreciation	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	45,535,296	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107
61								
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0
63								
64	Total Depreciation and Amortization Reserve		2,342,881,404	2,568,631,820	2,568,354,739	2,568,058,093	2,567,886,329	2,567,398,136
65								
66	Total Net Plant		3,857,003,232	3,632,254,607	3,632,925,476	3,633,647,172	3,634,066,696	3,635,265,717
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		38,386,448	39,701,330	40,658,757	41,539,173	42,293,000	43,015,322
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	33,964,752	33,765,285	33,687,810	33,604,761	33,556,624	33,419,613
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558
80		Total	98,221,310	98,021,843	97,944,368	97,861,319	97,813,182	97,676,171
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	60,392,931	61,743,107	62,900,784	64,032,998	65,169,578	66,277,461
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	56,158,332	57,169,035	58,030,318	58,878,577	59,812,846	60,622,995
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0
98		Prepayments	85,148,697	84,648,640	84,454,412	84,246,209	84,125,532	83,782,049
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	201,699,960	203,560,782	205,385,514	207,157,784	209,107,956	210,682,505

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
104								
105								
106		Unamortized Debt Expenses	9,979,253	10,242,343	10,220,315	10,196,699	10,183,010	10,144,042
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	24,933	25,590	25,535	25,476	25,442	25,344
115		Miscellaneous Deferred Debits	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	3,821,539	3,922,289	3,913,854	3,904,810	3,899,568	3,884,645
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	97,263,202	97,627,699	97,597,180	97,564,461	97,545,496	97,491,507
121								
122	**Total Assets and Other Debits**		435,570,919	438,911,654	441,585,819	444,122,738	446,759,634	448,865,505

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	**Account Description**	**Rate Period**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776
136		Other Regulatory Liabilities	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
144								
145	**Total Liabilities and Other Credits**		7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
146								
147								
148	**Total Rate Base**		4,284,601,551	4,063,193,661	4,066,538,695	4,069,797,309	4,072,853,730	4,076,158,622
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.85%	10.85%	10.85%	10.85%	10.85%	10.85%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		464,701,013	440,687,468	441,050,265	441,403,689	441,735,184	442,093,627

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	219,200,411	224,100,971	228,302,844	232,412,295	236,537,592	240,558,731
164		Steam Power - Operations (Excluding 501 - Fuel)	47,646,018	49,558,220	50,809,524	51,978,143	53,147,633	54,263,733
165		Steam Power - Maintenance	72,867,856	75,614,400	77,844,998	79,770,453	80,947,059	82,080,318
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	12,685,993	13,160,341	13,479,468	13,769,272	14,034,319	14,272,903
172		Hydraulic - Maintenance	2,950,180	3,060,605	3,145,534	3,227,244	3,269,194	3,301,886
173		**Other Power Generation**						
174		Other Power - Fuel	197,002,658	221,293,175	228,257,891	237,944,058	246,175,050	256,179,232
175		Other Power - Operations (Excluding 547 - Fuel)	16,281,226	17,050,220	17,591,302	17,969,508	18,328,899	18,695,476
176		Other Power - Maintenance	7,456,878	7,706,316	7,910,531	8,108,189	8,221,656	8,287,429
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	408,115,187	447,294,351	470,347,376	485,437,992	502,127,666	525,429,133
179		System Control and Load Dispatching	619,071	619,071	619,071	619,071	619,071	619,071
180		Other Expenses	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	28,581,896	29,037,167	29,235,061	29,443,008	29,561,490	29,894,272
183	**Total Production Expense**		1,033,665,150	1,108,752,613	1,147,801,373	1,180,937,009	1,213,227,402	1,253,839,958
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	49,690,746	50,883,877	51,769,256	52,655,805	53,568,065	54,516,220
187		Total Operations less Wheeling	9,242,024	9,602,879	9,862,100	10,066,738	10,268,073	10,473,434
188		Total Maintenance	14,697,871	15,189,368	15,565,293	15,954,334	16,233,481	16,444,517
189	**Total Transmission Expense**		73,630,641	75,676,124	77,196,649	78,676,876	80,069,619	81,434,171
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	20,738,011	21,392,607	21,868,591	22,355,149	22,785,467	23,172,820
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		20,738,011	21,392,607	21,868,591	22,355,149	22,785,467	23,172,820
203								
204	**Administration and General Expense:**							
205		**Operation**		0	0	0	0	0
206		Administration and General Salaries	17,373,166	18,139,798	18,714,697	19,293,707	19,891,127	20,505,741
207		Office Supplies & Expenses	2,567,276	2,680,564	2,765,518	2,851,080	2,939,362	3,030,185
208		(Less) Administration Expenses Transferred - Credit	5,724,391	5,976,994	6,166,421	6,357,202	6,554,050	6,756,563
209		Outside Services Employed	2,442,900	2,550,699	2,631,538	2,712,954	2,796,960	2,883,383
210		Property Insurance	7,703,655	8,256,834	8,500,666	8,743,935	9,002,894	9,246,464
211		Injuries and Damages	1,645,240	1,717,840	1,772,283	1,827,115	1,883,691	1,941,895
212		Employee Pensions & Benefits	0	0	0	0	0	0
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,040,241	1,114,938	1,147,863	1,180,712	1,215,680	1,248,569
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**	0					
221		Maintenance of General Plant	6,990,326	7,261,156	7,476,197	7,690,829	7,919,009	8,134,459
222	**Total Administration and General Expenses**		31,957,932	33,514,959	34,546,615	35,581,706	36,663,312	37,736,994
223								
224	**Total Operations and Maintenance**		1,159,991,734	1,239,336,303	1,281,413,228	1,317,550,740	1,352,745,801	1,396,183,943

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802
230		Amortization of Intangible Plant - Account 303	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875
231		Steam Production Plant	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347
236		Transmission Plant (i)	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	6,934,418	11,825,900	11,836,926	11,848,821	11,855,752	11,875,627
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811
244	**Total Depreciation and Amortization**		147,153,840	152,045,322	152,056,348	152,068,243	152,075,174	152,095,049
245								
246								
247	**Total Operating Expenses**		1,307,145,574	1,391,381,624	1,433,469,576	1,469,618,983	1,504,820,975	1,548,278,992
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	9,017,423	9,365,987	9,627,701	9,899,095	10,185,818	10,480,179
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		9,017,423	9,365,987	9,627,701	9,899,095	10,185,818	10,480,179
259								
260	**STATE AND OTHER**							
261		Property	28,168,904	28,911,540	28,849,360	28,782,699	28,744,058	28,634,060
262		Unemployment	524,704	544,986	560,214	576,006	592,690	609,818
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		28,693,608	29,456,526	29,409,574	29,358,705	29,336,747	29,243,878
269								
270	**TOTAL TAXES**		37,711,031	38,822,513	39,037,275	39,257,799	39,522,565	39,724,057
271								
272								

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
286								
287	**Sale for Resale:**							
288		Sales for Resale	412,489,193	453,271,413	477,330,360	486,228,025	502,018,954	516,074,248
289	**Total Sales for Resale**		412,489,193	453,271,413	477,330,360	486,228,025	502,018,954	516,074,248
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	4,968	4,968	4,968	4,968	4,968	4,968
295		Rent from Electric Property	4,111,435	4,065,033	4,047,146	4,028,056	4,017,030	3,985,806
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632
298		Revenues from Transmission of Electricity of Others (i)	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632
299								
300	**Total Other Revenues**		85,679,667	85,633,265	85,615,379	85,596,288	85,585,263	85,554,038
301								
302	**Total Other Included Items**		499,665,256	540,401,074	564,442,135	573,320,709	589,100,612	603,124,681
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE E - PACIFICORP

	A	B	C	D	E	F	G	H
1	PAC	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		1,307,145,574	1,391,381,624	1,433,469,576	1,469,618,983	1,504,820,975	1,548,278,992
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		464,701,013	440,687,468	441,050,265	441,403,689	441,735,184	442,093,627
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		37,711,031	38,822,513	39,037,275	39,257,799	39,522,565	39,724,057
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		499,665,256	540,401,074	564,442,135	573,320,709	589,100,612	603,124,681
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**1,309,892,361**	**1,330,490,532**	**1,349,114,982**	**1,376,959,762**	**1,396,978,112**	**1,426,971,995**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		1,309,892,361	1,330,490,532	1,349,114,982	1,376,959,762	1,396,978,112	1,426,971,995
328	(Less) New Large Single Load Costs (d)		28,022,312	28,852,334	29,306,196	29,852,811	30,342,596	30,872,734
329	**Total Contract System Cost**		**1,281,870,049**	**1,301,638,198**	**1,319,808,786**	**1,347,106,951**	**1,366,635,517**	**1,396,099,261**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		21,087,953	21,423,855	21,569,863	21,723,288	21,810,705	22,056,234
333	(Less) New Large Single Load		350,400	350,400	350,400	350,400	350,400	350,400
334	Total Retail Load (Net of NLSL) (d)		20,737,553	21,073,455	21,219,463	21,372,888	21,460,305	21,705,834
335	Distribution Loss (f)		565,157	574,159	578,072	582,184	584,527	591,107
336	**Total Contract System Load**		**21,302,710**	**21,647,614**	**21,797,535**	**21,955,072**	**22,044,832**	**22,296,941**
337								
338	**Average System Cost $/MWh**		**60.17**	**60.13**	**60.55**	**61.36**	**61.99**	**62.61**

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409
5		Intangible Plant - Miscellaneous	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597
6	**Total Intangible Plant**		202,046,006	202,046,006	202,046,006	202,046,006	202,046,006	202,046,006
7								
8	**Production Plant:**							
9		Steam Production	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031
12		Other Production	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601
13	**Total Production Plant**		3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
17	**Total Transmission Plant**		1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021
25		Structures and Improvements	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517
26		Furniture and Equipment	18,827,220	18,906,604	18,988,424	19,072,755	19,159,675	19,249,264
27		Transportation Equipment	18,339,308	18,268,863	18,197,444	18,125,063	18,051,736	17,977,476
28		Stores Equipment	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809
29		Tools and Garage Equipment	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075
30		Laboratory Equipment	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446
31		Power Operated Equipment	25,254,386	25,157,379	25,059,030	24,959,358	24,858,381	24,756,121
32		Communication Equipment	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725
33		Miscellaneous Equipment	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869
34		Other Tangible Property	196,475,059	197,323,689	198,198,367	199,099,893	200,029,094	200,986,821
35		Asset Retirement Costs for General Plant	12,198	12,198	12,198	12,198	12,198	12,198
36			0	0	0	0	0	0
37	**Total General Plant**		468,488,634	469,249,196	470,035,925	470,849,730	471,691,547	472,562,343
38								
39	**Total Electric Plant In-Service**		6,203,399,122	6,204,159,683	6,204,946,413	6,205,760,218	6,206,602,035	6,207,472,831
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
42	LESS:							
43	Depreciation Reserve							
44		Steam Production Plant	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430
47		Other Production Plant	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144
48		Transmission Plant (i)	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	189,177,792	188,669,992	188,152,287	187,624,617	187,086,929	186,539,174
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695
53		Amortization of Intangible Plant - Account 303	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402
54		Mining Plant Depreciation	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107
61								
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0
63								
64	Total Depreciation and Amortization Reserve		2,566,900,175	2,566,392,375	2,565,874,671	2,565,347,001	2,564,809,312	2,564,261,558
65								
66	Total Net Plant		3,636,498,947	3,637,767,308	3,639,071,743	3,640,413,218	3,641,792,723	3,643,211,273
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		43,751,600	44,502,113	45,267,143	46,046,980	46,841,918	47,652,256
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	33,279,563	33,136,438	32,990,202	32,840,822	32,688,265	32,532,502
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558
80		Total	97,536,121	97,392,995	97,246,760	97,097,380	96,944,823	96,789,060
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	67,404,178	68,550,049	69,715,400	70,900,562	72,105,871	73,331,671
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	61,437,476	62,256,018	63,078,342	63,904,154	64,733,147	65,565,002
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0
98		Prepayments	83,430,947	83,072,136	82,705,526	82,331,035	81,948,580	81,558,085
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	212,272,601	213,878,203	215,499,268	217,135,750	218,787,598	220,454,758

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
104								
105								
106		Unamortized Debt Expenses	10,104,202	10,063,480	10,021,865	9,979,347	9,935,916	9,891,562
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	25,245	25,143	25,039	24,933	24,824	24,713
115		Miscellaneous Deferred Debits	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	3,869,388	3,853,794	3,837,857	3,821,575	3,804,943	3,787,958
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	97,436,311	97,379,893	97,322,238	97,263,331	97,203,159	97,141,710
121								
122	**Total Assets and Other Debits**		450,996,633	453,153,204	455,335,408	457,543,441	459,777,498	462,037,785

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776
136		Other Regulatory Liabilities	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
144								
145	**Total Liabilities and Other Credits**		7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
146								
147								
148	**Total Rate Base**		4,079,522,980	4,082,947,912	4,086,434,551	4,089,984,058	4,093,597,621	4,097,276,458
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.85%	10.85%	10.85%	10.85%	10.85%	10.85%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		442,458,520	442,829,983	443,208,138	443,593,112	443,985,033	444,384,034

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	244,648,229	248,807,249	253,036,972	257,338,601	261,713,357	266,162,484
164		Steam Power - Operations (Excluding 501 - Fuel)	55,403,271	56,566,740	57,754,641	58,967,489	60,205,806	61,470,128
165		Steam Power - Maintenance	83,229,443	84,394,655	85,576,180	86,774,247	87,989,086	89,220,933
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	14,515,542	14,762,306	15,013,265	15,268,491	15,528,055	15,792,032
172		Hydraulic - Maintenance	3,334,904	3,368,253	3,401,936	3,435,955	3,470,315	3,505,018
173		**Other Power Generation**						
174		Other Power - Fuel	263,864,608	271,780,547	279,933,963	288,331,982	296,981,941	305,891,400
175		Other Power - Operations (Excluding 547 - Fuel)	19,069,386	19,450,774	19,839,789	20,236,585	20,641,317	21,054,143
176		Other Power - Maintenance	8,353,729	8,420,558	8,487,923	8,555,826	8,624,273	8,693,267
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	549,847,866	575,436,198	602,248,846	630,343,011	659,778,496	690,617,816
179		System Control and Load Dispatching	619,071	619,071	619,071	619,071	619,071	619,071
180		Other Expenses	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	30,230,872	30,571,334	30,915,703	31,264,025	31,616,345	31,972,710
183	**Total Production Expense**		1,293,374,696	1,334,435,460	1,377,086,065	1,421,393,058	1,467,425,837	1,515,256,777
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	55,481,157	56,463,174	57,462,572	58,479,659	59,514,749	60,568,160
187		Total Operations less Wheeling	10,682,903	10,896,561	11,114,492	11,336,782	11,563,517	11,794,788
188		Total Maintenance	16,658,295	16,874,853	17,094,226	17,316,451	17,541,565	17,769,605
189	**Total Transmission Expense**		82,822,355	84,234,588	85,671,290	87,132,892	88,619,832	90,132,554
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	23,566,758	23,967,393	24,374,838	24,789,210	25,210,627	25,639,208
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		23,566,758	23,967,393	24,374,838	24,789,210	25,210,627	25,639,208
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	21,139,301	21,792,387	22,465,599	23,159,557	23,874,895	24,612,272
207		Office Supplies & Expenses	3,123,808	3,220,316	3,319,798	3,422,346	3,528,053	3,637,017
208		(Less) Administration Expenses Transferred - Credit	6,965,319	7,180,508	7,402,329	7,630,985	7,866,686	8,109,649
209		Outside Services Employed	2,972,470	3,064,302	3,158,965	3,256,545	3,357,131	3,460,816
210		Property Insurance	9,495,664	9,750,574	10,011,270	10,277,830	10,550,326	10,828,830
211		Injuries and Damages	2,001,893	2,063,740	2,127,494	2,193,211	2,260,954	2,330,784
212		Employee Pensions & Benefits	0	0	0	0	0	0
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,282,219	1,316,640	1,351,843	1,387,837	1,424,633	1,462,240
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	8,354,970	8,580,618	8,811,481	9,047,632	9,289,145	9,536,093
222	**Total Administration and General Expenses**		38,840,567	39,974,789	41,140,436	42,338,299	43,569,186	44,833,923
223								
224	**Total Operations and Maintenance**		1,438,604,376	1,482,612,230	1,528,272,629	1,575,653,459	1,624,825,482	1,675,862,462

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802
230		Amortization of Intangible Plant - Account 303	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875
231		Steam Production Plant	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347
236		Transmission Plant (i)	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	11,896,169	11,917,400	11,939,344	11,962,024	11,985,467	12,009,696
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811
244	**Total Depreciation and Amortization**		152,115,591	152,136,822	152,158,766	152,181,446	152,204,889	152,229,118
245								
246								
247	**Total Operating Expenses**		1,590,719,967	1,634,749,052	1,680,431,395	1,727,834,905	1,777,030,371	1,828,091,580
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	10,783,023	11,094,595	11,415,143	11,744,926	12,084,209	12,433,265
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		10,783,023	11,094,595	11,415,143	11,744,926	12,084,209	12,433,265
259								
260	**STATE AND OTHER**							
261		Property	28,521,603	28,406,655	28,289,186	28,169,168	28,046,573	27,921,374
262		Unemployment	627,440	645,570	664,222	683,411	703,153	723,464
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		29,149,043	29,052,224	28,953,407	28,852,579	28,749,726	28,644,838
269								
270	**TOTAL TAXES**		39,932,066	40,146,819	40,368,550	40,597,505	40,833,935	41,078,103
271								
272								

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
286								
287	**Sale for Resale:**							
288		Sales for Resale	530,533,407	545,408,234	560,710,876	576,453,842	592,650,011	609,312,639
289	**Total Sales for Resale**		530,533,407	545,408,234	560,710,876	576,453,842	592,650,011	609,312,639
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	4,968	4,968	4,968	4,968	4,968	4,968
295		Rent from Electric Property	3,954,126	3,921,998	3,889,424	3,856,413	3,822,969	3,789,101
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632
298		Revenues from Transmission of Electricity of Others (i)	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632
299								
300	**Total Other Revenues**		85,522,359	85,490,230	85,457,657	85,424,645	85,391,202	85,357,333
301								
302	**Total Other Included Items**		617,552,162	632,394,859	647,664,928	663,374,883	679,537,608	696,166,368
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE E - PACIFICORP

	A	B	I	J	K	L	M	N
1	PAC	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		1,590,719,967	1,634,749,052	1,680,431,395	1,727,834,905	1,777,030,371	1,828,091,580
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		442,458,520	442,829,983	443,208,138	443,593,112	443,985,033	444,384,034
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		39,932,066	40,146,819	40,368,550	40,597,505	40,833,935	41,078,103
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		617,552,162	632,394,859	647,664,928	663,374,883	679,537,608	696,166,368
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**1,455,558,391**	**1,485,330,994**	**1,516,343,155**	**1,548,650,639**	**1,582,311,731**	**1,617,387,348**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		1,455,558,391	1,485,330,994	1,516,343,155	1,548,650,639	1,582,311,731	1,617,387,348
328	(Less) New Large Single Load Costs (d)		31,314,111	31,768,037	32,234,850	32,714,897	33,208,537	33,716,135
329	**Total Contract System Cost**		**1,424,244,280**	**1,453,562,957**	**1,484,108,305**	**1,515,935,742**	**1,549,103,194**	**1,583,671,213**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		22,304,580	22,555,776	22,809,854	23,066,849	23,326,793	23,589,722
333	(Less) New Large Single Load		350,400	350,400	350,400	350,400	350,400	350,400
334	Total Retail Load (Net of NLSL) (d)		21,954,180	22,205,376	22,459,454	22,716,449	22,976,393	23,239,322
335	Distribution Loss (f)		597,763	604,495	611,304	618,192	625,158	632,205
336	**Total Contract System Load**		**22,551,943**	**22,809,871**	**23,070,758**	**23,334,640**	**23,601,551**	**23,871,527**
337								
338	**Average System Cost $/MWh**		**63.15**	**63.73**	**64.33**	**64.97**	**65.64**	**66.34**

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
2	**Intangible Plant:**								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409	67,239,409
5		Intangible Plant - Miscellaneous	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597	134,806,597
6	**Total Intangible Plant**		202,046,006	202,046,006	202,046,006	202,046,006	202,046,006	202,046,006	202,046,006
7									
8	**Production Plant:**								
9		Steam Production	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611	2,308,532,611
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031	256,773,031
12		Other Production	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601	1,248,941,601
13	**Total Production Plant**		3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244	3,814,247,244
14									
15	**Transmission Plant: (i)**								
16		Transmission Plant	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
17	**Total Transmission Plant**		1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238	1,718,617,238
18									
19	**Distribution Plant:**								
20		Distribution Plant							
21	**Total Distribution Plant**		0	0	0	0	0	0	0
22									
23	**General Plant:**								
24		Land and Land Rights	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021	5,371,021
25		Structures and Improvements	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517	80,858,517
26		Furniture and Equipment	19,341,603	19,436,777	19,534,874	19,635,983	19,740,196	19,847,610	19,958,323
27		Transportation Equipment	17,902,301	17,826,229	17,749,278	17,671,469	17,592,824	17,513,365	17,433,116
28		Stores Equipment	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809	4,295,809
29		Tools and Garage Equipment	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075	20,339,075
30		Laboratory Equipment	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446	13,922,446
31		Power Operated Equipment	24,652,600	24,547,843	24,441,877	24,334,729	24,226,430	24,117,010	24,006,503
32		Communication Equipment	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725	82,517,725
33		Miscellaneous Equipment	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869	2,275,869
34		Other Tangible Property	201,973,952	202,991,390	204,040,068	205,120,948	206,235,020	207,383,305	208,566,856
35		Asset Retirement Costs for General Plant	12,198	12,198	12,198	12,198	12,198	12,198	12,198
36			0	0	0	0	0	0	0
37	**Total General Plant**		473,463,117	474,394,900	475,358,758	476,355,790	477,387,130	478,453,951	479,557,459
38									
39	**Total Electric Plant In-Service**		6,208,373,605	6,209,305,388	6,210,269,246	6,211,266,278	6,212,297,618	6,213,364,439	6,214,467,947
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
42	LESS:								
43	Depreciation Reserve								
44		Steam Production Plant	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730	1,220,315,730
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430	126,577,430
47		Other Production Plant	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144	264,829,144
48		Transmission Plant (i)	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403	584,909,403
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	185,981,314	185,413,314	184,835,148	184,246,800	183,648,259	183,039,523	182,420,599
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695	12,412,695
53		Amortization of Intangible Plant - Account 303	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402	110,214,402
54		Mining Plant Depreciation	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473	10,688,473
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107	47,775,107
61									
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0	0
63									
64	Total Depreciation and Amortization Reserve		2,563,703,697	2,563,135,697	2,562,557,532	2,561,969,183	2,561,370,642	2,560,761,906	2,560,142,982
65									
66	Total Net Plant		3,644,669,908	3,646,169,691	3,647,711,714	3,649,297,094	3,650,926,976	3,652,602,532	3,654,324,965
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		48,478,302	49,320,366	50,178,767	51,053,829	51,945,882	52,855,263	53,782,315
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	32,373,502	32,211,239	32,045,687	31,876,823	31,704,626	31,529,077	31,350,159
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558	64,256,558
80		Total	96,630,060	96,467,797	96,302,245	96,133,381	95,961,184	95,785,634	95,606,717
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	74,578,309	75,846,141	77,135,525	78,446,829	79,780,425	81,136,692	82,516,016
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	66,399,388	67,235,958	68,074,354	68,914,204	69,755,125	70,596,719	71,438,576
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	0	0	0	0	0	0	0
98		Prepayments	81,159,477	80,752,687	80,337,653	79,914,316	79,482,623	79,042,526	78,593,985
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	222,137,174	223,834,786	225,547,532	227,275,349	229,018,173	230,775,938	232,548,577

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
104									
105									
106		Unamortized Debt Expenses	9,846,278	9,800,053	9,752,882	9,704,755	9,655,666	9,605,610	9,554,581
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533	56,556,533
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	24,600	24,485	24,367	24,247	24,124	23,999	23,872
115		Miscellaneous Deferred Debits	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943	26,880,943
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	3,770,617	3,752,915	3,734,851	3,716,421	3,697,622	3,678,453	3,658,912
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	97,078,971	97,014,929	96,949,575	96,882,898	96,814,889	96,745,539	96,674,840
121									
122	**Total Assets and Other Debits**		464,324,507	466,637,878	468,978,119	471,345,458	473,740,128	476,162,374	478,612,449

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	**Account Description**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776	4,278,776
136		Other Regulatory Liabilities	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824	3,693,824
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
144									
145	**Total Liabilities and Other Credits**		7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600	7,972,600
146									
147									
148	**Total Rate Base**		4,101,021,814	4,104,834,969	4,108,717,234	4,112,669,952	4,116,694,504	4,120,792,306	4,124,964,814
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.85%	10.85%	10.85%	10.85%	10.85%	10.85%	10.85%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		444,790,249	445,203,818	445,624,882	446,053,587	446,490,084	446,934,525	447,387,068

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	270,687,246	275,288,930	279,968,841	284,728,312	289,568,693	294,491,361	299,497,714
164		Steam Power - Operations (Excluding 501 - Fuel)	62,761,001	64,078,982	65,424,640	66,798,558	68,201,328	69,633,556	71,095,860
165		Steam Power - Maintenance	90,470,026	91,736,607	93,020,919	94,323,212	95,643,737	96,982,749	98,340,508
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	16,060,497	16,333,525	16,611,195	16,893,585	17,180,776	17,472,849	17,769,888
172		Hydraulic - Maintenance	3,540,068	3,575,469	3,611,224	3,647,336	3,683,809	3,720,647	3,757,854
173		**Other Power Generation**							
174		Other Power - Fuel	315,068,142	324,520,186	334,255,792	344,283,465	354,611,969	365,250,328	376,207,838
175		Other Power - Operations (Excluding 547 - Fuel)	21,475,226	21,904,730	22,342,825	22,789,682	23,245,475	23,710,385	24,184,592
176		Other Power - Maintenance	8,762,813	8,832,916	8,903,579	8,974,808	9,046,606	9,118,979	9,191,931
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	722,926,319	756,772,313	792,227,199	829,365,602	868,265,519	909,008,469	951,679,642
179		System Control and Load Dispatching	619,071	619,071	619,071	619,071	619,071	619,071	619,071
180		Other Expenses	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775	20,257,775
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	32,333,168	32,697,765	33,066,550	33,439,571	33,816,879	34,198,523	34,584,553
183	**Total Production Expense**		1,564,961,351	1,616,618,268	1,670,309,609	1,726,120,976	1,784,141,638	1,844,464,692	1,907,187,226
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	61,640,217	62,731,249	63,841,592	64,971,588	66,121,585	67,291,937	68,483,004
187		Total Operations less Wheeling	12,030,684	12,271,297	12,516,723	12,767,058	13,022,399	13,282,847	13,548,504
188		Total Maintenance	18,000,610	18,234,618	18,471,668	18,711,800	18,955,053	19,201,469	19,451,088
189	**Total Transmission Expense**		91,671,511	93,237,164	94,829,983	96,450,445	98,099,037	99,776,253	101,482,596
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	26,075,074	26,518,351	26,969,162	27,427,638	27,893,908	28,368,105	28,850,362
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		26,075,074	26,518,351	26,969,162	27,427,638	27,893,908	28,368,105	28,850,362
203									
204	**Administration and General Expense:**								
205		**Operation**	0	0	0	0	0	0	0
206		Administration and General Salaries	25,372,364	26,155,868	26,963,503	27,796,009	28,654,151	29,538,714	30,450,510
207		Office Supplies & Expenses	3,749,338	3,865,118	3,984,465	4,107,486	4,234,296	4,365,010	4,499,748
208		(Less) Administration Expenses Transferred - Credit	8,360,097	8,618,258	8,884,371	9,158,678	9,441,433	9,732,893	10,033,326
209		Outside Services Employed	3,567,695	3,677,866	3,791,431	3,908,492	4,029,158	4,153,540	4,281,751
210		Property Insurance	11,113,411	11,404,137	11,701,070	12,004,273	12,313,804	12,629,716	12,952,063
211		Injuries and Damages	2,402,764	2,476,962	2,553,445	2,632,284	2,713,550	2,797,318	2,883,665
212		Employee Pensions & Benefits	0	0	0	0	0	0	0
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,500,667	1,539,924	1,580,020	1,620,962	1,662,759	1,705,417	1,748,944
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**							
221		Maintenance of General Plant	9,788,546	10,046,574	10,310,243	10,579,620	10,854,768	11,135,748	11,422,618
222	**Total Administration and General Expenses**		46,133,355	47,468,343	48,839,766	50,248,524	51,695,535	53,181,736	54,708,085
223									
224	**Total Operations and Maintenance**		1,728,841,291	1,783,842,125	1,840,948,521	1,900,247,584	1,961,830,118	2,025,790,785	2,092,228,269

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
225									
226									
227	Depreciation and Amortization:								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802	1,411,802
230		Amortization of Intangible Plant - Account 303	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875	6,088,875
231		Steam Production Plant	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943	51,679,943
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689	6,315,689
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347	39,661,347
236		Transmission Plant (i)	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956	32,821,956
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	12,034,738	12,060,622	12,087,374	12,115,024	12,143,602	12,173,139	12,203,666
239		Common Plant - Electric	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811	2,239,811
244	Total Depreciation and Amortization		152,254,160	152,280,044	152,306,796	152,334,446	152,363,024	152,392,561	152,423,088
245									
246									
247	Total Operating Expenses		1,881,095,452	1,936,122,169	1,993,255,317	2,052,582,030	2,114,193,142	2,178,183,346	2,244,651,357
248	(Total O&M - Total Depreciation & Amortization)								

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	12,792,373	13,161,823	13,541,910	13,932,940	14,335,227	14,749,093	15,174,871
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		12,792,373	13,161,823	13,541,910	13,932,940	14,335,227	14,749,093	15,174,871
259									
260	**STATE AND OTHER**								
261		Property	27,793,547	27,663,068	27,529,914	27,394,064	27,255,500	27,114,204	26,970,161
262		Unemployment	744,359	765,857	787,973	810,726	834,135	858,217	882,992
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		28,537,907	28,428,925	28,317,887	28,204,791	28,089,635	27,972,421	27,853,152
269									
270	**TOTAL TAXES**		41,330,280	41,590,747	41,859,797	42,137,730	42,424,861	42,721,514	43,028,024
271									
272									

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
273		*Schedule 3B: Other Included Items*							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	0	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0
285	**Total Other Included Items**		1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396	1,496,396
286									
287	**Sale for Resale:**								
288		Sales for Resale	626,455,378	644,092,281	662,237,816	680,906,880	700,114,810	719,877,397	740,210,898
289	**Total Sales for Resale**		626,455,378	644,092,281	662,237,816	680,906,880	700,114,810	719,877,397	740,210,898
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	4,968	4,968	4,968	4,968	4,968	4,968	4,968
295		Rent from Electric Property	3,754,815	3,720,119	3,685,023	3,649,536	3,613,667	3,577,427	3,540,827
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632	45,413,632
298		Revenues from Transmission of Electricity of Others (i)	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632	36,149,632
299									
300	**Total Other Revenues**		85,323,047	85,288,352	85,253,256	85,217,768	85,181,900	85,145,660	85,109,060
301									
302	**Total Other Included Items**		713,274,821	730,877,028	748,987,467	767,621,044	786,793,105	806,519,452	826,816,353
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE E - PACIFICORP

	A	B	O	P	Q	R	S	T	U
1	PAC	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	**Total Operating Expenses**		1,881,095,452	1,936,122,169	1,993,255,317	2,052,582,030	2,114,193,142	2,178,183,346	2,244,651,357
310	*(From Schedule 3)*								
311									
312	**Federal Income Tax Adjusted Return on Rate Base**		444,790,249	445,203,818	445,624,882	446,053,587	446,490,084	446,934,525	447,387,068
313	*(From Schedule 2)*								
314									
315	**State and Other Taxes**		41,330,280	41,590,747	41,859,797	42,137,730	42,424,861	42,721,514	43,028,024
316	*(From Schedule 3a)*								
317									
318	**Total Other Included Items**		713,274,821	730,877,028	748,987,467	767,621,044	786,793,105	806,519,452	826,816,353
319	*(From Schedule 3b)*								
320									
321	**Total Cost**		**1,653,941,159**	**1,692,039,706**	**1,731,752,528**	**1,773,152,304**	**1,816,314,982**	**1,861,319,933**	**1,908,250,096**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		1,653,941,159	1,692,039,706	1,731,752,528	1,773,152,304	1,816,314,982	1,861,319,933	1,908,250,096
328	(Less) New Large Single Load Costs (d)		34,238,072	34,774,737	35,326,530	35,893,863	36,477,160	37,076,857	37,693,404
329	**Total Contract System Cost**		**1,619,703,087**	**1,657,264,969**	**1,696,425,999**	**1,737,258,441**	**1,779,837,822**	**1,824,243,075**	**1,870,556,692**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		23,855,671	24,124,673	24,396,766	24,671,984	24,950,365	25,231,945	25,516,761
333	(Less) New Large Single Load		350,400	350,400	350,400	350,400	350,400	350,400	350,400
334	Total Retail Load (Net of NLSL) (d)		23,505,271	23,774,273	24,046,366	24,321,584	24,599,965	24,881,545	25,166,361
335	Distribution Loss (f)		639,332	646,541	653,833	661,209	668,670	676,216	683,849
336	**Total Contract System Load**		**24,144,603**	**24,420,815**	**24,700,199**	**24,982,794**	**25,268,635**	**25,557,761**	**25,850,210**
337									
338	**Average System Cost $/MWh**		**67.08**	**67.86**	**68.68**	**69.54**	**70.44**	**71.38**	**72.36**

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
2	**Intangible Plant:**		
3		Intangible Plant - Organization	0
4		Intangible Plant - Franchises and Consents	67,239,409
5		Intangible Plant - Miscellaneous	134,806,597
6	**Total Intangible Plant**		202,046,006
7			
8	**Production Plant:**		
9		Steam Production	2,308,532,611
10		Nuclear Production	0
11		Hydraulic Production	256,773,031
12		Other Production	1,248,941,601
13	**Total Production Plant**		3,814,247,244
14			
15	**Transmission Plant: (i)**		
16		Transmission Plant	1,718,617,238
17	**Total Transmission Plant**		1,718,617,238
18			
19	**Distribution Plant:**		
20		Distribution Plant	
21	**Total Distribution Plant**		0
22			
23	**General Plant:**		
24		Land and Land Rights	5,371,021
25		Structures and Improvements	80,858,517
26		Furniture and Equipment	20,072,436
27		Transportation Equipment	17,352,104
28		Stores Equipment	4,295,809
29		Tools and Garage Equipment	20,339,075
30		Laboratory Equipment	13,922,446
31		Power Operated Equipment	23,894,943
32		Communication Equipment	82,517,725
33		Miscellaneous Equipment	2,275,869
34		Other Tangible Property	209,786,758
35		Asset Retirement Costs for General Plant	12,198
36			0
37	**Total General Plant**		480,698,903
38			
39	**Total Electric Plant In-Service**		6,215,609,391
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*		
41			

TABLE E - PACIFICORP

	A	B	V
1	PAC	**Account Description**	**FY 2032**
42	**LESS:**		
43	**Depreciation Reserve**		
44		Steam Production Plant	1,220,315,730
45		Nuclear Production Plant	0
46		Hydraulic Production Plant	126,577,430
47		Other Production Plant	264,829,144
48		Transmission Plant (i)	584,909,403
49		Distribution Plant	0
50		General Plant	181,791,503
51		Amortization of Intangible Plant - Account 301	0
52		Amortization of Intangible Plant - Account 302	12,412,695
53		Amortization of Intangible Plant - Account 303	110,214,402
54		Mining Plant Depreciation	10,688,473
55		Amortization of Plant Held for Future Use	0
56		Capital Lease - Common Plant	0
57		Leasehold Improvements	0
58		In-Service: Depreciation of Common Plant (a)	0
59		Amortization of Other Utility Plant (a)	0
60		Amortization of Acquisition Adjustments	47,775,107
61			
62	**Depreciation and Amortization Reserve (Other)**		0
63			
64	**Total Depreciation and Amortization Reserve**		2,559,513,886
65			
66	**Total Net Plant**		3,656,095,505
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***		

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
68			
69	Assets and Other Debits (Comparative Balance Sheet)		
70			
71	Cash Working Capital (f)		54,727,389
72			
73	Utility Plant		
74		(Utility Plant) Held For Future Use	0
75		(Utility Plant) Completed Construction - Not Classified	31,167,859
76		Nuclear Fuel	0
77		Construction Work in Progress (CWIP)	0
78		Common Plant	0
79		Acquisition Adjustments (Electric)	64,256,558
80		Total	95,424,417
81			
82			
83		Investment in Associated Companies	0
84		Other Investment	0
85		Long-Term Portion of Derivative Assets	0
86		Long-Term Portion of Derivative Assets - Hedges	0
87		Total	0
88			
89			
90		Fuel Stock	83,918,788
91		Fuel Stock Expenses Undistributed	0
92		Plant Materials and Operating Supplies	72,280,273
93		Merchandise (Major Only)	0
94		Other Materials and Supplies (Major only)	0
95		EPA Allowance Inventory	0
96		EPA Allowances Withheld	0
97		Stores Expense Undistributed	0
98		Prepayments	78,136,963
99		Derivative Instrument Assets	0
100		Less: Long-Term Portion of Derivative Assets	0
101		Derivative Instrument Assets - Hedges	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0
103		Total	234,336,025

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
104			
105			
106		Unamortized Debt Expenses	9,502,573
107		Extraordinary Property Losses	0
108		Unrecovered Plant and Regulatory Study Costs	0
109		Other Regulatory Assets	56,556,533
110		Prelim. Survey and Investigation Charges (Electric)	0
111		Preliminary Natural Gas Survey and Investigation Charges	0
112		Other Preliminary Survey and Investigation Charges	0
113		Clearing Accounts	0
114		Temporary Facilities	23,742
115		Miscellaneous Deferred Debits	26,880,943
116		Deferred Losses from Disposition of Utility Plant	0
117		Research, Development, and Demonstration Expenditures	0
118		Unamortized Loss on Reacquired Debt	3,638,995
119		Accumulated Deferred Income Taxes	0
120		**Total**	96,602,786
121			
122	**Total Assets and Other Debits**		481,090,617

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
123			
124	**Liabilities and Other Credits (Comparative Balance Sheet)**		
125		**CURRENT AND ACCRUED LIABILITIES**	
126		Derivative Instrument Liabilities	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0
128		Derivative Instrument Liabilities - Hedges	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0
130		**Total**	0
131		**DEFERRED CREDITS**	
132		Long-Term Portion of Derivative Instrument Liabilities	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0
134		Customer Advances for Construction	0
135		Other Deferred Credits	4,278,776
136		Other Regulatory Liabilities	3,693,824
137		Accumulated Deferred Investment Tax Credits	0
138		Deferred Gains from Disposition of Utility Plant	0
139		Unamortized Gain on Reacquired Debt	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0
141		Accumulated Deferred Income Taxes-Property	0
142		Accumulated Deferred Income Taxes-Other	0
143		**Total**	7,972,600
144			
145	**Total Liabilities and Other Credits**		7,972,600
146			
147			
148	**Total Rate Base**		4,129,213,522
149	*(Total Net Plant + Debits - Credits)*		
150			
151			
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.85%
153			
154	**Federal Income Tax Adjusted Return on Rate Base**		447,847,876

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
155			
156			
157		*Schedule 3: Expenses*	
158		**Account Description**	
159			
160			
161	**Power Production Expenses:**		
162		**Steam Power Generation**	
163		Steam Power - Fuel	304,589,175
164		Steam Power - Operations (Excluding 501 - Fuel)	72,588,873
165		Steam Power - Maintenance	99,717,275
166		**Nuclear Power Generation**	
167		Nuclear - Fuel	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0
169		Nuclear - Maintenance	0
170		**Hydraulic Power Generation**	
171		Hydraulic - Operation	18,071,976
172		Hydraulic - Maintenance	3,795,432
173		**Other Power Generation**	
174		Other Power - Fuel	387,494,073
175		Other Power - Operations (Excluding 547 - Fuel)	24,668,284
176		Other Power - Maintenance	9,265,466
177		**Other Power Supply Expenses**	
178		Purchased Power (Excluding REP Reversal)	996,368,069
179		System Control and Load Dispatching	619,071
180		Other Expenses	20,257,775
181		BPA REP Reversal	0
182		Public Purpose Charges (h)	34,975,021
183	**Total Production Expense**		1,972,410,490
184			
185	**Transmission Expenses: (i)**		
186		Transmission of Electricity to Others (Wheeling)	69,695,153
187		Total Operations less Wheeling	13,819,474
188		Total Maintenance	19,703,952
189	**Total Transmission Expense**		103,218,580
190			
191	**Distribution Expense:**		
192		Total Operations	0
193		Total Maintenance	0
194	**Total Distribution Expense**		0

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
195			
196	**Customer and Sales Expenses:**		
197		Total Customer Accounts	0
198		Customer Service and Information	0
199		Customer assistance expenses (Major only)	29,340,818
200		Customer Service and Information	0
201		Total Sales Expense	0
202	**Total Customer and Sales Expenses**		29,340,818
203			
204	**Administration and General Expense:**		
205		**Operation**	0
206		Administration and General Salaries	31,390,375
207		Office Supplies & Expenses	4,638,635
208		(Less) Administration Expenses Transferred - Credit	10,343,008
209		Outside Services Employed	4,413,908
210		Property Insurance	13,280,890
211		Injuries and Damages	2,972,670
212		Employee Pensions & Benefits	0
213		Franchise Requirements	0
214		Regulatory Commission Expenses	0
215		(Less) Duplicate Charges - Credit	1,793,346
216		General Advertising Expenses	0
217		Miscellaneous General Expenses	0
218		Rents	0
219		Transportation Expenses (Non Major)	0
220		**Maintenance**	
221		Maintenance of General Plant	11,715,437
222	**Total Administration and General Expenses**		56,275,560
223			
224	**Total Operations and Maintenance**		2,161,245,449

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
225			
226			
227	**Depreciation and Amortization:**		
228		Amortization of Intangible Plant - Account 301	0
229		Amortization of Intangible Plant - Account 302	1,411,802
230		Amortization of Intangible Plant - Account 303	6,088,875
231		Steam Production Plant	51,679,943
232		Nuclear Production Plant	0
233		Hydraulic Production Plant - Conventional	6,315,689
234		Hydraulic Production Plant - Pumped Storage	0
235		Other Production Plant	39,661,347
236		Transmission Plant (i)	32,821,956
237		Distribution Plant	0
238		General Plant	12,235,216
239		Common Plant - Electric	0
240		Common Plant - Electric	0
241		Depreciation Expense for Asset Retirement Costs	0
242		Amortization of Limited Term Electric Plant	0
243		Amortization of Plant Acquisition Adjustments (Electric)	2,239,811
244	**Total Depreciation and Amortization**		152,454,638
245			
246			
247	**Total Operating Expenses**		2,313,700,087
248	*(Total O&M - Total Depreciation & Amortization)*		

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
249			
250		***Schedule 3A Items: Taxes (Including Income Taxes)***	
251		**Account Description**	
252			
253			
254	**FEDERAL**		
255		Income Tax (Included on Schedule 2)	0
256		Employment Tax	15,612,903
257		Other Federal Taxes	0
258	**TOTAL FEDERAL**		15,612,903
259			
260	**STATE AND OTHER**		
261		Property	26,823,356
262		Unemployment	908,480
263		State Income, B&O, et.	0
264		Franchise Fees	0
265		Regulatory Commission	0
266		City/Municipal	0
267		Other	0
268	**TOTAL STATE AND OTHER TAXES**		27,731,836
269			
270	**TOTAL TAXES**		43,344,739
271			
272			

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
273		*Schedule 3B: Other Included Items*	
274		**Account Description**	
275			
276			
277	**Other Included Items:**		
278		Regulatory Credits	0
279		(Less) Regulatory Debits	0
280		Gain from Disposition of Utility Plant	0
281		(Less) Loss from Disposition of Utility Plant	0
282		Gain from Disposition of Allowances	1,496,396
283		(Less) Loss from Disposition of Allowances	0
284		Miscellaneous Nonoperating Income	0
285	**Total Other Included Items**		1,496,396
286			
287	**Sale for Resale:**		
288		Sales for Resale	761,132,052
289	**Total Sales for Resale**		761,132,052
290			
291	**Other Revenues:**		
292		Forfeited Discounts	0
293		Miscellaneous Service Revenues	0
294		Sales of Water and Water Power	4,968
295		Rent from Electric Property	3,503,879
296		Interdepartmental Rents	0
297		Other Electric Revenues	45,413,632
298		Revenues from Transmission of Electricity of Others (i)	36,149,632
299			
300	**Total Other Revenues**		85,072,111
301			
302	**Total Other Included Items**		847,700,559
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*		

TABLE E - PACIFICORP

	A	B	V
1	PAC	Account Description	FY 2032
304			
305		*Schedule 4: Average System Cost*	
306			
307			
308			
309	**Total Operating Expenses**		2,313,700,087
310	*(From Schedule 3)*		
311			
312	**Federal Income Tax Adjusted Return on Rate Base**		447,847,876
313	*(From Schedule 2)*		
314			
315	**State and Other Taxes**		43,344,739
316	*(From Schedule 3a)*		
317			
318	**Total Other Included Items**		847,700,559
319	*(From Schedule 3b)*		
320			
321	**Total Cost**		**1,957,192,143**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*		
323			
324			
325			
326	**Contract System Cost**		
327	Production and Transmission		1,957,192,143
328	(Less) New Large Single Load Costs (d)		38,327,262
329	**Total Contract System Cost**		**1,918,864,881**
330			
331	**Contract System Load (MWh)**		
332	Total Retail Load		25,804,851
333	(Less) New Large Single Load		350,400
334	Total Retail Load (Net of NLSL) (d)		25,454,451
335	Distribution Loss (f)		691,570
336	**Total Contract System Load**		**26,146,021**
337			
338	**Average System Cost $/MWh**		**73.39**

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
2	Intangible Plant:								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394
5		Intangible Plant - Miscellaneous	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514
6	Total Intangible Plant		85,462,908	85,462,908	85,462,908	85,462,908	85,462,908	85,462,908	85,462,908
7									
8	Production Plant:								
9		Steam Production	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399
12		Other Production	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579
13	Total Production Plant		2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260
14									
15	Transmission Plant: (i)								
16		Transmission Plant	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
17	Total Transmission Plant		363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
18									
19	Distribution Plant:								
20		Distribution Plant							
21	Total Distribution Plant		0	0	0	0	0	0	0
22									
23	General Plant:								
24		Land and Land Rights	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559
25		Structures and Improvements	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490
26		Furniture and Equipment	23,074,140	23,194,833	23,622,574	23,755,710	23,856,347	23,960,011	24,066,791
27		Transportation Equipment	5,673,878	5,634,335	5,503,000	5,464,708	5,436,518	5,408,135	5,379,569
28		Stores Equipment	300,055	300,055	300,055	300,055	300,055	300,055	300,055
29		Tools and Garage Equipment	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791
30		Laboratory Equipment	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158
31		Power Operated Equipment	5,679,553	5,639,971	5,508,504	5,470,174	5,441,956	5,413,544	5,384,950
32		Communication Equipment	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631
33		Miscellaneous Equipment	101,158	101,158	101,158	101,158	101,158	101,158	101,158
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	39,244	39,244	39,244	39,244	39,244	39,244	39,244
36				0	0	0	0	0	0
37	Total General Plant		122,003,657	122,045,226	122,210,164	122,266,678	122,310,908	122,357,777	122,407,397
38									
39	Total Electric Plant In-Service		3,305,436,857	3,305,478,426	3,305,643,364	3,305,699,879	3,305,744,108	3,305,790,977	3,305,840,597
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
42	**LESS:**								
43	**Depreciation Reserve**								
44		Steam Production Plant	614,734,127	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	135,986,558	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980
47		Other Production Plant	424,234,294	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137
48		Transmission Plant (i)	182,008,602	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	62,879,289	68,147,576	66,444,842	65,935,782	65,557,246	65,172,824	64,782,542
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	23,976,576	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195
53		Amortization of Intangible Plant - Account 303	12,545,233	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0
61									
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0
63									
64	**Total Depreciation and Amortization Reserve**		1,456,364,680	1,552,117,564	1,550,414,830	1,549,905,770	1,549,527,234	1,549,142,813	1,548,752,530
65									
66	**Total Net Plant**		1,849,072,178	1,753,360,862	1,755,228,535	1,755,794,108	1,756,216,874	1,756,648,164	1,757,088,067
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
68									
69	**Assets and Other Debits (Comparative Balance Sheet)**								
70									
71	**Cash Working Capital (f)**		28,076,238	28,994,574	29,631,607	30,255,776	30,825,216	31,380,857	31,947,862
72									
73	**Utility Plant**								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
80		**Total**	0	0	0	0	0	0	0
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		**Total**	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	21,373,355	21,851,189	22,260,896	22,661,593	23,063,834	23,455,919	23,854,670
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	17,721,031	18,008,222	17,839,673	17,997,838	18,197,951	18,404,403	18,610,449
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	360,000	360,000	360,000	360,000	360,000	360,000	360,000
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,720,442	1,748,324	1,731,960	1,747,316	1,766,744	1,786,787	1,806,791
98		Prepayments	50,884,240	50,496,404	49,168,253	48,769,004	48,471,488	48,168,797	47,860,933
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		**Total**	92,059,067	92,464,139	91,360,783	91,535,750	91,860,016	92,175,906	92,492,842

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
104									
105									
106		Unamortized Debt Expenses	7,701,566	7,644,963	7,450,940	7,392,559	7,349,037	7,304,743	7,259,676
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	(744)	(738)	(719)	(714)	(710)	(705)	(701)
115		Miscellaneous Deferred Debits	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	13,662,602	13,562,188	13,217,991	13,114,423	13,037,215	12,958,637	12,878,688
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	30,051,937	29,894,926	29,356,725	29,194,781	29,074,056	28,951,188	28,826,177
121									
122	**Total Assets and Other Debits**		150,187,242	151,353,639	150,349,115	150,986,307	151,759,288	152,507,951	153,266,882

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	31,765	31,765	31,765	31,765	31,765	31,765	31,765
136		Other Regulatory Liabilities	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	57,780	57,355	55,899	55,461	55,135	54,802	54,464
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	89,545	89,120	87,665	87,227	86,900	86,568	86,230
144									
145	**Total Liabilities and Other Credits**		89,545	89,120	87,665	87,227	86,900	86,568	86,230
146									
147									
148	**Total Rate Base**		1,999,169,875	1,904,625,380	1,905,489,984	1,906,693,188	1,907,889,261	1,909,069,548	1,910,268,719
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.05%	11.05%	11.05%	11.05%	11.05%	11.05%	11.05%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		220,972,860	210,522,639	210,618,205	210,751,198	210,883,403	211,013,863	211,146,410

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	49,549,047	50,656,792	51,606,602	52,535,521	53,468,022	54,376,978	55,301,387
164		Steam Power - Operations (Excluding 501 - Fuel)	11,899,110	12,376,663	12,689,164	12,981,014	13,273,082	13,551,817	13,836,405
165		Steam Power - Maintenance	17,179,320	17,826,845	18,352,731	18,806,676	19,084,072	19,351,249	19,622,167
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	11,678,378	12,115,049	12,408,829	12,675,614	12,919,610	13,139,243	13,362,610
172		Hydraulic - Maintenance	4,312,452	4,473,867	4,598,013	4,717,453	4,778,773	4,826,560	4,874,826
173		**Other Power Generation**							
174		Other Power - Fuel	311,684,953	350,115,849	361,134,974	376,459,807	389,482,353	405,310,326	417,469,636
175		Other Power - Operations (Excluding 547 - Fuel)	21,284,763	22,290,084	22,997,450	23,491,887	23,961,725	24,440,959	24,929,778
176		Other Power - Maintenance	20,156,165	20,830,404	21,382,402	21,916,679	22,223,383	22,401,170	22,580,379
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	751,524,587	840,332,563	945,781,582	982,521,737	1,028,904,319	1,072,877,497	1,118,760,497
179		System Control and Load Dispatching	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993
180		Other Expenses	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	49,790,720	50,555,595	53,163,027	53,954,805	54,540,857	55,133,275	55,732,128
183	**Total Production Expense**		1,261,850,416	1,394,364,631	1,516,905,693	1,572,852,112	1,635,427,115	1,698,199,996	1,759,260,733
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	68,245,799	69,884,458	71,100,447	72,318,042	73,570,950	74,873,156	76,198,411
187		Total Operations less Wheeling	9,427,781	9,795,889	10,060,320	10,269,071	10,474,453	10,683,942	10,897,620
188		Total Maintenance	4,306,606	4,450,619	4,560,768	4,674,761	4,756,553	4,818,389	4,881,028
189	**Total Transmission Expense**		81,980,186	84,130,966	85,721,535	87,261,874	88,801,956	90,375,486	91,977,059
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0
203									
204	**Administration and General Expense:**								
205		**Operation**		0	0	0	0	0	0
206		Administration and General Salaries	15,511,623	16,159,041	16,532,948	17,002,347	17,496,289	18,003,922	18,525,601
207		Office Supplies & Expenses	7,836,984	8,164,081	8,352,992	8,590,148	8,839,703	9,096,176	9,359,746
208		(Less) Administration Expenses Transferred - Credit	5,127,522	5,341,532	5,465,131	5,620,295	5,783,573	5,951,376	6,123,822
209		Outside Services Employed	2,303,837	2,399,994	2,455,528	2,525,245	2,598,607	2,674,002	2,751,483
210		Property Insurance	3,434,867	3,560,588	3,580,403	3,662,472	3,753,778	3,846,819	3,941,602
211		Injuries and Damages	2,013,831	2,097,883	2,146,427	2,207,368	2,271,495	2,337,399	2,405,127
212		Employee Pensions & Benefits	17,643,832	18,380,243	18,805,548	19,339,469	19,901,308	20,478,719	21,072,109
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,154,980	1,197,254	1,203,917	1,231,513	1,262,215	1,293,500	1,325,371
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**	0						
221		Maintenance of General Plant	866,135	898,748	907,013	928,848	952,816	977,291	1,002,278
222	**Total Administration and General Expenses**		43,328,609	45,121,792	46,111,811	47,404,088	48,768,208	50,169,453	51,608,754
223									
224	**Total Operations and Maintenance**		1,387,159,210	1,523,617,389	1,648,739,040	1,707,518,074	1,772,997,279	1,838,744,935	1,902,846,546

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
225									
226									
227	Depreciation and Amortization:								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619
230		Amortization of Intangible Plant - Account 303	690,026	240,737	240,737	240,737	240,737	240,737	240,737
231		Steam Production Plant	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843
236		Transmission Plant (i)	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	5,763,304	5,744,726	5,762,914	5,768,713	5,773,137	5,777,728	5,782,491
239		Common Plant - Electric	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	51,769	51,769	51,769	51,769	51,769	51,769	51,769
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
244	Total Depreciation and Amortization		96,230,153	95,762,287	95,780,474	95,786,274	95,790,697	95,795,288	95,800,051
245									
246									
247	Total Operating Expenses		1,483,389,363	1,619,379,676	1,744,519,514	1,803,304,348	1,868,787,976	1,934,540,223	1,998,646,597
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	7,704,550	7,984,050	8,139,105	8,347,862	8,573,714	8,805,356	9,042,923
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		7,704,550	7,984,050	8,139,105	8,347,862	8,573,714	8,805,356	9,042,923
259									
260	**STATE AND OTHER**								
261		Property	21,929,770	21,768,596	21,216,127	21,049,891	20,925,964	20,799,840	20,671,515
262		Unemployment	429,061	444,626	453,261	464,887	477,464	490,364	503,594
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		22,358,831	22,213,223	21,669,388	21,514,778	21,403,429	21,290,204	21,175,109
269									
270	**TOTAL TAXES**		30,063,381	30,197,273	29,808,494	29,862,639	29,977,143	30,095,560	30,218,032
271									
272									

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
273		Schedule 3B: Other Included Items							
274		Account Description							
275									
276									
277	Other Included Items:								
278		Regulatory Credits	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687
279		(Less) Regulatory Debits	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0
285	Total Other Included Items		(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)
286									
287	Sale for Resale:								
288		Sales for Resale	336,479,144	374,620,419	396,883,542	404,384,442	418,562,779	431,004,309	443,817,043
289	Total Sales for Resale		336,479,144	374,620,419	396,883,542	404,384,442	418,562,779	431,004,309	443,817,043
290									
291	Other Revenues:								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	44,968	44,968	44,968	44,968	44,968	44,968	44,968
295		Rent from Electric Property	814,573	802,731	763,398	751,930	743,488	734,988	726,433
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292
298		Revenues from Transmission of Electricity of Others (i)	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170
299									
300	Total Other Revenues		34,135,002	34,123,160	34,083,827	34,072,360	34,063,917	34,055,417	34,046,862
301									
302	Total Other Included Items		369,233,718	407,363,151	429,586,941	437,076,374	451,246,269	463,679,298	476,483,477
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	C	D	E	F	G	H	I
1	PGE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	Total Operating Expenses		1,483,389,363	1,619,379,676	1,744,519,514	1,803,304,348	1,868,787,976	1,934,540,223	1,998,646,597
310	*(From Schedule 3)*								
311									
312	Federal Income Tax Adjusted Return on Rate Base		220,972,860	210,522,639	210,618,205	210,751,198	210,883,403	211,013,863	211,146,410
313	*(From Schedule 2)*								
314									
315	State and Other Taxes		30,063,381	30,197,273	29,808,494	29,862,639	29,977,143	30,095,560	30,218,032
316	*(From Schedule 3a)*								
317									
318	Total Other Included Items		369,233,718	407,363,151	429,586,941	437,076,374	451,246,269	463,679,298	476,483,477
319	*(From Schedule 3b)*								
320									
321	Total Cost		**1,365,191,885**	**1,452,736,436**	**1,555,359,271**	**1,606,841,812**	**1,658,402,254**	**1,711,970,347**	**1,763,527,562**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		1,365,191,885	1,452,736,436	1,555,359,271	1,606,841,812	1,658,402,254	1,711,970,347	1,763,527,562
328	(Less) New Large Single Load Costs (d)		26,630,362	27,612,872	28,012,457	28,601,734	29,129,592	29,734,248	30,242,188
329	**Total Contract System Cost**		**1,338,561,524**	**1,425,123,564**	**1,527,346,814**	**1,578,240,078**	**1,629,272,661**	**1,682,236,100**	**1,733,285,375**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		18,878,000	19,168,000	20,156,600	20,456,800	20,679,000	20,903,614	21,130,667
333	(Less) New Large Single Load		350,463	350,463	350,463	350,463	350,463	350,463	350,463
334	Total Retail Load (Net of NLSL) (d)		18,527,537	18,817,537	19,806,137	20,106,337	20,328,537	20,553,151	20,780,204
335	Distribution Loss (f)		1,019,348	1,035,007	1,088,388	1,104,598	1,116,596	1,128,724	1,140,984
336	**Total Contract System Load**		**19,546,885**	**19,852,544**	**20,894,525**	**21,210,935**	**21,445,133**	**21,681,875**	**21,921,188**
337									
338	**Average System Cost $/MWh**		**68.48**	**71.79**	**73.10**	**74.41**	**75.97**	**77.59**	**79.07**

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2	Intangible Plant:								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394
5		Intangible Plant - Miscellaneous	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514
6	Total Intangible Plant		85,462,908	85,462,908	85,462,908	85,462,908	85,462,908	85,462,908	85,462,908
7									
8	Production Plant:								
9		Steam Production	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399
12		Other Production	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579
13	Total Production Plant		2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260
14									
15	Transmission Plant: (i)								
16		Transmission Plant	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
17	Total Transmission Plant		363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
18									
19	Distribution Plant:								
20		Distribution Plant							
21	Total Distribution Plant		0	0	0	0	0	0	0
22									
23	General Plant:								
24		Land and Land Rights	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559
25		Structures and Improvements	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490
26		Furniture and Equipment	24,176,782	24,290,081	24,406,786	24,527,000	24,650,829	24,778,381	24,909,768
27		Transportation Equipment	5,350,831	5,321,933	5,292,885	5,263,700	5,234,389	5,204,964	5,175,438
28		Stores Equipment	300,055	300,055	300,055	300,055	300,055	300,055	300,055
29		Tools and Garage Equipment	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791
30		Laboratory Equipment	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158
31		Power Operated Equipment	5,356,183	5,327,256	5,298,179	5,268,964	5,239,624	5,210,170	5,180,615
32		Communication Equipment	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631
33		Miscellaneous Equipment	101,158	101,158	101,158	101,158	101,158	101,158	101,158
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	39,244	39,244	39,244	39,244	39,244	39,244	39,244
36			0	0	0	0	0	0	0
37	Total General Plant		122,459,883	122,515,356	122,573,936	122,635,751	122,700,928	122,769,601	122,841,907
38									
39	Total Electric Plant In-Service		3,305,893,084	3,305,948,556	3,306,007,137	3,306,068,951	3,306,134,128	3,306,202,802	3,306,275,108
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
42	**LESS:**								
43	**Depreciation Reserve**								
44		Steam Production Plant	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980
47		Other Production Plant	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137
48		Transmission Plant (i)	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	64,386,429	63,984,522	63,576,863	63,163,500	62,744,486	62,319,883	61,889,755
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195
53		Amortization of Intangible Plant - Account 303	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0	0
61									
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0	0
63									
64	**Total Depreciation and Amortization Reserve**		1,548,356,417	1,547,954,510	1,547,546,851	1,547,133,488	1,546,714,474	1,546,289,871	1,545,859,743
65									
66	**Total Net Plant**		1,757,536,667	1,757,994,046	1,758,460,286	1,758,935,463	1,759,419,654	1,759,912,931	1,760,415,365
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
68									
69	**Assets and Other Debits (Comparative Balance Sheet)**								
70									
71	**Cash Working Capital (f)**		32,526,469	33,116,921	33,719,465	34,334,355	34,961,850	35,602,214	36,255,716
72									
73	**Utility Plant**								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
80		**Total**	0	0	0	0	0	0	0
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		**Total**	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	24,260,199	24,672,622	25,092,057	25,518,622	25,952,438	26,393,630	26,842,322
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	18,815,978	19,020,875	19,225,021	19,428,296	19,630,580	19,831,746	20,031,670
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	360,000	360,000	360,000	360,000	360,000	360,000	360,000
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,826,745	1,846,637	1,866,456	1,886,191	1,905,830	1,925,360	1,944,770
98		Prepayments	47,547,899	47,229,706	46,906,367	46,577,902	46,244,337	45,905,700	45,562,028
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		**Total**	92,810,821	93,129,840	93,449,901	93,771,012	94,093,185	94,416,437	94,740,790

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
104									
105									
106		Unamortized Debt Expenses	7,213,837	7,167,225	7,119,841	7,071,689	7,022,770	6,973,088	6,922,647
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	(697)	(692)	(687)	(683)	(678)	(673)	(668)
115		Miscellaneous Deferred Debits	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	12,797,369	12,714,679	12,630,621	12,545,198	12,458,415	12,370,279	12,280,796
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	28,699,023	28,569,725	28,438,288	28,304,717	28,169,020	28,031,207	27,891,288
121									
122	**Total Assets and Other Debits**		154,036,313	154,816,485	155,607,654	156,410,085	157,224,056	158,049,857	158,887,794

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	31,765	31,765	31,765	31,765	31,765	31,765	31,765
136		Other Regulatory Liabilities	0	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	54,120	53,771	53,415	53,054	52,687	52,314	51,936
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	85,886	85,536	85,181	84,819	84,452	84,080	83,701
144									
145	**Total Liabilities and Other Credits**		85,886	85,536	85,181	84,819	84,452	84,080	83,701
146									
147									
148	**Total Rate Base**		1,911,487,094	1,912,724,995	1,913,982,759	1,915,260,729	1,916,559,257	1,917,878,708	1,919,219,457
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.05%	11.05%	11.05%	11.05%	11.05%	11.05%	11.05%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		211,281,080	211,417,908	211,556,931	211,698,188	211,841,718	211,987,560	212,135,756

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
155									
156									
157		*Schedule 3: Expenses*							
158		Account Description							
159									
160									
161	Power Production Expenses:								
162		Steam Power Generation							
163		Steam Power - Fuel	56,241,510	57,197,616	58,169,976	59,158,865	60,164,566	61,187,363	62,227,549
164		Steam Power - Operations (Excluding 501 - Fuel)	14,126,970	14,423,636	14,726,532	15,035,790	15,351,541	15,673,924	16,003,076
165		Steam Power - Maintenance	19,896,877	20,175,434	20,457,890	20,744,300	21,034,720	21,329,206	21,627,815
166		Nuclear Power Generation							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		Hydraulic Power Generation							
171		Hydraulic - Operation	13,589,774	13,820,801	14,055,754	14,294,702	14,537,712	14,784,853	15,036,196
172		Hydraulic - Maintenance	4,923,574	4,972,810	5,022,538	5,072,764	5,123,491	5,174,726	5,226,473
173		Other Power Generation							
174		Other Power - Fuel	429,993,725	442,893,537	456,180,343	469,865,754	483,961,726	498,480,578	513,434,995
175		Other Power - Operations (Excluding 547 - Fuel)	25,428,374	25,936,941	26,455,680	26,984,794	27,524,490	28,074,979	28,636,479
176		Other Power - Maintenance	22,761,022	22,943,110	23,126,655	23,311,668	23,498,162	23,686,147	23,875,636
177		Other Power Supply Expenses							
178		Purchased Power (Excluding REP Reversal)	1,166,635,837	1,216,589,570	1,268,711,426	1,323,094,974	1,379,837,778	1,439,041,574	1,500,812,440
179		System Control and Load Dispatching	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993
180		Other Expenses	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	56,337,486	56,949,419	57,567,998	58,193,297	58,825,388	59,464,344	60,110,240
183	**Total Production Expense**		1,822,726,070	1,888,693,793	1,957,265,713	2,028,547,826	2,102,650,494	2,179,688,615	2,259,781,820
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	77,547,123	78,919,707	80,316,586	81,738,189	83,184,955	84,657,329	86,155,764
187		Total Operations less Wheeling	11,115,573	11,337,884	11,564,642	11,795,935	12,031,853	12,272,491	12,517,940
188		Total Maintenance	4,944,481	5,008,759	5,073,873	5,139,833	5,206,651	5,274,338	5,342,904
189	**Total Transmission Expense**		93,607,177	95,266,351	96,955,101	98,673,958	100,423,460	102,204,157	104,016,608
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0	0
203									
204	**Administration and General Expense:**								
205		**Operation**	0	0	0	0	0	0	0
206		Administration and General Salaries	19,061,693	19,612,569	20,178,615	20,760,221	21,357,793	21,971,742	22,602,494
207		Office Supplies & Expenses	9,630,597	9,908,918	10,194,903	10,488,750	10,790,663	11,100,850	11,419,527
208		(Less) Administration Expenses Transferred - Credit	6,301,033	6,483,130	6,670,242	6,862,498	7,060,031	7,262,979	7,471,480
209		Outside Services Employed	2,831,105	2,912,923	2,996,994	3,083,377	3,172,130	3,263,316	3,356,997
210		Property Insurance	4,038,131	4,136,412	4,236,447	4,338,237	4,441,782	4,547,080	4,654,128
211		Injuries and Damages	2,474,727	2,546,245	2,619,734	2,695,242	2,772,823	2,852,530	2,934,419
212		Employee Pensions & Benefits	21,681,891	22,308,490	22,952,343	23,613,897	24,293,610	24,991,952	25,709,406
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,357,829	1,390,876	1,424,513	1,458,740	1,493,557	1,528,964	1,564,959
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**							
221		Maintenance of General Plant	1,027,784	1,053,813	1,080,370	1,107,462	1,135,093	1,163,268	1,191,991
222	**Total Administration and General Expenses**		53,087,066	54,605,365	56,164,651	57,765,948	59,410,305	61,098,796	62,832,522
223									
224	**Total Operations and Maintenance**		1,969,420,313	2,038,565,509	2,110,385,464	2,184,987,732	2,262,484,259	2,342,991,568	2,426,630,950

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619
230		Amortization of Intangible Plant - Account 303	240,737	240,737	240,737	240,737	240,737	240,737	240,737
231		Steam Production Plant	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843
236		Transmission Plant (i)	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	5,787,432	5,792,557	5,797,872	5,803,383	5,809,096	5,815,017	5,821,153
239		Common Plant - Electric	0	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	51,769	51,769	51,769	51,769	51,769	51,769	51,769
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		95,804,992	95,810,118	95,815,432	95,820,943	95,826,656	95,832,577	95,838,713
245									
246									
247	**Total Operating Expenses**		2,065,225,305	2,134,375,626	2,206,200,897	2,280,808,675	2,358,310,914	2,438,824,145	2,522,469,663
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	9,286,556	9,536,399	9,792,599	10,055,307	10,324,676	10,600,864	10,884,032
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		9,286,556	9,536,399	9,792,599	10,055,307	10,324,676	10,600,864	10,884,032
259									
260	**STATE AND OTHER**								
261		Property	20,540,989	20,408,264	20,273,343	20,136,231	19,996,937	19,855,470	19,711,842
262		Unemployment	517,162	531,076	545,343	559,973	574,974	590,355	606,124
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		21,058,151	20,939,339	20,818,686	20,696,204	20,571,911	20,445,825	20,317,966
269									
270	**TOTAL TAXES**		30,344,707	30,475,738	30,611,285	30,751,511	30,896,587	31,046,688	31,201,998
271									
272									

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
273		*Schedule 3B: Other Included Items*							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687
279		(Less) Regulatory Debits	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0	0
285	**Total Other Included Items**		(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)
286									
287	**Sale for Resale:**								
288		Sales for Resale	457,012,081	470,600,855	484,595,140	499,007,064	513,849,117	529,134,162	544,875,451
289	**Total Sales for Resale**		457,012,081	470,600,855	484,595,140	499,007,064	513,849,117	529,134,162	544,875,451
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	44,968	44,968	44,968	44,968	44,968	44,968	44,968
295		Rent from Electric Property	717,826	709,172	700,472	691,732	682,954	674,141	665,299
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292
298		Revenues from Transmission of Electricity of Others (i)	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170
299									
300	**Total Other Revenues**		34,038,256	34,029,601	34,020,902	34,012,161	34,003,383	33,994,571	33,985,729
301									
302	**Total Other Included Items**		489,669,908	503,250,028	517,235,614	531,638,798	546,472,072	561,748,306	577,480,752
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	J	K	L	M	N	O	P
1	PGE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	Total Operating Expenses		2,065,225,305	2,134,375,626	2,206,200,897	2,280,808,675	2,358,310,914	2,438,824,145	2,522,469,663
310	*(From Schedule 3)*								
311									
312	Federal Income Tax Adjusted Return on Rate Base		211,281,080	211,417,908	211,556,931	211,698,188	211,841,718	211,987,560	212,135,756
313	*(From Schedule 2)*								
314									
315	State and Other Taxes		30,344,707	30,475,738	30,611,285	30,751,511	30,896,587	31,046,688	31,201,998
316	*(From Schedule 3a)*								
317									
318	Total Other Included Items		489,669,908	503,250,028	517,235,614	531,638,798	546,472,072	561,748,306	577,480,752
319	*(From Schedule 3b)*								
320									
321	Total Cost		**1,817,181,183**	**1,873,019,244**	**1,931,133,499**	**1,991,619,577**	**2,054,577,146**	**2,120,110,087**	**2,188,326,665**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Iter*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		1,817,181,183	1,873,019,244	1,931,133,499	1,991,619,577	2,054,577,146	2,120,110,087	2,188,326,665
328	(Less) New Large Single Load Costs (d)		30,763,546	31,298,688	31,847,992	32,411,845	32,990,645	33,584,803	34,194,741
329	**Total Contract System Cost**		**1,786,417,638**	**1,841,720,556**	**1,899,285,507**	**1,959,207,732**	**2,021,586,501**	**2,086,525,284**	**2,154,131,925**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		21,360,186	21,592,199	21,826,731	22,063,811	22,303,467	22,545,725	22,790,615
333	(Less) New Large Single Load		350,463	350,463	350,463	350,463	350,463	350,463	350,463
334	Total Retail Load (Net of NLSL) (d)		21,009,723	21,241,736	21,476,268	21,713,348	21,953,004	22,195,262	22,440,152
335	Distribution Loss (f)		1,153,378	1,165,906	1,178,570	1,191,371	1,204,312	1,217,393	1,230,616
336	**Total Contract System Load**		**22,163,101**	**22,407,641**	**22,654,838**	**22,904,720**	**23,157,315**	**23,412,655**	**23,670,768**
337									
338	**Average System Cost $/MWh**		**80.60**	**82.19**	**83.84**	**85.54**	**87.30**	**89.12**	**91.00**

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394	71,917,394
5		Intangible Plant - Miscellaneous	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514	13,545,514
6	**Total Intangible Plant**		85,462,908	85,462,908	85,462,908	85,462,908	85,462,908	85,462,908
7								
8	**Production Plant:**							
9		Steam Production	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282	849,366,282
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399	338,054,399
12		Other Production	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579	1,546,644,579
13	**Total Production Plant**		2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260	2,734,065,260
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
17	**Total Transmission Plant**		363,905,032	363,905,032	363,905,032	363,905,032	363,905,032	363,905,032
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559	2,965,559
25		Structures and Improvements	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490	34,926,490
26		Furniture and Equipment	25,045,106	25,184,513	25,328,112	25,476,029	25,628,394	25,785,340
27		Transportation Equipment	5,145,824	5,116,133	5,086,379	5,056,575	5,026,733	4,996,866
28		Stores Equipment	300,055	300,055	300,055	300,055	300,055	300,055
29		Tools and Garage Equipment	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791	6,438,791
30		Laboratory Equipment	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158	7,278,158
31		Power Operated Equipment	5,150,970	5,121,250	5,091,466	5,061,632	5,031,760	5,001,864
32		Communication Equipment	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631	35,526,631
33		Miscellaneous Equipment	101,158	101,158	101,158	101,158	101,158	101,158
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	39,244	39,244	39,244	39,244	39,244	39,244
36			0	0	0	0	0	0
37	**Total General Plant**		122,917,987	122,997,983	123,082,044	123,170,322	123,262,973	123,360,157
38								
39	**Total Electric Plant In-Service**		3,306,351,187	3,306,431,183	3,306,515,245	3,306,603,523	3,306,696,174	3,306,793,357
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
42	**LESS:**							
43	**Depreciation Reserve**							
44		Steam Production Plant	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102	626,506,102
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980	141,289,980
47		Other Production Plant	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137	482,429,137
48		Transmission Plant (i)	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798	192,154,798
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	61,454,176	61,013,223	60,566,983	60,115,546	59,659,010	59,197,479
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195	28,285,195
53		Amortization of Intangible Plant - Account 303	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777	13,304,777
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0
61								
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0
63								
64	**Total Depreciation and Amortization Reserve**		1,545,424,164	1,544,983,211	1,544,536,971	1,544,085,534	1,543,628,998	1,543,167,468
65								
66	**Total Net Plant**		1,760,927,023	1,761,447,972	1,761,978,273	1,762,517,989	1,763,067,175	1,763,625,889
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***							

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		36,922,632	37,603,245	38,297,841	39,006,716	39,730,169	40,468,509
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0
80		Total	0	0	0	0	0	0
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	27,298,641	27,762,718	28,234,684	28,714,674	29,202,823	29,699,271
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	20,230,224	20,427,277	20,622,700	20,816,359	21,008,122	21,197,854
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	360,000	360,000	360,000	360,000	360,000	360,000
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	1,964,046	1,983,177	2,002,150	2,020,951	2,039,568	2,057,988
98		Prepayments	45,213,361	44,859,747	44,501,236	44,137,889	43,769,768	43,396,943
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	95,066,273	95,392,919	95,720,770	96,049,872	96,380,281	96,712,057

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
104								
105								
106		Unamortized Debt Expenses	6,871,452	6,819,509	6,766,826	6,713,408	6,659,266	6,604,408
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	(663)	(658)	(653)	(648)	(643)	(638)
115		Miscellaneous Deferred Debits	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514	8,688,514
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	12,189,977	12,097,831	12,004,370	11,909,607	11,813,558	11,716,240
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	27,749,279	27,605,195	27,459,055	27,310,881	27,160,695	27,008,523
121								
122	**Total Assets and Other Debits**		159,738,183	160,601,359	161,477,666	162,367,469	163,271,145	164,189,089

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	31,765	31,765	31,765	31,765	31,765	31,765
136		Other Regulatory Liabilities	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	51,552	51,162	50,767	50,366	49,960	49,548
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	83,317	82,928	82,532	82,132	81,725	81,314
144								
145	**Total Liabilities and Other Credits**		83,317	82,928	82,532	82,132	81,725	81,314
146								
147								
148	**Total Rate Base**		1,920,581,889	1,921,966,403	1,923,373,407	1,924,803,326	1,926,256,595	1,927,733,665
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		11.05%	11.05%	11.05%	11.05%	11.05%	11.05%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		212,286,348	212,439,382	212,594,901	212,752,953	212,913,587	213,076,851

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	63,285,417	64,361,269	65,455,411	66,568,153	67,699,811	68,850,708
164		Steam Power - Operations (Excluding 501 - Fuel)	16,339,141	16,682,263	17,032,590	17,390,274	17,755,470	18,128,335
165		Steam Power - Maintenance	21,930,605	22,237,633	22,548,960	22,864,645	23,184,750	23,509,337
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	15,291,811	15,551,772	15,816,152	16,085,026	16,358,472	16,636,566
172		Hydraulic - Maintenance	5,278,738	5,331,525	5,384,841	5,438,689	5,493,076	5,548,007
173		**Other Power Generation**						
174		Other Power - Fuel	528,838,045	544,703,186	561,044,282	577,875,610	595,211,879	613,068,235
175		Other Power - Operations (Excluding 547 - Fuel)	29,209,209	29,793,393	30,389,261	30,997,046	31,616,987	32,249,326
176		Other Power - Maintenance	24,066,641	24,259,174	24,453,248	24,648,874	24,846,065	25,044,833
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	1,565,260,983	1,632,502,528	1,702,657,323	1,775,850,742	1,852,213,502	1,931,881,892
179		System Control and Load Dispatching	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993	2,854,993
180		Other Expenses	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927	9,935,927
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	60,763,153	61,423,157	62,090,330	62,764,750	63,446,495	64,135,645
183	**Total Production Expense**		2,343,054,661	2,429,636,820	2,519,663,317	2,613,274,730	2,710,617,427	2,811,843,804
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	87,680,721	89,232,670	90,812,088	92,419,462	94,055,286	95,720,065
187		Total Operations less Wheeling	12,768,299	13,023,665	13,284,138	13,549,821	13,820,818	14,097,234
188		Total Maintenance	5,412,362	5,482,723	5,553,998	5,626,200	5,699,341	5,773,432
189	**Total Transmission Expense**		105,861,382	107,739,057	109,650,224	111,595,483	113,575,444	115,590,731
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	23,250,482	23,916,153	24,599,967	25,302,392	26,023,912	26,765,022
207		Office Supplies & Expenses	11,746,912	12,083,231	12,428,716	12,783,605	13,148,140	13,522,574
208		(Less) Administration Expenses Transferred - Credit	7,685,679	7,905,723	8,131,764	8,363,958	8,602,464	8,847,445
209		Outside Services Employed	3,453,238	3,552,106	3,653,668	3,757,995	3,865,157	3,975,229
210		Property Insurance	4,762,920	4,873,451	4,985,711	5,099,691	5,215,378	5,332,759
211		Injuries and Damages	3,018,546	3,104,968	3,193,745	3,284,939	3,378,612	3,474,829
212		Employee Pensions & Benefits	26,446,466	27,203,640	27,981,449	28,780,429	29,601,128	30,444,111
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	1,601,540	1,638,707	1,676,454	1,714,780	1,753,680	1,793,150
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	1,221,267	1,251,100	1,281,495	1,312,455	1,343,985	1,376,087
222	**Total Administration and General Expenses**		64,612,611	66,440,220	68,316,533	70,242,767	72,220,169	74,250,017
223								
224	**Total Operations and Maintenance**		2,513,528,654	2,603,816,097	2,697,630,074	2,795,112,980	2,896,413,040	3,001,684,552

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619	4,308,619
230		Amortization of Intangible Plant - Account 303	240,737	240,737	240,737	240,737	240,737	240,737
231		Steam Production Plant	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975	11,771,975
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422	5,303,422
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843	58,194,843
236		Transmission Plant (i)	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196	10,146,196
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	5,827,510	5,834,096	5,840,917	5,847,980	5,855,293	5,862,863
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	51,769	51,769	51,769	51,769	51,769	51,769
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		95,845,070	95,851,656	95,858,477	95,865,540	95,872,853	95,880,423
245								
246								
247	**Total Operating Expenses**		2,609,373,725	2,699,667,754	2,793,488,551	2,890,978,520	2,992,285,893	3,097,564,975
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	11,174,347	11,471,976	11,777,093	12,089,877	12,410,509	12,739,176
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		11,174,347	11,471,976	11,777,093	12,089,877	12,410,509	12,739,176
259								
260	**STATE AND OTHER**							
261		Property	19,566,068	19,418,164	19,268,150	19,116,048	18,961,880	18,805,674
262		Unemployment	622,292	638,867	655,858	673,277	691,133	709,436
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		20,188,360	20,057,031	19,924,009	19,789,325	19,653,013	19,515,110
269								
270	**TOTAL TAXES**		31,362,706	31,529,007	31,701,102	31,879,202	32,063,522	32,254,286
271								
272								

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
273		Schedule 3B: Other Included Items						
274		Account Description						
275								
276								
277	Other Included Items:							
278		Regulatory Credits	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687	4,467,687
279		(Less) Regulatory Debits	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115	5,848,115
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	Total Other Included Items		(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)	(1,380,428)
286								
287	Sale for Resale:							
288		Sales for Resale	561,086,629	577,781,751	594,975,293	612,682,165	630,917,724	649,697,784
289	Total Sales for Resale		561,086,629	577,781,751	594,975,293	612,682,165	630,917,724	649,697,784
290								
291	Other Revenues:							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	44,968	44,968	44,968	44,968	44,968	44,968
295		Rent from Electric Property	656,430	647,538	638,627	629,701	620,764	611,820
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292	26,859,292
298		Revenues from Transmission of Electricity of Others (i)	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170	6,416,170
299								
300	Total Other Revenues		33,976,859	33,967,968	33,959,057	33,950,131	33,941,194	33,932,249
301								
302	Total Other Included Items		593,683,060	610,369,291	627,553,922	645,251,868	663,478,490	682,249,605
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE F - PORTLAND GENERAL ELECTRIC

	A	B	Q	R	S	T	U	V
1	PGE	**Account Description**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		2,609,373,725	2,699,667,754	2,793,488,551	2,890,978,520	2,992,285,893	3,097,564,975
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		212,286,348	212,439,382	212,594,901	212,752,953	212,913,587	213,076,851
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		31,362,706	31,529,007	31,701,102	31,879,202	32,063,522	32,254,286
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		593,683,060	610,369,291	627,553,922	645,251,868	663,478,490	682,249,605
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**2,259,339,719**	**2,333,266,851**	**2,410,230,633**	**2,490,358,807**	**2,573,784,512**	**2,660,646,507**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Ite*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		2,259,339,719	2,333,266,851	2,410,230,633	2,490,358,807	2,573,784,512	2,660,646,507
328	(Less) New Large Single Load Costs (d)		34,820,891	35,463,700	36,123,627	36,801,143	37,496,734	38,210,899
329	**Total Contract System Cost**		**2,224,518,828**	**2,297,803,151**	**2,374,107,006**	**2,453,557,664**	**2,536,287,778**	**2,622,435,608**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		23,038,164	23,288,403	23,541,360	23,797,064	24,055,545	24,316,835
333	(Less) New Large Single Load		350,463	350,463	350,463	350,463	350,463	350,463
334	Total Retail Load (Net of NLSL) (d)		22,687,701	22,937,940	23,190,897	23,446,601	23,705,082	23,966,372
335	Distribution Loss (f)		1,243,983	1,257,495	1,271,154	1,284,961	1,298,918	1,313,027
336	**Total Contract System Load**		**23,931,684**	**24,195,435**	**24,462,050**	**24,731,562**	**25,004,000**	**25,279,398**
337								
338	**Average System Cost $/MWh**		**92.95**	**94.97**	**97.05**	**99.21**	**101.44**	**103.74**

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
2	Intangible Plant:								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274
5		Intangible Plant - Miscellaneous	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135
6	Total Intangible Plant		54,079,409	54,079,409	54,079,409	54,079,409	54,079,409	54,079,409	54,079,409
7									
8	Production Plant:								
9		Steam Production	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523
12		Other Production	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799
13	Total Production Plant		2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013
14									
15	Transmission Plant: (i)								
16		Transmission Plant	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
17	Total Transmission Plant		406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
18									
19	Distribution Plant:								
20		Distribution Plant							
21	Total Distribution Plant		0	0	0	0	0	0	0
22									
23	General Plant:								
24		Land and Land Rights	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947
25		Structures and Improvements	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570
26		Furniture and Equipment	5,303,241	5,303,241	5,303,241	5,319,654	5,336,907	5,377,724	5,420,031
27		Transportation Equipment	1,623,834	1,623,834	1,623,834	1,619,045	1,614,087	1,602,654	1,591,227
28		Stores Equipment	216,142	216,142	216,142	216,142	216,142	216,142	216,142
29		Tools and Garage Equipment	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720
30		Laboratory Equipment	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849
31		Power Operated Equipment	433,069	433,069	433,069	431,792	430,470	427,421	424,373
32		Communication Equipment	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493
33		Miscellaneous Equipment	70,616	70,616	70,616	70,616	70,616	70,616	70,616
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
36				0	0	0	0	0	0
37	Total General Plant		52,610,012	52,610,012	52,610,012	52,620,359	52,631,330	52,657,665	52,685,498
38									
39	Total Electric Plant In-Service		3,032,642,743	3,032,642,743	3,032,642,743	3,032,653,090	3,032,664,061	3,032,690,396	3,032,718,229
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
42	LESS:								
43	Depreciation Reserve								
44		Steam Production Plant	694,267,872	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	165,406,723	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939
47		Other Production Plant	418,540,787	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445
48		Transmission Plant (i)	165,780,812	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	15,392,797	17,988,774	17,988,774	17,912,464	17,833,008	17,648,064	17,460,737
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	2,957,938	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126
53		Amortization of Intangible Plant - Account 303	1,257,172	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	49,743,871	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257
59		Amortization of Other Utility Plant (a)	21,123,452	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267
60		Amortization of Acquisition Adjustments	127,775,874	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613
61									
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0	0
63									
64	Total Depreciation and Amortization Reserve		1,662,247,298	1,774,787,471	1,774,787,471	1,774,711,161	1,774,631,705	1,774,446,761	1,774,259,435
65									
66	Total Net Plant		1,370,395,445	1,257,855,272	1,257,855,272	1,257,941,929	1,258,032,356	1,258,243,635	1,258,458,795
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
68									
69	Assets and Other Debits (Comparative Balance Sheet)								
70									
71	Cash Working Capital (f)		37,601,632	38,869,695	39,805,796	40,679,482	41,455,295	42,184,971	42,928,097
72									
73	Utility Plant								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	78,512,700	78,512,700	78,512,700	78,164,268	77,801,328	76,955,952	76,098,876
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589
79		Acquisition Adjustments (Electric)	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313
80		Total	414,055,602	414,055,602	414,055,602	413,707,171	413,344,231	412,498,855	411,641,778
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		Total	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	12,440,211	12,718,331	12,956,798	13,190,020	13,424,142	13,652,353	13,884,443
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	25,074,577	25,676,646	26,123,419	26,452,865	26,786,203	26,964,113	27,135,757
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,179,127	1,207,439	1,228,449	1,243,941	1,259,616	1,267,982	1,276,054
98		Prepayments	25,725,657	25,725,657	25,725,657	25,611,489	25,492,567	25,215,569	24,934,738
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		Total	64,419,572	65,328,073	66,034,323	66,498,315	66,962,529	67,100,017	67,230,991

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
104									
105									
106		Unamortized Debt Expenses	13,479,823	13,479,823	13,479,823	13,420,666	13,359,040	13,215,477	13,069,897
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971
109		Other Regulatory Assets	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	(14,058)	(14,058)	(14,058)	(13,996)	(13,932)	(13,782)	(13,630)
115		Miscellaneous Deferred Debits	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	5,895,806	5,895,806	5,895,806	5,869,932	5,842,978	5,780,187	5,716,513
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	312,344,458	312,344,458	312,344,458	312,259,488	312,170,973	311,964,768	311,755,666
121									
122	**Total Assets and Other Debits**		828,421,264	830,597,829	832,240,180	833,144,456	833,933,028	833,748,611	833,556,532

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425
136		Other Regulatory Liabilities	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	39,553	39,553	39,553	39,379	39,198	38,777	38,350
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	124,130,562	124,130,562	124,130,562	124,130,388	124,130,208	124,129,786	124,129,359
144									
145	**Total Liabilities and Other Credits**		124,130,562	124,130,562	124,130,562	124,130,388	124,130,208	124,129,786	124,129,359
146									
147									
148	**Total Rate Base**		2,074,686,148	1,964,322,539	1,965,964,890	1,966,955,997	1,967,835,176	1,967,862,460	1,967,885,967
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.65%	10.65%	10.65%	10.65%	10.65%	10.65%	10.65%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		221,005,144	209,248,703	209,423,654	209,529,231	209,622,885	209,625,792	209,628,296

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
155									
156									
157		*Schedule 3: Expenses*							
158		Account Description							
159									
160									
161	Power Production Expenses:								
162		Steam Power Generation							
163		Steam Power - Fuel	46,848,646	47,896,019	48,794,065	49,672,359	50,554,038	51,413,457	52,287,486
164		Steam Power - Operations (Excluding 501 - Fuel)	20,992,400	21,834,899	22,386,212	22,901,095	23,416,361	23,908,105	24,410,175
165		Steam Power - Maintenance	25,093,908	26,039,751	26,807,914	27,470,994	27,876,188	28,266,455	28,662,185
166		Nuclear Power Generation							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		Hydraulic Power Generation							
171		Hydraulic - Operation	11,212,453	11,631,703	11,913,762	12,169,904	12,404,164	12,615,035	12,829,491
172		Hydraulic - Maintenance	7,937,324	8,234,417	8,462,915	8,682,752	8,795,615	8,883,571	8,972,406
173		Other Power Generation							
174		Other Power - Fuel	168,979,285	189,814,508	195,788,501	204,096,824	211,156,968	219,738,067	226,330,209
175		Other Power - Operations (Excluding 547 - Fuel)	24,680,064	25,845,752	26,665,956	27,239,264	27,784,049	28,339,730	28,906,525
176		Other Power - Maintenance	20,107,610	20,780,225	21,330,893	21,863,883	22,169,848	22,347,207	22,525,984
177		Other Power Supply Expenses							
178		Purchased Power (Excluding REP Reversal)	965,200,008	1,047,429,558	1,103,312,599	1,135,778,078	1,181,007,824	1,240,587,757	1,303,257,297
179		System Control and Load Dispatching	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082
180		Other Expenses	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	roduction Expense		1,295,584,551	1,404,039,683	1,469,995,670	1,514,408,004	1,569,697,908	1,640,632,236	1,712,714,611
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	78,621,036	80,508,817	81,909,669	83,312,372	84,755,757	86,255,934	87,782,664
187		Total Operations less Wheeling	5,790,263	6,016,344	6,178,750	6,306,958	6,433,097	6,561,759	6,692,995
188		Total Maintenance	6,663,446	6,886,272	7,056,702	7,233,078	7,359,633	7,455,308	7,552,227
189	**Total Transmission Expense**		91,074,746	93,411,433	95,145,121	96,852,409	98,548,487	100,273,002	102,027,886
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
195									
196	**Customer and Sales Expenses:**								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	58,960,545	60,821,637	62,174,913	63,558,253	64,781,697	65,882,986	67,002,996
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		58,960,545	60,821,637	62,174,913	63,558,253	64,781,697	65,882,986	67,002,996
203									
204	**Administration and General Expense:**								
205		**Operation**		0	0	0	0	0	0
206		Administration and General Salaries	10,229,973	10,682,918	11,022,100	11,348,368	11,683,609	12,006,039	12,336,664
207		Office Supplies & Expenses	1,902,417	1,986,649	2,049,725	2,110,399	2,172,742	2,232,703	2,294,188
208		(Less) Administration Expenses Transferred - Credit	74,937	78,255	80,740	83,130	85,586	87,948	90,370
209		Outside Services Employed	6,686,202	6,982,242	7,203,928	7,417,173	7,636,283	7,847,020	8,063,113
210		Property Insurance	2,250,569	2,350,216	2,424,835	2,489,034	2,554,410	2,605,295	2,656,470
211		Injuries and Damages	1,788,309	1,867,489	1,926,782	1,983,817	2,042,421	2,098,785	2,156,582
212		Employee Pensions & Benefits	10,409,212	10,870,094	11,215,219	11,547,203	11,888,319	12,216,398	12,552,816
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**	0						
221		Maintenance of General Plant	3,029,411	3,163,542	3,263,985	3,351,586	3,440,898	3,512,537	3,584,810
222	**Total Administration and General Expenses**		36,221,156	37,824,896	39,025,834	40,164,449	41,333,097	42,430,829	43,554,273
223									
224	**Total Operations and Maintenance**		1,481,840,998	1,596,097,649	1,666,341,537	1,714,983,114	1,774,361,189	1,849,219,052	1,925,299,766

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	7,843	0	0	0	0	0	0
231		Steam Production Plant	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658
236		Transmission Plant (i)	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	2,595,977	2,595,977	2,595,977	2,596,487	2,597,028	2,598,328	2,599,701
239		Common Plant - Electric	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905
240		Common Plant - Electric	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804
241		Depreciation Expense for Asset Retirement Costs	81,306	81,306	81,306	81,306	81,306	81,306	81,306
242		Amortization of Limited Term Electric Plant	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252
243		Amortization of Plant Acquisition Adjustments (Electric)	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453
244	**Total Depreciation and Amortization**		90,279,928	90,272,085	90,272,085	90,272,595	90,273,137	90,274,436	90,275,809
245									
246									
247	**Total Operating Expenses**		1,572,120,926	1,686,369,734	1,756,613,621	1,805,255,709	1,864,634,326	1,939,493,488	2,015,575,576
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	3,047,815	3,166,079	3,254,729	3,342,135	3,434,190	3,522,116	3,612,089
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		3,047,815	3,166,079	3,254,729	3,342,135	3,434,190	3,522,116	3,612,089
259									
260	**STATE AND OTHER**								
261		Property	14,313,399	14,313,399	14,313,399	14,250,583	14,185,147	14,032,706	13,878,123
262		Unemployment	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		14,313,399	14,313,399	14,313,399	14,250,583	14,185,147	14,032,706	13,878,123
269									
270	**TOTAL TAXES**		17,361,214	17,479,478	17,568,128	17,592,718	17,619,336	17,554,822	17,490,212
271									
272									

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
273		*Schedule 3B: Other Included Items*							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861
279		(Less) Regulatory Debits	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152
280		Gain from Disposition of Utility Plant	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260
281		(Less) Loss from Disposition of Utility Plant	104,351	104,351	104,351	104,351	104,351	104,351	104,351
282		Gain from Disposition of Allowances	433,713	433,713	433,713	433,713	433,713	433,713	433,713
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281
285	**Total Other Included Items**		29,592,612	29,592,612	29,592,612	29,592,612	29,592,612	29,592,612	29,592,612
286									
287	**Sale for Resale:**								
288		Sales for Resale	264,779,771	295,386,814	313,226,947	319,159,054	330,474,046	340,383,255	350,589,651
289	**Total Sales for Resale**		264,779,771	295,386,814	313,226,947	319,159,054	330,474,046	340,383,255	350,589,651
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	1,407,521	1,407,521	1,407,521	1,397,142	1,386,396	1,361,618	1,336,853
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	0	0	0	0	0	0	0
298		Revenues from Transmission of Electricity of Others (i)	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229
299									
300	**Total Other Revenues**		13,117,750	13,117,750	13,117,750	13,107,371	13,096,625	13,071,847	13,047,082
301									
302	**Total Other Included Items**		307,490,133	338,097,176	355,937,310	361,859,037	373,163,282	383,047,713	393,229,344
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE G - PUGET SOUND ENERGY

	A	B	C	D	E	F	G	H	I
1	PSE	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	Total Operating Expenses		1,572,120,926	1,686,369,734	1,756,613,621	1,805,255,709	1,864,634,326	1,939,493,488	2,015,575,576
310	*(From Schedule 3)*								
311									
312	Federal Income Tax Adjusted Return on Rate Base		221,005,144	209,248,703	209,423,654	209,529,231	209,622,885	209,625,792	209,628,296
313	*(From Schedule 2)*								
314									
315	State and Other Taxes		17,361,214	17,479,478	17,568,128	17,592,718	17,619,336	17,554,822	17,490,212
316	*(From Schedule 3a)*								
317									
318	Total Other Included Items		307,490,133	338,097,176	355,937,310	361,859,037	373,163,282	383,047,713	393,229,344
319	*(From Schedule 3b)*								
320									
321	Total Cost		**1,502,997,151**	**1,575,000,739**	**1,627,668,094**	**1,670,518,621**	**1,718,713,265**	**1,783,626,389**	**1,849,464,739**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		1,502,997,151	1,575,000,739	1,627,668,094	1,670,518,621	1,718,713,265	1,783,626,389	1,849,464,739
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0	0
329	**Total Contract System Cost**		**1,502,997,151**	**1,575,000,739**	**1,627,668,094**	**1,670,518,621**	**1,718,713,265**	**1,783,626,389**	**1,849,464,739**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		21,645,209	21,724,000	21,854,663	22,026,109	22,190,447	22,571,990	22,960,093
333	(Less) New Large Single Load		0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		21,645,209	21,724,000	21,854,663	22,026,109	22,190,447	22,571,990	22,960,093
335	Distribution Loss (f)		1,101,741	1,105,752	1,112,402	1,121,129	1,129,494	1,148,914	1,168,669
336	**Total Contract System Load**		**22,746,950**	**22,829,752**	**22,967,065**	**23,147,238**	**23,319,941**	**23,720,904**	**24,128,762**
337									
338	**Average System Cost $/MWh**		**66.07**	**68.99**	**70.87**	**72.17**	**73.70**	**75.19**	**76.65**

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2	**Intangible Plant:**								
3		Intangible Plant - Organization	0	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274
5		Intangible Plant - Miscellaneous	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135
6	**Total Intangible Plant**		54,079,409	54,079,409	54,079,409	54,079,409	54,079,409	54,079,409	54,079,409
7									
8	**Production Plant:**								
9		Steam Production	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691
10		Nuclear Production	0	0	0	0	0	0	0
11		Hydraulic Production	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523
12		Other Production	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799
13	**Total Production Plant**		2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013
14									
15	**Transmission Plant: (i)**								
16		Transmission Plant	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
17	**Total Transmission Plant**		406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
18									
19	**Distribution Plant:**								
20		Distribution Plant							
21	**Total Distribution Plant**		0	0	0	0	0	0	0
22									
23	**General Plant:**								
24		Land and Land Rights	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947
25		Structures and Improvements	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570
26		Furniture and Equipment	5,463,884	5,509,338	5,556,452	5,605,286	5,655,905	5,708,372	5,762,755
27		Transportation Equipment	1,579,813	1,568,420	1,557,054	1,545,724	1,534,436	1,523,196	1,512,013
28		Stores Equipment	216,142	216,142	216,142	216,142	216,142	216,142	216,142
29		Tools and Garage Equipment	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720
30		Laboratory Equipment	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849
31		Power Operated Equipment	421,329	418,291	415,259	412,238	409,227	406,230	403,247
32		Communication Equipment	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493
33		Miscellaneous Equipment	70,616	70,616	70,616	70,616	70,616	70,616	70,616
34		Other Tangible Property	0	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
36			0	0	0	0	0	0	0
37	**Total General Plant**		52,714,893	52,745,915	52,778,633	52,813,115	52,849,435	52,887,665	52,927,882
38									
39	**Total Electric Plant In-Service**		3,032,747,624	3,032,778,646	3,032,811,364	3,032,845,847	3,032,882,166	3,032,920,396	3,032,960,613
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*								
41									

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
42	LESS:								
43	Depreciation Reserve								
44		Steam Production Plant	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511
45		Nuclear Production Plant	0	0	0	0	0	0	0
46		Hydraulic Production Plant	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939
47		Other Production Plant	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445
48		Transmission Plant (i)	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686
49		Distribution Plant	0	0	0	0	0	0	0
50		General Plant	17,271,102	17,079,236	16,885,220	16,689,142	16,491,094	16,291,170	16,089,471
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126
53		Amortization of Intangible Plant - Account 303	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854
54		Mining Plant Depreciation	0	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257
59		Amortization of Other Utility Plant (a)	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267
60		Amortization of Acquisition Adjustments	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613
61									
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0	0
63									
64	Total Depreciation and Amortization Reserve		1,774,069,799	1,773,877,933	1,773,683,917	1,773,487,840	1,773,289,791	1,773,089,867	1,772,888,168
65									
66	Total Net Plant		1,258,677,825	1,258,900,713	1,259,127,447	1,259,358,007	1,259,592,375	1,259,830,529	1,260,072,445
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*								

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
68									
69	**Assets and Other Debits (Comparative Balance Sheet)**								
70									
71	**Cash Working Capital (f)**		43,684,919	44,455,692	45,240,673	46,040,127	46,854,325	47,683,542	48,528,061
72									
73	**Utility Plant**								
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	75,230,418	74,350,920	73,460,747	72,560,286	71,649,945	70,730,158	69,801,377
76		Nuclear Fuel	0	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0	0
78		Common Plant	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589
79		Acquisition Adjustments (Electric)	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313
80		**Total**	410,773,321	409,893,823	409,003,650	408,103,188	407,192,848	406,273,061	405,344,280
81									
82									
83		Investment in Associated Companies	0	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
87		**Total**	0	0	0	0	0	0	0
88									
89									
90		Fuel Stock	14,120,478	14,360,526	14,604,655	14,852,934	15,105,434	15,362,227	15,623,384
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	27,300,899	27,459,309	27,610,760	27,755,035	27,891,922	28,021,216	28,142,723
93		Merchandise (Major Only)	0	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0	0
97		Stores Expense Undistributed	1,283,820	1,291,269	1,298,391	1,305,175	1,311,612	1,317,692	1,323,406
98		Prepayments	24,650,177	24,361,999	24,070,322	23,775,275	23,476,991	23,175,611	22,871,284
99		Derivative Instrument Assets	0	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0	0
103		**Total**	67,355,374	67,473,102	67,584,128	67,688,419	67,785,959	67,876,746	67,960,798

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
104									
105									
106		Unamortized Debt Expenses	12,922,352	12,772,899	12,621,599	12,468,516	12,313,719	12,157,280	11,999,275
107		Extraordinary Property Losses	0	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971
109		Other Regulatory Assets	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0	0
114		Temporary Facilities	(13,476)	(13,321)	(13,163)	(13,003)	(12,842)	(12,679)	(12,514)
115		Miscellaneous Deferred Debits	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	5,651,979	5,586,612	5,520,436	5,453,481	5,385,776	5,317,352	5,248,244
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0	0
120		**Total**	311,543,741	311,329,077	311,111,759	310,891,880	310,669,540	310,444,841	310,217,892
121									
122	**Total Assets and Other Debits**		833,357,355	833,151,694	832,940,210	832,723,615	832,502,671	832,278,190	832,051,031

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
123									
124	**Liabilities and Other Credits (Comparative Balance Sheet)**								
125		**CURRENT AND ACCRUED LIABILITIES**							
126		Derivative Instrument Liabilities	0	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0	0
131		**DEFERRED CREDITS**							
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0	0
135		Other Deferred Credits	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425
136		Other Regulatory Liabilities	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	37,917	37,478	37,034	36,585	36,131	35,672	35,208
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0	0
143		**Total**	124,128,926	124,128,488	124,128,044	124,127,595	124,127,140	124,126,681	124,126,218
144									
145	**Total Liabilities and Other Credits**		124,128,926	124,128,488	124,128,044	124,127,595	124,127,140	124,126,681	124,126,218
146									
147									
148	**Total Rate Base**		1,967,906,253	1,967,923,919	1,967,939,613	1,967,954,028	1,967,967,906	1,967,982,037	1,967,997,258
149	*(Total Net Plant + Debits - Credits)*								
150									
151									
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.65%	10.65%	10.65%	10.65%	10.65%	10.65%	10.65%
153									
154	**Federal Income Tax Adjusted Return on Rate Base**		209,630,457	209,632,339	209,634,010	209,635,546	209,637,024	209,638,530	209,640,151

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
155									
156									
157		*Schedule 3: Expenses*							
158		**Account Description**							
159									
160									
161	**Power Production Expenses:**								
162		**Steam Power Generation**							
163		Steam Power - Fuel	53,176,373	54,080,371	54,999,738	55,934,733	56,885,624	57,852,679	58,836,175
164		Steam Power - Operations (Excluding 501 - Fuel)	24,922,789	25,446,167	25,980,537	26,526,128	27,083,177	27,651,923	28,232,614
165		Steam Power - Maintenance	29,063,456	29,470,344	29,882,929	30,301,290	30,725,508	31,155,665	31,591,844
166		**Nuclear Power Generation**							
167		Nuclear - Fuel	0	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0	0
170		**Hydraulic Power Generation**							
171		Hydraulic - Operation	13,047,592	13,269,401	13,494,981	13,724,396	13,957,710	14,194,992	14,436,306
172		Hydraulic - Maintenance	9,062,131	9,152,752	9,244,279	9,336,722	9,430,089	9,524,390	9,619,634
173		**Other Power Generation**							
174		Other Power - Fuel	233,120,116	240,113,719	247,317,131	254,736,645	262,378,744	270,250,106	278,357,610
175		Other Power - Operations (Excluding 547 - Fuel)	29,484,655	30,074,349	30,675,836	31,289,352	31,915,139	32,553,442	33,204,511
176		Other Power - Maintenance	22,706,192	22,887,842	23,070,944	23,255,512	23,441,556	23,629,089	23,818,121
177		**Other Power Supply Expenses**							
178		Purchased Power (Excluding REP Reversal)	1,369,173,918	1,438,502,952	1,511,417,982	1,588,101,245	1,668,744,055	1,753,547,249	1,842,721,659
179		System Control and Load Dispatching	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082
180		Other Expenses	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770
181		BPA REP Reversal	0	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0	0
183	roduction Expense		1,788,290,073	1,867,530,749	1,950,617,209	2,037,738,875	2,129,094,454	2,224,892,388	2,325,351,326
184									
185	**Transmission Expenses: (i)**								
186		Transmission of Electricity to Others (Wheeling)	89,336,417	90,917,672	92,526,915	94,164,641	95,831,355	97,527,570	99,253,808
187		Total Operations less Wheeling	6,826,854	6,963,392	7,102,659	7,244,713	7,389,607	7,537,399	7,688,147
188		Total Maintenance	7,650,406	7,749,861	7,850,609	7,952,667	8,056,052	8,160,781	8,266,871
189	**Total Transmission Expense**		103,813,678	105,630,925	107,480,184	109,362,021	111,277,014	113,225,750	115,208,826
190									
191	**Distribution Expense:**								
192		Total Operations	0	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0	0

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
195									
196	Customer and Sales Expenses:								
197		Total Customer Accounts	0	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	68,142,047	69,300,462	70,478,570	71,676,706	72,895,210	74,134,428	75,394,713
200		Customer Service and Information	0	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		68,142,047	69,300,462	70,478,570	71,676,706	72,895,210	74,134,428	75,394,713
203									
204	Administration and General Expense:								
205		**Operation**	0	0	0	0	0	0	0
206		Administration and General Salaries	12,675,681	13,023,293	13,379,708	13,745,141	14,119,815	14,503,960	14,897,813
207		Office Supplies & Expenses	2,357,233	2,421,877	2,488,157	2,556,115	2,625,791	2,697,229	2,770,472
208		(Less) Administration Expenses Transferred - Credit	92,853	95,399	98,010	100,687	103,432	106,246	109,131
209		Outside Services Employed	8,284,691	8,511,886	8,744,835	8,983,678	9,228,562	9,479,635	9,737,052
210		Property Insurance	2,707,902	2,759,558	2,811,403	2,863,401	2,915,515	2,967,708	3,019,941
211		Injuries and Damages	2,215,846	2,276,612	2,338,917	2,402,799	2,468,296	2,535,448	2,604,298
212		Employee Pensions & Benefits	12,897,773	13,251,475	13,614,134	13,985,970	14,367,209	14,758,085	15,158,838
213		Franchise Requirements	0	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0	0
220		**Maintenance**							
221		Maintenance of General Plant	3,657,688	3,731,138	3,805,127	3,879,621	3,954,586	4,029,985	4,105,783
222	**Total Administration and General Expenses**		44,703,961	45,880,439	47,084,271	48,316,039	49,576,342	50,865,804	52,185,065
223									
224	**Total Operations and Maintenance**		2,004,949,759	2,088,342,575	2,175,660,233	2,267,093,640	2,362,843,020	2,463,118,370	2,568,139,931

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
225									
226									
227	**Depreciation and Amortization:**								
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0	0
231		Steam Production Plant	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639
232		Nuclear Production Plant	0	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0	0
235		Other Production Plant	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658
236		Transmission Plant (i)	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874
237		Distribution Plant	0	0	0	0	0	0	0
238		General Plant	2,601,152	2,602,682	2,604,297	2,605,998	2,607,791	2,609,677	2,611,661
239		Common Plant - Electric	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905
240		Common Plant - Electric	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804
241		Depreciation Expense for Asset Retirement Costs	81,306	81,306	81,306	81,306	81,306	81,306	81,306
242		Amortization of Limited Term Electric Plant	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252
243		Amortization of Plant Acquisition Adjustments (Electric)	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453
244	**Total Depreciation and Amortization**		90,277,260	90,278,791	90,280,405	90,282,107	90,283,899	90,285,785	90,287,770
245									
246									
247	**Total Operating Expenses**		2,095,227,019	2,178,621,366	2,265,940,638	2,357,375,747	2,453,126,919	2,553,404,155	2,658,427,700
248	*(Total O&M - Total Depreciation & Amortization)*								

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
249									
250		*Schedule 3A Items: Taxes (Including Income Taxes)*							
251		**Account Description**							
252									
253									
254	**FEDERAL**								
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0	0
256		Employment Tax	3,704,151	3,798,349	3,894,730	3,993,344	4,094,239	4,197,469	4,303,087
257		Other Federal Taxes	0	0	0	0	0	0	0
258	**TOTAL FEDERAL**		3,704,151	3,798,349	3,894,730	3,993,344	4,094,239	4,197,469	4,303,087
259									
260	**STATE AND OTHER**								
261		Property	13,721,454	13,562,759	13,402,103	13,239,554	13,075,185	12,909,072	12,741,296
262		Unemployment	0	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0	0
267		Other	0	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		13,721,454	13,562,759	13,402,103	13,239,554	13,075,185	12,909,072	12,741,296
269									
270	**TOTAL TAXES**		17,425,605	17,361,109	17,296,834	17,232,898	17,169,424	17,106,541	17,044,383
271									
272									

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	**Account Description**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
273		***Schedule 3B: Other Included Items***							
274		**Account Description**							
275									
276									
277	**Other Included Items:**								
278		Regulatory Credits	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861
279		(Less) Regulatory Debits	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152
280		Gain from Disposition of Utility Plant	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260
281		(Less) Loss from Disposition of Utility Plant	104,351	104,351	104,351	104,351	104,351	104,351	104,351
282		Gain from Disposition of Allowances	433,713	433,713	433,713	433,713	433,713	433,713	433,713
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281
285	**Total Other Included Items**		29,592,612	29,592,612	29,592,612	29,592,612	29,592,612	29,592,612	29,592,612
286									
287	**Sale for Resale:**								
288		Sales for Resale	361,102,148	371,929,929	383,082,450	394,569,451	406,400,965	418,587,326	431,139,178
289	**Total Sales for Resale**		361,102,148	371,929,929	383,082,450	394,569,451	406,400,965	418,587,326	431,139,178
290									
291	**Other Revenues:**								
292		Forfeited Discounts	0	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0	0
295		Rent from Electric Property	1,312,117	1,287,425	1,262,794	1,238,238	1,213,774	1,189,416	1,165,180
296		Interdepartmental Rents	0	0	0	0	0	0	0
297		Other Electric Revenues	0	0	0	0	0	0	0
298		Revenues from Transmission of Electricity of Others (i)	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229
299									
300	**Total Other Revenues**		13,022,346	12,997,654	12,973,023	12,948,467	12,924,003	12,899,645	12,875,409
301									
302	**Total Other Included Items**		403,717,106	414,520,195	425,648,084	437,110,530	448,917,580	461,079,583	473,607,198
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*								

TABLE G - PUGET SOUND ENERGY

	A	B	J	K	L	M	N	O	P
1	PSE	Account Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
304									
305		*Schedule 4: Average System Cost*							
306									
307									
308									
309	Total Operating Expenses		2,095,227,019	2,178,621,366	2,265,940,638	2,357,375,747	2,453,126,919	2,553,404,155	2,658,427,700
310	*(From Schedule 3)*								
311									
312	Federal Income Tax Adjusted Return on Rate Base		209,630,457	209,632,339	209,634,010	209,635,546	209,637,024	209,638,530	209,640,151
313	*(From Schedule 2)*								
314									
315	State and Other Taxes		17,425,605	17,361,109	17,296,834	17,232,898	17,169,424	17,106,541	17,044,383
316	*(From Schedule 3a)*								
317									
318	Total Other Included Items		403,717,106	414,520,195	425,648,084	437,110,530	448,917,580	461,079,583	473,607,198
319	*(From Schedule 3b)*								
320									
321	Total Cost		**1,918,565,975**	**1,991,094,618**	**2,067,223,398**	**2,147,133,660**	**2,231,015,787**	**2,319,069,642**	**2,411,505,036**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Ite*								
323									
324									
325									
326	**Contract System Cost**								
327	Production and Transmission		1,918,565,975	1,991,094,618	2,067,223,398	2,147,133,660	2,231,015,787	2,319,069,642	2,411,505,036
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0	0
329	**Total Contract System Cost**		**1,918,565,975**	**1,991,094,618**	**2,067,223,398**	**2,147,133,660**	**2,231,015,787**	**2,319,069,642**	**2,411,505,036**
330									
331	**Contract System Load (MWh)**								
332	Total Retail Load		23,354,869	23,756,434	24,164,902	24,580,394	25,003,030	25,432,932	25,870,227
333	(Less) New Large Single Load		0	0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		23,354,869	23,756,434	24,164,902	24,580,394	25,003,030	25,432,932	25,870,227
335	Distribution Loss (f)		1,188,763	1,209,202	1,229,994	1,251,142	1,272,654	1,294,536	1,316,795
336	**Total Contract System Load**		**24,543,632**	**24,965,636**	**25,394,896**	**25,831,536**	**26,275,684**	**26,727,469**	**27,187,021**
337									
338	**Average System Cost $/MWh**		**78.17**	**79.75**	**81.40**	**83.12**	**84.91**	**86.77**	**88.70**

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274	52,676,274
5		Intangible Plant - Miscellaneous	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135	1,403,135
6	**Total Intangible Plant**		54,079,409	54,079,409	54,079,409	54,079,409	54,079,409	54,079,409
7								
8	**Production Plant:**							
9		Steam Production	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691	1,123,253,691
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523	250,621,523
12		Other Production	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799	1,145,765,799
13	**Total Production Plant**		2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013	2,519,641,013
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
17	**Total Transmission Plant**		406,312,309	406,312,309	406,312,309	406,312,309	406,312,309	406,312,309
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947	2,747,947
25		Structures and Improvements	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570	23,523,570
26		Furniture and Equipment	5,819,124	5,877,551	5,938,113	6,000,886	6,065,952	6,133,394
27		Transportation Equipment	1,500,893	1,489,841	1,478,866	1,467,972	1,457,166	1,446,453
28		Stores Equipment	216,142	216,142	216,142	216,142	216,142	216,142
29		Tools and Garage Equipment	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720	2,408,720
30		Laboratory Equipment	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849	4,503,849
31		Power Operated Equipment	400,281	397,334	394,407	391,502	388,620	385,763
32		Communication Equipment	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493	11,780,493
33		Miscellaneous Equipment	70,616	70,616	70,616	70,616	70,616	70,616
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
36			0	0	0	0	0	0
37	**Total General Plant**		52,970,165	53,014,594	53,061,252	53,110,226	53,161,604	53,215,477
38								
39	**Total Electric Plant In-Service**		3,033,002,896	3,033,047,325	3,033,093,984	3,033,142,958	3,033,194,336	3,033,248,208
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
42	**LESS:**							
43	**Depreciation Reserve**							
44		Steam Production Plant	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511	712,164,511
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939	171,319,939
47		Other Production Plant	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445	452,640,445
48		Transmission Plant (i)	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686	173,430,686
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	15,886,100	15,681,166	15,474,779	15,267,056	15,058,113	14,848,072
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126	3,006,126
53		Amortization of Intangible Plant - Account 303	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854	1,425,854
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257	65,546,257
59		Amortization of Other Utility Plant (a)	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267	21,297,267
60		Amortization of Acquisition Adjustments	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613	155,967,613
61								
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0
63								
64	**Total Depreciation and Amortization Reserve**		1,772,684,797	1,772,479,863	1,772,273,477	1,772,065,753	1,771,856,810	1,771,646,769
65								
66	**Total Net Plant**		1,260,318,099	1,260,567,462	1,260,820,507	1,261,077,205	1,261,337,526	1,261,601,439
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***							

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
68								
69	**Assets and Other Debits (Comparative Balance Sheet)**							
70								
71	**Cash Working Capital (f)**		49,388,171	50,264,168	51,156,356	52,065,043	52,990,548	53,933,197
72								
73	**Utility Plant**							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	68,864,075	67,918,746	66,965,901	66,006,071	65,039,803	64,067,658
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589	84,152,589
79		Acquisition Adjustments (Electric)	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313	251,390,313
80		**Total**	404,406,978	403,461,649	402,508,804	401,548,974	400,582,705	399,610,561
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		**Total**	0	0	0	0	0	0
88								
89								
90		Fuel Stock	15,888,982	16,159,095	16,433,799	16,713,174	16,997,298	17,286,252
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	28,256,256	28,361,639	28,458,707	28,547,304	28,627,288	28,698,528
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	1,328,745	1,333,701	1,338,265	1,342,431	1,346,193	1,349,543
98		Prepayments	22,564,166	22,254,417	21,942,206	21,627,706	21,311,096	20,992,561
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		**Total**	68,038,149	68,108,851	68,172,977	68,230,615	68,281,874	68,326,883

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
104								
105								
106		Unamortized Debt Expenses	11,839,784	11,678,888	11,516,675	11,353,233	11,188,656	11,023,037
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971	10,282,971
109		Other Regulatory Assets	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001	141,327,001
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	(12,347)	(12,180)	(12,011)	(11,840)	(11,668)	(11,496)
115		Miscellaneous Deferred Debits	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916	141,372,916
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	5,178,486	5,108,113	5,037,164	4,965,678	4,893,695	4,821,257
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	309,988,809	309,757,708	309,524,716	309,289,959	309,053,570	308,815,685
121								
122	**Total Assets and Other Debits**		831,822,106	831,592,377	831,362,852	831,134,590	830,908,698	830,686,326

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425	122,881,425
136		Other Regulatory Liabilities	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585	1,209,585
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	34,740	34,268	33,792	33,313	32,830	32,344
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	124,125,750	124,125,278	124,124,802	124,124,322	124,123,839	124,123,353
144								
145	**Total Liabilities and Other Credits**		124,125,750	124,125,278	124,124,802	124,124,322	124,123,839	124,123,353
146								
147								
148	**Total Rate Base**		1,968,014,455	1,968,034,561	1,968,058,558	1,968,087,473	1,968,122,384	1,968,164,412
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		10.65%	10.65%	10.65%	10.65%	10.65%	10.65%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		209,641,983	209,644,125	209,646,681	209,649,761	209,653,480	209,657,957

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	59,836,390	60,853,608	61,888,120	62,940,218	64,010,202	65,098,375
164		Steam Power - Operations (Excluding 501 - Fuel)	28,825,499	29,430,834	30,048,882	30,679,908	31,324,186	31,981,994
165		Steam Power - Maintenance	32,034,130	32,482,608	32,937,365	33,398,488	33,866,067	34,340,191
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	14,681,724	14,931,313	15,185,145	15,443,293	15,705,829	15,972,828
172		Hydraulic - Maintenance	9,715,831	9,812,989	9,911,119	10,010,230	10,110,332	10,211,436
173		**Other Power Generation**						
174		Other Power - Fuel	286,708,338	295,309,588	304,168,876	313,293,942	322,692,760	332,373,543
175		Other Power - Operations (Excluding 547 - Fuel)	33,868,601	34,545,973	35,236,893	35,941,630	36,660,463	37,393,672
176		Other Power - Maintenance	24,008,666	24,200,736	24,394,341	24,589,496	24,786,212	24,984,502
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	1,936,488,593	2,035,080,358	2,138,740,792	2,247,725,831	2,362,304,102	2,482,757,542
179		System Control and Load Dispatching	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082	1,011,082
180		Other Expenses	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770	3,521,770
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	0	0	0	0	0	0
183	roduction Expense		2,430,700,623	2,541,180,859	2,657,044,384	2,778,555,888	2,905,993,005	3,039,646,935
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	101,010,601	102,798,488	104,618,022	106,469,761	108,354,275	110,272,146
187		Total Operations less Wheeling	7,841,910	7,998,748	8,158,723	8,321,898	8,488,335	8,658,102
188		Total Maintenance	8,374,340	8,483,206	8,593,488	8,705,203	8,818,371	8,933,010
189	**Total Transmission Expense**		117,226,851	119,280,443	121,370,233	123,496,862	125,660,982	127,863,258
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	76,676,424	77,979,923	79,305,581	80,653,776	82,024,891	83,419,314
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		76,676,424	77,979,923	79,305,581	80,653,776	82,024,891	83,419,314
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	15,301,618	15,715,631	16,140,112	16,575,335	17,021,581	17,479,141
207		Office Supplies & Expenses	2,845,565	2,922,557	3,001,496	3,082,432	3,165,418	3,250,509
208		(Less) Administration Expenses Transferred - Credit	112,089	115,121	118,231	121,419	124,688	128,040
209		Outside Services Employed	10,000,975	10,271,570	10,549,006	10,833,463	11,125,125	11,424,182
210		Property Insurance	3,072,174	3,124,368	3,176,483	3,228,477	3,280,308	3,331,936
211		Injuries and Damages	2,674,888	2,747,261	2,821,465	2,897,547	2,975,556	3,055,542
212		Employee Pensions & Benefits	15,569,719	15,990,985	16,422,904	16,865,753	17,319,817	17,785,394
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	4,181,942	4,258,427	4,335,199	4,412,221	4,489,455	4,566,865
222	**Total Administration and General Expenses**		53,534,793	54,915,677	56,328,435	57,773,809	59,252,573	60,765,530
223								
224	**Total Operations and Maintenance**		2,678,138,690	2,793,356,902	2,914,048,633	3,040,480,335	3,172,931,450	3,311,695,036

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0
231		Steam Production Plant	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639	17,896,639
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216	5,913,216
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658	34,099,658
236		Transmission Plant (i)	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874	7,649,874
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	2,613,748	2,615,940	2,618,242	2,620,659	2,623,194	2,625,852
239		Common Plant - Electric	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905	4,108,905
240		Common Plant - Electric	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804	4,031,804
241		Depreciation Expense for Asset Retirement Costs	81,306	81,306	81,306	81,306	81,306	81,306
242		Amortization of Limited Term Electric Plant	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252	1,368,252
243		Amortization of Plant Acquisition Adjustments (Electric)	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453	12,526,453
244	**Total Depreciation and Amortization**		90,289,856	90,292,048	90,294,351	90,296,767	90,299,302	90,301,961
245								
246								
247	**Total Operating Expenses**		2,768,428,546	2,883,648,951	3,004,342,983	3,130,777,102	3,263,230,752	3,401,996,997
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
249								
250		***Schedule 3A Items: Taxes (Including Income Taxes)***						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	4,411,149	4,521,712	4,634,835	4,750,582	4,869,015	4,990,200
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		4,411,149	4,521,712	4,634,835	4,750,582	4,869,015	4,990,200
259								
260	**STATE AND OTHER**							
261		Property	12,571,941	12,401,096	12,228,852	12,055,304	11,880,549	11,704,688
262		Unemployment	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		12,571,941	12,401,096	12,228,852	12,055,304	11,880,549	11,704,688
269								
270	**TOTAL TAXES**		16,983,090	16,922,808	16,863,687	16,805,885	16,749,563	16,694,889
271								
272								

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	**Account Description**	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861	14,906,861
279		(Less) Regulatory Debits	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152	4,162,152
280		Gain from Disposition of Utility Plant	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260	1,318,260
281		(Less) Loss from Disposition of Utility Plant	104,351	104,351	104,351	104,351	104,351	104,351
282		Gain from Disposition of Allowances	433,713	433,713	433,713	433,713	433,713	433,713
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281	17,200,281
285	**Total Other Included Items**		29,592,612	29,592,612	29,592,612	29,592,612	29,592,612	29,592,612
286								
287	**Sale for Resale:**							
288		Sales for Resale	444,067,483	457,383,533	471,098,959	485,225,740	499,776,215	514,763,093
289	**Total Sales for Resale**		444,067,483	457,383,533	471,098,959	485,225,740	499,776,215	514,763,093
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	1,141,079	1,117,128	1,093,341	1,069,732	1,046,313	1,023,096
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	0	0	0	0	0	0
298		Revenues from Transmission of Electricity of Others (i)	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229	11,710,229
299								
300	**Total Other Revenues**		12,851,308	12,827,357	12,803,570	12,779,961	12,756,542	12,733,325
301								
302	**Total Other Included Items**		486,511,403	499,803,502	513,495,141	527,598,313	542,125,369	557,089,031
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE G - PUGET SOUND ENERGY

	A	B	Q	R	S	T	U	V
1	PSE	Account Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	**Total Operating Expenses**		2,768,428,546	2,883,648,951	3,004,342,983	3,130,777,102	3,263,230,752	3,401,996,997
310	*(From Schedule 3)*							
311								
312	**Federal Income Tax Adjusted Return on Rate Base**		209,641,983	209,644,125	209,646,681	209,649,761	209,653,480	209,657,957
313	*(From Schedule 2)*							
314								
315	**State and Other Taxes**		16,983,090	16,922,808	16,863,687	16,805,885	16,749,563	16,694,889
316	*(From Schedule 3a)*							
317								
318	**Total Other Included Items**		486,511,403	499,803,502	513,495,141	527,598,313	542,125,369	557,089,031
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**2,508,542,217**	**2,610,412,381**	**2,717,358,210**	**2,829,634,436**	**2,947,508,427**	**3,071,260,812**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Ite*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		2,508,542,217	2,610,412,381	2,717,358,210	2,829,634,436	2,947,508,427	3,071,260,812
328	(Less) New Large Single Load Costs (d)		0	0	0	0	0	0
329	**Total Contract System Cost**		**2,508,542,217**	**2,610,412,381**	**2,717,358,210**	**2,829,634,436**	**2,947,508,427**	**3,071,260,812**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		26,315,040	26,767,501	27,227,742	27,695,897	28,172,101	28,656,492
333	(Less) New Large Single Load		0	0	0	0	0	0
334	Total Retail Load (Net of NLSL) (d)		26,315,040	26,767,501	27,227,742	27,695,897	28,172,101	28,656,492
335	Distribution Loss (f)		1,339,436	1,362,466	1,385,892	1,409,721	1,433,960	1,458,615
336	**Total Contract System Load**		**27,654,476**	**28,129,967**	**28,613,634**	**29,105,618**	**29,606,060**	**30,115,108**
337								
338	**Average System Cost $/MWh**		**90.71**	**92.80**	**94.97**	**97.22**	**99.56**	**101.98**

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	37,062	35,867	35,506	35,186	34,781	34,420
5		Intangible Plant - Miscellaneous	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830
6	**Total Intangible Plant**		17,599,892	17,598,697	17,598,337	17,598,017	17,597,612	17,597,251
7								
8	**Production Plant:**							
9		Steam Production	0	0	0	0	0	0
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897
12		Other Production	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137
13	**Total Production Plant**		347,723,034	347,723,034	347,723,034	347,723,034	347,723,034	347,723,034
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
17	**Total Transmission Plant**		107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	981,539	981,539	981,539	981,539	981,539	981,539
25		Structures and Improvements	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101
26		Furniture and Equipment	1,704,081	1,715,841	1,724,688	1,732,689	1,743,032	1,752,461
27		Transportation Equipment	2,701,879	2,689,391	2,680,288	2,672,264	2,662,172	2,653,236
28		Stores Equipment	347,642	347,642	347,642	347,642	347,642	347,642
29		Tools and Garage Equipment	635,091	635,091	635,091	635,091	635,091	635,091
30		Laboratory Equipment	824,094	824,094	824,094	824,094	824,094	824,094
31		Power Operated Equipment	95,879	95,436	95,113	94,829	94,470	94,153
32		Communication Equipment	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242
33		Miscellaneous Equipment	20,075	20,075	20,075	20,075	20,075	20,075
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0
36				0	0	0	0	0
37	**Total General Plant**		40,575,623	40,574,451	40,573,873	40,573,565	40,573,458	40,573,633
38								
39	**Total Electric Plant In-Service**		513,605,816	513,603,449	513,602,510	513,601,883	513,601,370	513,601,185
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
42	LESS:							
43	Depreciation Reserve							
44		Steam Production Plant	29,738,359	40,552,307	40,552,307	40,552,307	40,552,307	40,552,307
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0
47		Other Production Plant	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030
48		Transmission Plant (i)	38,131,500	41,044,724	41,044,724	41,044,724	41,044,724	41,044,724
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	27,839,067	28,920,278	28,629,257	28,371,211	28,044,639	27,753,600
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0
61								
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0
63								
64	Total Depreciation and Amortization Reserve		268,083,229	282,891,612	282,600,591	282,342,546	282,015,974	281,724,935
65								
66	Total Net Plant		245,522,587	230,711,836	231,001,919	231,259,337	231,585,397	231,876,250
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		7,480,850	7,661,517	7,795,275	7,929,150	8,058,228	8,190,319
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0
80		Total	0	0	0	0	0	0
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	0	0	0	0	0	0
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	4,801,868	4,850,821	4,885,632	4,924,546	4,952,210	4,987,540
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	147,100	148,600	149,666	150,859	151,706	152,788
98		Prepayments	344,001	339,359	335,949	332,924	329,092	325,676
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	5,292,970	5,338,780	5,371,248	5,408,328	5,433,008	5,466,004

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
104								
105								
106		Unamortized Debt Expenses	1,919,709	1,894,851	1,876,573	1,860,345	1,839,779	1,821,424
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	6,848,163	6,759,486	6,694,284	6,636,393	6,563,028	6,497,551
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	31,164,553	31,051,019	30,967,538	30,893,420	30,799,489	30,715,656
121								
122	**Total Assets and Other Debits**		43,938,373	44,051,316	44,134,060	44,230,897	44,290,724	44,371,979

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
136		Other Regulatory Liabilities	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
144								
145	**Total Liabilities and Other Credits**		9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
146								
147								
148	**Total Rate Base**		280,362,675	265,664,868	266,037,695	266,391,950	266,777,837	267,149,944
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		14,912,528	14,130,749	14,150,580	14,169,423	14,189,948	14,209,741

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	0	0	0	0	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0	0	0	0	0
165		Steam Power - Maintenance	0	0	0	0	0	0
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	1,448,029	1,502,173	1,538,600	1,571,679	1,601,933	1,629,165
172		Hydraulic - Maintenance	1,998,338	2,073,135	2,130,663	2,186,010	2,214,425	2,236,569
173		**Other Power Generation**						
174		Other Power - Fuel	1,829,500	2,055,079	2,119,758	2,209,710	2,286,149	2,379,054
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	965,200,008	323,696,698	337,595,536	367,141,882	382,665,710	413,981,864
179		System Control and Load Dispatching	0	0	0	0	0	0
180		Other Expenses	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	17,766,137	18,129,389	18,376,730	18,594,959	18,871,198	19,118,327
183	**Total Production Expense**		995,584,690	354,799,151	369,103,963	399,046,917	414,982,092	446,687,657
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	36,019,139	36,884,000	37,525,781	38,168,410	38,829,677	39,516,962
187		Total Operations less Wheeling	486,609	505,608	519,257	530,031	540,632	551,445
188		Total Maintenance	1,861,063	1,923,297	1,970,897	2,020,158	2,055,504	2,082,225
189	**Total Transmission Expense**		38,366,811	39,312,905	40,015,935	40,718,599	41,425,813	42,150,632
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0
203								
204	**Administration and General Expense:**							
205		**Operation**		0	0	0	0	0
206		Administration and General Salaries	4,373,860	4,536,985	4,657,889	4,781,112	4,901,686	5,028,225
207		Office Supplies & Expenses	1,395,400	1,447,442	1,486,014	1,525,326	1,563,793	1,604,163
208		(Less) Administration Expenses Transferred - Credit	1,601,652	1,661,386	1,705,659	1,750,782	1,794,935	1,841,272
209		Outside Services Employed	1,017,349	1,055,292	1,083,414	1,112,075	1,140,120	1,169,553
210		Property Insurance	196,228	202,263	206,672	211,236	215,377	219,838
211		Injuries and Damages	561,215	582,145	597,659	613,470	628,941	645,177
212		Employee Pensions & Benefits	736,164	763,620	783,969	804,709	825,002	846,300
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**	0					
221		Maintenance of General Plant	4,012,379	4,134,886	4,224,366	4,317,085	4,400,993	4,491,525
222	**Total Administration and General Expenses**		10,690,944	11,061,248	11,334,324	11,614,231	11,880,977	12,163,509
223								
224	**Total Operations and Maintenance**		1,044,642,445	405,173,305	420,454,221	451,379,747	468,288,881	501,001,797

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
225								
226								
227	Depreciation and Amortization:							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	285,235	0	0	0	0	0
231		Steam Production Plant	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0
236		Transmission Plant (i)	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	1,476,098	1,466,162	1,466,337	1,466,499	1,466,715	1,466,917
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		15,488,506	15,193,334	15,193,509	15,193,671	15,193,887	15,194,089
245								
246								
247	**Total Operating Expenses**		1,060,130,951	420,366,639	435,647,730	466,573,419	483,482,769	516,195,887
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		Account Description						
252								
253								
254	FEDERAL							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	208,681	215,329	220,264	225,488	230,726	236,223
257		Other Federal Taxes	0	0	0	0	0	0
258	TOTAL FEDERAL		208,681	215,329	220,264	225,488	230,726	236,223
259								
260	STATE AND OTHER							
261		Property	3,545,885	3,499,970	3,466,209	3,436,234	3,398,247	3,364,343
262		Unemployment	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	TOTAL STATE AND OTHER TAXES		3,545,885	3,499,970	3,466,209	3,436,234	3,398,247	3,364,343
269								
270	TOTAL TAXES		3,754,566	3,715,299	3,686,473	3,661,722	3,628,973	3,600,566
271								
272								

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		0	0	0	0	0	0
286								
287	**Sale for Resale:**							
288		Sales for Resale	264,779,771	69,146,067	73,326,103	74,714,970	77,365,506	79,686,472
289	**Total Sales for Resale**		264,779,771	69,146,067	73,326,103	74,714,970	77,365,506	79,686,472
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	273,010	268,081	264,489	261,323	257,340	253,813
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	81,584	81,584	81,584	81,584	81,584	81,584
298		Revenues from Transmission of Electricity of Others (i)	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870
299								
300	**Total Other Revenues**		2,403,464	2,398,536	2,394,944	2,391,777	2,387,794	2,384,268
301								
302	**Total Other Included Items**		267,183,235	71,544,603	75,721,047	77,106,747	79,753,300	82,070,739
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE H - SNOHOMISH

	A	B	C	D	E	F	G	H
1	SNO	Account Description	Rate Period	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	Total Operating Expenses		1,060,130,951	420,366,639	435,647,730	466,573,419	483,482,769	516,195,887
310	*(From Schedule 3)*							
311								
312	Federal Income Tax Adjusted Return on Rate Base		14,912,528	14,130,749	14,150,580	14,169,423	14,189,948	14,209,741
313	*(From Schedule 2)*							
314								
315	State and Other Taxes		3,754,566	3,715,299	3,686,473	3,661,722	3,628,973	3,600,566
316	*(From Schedule 3a)*							
317								
318	Total Other Included Items		267,183,235	71,544,603	75,721,047	77,106,747	79,753,300	82,070,739
319	*(From Schedule 3b)*							
320								
321	**Total Cost**		**811,614,810**	**366,668,085**	**377,763,737**	**407,297,816**	**421,548,389**	**451,935,455**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		342,179,985	366,668,085	377,763,737	407,297,816	421,548,389	451,935,455
328	(Less) Above RHWM Costs			6,261,191	12,555,251	18,304,802	25,727,892	33,993,407
329	**Total Contract System Cost**		**342,179,985**	**360,406,894**	**365,208,485**	**388,993,014**	**395,820,497**	**417,942,048**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		7,013,224	7,156,619	7,254,257	7,340,404	7,449,450	7,547,004
333	(Less) Above RHWM Load			104,682	206,648	296,614	410,494	512,372
334	Total Retail Load (Net of NLSL) (d)		7,013,224	7,051,937	7,047,609	7,043,790	7,038,956	7,034,632
335	Distribution Loss (f)		310,882	317,238	321,566	325,385	330,219	334,543
336	**Total Contract System Load**		**7,324,106**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**
337								
338	**Average System Cost $/MWh**		**46.72**	**48.91**	**49.56**	**52.79**	**53.71**	**56.71**

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	**Account Description**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**
2	**Intangible Plant:**							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	34,060	33,746	33,340	32,983	32,626	32,319
5		Intangible Plant - Miscellaneous	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830
6	**Total Intangible Plant**		17,596,890	17,596,576	17,596,171	17,595,813	17,595,456	17,595,150
7								
8	**Production Plant:**							
9		Steam Production	0	0	0	0	0	0
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897
12		Other Production	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137
13	**Total Production Plant**		347,723,034	347,723,034	347,723,034	347,723,034	347,723,034	347,723,034
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
17	**Total Transmission Plant**		107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	**General Plant:**							
24		Land and Land Rights	981,539	981,539	981,539	981,539	981,539	981,539
25		Structures and Improvements	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101
26		Furniture and Equipment	1,762,077	1,770,621	1,781,876	1,792,042	1,802,410	1,811,505
27		Transportation Equipment	2,644,371	2,636,697	2,626,867	2,618,250	2,609,706	2,602,406
28		Stores Equipment	347,642	347,642	347,642	347,642	347,642	347,642
29		Tools and Garage Equipment	635,091	635,091	635,091	635,091	635,091	635,091
30		Laboratory Equipment	824,094	824,094	824,094	824,094	824,094	824,094
31		Power Operated Equipment	93,839	93,566	93,218	92,912	92,609	92,350
32		Communication Equipment	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242
33		Miscellaneous Equipment	20,075	20,075	20,075	20,075	20,075	20,075
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0
36			0	0	0	0	0	0
37	**Total General Plant**		40,574,070	40,574,668	40,575,744	40,576,987	40,578,508	40,580,044
38								
39	**Total Electric Plant In-Service**		513,601,261	513,601,545	513,602,216	513,603,101	513,604,265	513,605,494
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	**Account Description**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**
42	**LESS:**							
43	**Depreciation Reserve**							
44		Steam Production Plant	40,552,307	40,552,307	40,552,307	40,552,307	40,552,307	40,552,307
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0
47		Other Production Plant	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030
48		Transmission Plant (i)	41,044,724	41,044,724	41,044,724	41,044,724	41,044,724	41,044,724
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	27,463,110	27,210,193	26,884,284	26,596,730	26,309,909	26,063,509
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0
61								
62	**Depreciation and Amortization Reserve (Other)**		0	0	0	0	0	0
63								
64	**Total Depreciation and Amortization Reserve**		281,434,445	281,181,528	280,855,619	280,568,065	280,281,244	280,034,843
65								
66	**Total Net Plant**		232,166,816	232,420,017	232,746,597	233,035,036	233,323,021	233,570,651
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***							

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		8,324,863	8,463,356	8,601,508	8,743,732	8,888,602	9,037,926
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0
80		Total	0	0	0	0	0	0
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	0	0	0	0	0	0
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	5,022,638	5,064,390	5,092,163	5,126,707	5,160,991	5,202,954
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	153,863	155,143	155,993	157,052	158,102	159,387
98		Prepayments	322,263	319,291	315,458	312,075	308,698	305,795
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	5,498,765	5,538,824	5,563,614	5,595,833	5,627,790	5,668,136

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
104								
105								
106		Unamortized Debt Expenses	1,803,078	1,787,085	1,766,449	1,748,215	1,730,003	1,714,338
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	6,432,107	6,375,055	6,301,439	6,236,393	6,171,426	6,115,545
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	30,631,867	30,558,822	30,464,569	30,381,289	30,298,110	30,226,565
121								
122	**Total Assets and Other Debits**		44,455,495	44,561,002	44,629,691	44,720,854	44,814,502	44,932,627

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
136		Other Regulatory Liabilities	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
144								
145	**Total Liabilities and Other Credits**		9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
146								
147								
148	**Total Rate Base**		267,524,026	267,882,734	268,278,003	268,657,606	269,039,239	269,404,994
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		14,229,638	14,248,718	14,269,742	14,289,934	14,310,233	14,329,687

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
155								
156								
157		*Schedule 3: Expenses*						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	0	0	0	0	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0	0	0	0	0
165		Steam Power - Maintenance	0	0	0	0	0	0
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	1,656,861	1,685,028	1,713,673	1,742,806	1,772,433	1,802,565
172		Hydraulic - Maintenance	2,258,935	2,281,524	2,304,340	2,327,383	2,350,657	2,374,163
173		**Other Power Generation**						
174		Other Power - Fuel	2,450,426	2,523,939	2,599,657	2,677,646	2,757,976	2,840,715
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	431,425,492	454,087,280	471,211,617	508,654,107	527,284,006	546,622,476
179		System Control and Load Dispatching	0	0	0	0	0	0
180		Other Expenses	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	19,365,667	19,581,347	19,860,136	20,107,264	20,354,605	20,567,522
183	**Total Production Expense**		464,500,058	487,501,794	505,032,099	542,851,883	561,862,354	581,550,118
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	40,216,412	40,928,243	41,652,673	42,389,925	43,140,227	43,903,809
187		Total Operations less Wheeling	562,474	573,723	585,197	596,901	608,839	621,016
188		Total Maintenance	2,109,294	2,136,715	2,164,492	2,192,631	2,221,135	2,250,010
189	**Total Transmission Expense**		42,888,180	43,638,681	44,402,363	45,179,457	45,970,201	46,774,835
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	5,157,932	5,294,326	5,427,208	5,567,013	5,710,330	5,861,420
207		Office Supplies & Expenses	1,645,544	1,689,057	1,731,451	1,776,053	1,821,776	1,869,978
208		(Less) Administration Expenses Transferred - Credit	1,888,769	1,938,714	1,987,374	2,038,569	2,091,050	2,146,377
209		Outside Services Employed	1,199,723	1,231,448	1,262,356	1,294,874	1,328,209	1,363,352
210		Property Insurance	224,370	229,274	233,652	238,408	243,238	248,508
211		Injuries and Damages	661,820	679,321	696,371	714,309	732,699	752,085
212		Employee Pensions & Benefits	868,131	891,088	913,453	936,984	961,105	986,535
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	4,583,501	4,683,143	4,771,894	4,868,462	4,966,537	5,073,667
222	**Total Administration and General Expenses**		12,452,252	12,758,941	13,049,009	13,357,535	13,672,844	14,009,168
223								
224	**Total Operations and Maintenance**		519,840,490	543,899,416	562,483,472	601,388,875	621,505,399	642,334,121

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0
231		Steam Production Plant	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0
236		Transmission Plant (i)	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	1,467,129	1,467,321	1,467,579	1,467,818	1,468,067	1,468,289
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		15,194,301	15,194,493	15,194,752	15,194,991	15,195,239	15,195,461
245								
246								
247	**Total Operating Expenses**		535,034,791	559,093,909	577,678,223	616,583,866	636,700,638	657,529,582
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	241,847	247,760	253,486	259,512	265,676	272,177
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		241,847	247,760	253,486	259,512	265,676	272,177
259								
260	**STATE AND OTHER**							
261		Property	3,330,457	3,300,917	3,262,799	3,229,119	3,195,480	3,166,546
262		Unemployment	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		3,330,457	3,300,917	3,262,799	3,229,119	3,195,480	3,166,546
269								
270	**TOTAL TAXES**		3,572,304	3,548,677	3,516,285	3,488,631	3,461,156	3,438,723
271								
272								

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		0	0	0	0	0	0
286								
287	**Sale for Resale:**							
288		Sales for Resale	82,077,066	84,539,378	87,075,559	89,687,826	92,378,461	95,149,814
289	**Total Sales for Resale**		82,077,066	84,539,378	87,075,559	89,687,826	92,378,461	95,149,814
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	250,315	247,286	243,407	240,006	236,634	233,754
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	81,584	81,584	81,584	81,584	81,584	81,584
298		Revenues from Transmission of Electricity of Others (i)	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870
299								
300	**Total Other Revenues**		2,380,769	2,377,740	2,373,861	2,370,461	2,367,089	2,364,208
301								
302	**Total Other Included Items**		84,457,835	86,917,118	89,449,420	92,058,286	94,745,549	97,514,022
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE H - SNOHOMISH

	A	B	I	J	K	L	M	N
1	SNO	Account Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309	Total Operating Expenses		535,034,791	559,093,909	577,678,223	616,583,866	636,700,638	657,529,582
310	*(From Schedule 3)*							
311								
312	Federal Income Tax Adjusted Return on Rate Base		14,229,638	14,248,718	14,269,742	14,289,934	14,310,233	14,329,687
313	*(From Schedule 2)*							
314								
315	State and Other Taxes		3,572,304	3,548,677	3,516,285	3,488,631	3,461,156	3,438,723
316	*(From Schedule 3a)*							
317								
318	Total Other Included Items		84,457,835	86,917,118	89,449,420	92,058,286	94,745,549	97,514,022
319	*(From Schedule 3b)*							
320								
321	Total Cost		**468,378,899**	**489,974,186**	**506,014,831**	**542,304,144**	**559,726,478**	**577,783,970**
322	*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Item*							
323								
324								
325								
326	**Contract System Cost**							
327	Production and Transmission		468,378,899	489,974,186	506,014,831	542,304,144	559,726,478	577,783,970
328	(Less) Above RHWM Costs		43,762,922	52,861,864	64,899,041	76,313,347	88,336,786	99,535,307
329	**Total Contract System Cost**		**424,615,977**	**437,112,322**	**441,115,790**	**465,990,797**	**471,389,691**	**478,248,663**
330								
331	**Contract System Load (MWh)**							
332	Total Retail Load		7,644,642	7,729,782	7,839,835	7,937,390	8,035,028	8,119,077
333	(Less) Above RHWM Load		614,339	703,253	818,184	920,063	1,022,029	1,109,804
334	Total Retail Load (Net of NLSL) (d)		7,030,304	7,026,530	7,021,651	7,017,327	7,012,999	7,009,273
335	Distribution Loss (f)		338,871	342,645	347,524	351,848	356,176	359,902
336	**Total Contract System Load**		**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**
337								
338	**Average System Cost $/MWh**		**57.62**	**59.32**	**59.86**	**63.24**	**63.97**	**64.90**

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2	Intangible Plant:							
3		Intangible Plant - Organization	0	0	0	0	0	0
4		Intangible Plant - Franchises and Consents	31,915	31,561	31,209	30,910	30,508	30,160
5		Intangible Plant - Miscellaneous	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830	17,562,830
6	**Total Intangible Plant**		17,594,745	17,594,392	17,594,040	17,593,741	17,593,339	17,592,990
7								
8	Production Plant:							
9		Steam Production	0	0	0	0	0	0
10		Nuclear Production	0	0	0	0	0	0
11		Hydraulic Production	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897	211,789,897
12		Other Production	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137	135,933,137
13	**Total Production Plant**		347,723,034	347,723,034	347,723,034	347,723,034	347,723,034	347,723,034
14								
15	**Transmission Plant: (i)**							
16		Transmission Plant	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
17	**Total Transmission Plant**		107,707,267	107,707,267	107,707,267	107,707,267	107,707,267	107,707,267
18								
19	**Distribution Plant:**							
20		Distribution Plant						
21	**Total Distribution Plant**		0	0	0	0	0	0
22								
23	General Plant:							
24		Land and Land Rights	981,539	981,539	981,539	981,539	981,539	981,539
25		Structures and Improvements	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101	20,795,101
26		Furniture and Equipment	1,823,760	1,834,730	1,845,899	1,855,588	1,868,920	1,880,749
27		Transportation Equipment	2,592,847	2,584,548	2,576,337	2,569,403	2,560,134	2,552,164
28		Stores Equipment	347,642	347,642	347,642	347,642	347,642	347,642
29		Tools and Garage Equipment	635,091	635,091	635,091	635,091	635,091	635,091
30		Laboratory Equipment	824,094	824,094	824,094	824,094	824,094	824,094
31		Power Operated Equipment	92,010	91,716	91,424	91,178	90,849	90,567
32		Communication Equipment	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242	12,470,242
33		Miscellaneous Equipment	20,075	20,075	20,075	20,075	20,075	20,075
34		Other Tangible Property	0	0	0	0	0	0
35		Asset Retirement Costs for General Plant	0	0	0	0	0	0
36			0	0	0	0	0	0
37	**Total General Plant**		40,582,400	40,584,777	40,587,444	40,589,953	40,593,687	40,597,263
38								
39	**Total Electric Plant In-Service**		513,607,446	513,609,469	513,611,785	513,613,994	513,617,327	513,620,554
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*							
41								

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
42	LESS:							
43	Depreciation Reserve							
44		Steam Production Plant	40,552,307	40,552,307	40,552,307	40,552,307	40,552,307	40,552,307
45		Nuclear Production Plant	0	0	0	0	0	0
46		Hydraulic Production Plant	0	0	0	0	0	0
47		Other Production Plant	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030	154,804,030
48		Transmission Plant (i)	41,044,724	41,044,724	41,044,724	41,044,724	41,044,724	41,044,724
49		Distribution Plant	0	0	0	0	0	0
50		General Plant	25,738,907	25,455,311	25,173,110	24,933,492	24,611,318	24,332,598
51		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
52		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
53		Amortization of Intangible Plant - Account 303	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274	17,570,274
54		Mining Plant Depreciation	0	0	0	0	0	0
55		Amortization of Plant Held for Future Use	0	0	0	0	0	0
56		Capital Lease - Common Plant	0	0	0	0	0	0
57		Leasehold Improvements	0	0	0	0	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0	0	0	0	0
59		Amortization of Other Utility Plant (a)	0	0	0	0	0	0
60		Amortization of Acquisition Adjustments	0	0	0	0	0	0
61								
62	Depreciation and Amortization Reserve (Other)		0	0	0	0	0	0
63								
64	Total Depreciation and Amortization Reserve		279,710,242	279,426,646	279,144,445	278,904,827	278,582,653	278,303,932
65								
66	Total Net Plant		233,897,205	234,182,824	234,467,340	234,709,167	235,034,674	235,316,621
67	*(Total Electric Plant In-Service) - (Total Depreciation & Amortization)*							

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
68								
69	Assets and Other Debits (Comparative Balance Sheet)							
70								
71	Cash Working Capital (f)		9,186,486	9,339,628	9,495,646	9,656,665	9,816,444	9,981,378
72								
73	Utility Plant							
74		(Utility Plant) Held For Future Use	0	0	0	0	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0	0	0	0	0
76		Nuclear Fuel	0	0	0	0	0	0
77		Construction Work in Progress (CWIP)	0	0	0	0	0	0
78		Common Plant	0	0	0	0	0	0
79		Acquisition Adjustments (Electric)	0	0	0	0	0	0
80		Total	0	0	0	0	0	0
81								
82								
83		Investment in Associated Companies	0	0	0	0	0	0
84		Other Investment	0	0	0	0	0	0
85		Long-Term Portion of Derivative Assets	0	0	0	0	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
87		Total	0	0	0	0	0	0
88								
89								
90		Fuel Stock	0	0	0	0	0	0
91		Fuel Stock Expenses Undistributed	0	0	0	0	0	0
92		Plant Materials and Operating Supplies	5,228,797	5,262,407	5,295,831	5,337,935	5,361,729	5,394,361
93		Merchandise (Major Only)	0	0	0	0	0	0
94		Other Materials and Supplies (Major only)	0	0	0	0	0	0
95		EPA Allowance Inventory	0	0	0	0	0	0
96		EPA Allowances Withheld	0	0	0	0	0	0
97		Stores Expense Undistributed	160,179	161,209	162,232	163,522	164,251	165,251
98		Prepayments	301,969	298,624	295,294	292,465	288,660	285,366
99		Derivative Instrument Assets	0	0	0	0	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0	0	0	0	0
101		Derivative Instrument Assets - Hedges	0	0	0	0	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0	0	0	0	0
103		Total	5,690,945	5,722,239	5,753,358	5,793,923	5,814,640	5,844,977

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
104								
105								
106		Unamortized Debt Expenses	1,693,675	1,675,596	1,657,583	1,642,270	1,621,654	1,603,795
107		Extraordinary Property Losses	0	0	0	0	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
109		Other Regulatory Assets	0	0	0	0	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0	0	0	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0	0	0	0	0
112		Other Preliminary Survey and Investigation Charges	0	0	0	0	0	0
113		Clearing Accounts	0	0	0	0	0	0
114		Temporary Facilities	0	0	0	0	0	0
115		Miscellaneous Deferred Debits	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681	22,396,681
116		Deferred Losses from Disposition of Utility Plant	0	0	0	0	0	0
117		Research, Development, and Demonstration Expenditures	0	0	0	0	0	0
118		Unamortized Loss on Reacquired Debt	6,041,833	5,977,341	5,913,084	5,858,457	5,784,914	5,721,204
119		Accumulated Deferred Income Taxes	0	0	0	0	0	0
120		**Total**	30,132,189	30,049,619	29,967,348	29,897,408	29,803,250	29,721,680
121								
122	**Total Assets and Other Debits**		45,009,619	45,111,486	45,216,351	45,347,996	45,434,334	45,548,035

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
123								
124	**Liabilities and Other Credits (Comparative Balance Sheet)**							
125		**CURRENT AND ACCRUED LIABILITIES**						
126		Derivative Instrument Liabilities	0	0	0	0	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0	0	0	0	0
128		Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0	0	0	0	0
130		**Total**	0	0	0	0	0	0
131		**DEFERRED CREDITS**						
132		Long-Term Portion of Derivative Instrument Liabilities	0	0	0	0	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0	0	0	0	0
134		Customer Advances for Construction	0	0	0	0	0	0
135		Other Deferred Credits	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
136		Other Regulatory Liabilities	0	0	0	0	0	0
137		Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0	0	0	0	0
139		Unamortized Gain on Reacquired Debt	0	0	0	0	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0	0	0	0	0
141		Accumulated Deferred Income Taxes-Property	0	0	0	0	0	0
142		Accumulated Deferred Income Taxes-Other	0	0	0	0	0	0
143		**Total**	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
144								
145	**Total Liabilities and Other Credits**		9,098,284	9,098,284	9,098,284	9,098,284	9,098,284	9,098,284
146								
147								
148	**Total Rate Base**		269,808,540	270,196,026	270,585,407	270,958,879	271,370,724	271,766,372
149	*(Total Net Plant + Debits - Credits)*							
150								
151								
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
153								
154	**Federal Income Tax Adjusted Return on Rate Base**		14,351,152	14,371,762	14,392,474	14,412,339	14,434,245	14,455,289

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	**Account Description**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
155								
156								
157		***Schedule 3: Expenses***						
158		**Account Description**						
159								
160								
161	**Power Production Expenses:**							
162		**Steam Power Generation**						
163		Steam Power - Fuel	0	0	0	0	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0	0	0	0	0
165		Steam Power - Maintenance	0	0	0	0	0	0
166		**Nuclear Power Generation**						
167		Nuclear - Fuel	0	0	0	0	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0	0	0	0	0
169		Nuclear - Maintenance	0	0	0	0	0	0
170		**Hydraulic Power Generation**						
171		Hydraulic - Operation	1,833,208	1,864,373	1,896,067	1,928,300	1,961,082	1,994,420
172		Hydraulic - Maintenance	2,397,905	2,421,884	2,446,103	2,470,564	2,495,270	2,520,222
173		**Other Power Generation**						
174		Other Power - Fuel	2,925,937	3,013,715	3,104,126	3,197,250	3,293,167	3,391,962
175		Other Power - Operations (Excluding 547 - Fuel)	0	0	0	0	0	0
176		Other Power - Maintenance	0	0	0	0	0	0
177		**Other Power Supply Expenses**						
178		Purchased Power (Excluding REP Reversal)	567,543,649	602,000,838	622,933,489	635,883,718	670,231,938	685,854,822
179		System Control and Load Dispatching	0	0	0	0	0	0
180		Other Expenses	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677	7,342,677
181		BPA REP Reversal	0	0	0	0	0	0
182		Public Purpose Charges (h)	20,849,074	21,096,414	21,343,542	21,553,909	21,838,011	22,085,352
183	**Total Production Expense**		602,892,449	637,739,901	659,066,004	672,376,418	707,162,144	723,189,455
184								
185	**Transmission Expenses: (i)**							
186		Transmission of Electricity to Others (Wheeling)	44,680,906	45,471,758	46,276,608	47,095,704	47,929,298	48,777,647
187		Total Operations less Wheeling	633,437	646,105	659,027	672,208	685,652	699,365
188		Total Maintenance	2,279,260	2,308,890	2,338,906	2,369,312	2,400,113	2,431,314
189	**Total Transmission Expense**		47,593,603	48,426,754	49,274,542	50,137,224	51,015,063	51,908,326
190								
191	**Distribution Expense:**							
192		Total Operations	0	0	0	0	0	0
193		Total Maintenance	0	0	0	0	0	0
194	**Total Distribution Expense**		0	0	0	0	0	0

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
195								
196	**Customer and Sales Expenses:**							
197		Total Customer Accounts	0	0	0	0	0	0
198		Customer Service and Information	0	0	0	0	0	0
199		Customer assistance expenses (Major only)	0	0	0	0	0	0
200		Customer Service and Information	0	0	0	0	0	0
201		Total Sales Expense	0	0	0	0	0	0
202	**Total Customer and Sales Expenses**		0	0	0	0	0	0
203								
204	**Administration and General Expense:**							
205		**Operation**	0	0	0	0	0	0
206		Administration and General Salaries	6,007,885	6,162,369	6,320,801	6,488,192	6,649,722	6,820,519
207		Office Supplies & Expenses	1,916,705	1,965,991	2,016,536	2,069,938	2,121,472	2,175,961
208		(Less) Administration Expenses Transferred - Credit	2,200,011	2,256,581	2,314,597	2,375,893	2,435,043	2,497,587
209		Outside Services Employed	1,397,420	1,433,352	1,470,203	1,509,138	1,546,709	1,586,437
210		Property Insurance	253,123	258,185	263,327	268,982	273,839	279,219
211		Injuries and Damages	770,878	790,700	811,029	832,507	853,233	875,148
212		Employee Pensions & Benefits	1,011,187	1,037,188	1,063,854	1,092,027	1,119,214	1,147,961
213		Franchise Requirements	0	0	0	0	0	0
214		Regulatory Commission Expenses	0	0	0	0	0	0
215		(Less) Duplicate Charges - Credit	0	0	0	0	0	0
216		General Advertising Expenses	0	0	0	0	0	0
217		Miscellaneous General Expenses	0	0	0	0	0	0
218		Rents	0	0	0	0	0	0
219		Transportation Expenses (Non Major)	0	0	0	0	0	0
220		**Maintenance**						
221		Maintenance of General Plant	5,167,307	5,270,131	5,374,625	5,489,666	5,588,319	5,697,722
222	**Total Administration and General Expenses**		14,324,495	14,661,336	15,005,778	15,374,557	15,717,465	16,085,381
223								
224	**Total Operations and Maintenance**		664,810,547	700,827,991	723,346,323	737,888,199	773,894,672	791,183,162

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	**Account Description**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
225								
226								
227	**Depreciation and Amortization:**							
228		Amortization of Intangible Plant - Account 301	0	0	0	0	0	0
229		Amortization of Intangible Plant - Account 302	0	0	0	0	0	0
230		Amortization of Intangible Plant - Account 303	0	0	0	0	0	0
231		Steam Production Plant	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949	10,813,949
232		Nuclear Production Plant	0	0	0	0	0	0
233		Hydraulic Production Plant - Conventional	0	0	0	0	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0	0	0	0	0
235		Other Production Plant	0	0	0	0	0	0
236		Transmission Plant (i)	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224	2,913,224
237		Distribution Plant	0	0	0	0	0	0
238		General Plant	1,468,594	1,468,872	1,469,159	1,469,412	1,469,766	1,470,084
239		Common Plant - Electric	0	0	0	0	0	0
240		Common Plant - Electric	0	0	0	0	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0	0	0	0	0
242		Amortization of Limited Term Electric Plant	0	0	0	0	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0	0	0	0	0
244	**Total Depreciation and Amortization**		15,195,766	15,196,044	15,196,331	15,196,584	15,196,938	15,197,256
245								
246								
247	**Total Operating Expenses**		680,006,313	716,024,034	738,542,655	753,084,784	789,091,610	806,380,418
248	*(Total O&M - Total Depreciation & Amortization)*							

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
249								
250		*Schedule 3A Items: Taxes (Including Income Taxes)*						
251		**Account Description**						
252								
253								
254	**FEDERAL**							
255		Income Tax (Included on Schedule 2)	0	0	0	0	0	0
256		Employment Tax	278,437	285,042	291,803	298,950	305,798	313,044
257		Other Federal Taxes	0	0	0	0	0	0
258	**TOTAL FEDERAL**		278,437	285,042	291,803	298,950	305,798	313,044
259								
260	**STATE AND OTHER**							
261		Property	3,128,378	3,094,986	3,061,714	3,033,429	2,995,350	2,962,361
262		Unemployment	0	0	0	0	0	0
263		State Income, B&O, et.	0	0	0	0	0	0
264		Franchise Fees	0	0	0	0	0	0
265		Regulatory Commission	0	0	0	0	0	0
266		City/Municipal	0	0	0	0	0	0
267		Other	0	0	0	0	0	0
268	**TOTAL STATE AND OTHER TAXES**		3,128,378	3,094,986	3,061,714	3,033,429	2,995,350	2,962,361
269								
270	**TOTAL TAXES**		3,406,815	3,380,028	3,353,517	3,332,379	3,301,148	3,275,406
271								
272								

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
273		*Schedule 3B: Other Included Items*						
274		**Account Description**						
275								
276								
277	**Other Included Items:**							
278		Regulatory Credits	0	0	0	0	0	0
279		(Less) Regulatory Debits	0	0	0	0	0	0
280		Gain from Disposition of Utility Plant	0	0	0	0	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0	0	0	0	0
282		Gain from Disposition of Allowances	0	0	0	0	0	0
283		(Less) Loss from Disposition of Allowances	0	0	0	0	0	0
284		Miscellaneous Nonoperating Income	0	0	0	0	0	0
285	**Total Other Included Items**		0	0	0	0	0	0
286								
287	**Sale for Resale:**							
288		Sales for Resale	98,004,309	100,944,438	103,972,771	107,091,954	110,304,713	113,613,854
289	**Total Sales for Resale**		98,004,309	100,944,438	103,972,771	107,091,954	110,304,713	113,613,854
290								
291	**Other Revenues:**							
292		Forfeited Discounts	0	0	0	0	0	0
293		Miscellaneous Service Revenues	0	0	0	0	0	0
294		Sales of Water and Water Power	0	0	0	0	0	0
295		Rent from Electric Property	229,981	226,706	223,466	220,729	217,071	213,926
296		Interdepartmental Rents	0	0	0	0	0	0
297		Other Electric Revenues	81,584	81,584	81,584	81,584	81,584	81,584
298		Revenues from Transmission of Electricity of Others (i)	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870	2,048,870
299								
300	**Total Other Revenues**		2,360,435	2,357,160	2,353,920	2,351,184	2,347,525	2,344,380
301								
302	**Total Other Included Items**		100,364,744	103,301,598	106,326,691	109,443,138	112,652,238	115,958,235
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*							

TABLE H - SNOHOMISH

	A	B	O	P	Q	R	S	T
1	SNO	Account Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
304								
305		*Schedule 4: Average System Cost*						
306								
307								
308								
309		**Total Operating Expenses**	680,006,313	716,024,034	738,542,655	753,084,784	789,091,610	806,380,418
310		*(From Schedule 3)*						
311								
312		**Federal Income Tax Adjusted Return on Rate Base**	14,351,152	14,371,762	14,392,474	14,412,339	14,434,245	14,455,289
313		*(From Schedule 2)*						
314								
315		**State and Other Taxes**	3,406,815	3,380,028	3,353,517	3,332,379	3,301,148	3,275,406
316		*(From Schedule 3a)*						
317								
318		**Total Other Included Items**	100,364,744	103,301,598	106,326,691	109,443,138	112,652,238	115,958,235
319		*(From Schedule 3b)*						
320								
321		**Total Cost**	**597,399,535**	**630,474,226**	**649,961,954**	**661,386,363**	**694,174,765**	**708,152,879**
322		*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Item*						
323								
324								
325								
326		**Contract System Cost**						
327		Production and Transmission	597,399,535	630,474,226	649,961,954	661,386,363	694,174,765	708,152,879
328		(Less) Above RHWM Costs	114,284,009	128,272,843	142,965,054	156,668,637	174,621,952	191,652,472
329		**Total Contract System Cost**	**483,115,526**	**502,201,383**	**506,996,900**	**504,717,727**	**519,552,813**	**516,500,406**
330								
331		**Contract System Load (MWh)**						
332		Total Retail Load	8,230,221	8,327,859	8,425,413	8,508,456	8,620,606	8,718,244
333		(Less) Above RHWM Load	1,225,874	1,327,841	1,429,720	1,516,444	1,633,565	1,735,531
334		Total Retail Load (Net of NLSL) (d)	7,004,346	7,000,018	6,995,694	6,992,013	6,987,041	6,982,713
335		Distribution Loss (f)	364,829	369,157	373,481	377,162	382,134	386,462
336		**Total Contract System Load**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**	**7,369,175**
337								
338		**Average System Cost $/MWh**	**65.56**	**68.15**	**68.80**	**68.49**	**70.50**	**70.09**

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
2	Intangible Plant:			
3		Intangible Plant - Organization	0	0
4		Intangible Plant - Franchises and Consents	29,784	29,405
5		Intangible Plant - Miscellaneous	17,562,830	17,562,830
6	Total Intangible Plant		17,592,614	17,592,236
7				
8	Production Plant:			
9		Steam Production	0	0
10		Nuclear Production	0	0
11		Hydraulic Production	211,789,897	211,789,897
12		Other Production	135,933,137	135,933,137
13	Total Production Plant		347,723,034	347,723,034
14				
15	Transmission Plant: (i)			
16		Transmission Plant	107,707,267	107,707,267
17	Total Transmission Plant		107,707,267	107,707,267
18				
19	Distribution Plant:			
20		Distribution Plant		
21	Total Distribution Plant		0	0
22				
23	General Plant:			
24		Land and Land Rights	981,539	981,539
25		Structures and Improvements	20,795,101	20,795,101
26		Furniture and Equipment	1,893,847	1,907,353
27		Transportation Equipment	2,543,603	2,535,055
28		Stores Equipment	347,642	347,642
29		Tools and Garage Equipment	635,091	635,091
30		Laboratory Equipment	824,094	824,094
31		Power Operated Equipment	90,263	89,959
32		Communication Equipment	12,470,242	12,470,242
33		Miscellaneous Equipment	20,075	20,075
34		Other Tangible Property	0	0
35		Asset Retirement Costs for General Plant	0	0
36			0	0
37	Total General Plant		40,601,497	40,606,151
38				
39	Total Electric Plant In-Service		513,624,412	513,628,688
40	*(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)*			
41				

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
42	LESS:			
43	Depreciation Reserve			
44		Steam Production Plant	40,552,307	40,552,307
45		Nuclear Production Plant	0	0
46		Hydraulic Production Plant	0	0
47		Other Production Plant	154,804,030	154,804,030
48		Transmission Plant (i)	41,044,724	41,044,724
49		Distribution Plant	0	0
50		General Plant	24,031,431	23,728,843
51		Amortization of Intangible Plant - Account 301	0	0
52		Amortization of Intangible Plant - Account 302	0	0
53		Amortization of Intangible Plant - Account 303	17,570,274	17,570,274
54		Mining Plant Depreciation	0	0
55		Amortization of Plant Held for Future Use	0	0
56		Capital Lease - Common Plant	0	0
57		Leasehold Improvements	0	0
58		In-Service: Depreciation of Common Plant (a)	0	0
59		Amortization of Other Utility Plant (a)	0	0
60		Amortization of Acquisition Adjustments	0	0
61				
62	**Depreciation and Amortization Reserve (Other)**		0	0
63				
64	**Total Depreciation and Amortization Reserve**		278,002,766	277,700,177
65				
66	**Total Net Plant**		235,621,646	235,928,510
67	***(Total Electric Plant In-Service) - (Total Depreciation & Amortization)***			

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	**Account Description**	**FY 2031**	**FY 2032**
68				
69	**Assets and Other Debits (Comparative Balance Sheet)**			
70				
71	**Cash Working Capital (f)**		10,148,091	10,317,715
72				
73	**Utility Plant**			
74		(Utility Plant) Held For Future Use	0	0
75		(Utility Plant) Completed Construction - Not Classified	0	0
76		Nuclear Fuel	0	0
77		Construction Work in Progress (CWIP)	0	0
78		Common Plant	0	0
79		Acquisition Adjustments (Electric)	0	0
80		**Total**	0	0
81				
82				
83		Investment in Associated Companies	0	0
84		Other Investment	0	0
85		Long-Term Portion of Derivative Assets	0	0
86		Long-Term Portion of Derivative Assets - Hedges	0	0
87		**Total**	0	0
88				
89				
90		Fuel Stock	0	0
91		Fuel Stock Expenses Undistributed	0	0
92		Plant Materials and Operating Supplies	5,421,327	5,447,190
93		Merchandise (Major Only)	0	0
94		Other Materials and Supplies (Major only)	0	0
95		EPA Allowance Inventory	0	0
96		EPA Allowances Withheld	0	0
97		Stores Expense Undistributed	166,077	166,869
98		Prepayments	281,804	278,224
99		Derivative Instrument Assets	0	0
100		Less: Long-Term Portion of Derivative Assets	0	0
101		Derivative Instrument Assets - Hedges	0	0
102		Less: Long-Term Portion of Derivative Assets - Hedges	0	0
103		**Total**	5,869,208	5,892,283

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
104				
105				
106		Unamortized Debt Expenses	1,584,471	1,565,030
107		Extraordinary Property Losses	0	0
108		Unrecovered Plant and Regulatory Study Costs	0	0
109		Other Regulatory Assets	0	0
110		Prelim. Survey and Investigation Charges (Electric)	0	0
111		Preliminary Natural Gas Survey and Investigation Charges	0	0
112		Other Preliminary Survey and Investigation Charges	0	0
113		Clearing Accounts	0	0
114		Temporary Facilities	0	0
115		Miscellaneous Deferred Debits	22,396,681	22,396,681
116		Deferred Losses from Disposition of Utility Plant	0	0
117		Research, Development, and Demonstration Expenditures	0	0
118		Unamortized Loss on Reacquired Debt	5,652,272	5,582,919
119		Accumulated Deferred Income Taxes	0	0
120		**Total**	29,633,424	29,544,630
121				
122	**Total Assets and Other Debits**		45,650,724	45,754,629

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
123				
124	**Liabilities and Other Credits (Comparative Balance Sheet)**			
125		**CURRENT AND ACCRUED LIABILITIES**		
126		Derivative Instrument Liabilities	0	0
127		***(less) Long-Term Portion of Derivative Instrument Liabilities***	0	0
128		Derivative Instrument Liabilities - Hedges	0	0
129		***(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges***	0	0
130		**Total**	0	0
131		**DEFERRED CREDITS**		
132		Long-Term Portion of Derivative Instrument Liabilities	0	0
133		Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0
134		Customer Advances for Construction	0	0
135		Other Deferred Credits	9,098,284	9,098,284
136		Other Regulatory Liabilities	0	0
137		Accumulated Deferred Investment Tax Credits	0	0
138		Deferred Gains from Disposition of Utility Plant	0	0
139		Unamortized Gain on Reacquired Debt	0	0
140		Accumulated Deferred Income Taxes-Accel. Amort.	0	0
141		Accumulated Deferred Income Taxes-Property	0	0
142		Accumulated Deferred Income Taxes-Other	0	0
143		**Total**	9,098,284	9,098,284
144				
145	**Total Liabilities and Other Credits**		9,098,284	9,098,284
146				
147				
148	**Total Rate Base**		272,174,086	272,584,855
149	*(Total Net Plant + Debits - Credits)*			
150				
151				
152	**Federal Income Tax Adjusted Weighted Cost of Capital**		5.32%	5.32%
153				
154	**Federal Income Tax Adjusted Return on Rate Base**		14,476,976	14,498,824

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
155				
156				
157		*Schedule 3: Expenses*		
158		**Account Description**		
159				
160				
161	**Power Production Expenses:**			
162		**Steam Power Generation**		
163		Steam Power - Fuel	0	0
164		Steam Power - Operations (Excluding 501 - Fuel)	0	0
165		Steam Power - Maintenance	0	0
166		**Nuclear Power Generation**		
167		Nuclear - Fuel	0	0
168		Nuclear - Operation (Excluding 518 - Fuel)	0	0
169		Nuclear - Maintenance	0	0
170		**Hydraulic Power Generation**		
171		Hydraulic - Operation	2,028,325	2,062,807
172		Hydraulic - Maintenance	2,545,425	2,570,879
173		**Other Power Generation**		
174		Other Power - Fuel	3,493,721	3,598,533
175		Other Power - Operations (Excluding 547 - Fuel)	0	0
176		Other Power - Maintenance	0	0
177		**Other Power Supply Expenses**		
178		Purchased Power (Excluding REP Reversal)	721,071,084	742,610,692
179		System Control and Load Dispatching	0	0
180		Other Expenses	7,342,677	7,342,677
181		BPA REP Reversal	0	0
182		Public Purpose Charges (h)	22,354,154	22,626,144
183	**Total Production Expense**		758,835,386	780,811,731
184				
185	**Transmission Expenses: (i)**			
186		Transmission of Electricity to Others (Wheeling)	49,641,011	50,519,657
187		Total Operations less Wheeling	713,352	727,619
188		Total Maintenance	2,462,921	2,494,939
189	**Total Transmission Expense**		52,817,285	53,742,216
190				
191	**Distribution Expense:**			
192		Total Operations	0	0
193		Total Maintenance	0	0
194	**Total Distribution Expense**		0	0

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	**Account Description**	**FY 2031**	**FY 2032**
195				
196	**Customer and Sales Expenses:**			
197		Total Customer Accounts	0	0
198		Customer Service and Information	0	0
199		Customer assistance expenses (Major only)	0	0
200		Customer Service and Information	0	0
201		Total Sales Expense	0	0
202	**Total Customer and Sales Expenses**		0	0
203				
204	**Administration and General Expense:**			
205		**Operation**	0	0
206		Administration and General Salaries	6,992,560	7,168,498
207		Office Supplies & Expenses	2,230,848	2,286,978
208		(Less) Administration Expenses Transferred - Credit	2,560,586	2,625,012
209		Outside Services Employed	1,626,453	1,667,376
210		Property Insurance	284,406	289,625
211		Injuries and Damages	897,223	919,798
212		Employee Pensions & Benefits	1,176,917	1,206,529
213		Franchise Requirements	0	0
214		Regulatory Commission Expenses	0	0
215		(Less) Duplicate Charges - Credit	0	0
216		General Advertising Expenses	0	0
217		Miscellaneous General Expenses	0	0
218		Rents	0	0
219		Transportation Expenses (Non Major)	0	0
220		**Maintenance**		
221		Maintenance of General Plant	5,803,200	5,909,355
222	**Total Administration and General Expenses**		16,451,021	16,823,145
223				
224	**Total Operations and Maintenance**		828,103,692	851,377,092

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
225				
226				
227	Depreciation and Amortization:			
228		Amortization of Intangible Plant - Account 301	0	0
229		Amortization of Intangible Plant - Account 302	0	0
230		Amortization of Intangible Plant - Account 303	0	0
231		Steam Production Plant	10,813,949	10,813,949
232		Nuclear Production Plant	0	0
233		Hydraulic Production Plant - Conventional	0	0
234		Hydraulic Production Plant - Pumped Storage	0	0
235		Other Production Plant	0	0
236		Transmission Plant (i)	2,913,224	2,913,224
237		Distribution Plant	0	0
238		General Plant	1,470,442	1,470,816
239		Common Plant - Electric	0	0
240		Common Plant - Electric	0	0
241		Depreciation Expense for Asset Retirement Costs	0	0
242		Amortization of Limited Term Electric Plant	0	0
243		Amortization of Plant Acquisition Adjustments (Electric)	0	0
244	**Total Depreciation and Amortization**		15,197,614	15,197,988
245				
246				
247	**Total Operating Expenses**		843,301,306	866,575,080
248	*(Total O&M - Total Depreciation & Amortization)*			

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
249				
250		*Schedule 3A Items: Taxes (Including Income Taxes)*		
251		**Account Description**		
252				
253				
254	**FEDERAL**			
255		Income Tax (Included on Schedule 2)	0	0
256		Employment Tax	320,318	327,740
257		Other Federal Taxes	0	0
258	**TOTAL FEDERAL**		320,318	327,740
259				
260	**STATE AND OTHER**			
261		Property	2,926,669	2,890,759
262		Unemployment	0	0
263		State Income, B&O, et.	0	0
264		Franchise Fees	0	0
265		Regulatory Commission	0	0
266		City/Municipal	0	0
267		Other	0	0
268	**TOTAL STATE AND OTHER TAXES**		2,926,669	2,890,759
269				
270	**TOTAL TAXES**		3,246,987	3,218,500
271				
272				

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	Account Description	FY 2031	FY 2032
273		*Schedule 3B: Other Included Items*		
274		**Account Description**		
275				
276				
277	**Other Included Items:**			
278		Regulatory Credits	0	0
279		(Less) Regulatory Debits	0	0
280		Gain from Disposition of Utility Plant	0	0
281		(Less) Loss from Disposition of Utility Plant	0	0
282		Gain from Disposition of Allowances	0	0
283		(Less) Loss from Disposition of Allowances	0	0
284		Miscellaneous Nonoperating Income	0	0
285	**Total Other Included Items**		0	0
286				
287	**Sale for Resale:**			
288		Sales for Resale	117,022,270	120,532,938
289	**Total Sales for Resale**		117,022,270	120,532,938
290				
291	**Other Revenues:**			
292		Forfeited Discounts	0	0
293		Miscellaneous Service Revenues	0	0
294		Sales of Water and Water Power	0	0
295		Rent from Electric Property	210,547	207,174
296		Interdepartmental Rents	0	0
297		Other Electric Revenues	81,584	81,584
298		Revenues from Transmission of Electricity of Others (i)	2,048,870	2,048,870
299				
300	**Total Other Revenues**		2,341,002	2,337,628
301				
302	**Total Other Included Items**		119,363,272	122,870,566
303	*(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)*			

TABLE H - SNOHOMISH

	A	B	U	V
1	SNO	**Account Description**	**FY 2031**	**FY 2032**
304				
305		*Schedule 4: Average System Cost*		
306				
307				
308				
309		**Total Operating Expenses**	843,301,306	866,575,080
310		*(From Schedule 3)*		
311				
312		**Federal Income Tax Adjusted Return on Rate Base**	14,476,976	14,498,824
313		*(From Schedule 2)*		
314				
315		**State and Other Taxes**	3,246,987	3,218,500
316		*(From Schedule 3a)*		
317				
318		**Total Other Included Items**	119,363,272	122,870,566
319		*(From Schedule 3b)*		
320				
321		**Total Cost**	**741,661,997**	**761,421,838**
322		*(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Item*		
323				
324				
325				
326		**Contract System Cost**		
327		Production and Transmission	741,661,997	761,421,838
328		(Less) Above RHWM Costs	210,626,046	230,709,552
329		**Total Contract System Cost**	**531,035,950**	**530,712,286**
330				
331		**Contract System Load (MWh)**		
332		Total Retail Load	8,824,355	8,931,723
333		(Less) Above RHWM Load	1,846,345	1,958,473
334		Total Retail Load (Net of NLSL) (d)	6,978,009	6,973,250
335		Distribution Loss (f)	391,165	395,925
336		**Total Contract System Load**	**7,369,175**	**7,369,175**
337				
338		**Average System Cost $/MWh**	**72.06**	**72.02**

BONNEVILLE POWER ADMINISTRATION
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