

RECEIVED

By the Regulatory Commission of Alaska on Apr 25, 2018

ANNUAL REPORT

OF

Sand Point Generating, LLC
(Exact Legal Name of Respondent)

CPCN: 230

If Name was Changed During Year, Show Also the Previous Name and Date of Change.

3601 C Street, Suite 1000-52, Anchorage, AK 99503
(Address of Principal Business Office at End of Year)

TO THE

REGULATORY COMMISSION OF ALASKA

FOR THE YEAR ENDED

September 30, 2017

Name/Title: John G. Lyons/President

Address: 3601 C Street, Suite 1000-50

City: Anchorage

State/Zip AK 99503

Telephone Number: (907) 762-8450

NON-MAJOR ELECTRIC UTILITIES

H:\Finance\Common\Regulated Utilities\A O R\AOR Forms\ELECNMAOR.xls

INSTRUCTIONS FOR ANNUAL REPORT COMPLETION

The purpose of this form is to collect financial and operational information from electric utilities regulated by the Regulatory Commission of Alaska (RCA). The commission's authority for requiring this report is found in Alaska Statute 42.05.451. This report is a non-confidential public use form. However, utilities may request the report be filed in confidential status by following the guidelines of the Alaska Administrative Code at 3 AAC 48.045. In order for confidentiality requests to be approved by the commission, the utility must show convincing evidence that disclosure of the report to the public might competitively or financially disadvantage the utility, AND that the need for confidentiality outweighs the public interest in disclosure.

All water utilities regulated by RCA are required to complete this form. Completed forms must be submitted to RCA within 90 days of the close of the utilities authorized accounting period. (Unless special authorization has been granted by the commission, the authorized accounting period is the calendar year.)

Complete reports should be sent to: Regulatory Commission of Alaska
701 West Eighth Avenue, Suite 300
Anchorage AK. 99501-3469

Complete each question fully and accurately, even if it has been answered in a previous annual report. Schedules or questions which are not applicable should be marked NA rather than left blank.

Do not substitute pages or schedules from other reports for those included in this report. Do not make references to reports of previous years or to other reports in lieu of required entries.

Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriated explanation as to why different figures were used must be given.

Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().

All entries must distinguish between utility related and non-utility related operations if applicable.

The schedule entitled "Attestation" must be signed before submission of the report.

If available, audited financial statements, including notes and the auditor's opinion should be submitted with this report.

The amount shown on all supporting schedules shall agree with the item in the statements that they support.

Prepare this report in conformity with the appropriate Uniform System of Accounts prescribed by the National Association of Regulatory Utility Commissioners.

REQUIRED GENERAL INFORMATION

1. Please include an organizational chart of the utility's operations. Indicate names of key personnel. The information can be separately submitted or complete an Organization Chart on Page 1.
2. Complete the Summary of Officer's/Owners Compensation, Page 2. This information is essential to aid the commission in evaluating the reasonableness of regulated expenses.
3. Complete the General Information Update Form, Page 3.
4. This report must be attested to by an officer of the company. Be sure that the Attestation on Page 4 is completed.
5. Attach a schedule showing major capital expenditures anticipated in the next year and estimated cost.
6. What portion of Construction-Work-In-Progress does the utility anticipate putting into service during the next year?

\$ 13,661
7. Did the utility pay, during the reporting year, or is the utility paying a management fee, lease fee or other fee to an affiliated interest (Individual or Corporate)?
If so, attach a brief description including dollar amount.

Yes
No
8. Is the financial data included in this report based on audited information?
If so, include the auditor's opinion.

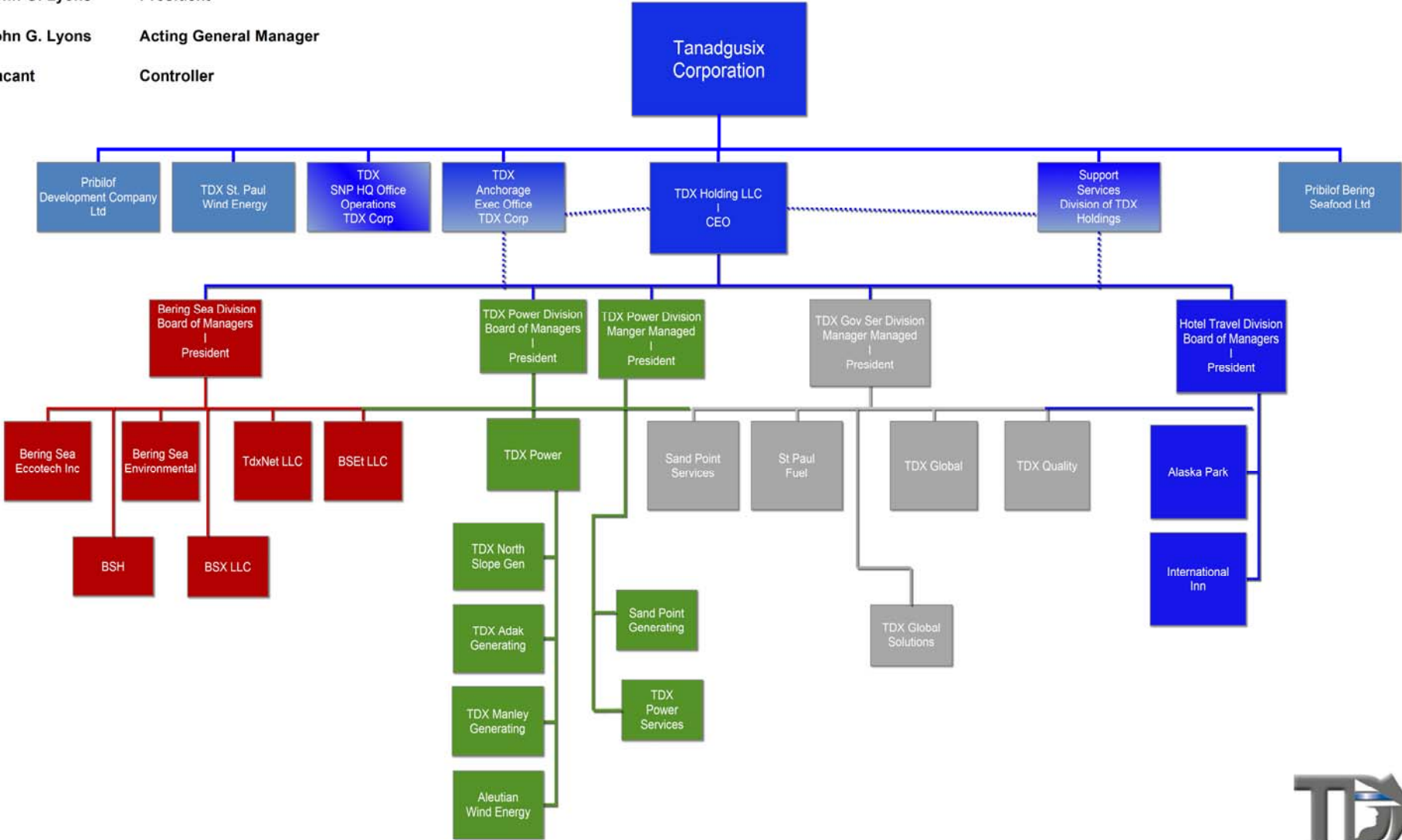
Yes
No
9. If your utility is a participant in the Power Cost Equalization Program (PCE), it is necessary for your electric utility to complete the RCA Electric Utility PCE Form on Page 5.

ORGANIZATION CHART

John G. Lyons President

John G. Lyons Acting General Manager

Vacant Controller



Tanadgusix Corporation
TDX Holdings LLC
Organizational Chart

SUMMARY OF OFFICER'S/OWNER'S COMPENSATION

Name	Title	Salary
Construction Supervision:		
Total Construction Supervision:		\$ -

Name	Title	Salary
Operations Supervision:		
Total Operations Supervision:		\$ -

Name	Title	Salary
Maintenance Supervision		
Total Maintenance Supervision:		\$ -

Name	Title	Salary
Total Administrative and General Salaries		
John G. Lyons	President	\$ 230,000
Total Administrative and General Salaries:		\$ 230,000
TOTAL OFFICERS/OWNERS COMPENSATION		\$ 230,000

GENERAL INFORMATION UPDATE FORM

NAME OF UTILITY: Sand Point Generating, LLC

ADDRESS: 3601 C Street, Suite 1000-52, Anchorage, AK 99503

TELEPHONE NO.: (907) 762-8450 CERTIFICATE No.: 230

MANAGEMENT

List all principal management personnel:

Title	Name	ADDRESS	PHONE NO.
President:	<u>John G. Lyons</u>	<u>3601 C Street, Suite 1000-50</u> <u>Anchorage, AK 99503</u>	<u>(907) 762-8450</u>
General Manager:	<u>John G. Lyons</u>	<u>3601 C Street, Suite 1000-50</u> <u>Anchorage, AK 99503</u>	<u>(907) 762-8450</u>
Principal Attorney(s):	<u>Birch, Horton, Bittner & Cherot</u>	<u>1100 Connecticut Ave,</u> <u>NW Suite 825</u> <u>Washington, DC 20036</u>	<u>(202) 659-5800</u>
	<u></u>	<u></u>	<u></u>
Accountant:	<u>BDO USA, LLC</u>	<u>3601 C Street, Suite 600</u> <u>Anchorage, AK 99503</u>	<u>(907) 278-8878</u>
Engineer:	<u></u>	<u></u>	<u></u>

SERVICE AREA INFORMATION

For each location served by the utility list the following:

If available lines are not sufficient, attach schedule listing requested information for all locations

Location	Local Address & Phone	Local Manager
<u>Sand Point</u>	<u>P.O. Box 209</u> <u>Sand Point, AK 99661</u>	<u>Art Torres</u> <u>(907) 383-4020</u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>

ATTESTATION


This report must be attested to by an officer of the company John G. Lyons certifies
(Name of attester)

that he/she is President of Sand Point Generating, LLC
(Official title of attester) (Exact legal title or name of respondent)

that he/she has examined this report and that to the best of his/her knowledge, information, and belief, all
statements of fact contained in the said report are true and the said report is a correct statement of the
business and affairs of the above-named respondent in respect to each and every matter set forth therein
during the period from and including October, 01, 2016, to and including

September, 30, 2017, .


(Signature of attester)

IDENTIFICATION		
01 Exact Legal Name of Respondent Sand Point Generating, LLC		02 Year of Report September 30, 2017
03 Previous Name and Date of Change (if name changed during year) 3601 C Street, Suite 1000-52, Anchorage, AK 99503		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 3601 C Street, Suite 1000-52 Anchorage AK 99503		
05 Name of Contact Person John G. Lyons		06 Title of Contact Person President
07 Address of Contact Person (Street, City, State, Zip Code) 3601 C Street, Suite 1000-50, Anchorage, AK 99503		
08 Telephone of Contact Person, Including Area Code (907) 762-8450	09 This Report is An Original <input checked="" type="checkbox"/> A Resubmission <input type="checkbox"/>	10 Date of Report (Mo, Da, Yr) April 25, 2018
11 Name of Officer Having Custody of the Books of Account John G. Lyons		12 Title of Officer President
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip Code) 3601 C Street, Suite 1000-52, Anchorage, AK 99503		
14 Name of State Where Respondent Is Incorporated Alaska	15 Date of Incorporation 7/11/2000	16 If applicable, Reference to Law Incorporated Under
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Respondent is managed by parent corporation TDX Power, Inc. 3601 C Street, Suite 1000-50 Anchorage, AK 99503		
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report: That to the best of his/her knowledge, information and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name John G. Lyons	03 Signature 	04 Date Signed 4/25/2018
02 Title President		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

UTILITY NAME: Sand Point Generating, LLC

ELECTRIC UTILITY PCE FORM

TEST PERIOD: September 30, 2017

MONTH	KWH GENERATED	KWH SOLD	GALLONS CONSUMED	CURRENT PRICE OF FUEL/GAL
October 2016	228,500	271,226	16,741	\$ 2.63000
November 2016	294,387	316,490	20,796	\$ 2.63000
December 2016	284,684	323,205	20,212	\$ 2.63000
January 2017	304,416	331,484	21,524	\$ 2.63000
February 2017	283,625	322,033	20,598	\$ 2.63000
March 2017	241,100	286,305	17,418	\$ 2.63000
April 2017	278,200	321,186	20,376	\$ 2.63000
May 2017	258,700	276,673	18,745	\$ 2.63000
June 2017	252,600	304,539	18,760	\$ 2.63000
July 2017	245,212	269,948	18,202	\$ 2.50000
August 2017	245,688	259,514	18,311	\$ 2.10000
September 2017	308,814	279,639	22,665	\$ 2.17000
TOTAL	3,225,926	3,562,242	234,348	

Name of Respondent		This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	April 25, 2017	9/30/2017

PART III: COMPARATIVE BALANCE SHEET				
Line No.	Assets and Other Debits (a)	Balance at Beginning of the Year (b)	Balance at the End of the Year (c)	
1	Utility Plant (101-107, 114, 118)	\$ 2,082,308	\$ 2,190,209	
2	Accumulated Provision for Depreciation and Amortization (110, 119)	(1,503,468)	(1,580,472)	
3	NET UTILITY PLANT (Line 1 less line 2)	\$ 578,838	\$ 609,737	
4	Utility Plant Adjustment (116)	-	-	
5	Gas Stored Underground - Noncurrent	-	-	
6	Nonutility Property (121)	-	-	
7	Less Accumulated Provision for Depreciation and Amortization - Credit (122)	-	-	
8	Noncurrent Portion of Allowance	-	-	
9	Other Investments and Special Funds (124-129)	-	-	
10	Current and Accrued Assets:			
11	Cash and Working Funds (130)	\$ 84,128	\$ 81,124	
12	Temporary Cash Investments (136)	-	-	
13	Notes and Accounts Receivable (141, 142, 143, 145, 146) (Report amounts applicable to associated companies in a footnote.)	465,102	805,282	
14	Accumulated Provision for Uncollectible Accounts - Credit (144)	(22,908)	(22,908)	
15	Plant Materials and Operating Supplies (154)	47,070	50,740	
16	Allowances (158.1 and 158.2)	-	-	
17	(Less) Noncurrent Portion of Allowances	-	-	
18	Gas Stored Underground (164.1 and 164.2)	-	-	
19	Prepayments (165)	-	-	
20	Miscellaneous Current and Accrued Assets (174)	493,025	493,025	
21	TOTAL CURRENT AND ACCRUED ASSETS (Total Lines 11 thru 20)	\$ 1,066,418	\$ 1,407,263	
22	Deferred Debits:			
23	Unamortized Debt Expense (181)	\$ -	\$ -	
24	Extraordinary Property Losses (182.1)	-	-	
25	Unrecovered Plant and regulatory Study Costs (182.2)	-	-	
26	Other Regulatory Assets (182.3)	173,670	173,670	
27	Miscellaneous Deferred Debits (186)	-	-	
28	Deferred Losses from Disposition of Utility Plant (187)	-	-	
29	Unamortized Loss on Reacquired Debt (189)	-	-	
30	Accumulated Deferred Income Taxes (190)	-	-	
31	Unrecovered Purchased Gas Costs (191)	-	-	
32	TOTAL DEFERRED DEBITS (Total Lines 23 thru 31)	\$ 173,670	\$ 173,670	
33	TOTAL ASSETS AND OTHER DEBITS (Total Lines 3 thru 9, 21, and 32)	\$ 1,818,926	\$ 2,190,670	

Name of Respondent		This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	April 25, 2017	9/30/2017

PART III: COMPARATIVE BALANCE SHEET			
Line No.	Assets and Other Debits (a)	Balance at Beginning of the Year (b)	Balance at the End of the Year (c)
	Proprietary Capital:		
1	Common Stock Issued (201)	\$ 10,000	\$ 10,000
2	Preferred Stock Issued (204)	-	-
3	Miscellaneous Paid-in Capital (211)	689,982	689,982
4	Installments Received on Capital Stock (212)	-	-
5	Discount on Capital Stock - Debit (213)	-	-
6	Capital Stock Expense - Debit (214)	-	-
7	Retained Earnings (215-216)	(34,153)	36,739
8	Reacquired Capital Stock - Debit (217)	-	-
9	Noncorporate Proprietorship (218)	-	-
10	Total Proprietary Capital (Lines 1 thru 9)	\$ 665,829	\$ 736,721
11	Bonds (221)	\$ -	\$ -
12	Advances from Associated Companies (223)	-	-
13	Other Long-term Debt (224)	985,672	612,026
14	Unamortized Premium on Long-term Debt (225)	-	-
15	Unamortized Discount on Long-term Debt - Debit (226)	-	-
16	Total Long-term Debt (Lines 11 thru 15)	\$ 985,672	\$ 612,026
17	Other Noncurrent Liabilities:		
18	Obligations Under Capital Leases - Noncurrent (227)	\$ -	\$ -
19	Accumulated Provision for Property Insurance (228.1)	-	-
20	Accumulated Provision for Injuries and Damages (228.2)	-	-
21	Accumulated Provision for Pension and Benefits (228.3)	-	-
22	Accumulated Miscellaneous Operating Provisions (228.4)	-	-
23	Accumulated Provision for Rate Refunds (229)	-	-
24	Total Other Noncurrent Liabilities (lines 18 thru 23)	\$ -	\$ -
25	Current and Accrued Liabilities:		
26	Notes and Accounts Payable (231-234)	\$ 84,325	\$ 418,620
27	Customer Deposits (235)	49,588	52,588
28	Taxes Accrued (236)	3,038	2,832
29	Interest Accrued (237)	2,327	1,978
30	Miscellaneous Current and Accrued Liabilities (242)	28,147	365,906
31	Obligations Under Capital Leases-Current (243)	-	-
32	Total Current and Accrued Liabilities (Lines 26 thru 31)	\$ 167,425	\$ 841,924
33	Deferred Credits:		
34	Customer Advances for Construction (252)	-	-
35	Other Deferred Credits (253)	-	-
36	Other Regulatory Liabilities (254)	-	-
37	Accumulated Deferred Investment Tax Credits (255)	-	-
38	Deferred Gains from Disposition of Utility Plant (256)	-	-
39	Unamortized Gain on Reacquired Debt (257)	-	-
40	Accumulated Deferred Income Taxes (281 - 283)	-	-
41	Total Deferred Credits (Lines 34 thru 40)	\$ -	\$ -
42	TOTAL LIABILITIES and OTHER CREDITS (Lines 10, 16, 24, 32, and 41)	\$ 1,818,926	\$ 2,190,670

Name of Respondent		This Report is:		Date of Report	Year of Report	Name of Respondent		This Report is:		Date of Report	Year of Report
Sand Point Generating, LLC		<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/25/2017	9/30/2017	Sand Point Generating, LLC		<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/25/2017	9/30/2017

PART IV: STATEMENT OF INCOME FOR THE YEAR					PART IV: STATEMENT OF INCOME FOR THE YEAR														
1. Report amounts for all accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in the Other Utility column (h i, or jk) in a similar manner to a utility department. Spread the amount(s) over lines 1 to 22 as appropriate. Include these amounts in column (b) and (c) totals. 2. Report amounts for account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.					3. Provide an explanation in the Notes to Financial Statements of such unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects; include an explanation for the major factors which affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power or gas purchases.					4. Provide an explanation in the Notes to Financial Statements of significant amounts of any refunds made or received during the year resulting from any rate proceedings affecting revenues received or costs incurred for power or gas purchases and a summary of the adjustments made to the financial statements. 5. If any notes appearing in the report to stockholders are applicable to the statement of income, include such notes.					6. Provide and explanation in the Notes to the Financial Statements of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and appropriations from those used in the preceding year. Also, give an approximate dollar effect of such changes.				

Line No.	Account (a)	Total (d to k)		Electric Utility		Gas Utility		Other Utility		Other Utility		Account	Line No.
		Current Year (b)	Change from Previous Year (c)	Current Year (d)	Change from Previous Year (e)	Current Year (f)	Change from Previous Year (g)	Current Year (h)	Change from Previous Year (i)	Current Year (j)	Change from Previous Year (k)		
1	Utility Operating Income												1
2	Operating Revenues (400)	\$ 1,610,925	\$ (211,442)	\$ 1,610,925	\$ (211,442)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(400)	2
3	Operating Expenses:												3
4	Operating Expense (401)	1,573,555	(322,089)	1,573,555	(322,089)	-	-	-	-	-	-	(401)	4
5	Maintenance Expense (402)	135,352	84,408	135,352	84,408	-	-	-	-	-	-	(402)	5
6	Depreciation Expense (403)	97,974	12,309	97,974	12,309	-	-	-	-	-	-	(403)	6
7	Amortization Expense (Specify by Account)												7
8		-	-	-	-	-	-	-	-	-	-		8
9	Regulatory Debits (407.3)	-	-	-	-	-	-	-	-	-	-	(407.3)	9
10	(Less) Regulatory Credits (407.4)	-	-	-	-	-	-	-	-	-	-	(407.4)	10
11	Taxes Other than Income Tax (408.1)	-	-	-	-	-	-	-	-	-	-	(408.1)	11
12	Federal Income Taxes (409.1)	-	-	-	-	-	-	-	-	-	-	(409.1)	12
13	Other Income Taxes (409.1)	-	-	-	-	-	-	-	-	-	-	(409.1)	13
14	Provision for Deferred Income Taxes - Credit (410.1)	-	-	-	-	-	-	-	-	-	-	(410.1)	14
15	Provision for Deferred Income Taxes - Credit (410.1)	-	-	-	-	-	-	-	-	-	-	(411.1)	15
16	Investment Tax Credit Adjustment - Net (411.4)	-	-	-	-	-	-	-	-	-	-	(411.4)	16
17	Gain From Disposition of Utility Plant (411.6)	-	-	-	-	-	-	-	-	-	-	(411.6)	17
18	Losses From Disposition of Utility Plant (411.7)	-	-	-	-	-	-	-	-	-	-	(411.7)	18
19	Gains From Disposition of Allowances (411.8)	-	-	-	-	-	-	-	-	-	-	(411.8)	19
20	Losses From Disposition of Allowances (411.9)	-	-	-	-	-	-	-	-	-	-	(411.9)	20
21	Total Utility Operating Expenses (Lines 4 thru 20)	1,806,881	(225,372)	1,806,881	(225,372)	-	-	-	-	-	-	TOTAL	21
22	NET OPERATING INCOME (Line 2 less Line 21)	\$ (195,956)	\$ 13,930	\$ (195,956)	\$ 13,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NET	22

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART IV: STATEMENT OF INCOME FOR THE YEAR

Line No	Account (a)	Total	
		Current Year (b)	Change from Pre- vious Year (c)
22	Net Utility Income (Page 6 Line 22)	\$ (195,956)	\$ 13,930
23	Other Income and Deductions		
24	Other Income:		
25	Nonutility Income (415-418)	\$ 322,591	\$ 272,121
26	Interest and Dividend Income (419)	(405)	(426)
27	Allowance for Other Funds Used During Construction (419.1)	-	-
28	Miscellaneous Nonoperating Income (421)	11,293	(9,705)
29	Gain on Disposition of Property (415-418)	-	-
30	Total Other Income (lines 25 thru 29)	\$ 333,479	\$ 261,990
31	Other Income Deductions:		
32	Loss on Disposition of Property (421.2)	\$ 25,022	\$ -
33	Miscellaneous Amortization (425)	-	-
34	Miscellaneous Income Deductions (426.1 - 426-5)	-	-
35	Total Other Income Deductions (Lines 32 thru 34)	\$ 25,022	\$ -
36	Taxes Applicable to Other Income and Deductions:		
37	Taxes Applicable to Other Income and Deductions:	\$ -	\$ -
38	Federal Income Taxes (409.2)	-	-
39	Other Income Taxes (409.2)	-	-
40	Provision for Deferred Income Taxes (410.2)	-	-
41	Provision for Deferred Income (411.2)	-	-
42	Income Tax Credit Adjustment - Net (411.5)	-	-
43	Investment Tax Credit (420)	-	-
44	Total Taxes Applicable to Other Income and Deductions (Lines 37 thru 43)	-	-
45	Net Other Income and Deductions (Line 30 less Lines 35 and 44)	\$ 308,458	\$ 261,990
46	Interest Charges		
47	Interest on Long-term Debt (427)	\$ 29,517	\$ 5,662
48	Amortization of Debt Discount and Expense (428)	-	-
49	Amortization of Loss on Reacquired Debt (428.1)	-	-
50	Amortization of Premium on Debt - Credit (429)	-	-
51	Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-
52	Interest on Debt to Associate Companies (430)	-	-
53	Other Interest Expenses (431)	-	-
54	Allowance for Borrowed Funds During Construction - Credit (432)	-	-
55	Net Interest Charge (Lines 47 thru 54)	29,517	5,662
56	Income Before Extraordinary Items (Lines 22 Plus Line 45 Less Line 55)	\$ 82,985	\$ 270,258
57	Extraordinary Items		
58	Extraordinary Income (434)	\$ -	\$ -
59	Extraordinary Deductions - Debit (435)	-	-
60	Net Extraordinary Items (Line 58 Less Line 59)	\$ -	\$ -
61	Income Taxes (409.3)	\$ -	\$ -
62	Extraordinary Items After Taxes (Lines 60 thru 61)	\$ -	\$ -
63	Net Income (Line 56 plus Line 62)	\$ 82,985	\$ 270,258

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART V: STATEMENT OF RETAINED EARNINGS

- | | |
|--|---|
| <p>1. Report on this part all changes in appropriated and unappropriated retained earnings for the year.</p> <p>2. Identify each credit and debit made during the year by identifying the retained account in which the credit and debit is recorded (accounts 433, 436-439 inclusive). Also, identify the contra primary account affected. First list account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow the adjustments by credit then debit items, in that order.</p> <p>3. Report dividends for each class and series of capital stock. Show amounts of dividends per share.</p> <p>4. Report separately in column (a) the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> | <p>5. Explain in a footnote, the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>6. If any notes appearing in the report to stockholders are applicable to this statement, either include such notes in an attachment or enter such data in the Notes to the Financial Statements on page 12.</p> <p>7. Enter on line 20 the total amount set aside through appropriations of retained earnings as of the end of the year, in compliance with the provisions of federally granted hydroelectric project licenses held by the respondent. If any reductions or charges other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p> |
|--|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (216)			
1	Balance Beginning of Year		(34,153)
2	Adjustment to Retained Earnings (439)		
3	Net Income		\$ -
4	Rounding Error		-
5			
6			-
7	Balance Transferred From Income (433)		82,985
8	Appropriations of Retained Earnings (436)		
9			\$ -
			-
			-
10	Dividends Declared - Preferred Stock (437)		
11			\$ -
			-
			-
12	Dividends Declared - Common Stock (438)		
13			\$ -
			-
			-
14	Balance End of Year (Lines 1 thru 13)		\$ 48,832
APPROPRIATED RETAINED EARNINGS (215) State below balance and purpose of each reserved and appropriated retained earnings (amount) at end of year. Give accounting entries for any applications of retained earnings during the year.			
15			\$ -
16			-
17			-
18			-
19	Total Appropriated Retained Earnings - Amortization Reserve, Federal (Lines 15 thru 18)		\$ -
20	Total Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)		\$ -
21	Total Appropriated Retained Earnings (215, 215.1) (Line 19 plus Line 20)		\$ -
22	Total Retained Earnings (215, 215.1, 216) (Line 14 plus Line 21)		\$ 48,832

Name of Respondent	This Report is:	Date of Report	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	<input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART VI: STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to the Notes to the Financial Statements. Information about noncash investing and financing activities should be provided in the Notes to the Financial Statements. Also provide a reconciliation between "cash and cash equivalents at end of year" with related amounts on the balance sheet.

3. Operating activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show the amounts of interest paid (Net of the amount capitalized) on the Notes to the Financial Statements. Also show income tax paid.

2. Under "Other" Specify significant amounts and group others.

Line	Description (See Instructions for Explanation of Codes)	Amount
No.	(a)	Amount
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 63(b) on Pg. 8)	\$ 82,985
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	\$ 77,003
5	Amortization (Specify)	
6	Prepaid Insurance	-
7		-
8	Deferred Income Taxes (Net)	-
9	Investment Tax Credit Adjustment (Net)	-
10	Net (Increase) Decrease in Receivables	(306,299)
11	Net (Increase) Decrease in Inventory	(3,670)
12	Net (Increase) Decrease in Allowance Inventory	-
13	Net (Increase) Decrease in Payables and Accrued Expenses	(374,114)
14	Net (Increase) Decrease in Other Regulatory Assets	-
15	Net (Increase) Decrease in Other Regulatory Liabilities	-
16	(less) Allowance for Other Funds Used During Construction	-
17	(less) Undistributed Earnings for Subsidiary Companies	-
18	Other:	-
19	Electric Deposit	(3,000)
20	Interest	349
21		
22	Net Cash Provided by (Used in) Operating Activities (Lines 2 thru 21)	\$ (526,746)
23		
24	Cash Flows from Investing Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (Less Nuclear fuel)	\$ 414,245
27	Gross Additions to Nuclear Fuel	-
28	Gross Additions to Common Utility Plant	-
29	Gross Additions to Nonutility Plant	-
30	(less) Allowance for Other Funds Used During Construction	-
31	Other:	-
32		-
33		-
34	Cash Outflows for Plant (lines 26 thru 33)	\$ 414,245
35		
36	Acquisition of Other Noncurrent Assets (d)	\$ -
37	Proceeds from Disposal of Noncurrent Assets(d)	-
38		-
39	Investments in and Advances to Assoc. and Subsidiary Companies	-
40	Contributions and advances from Assoc. and Subsidiary Companies	-
41	Disposition of Investments in (and Advances to):	
42	Associated and Subsidiary Companies	-
43		
44	Purchase of Investment securities (a)	-
45	Proceeds form Sales of Investment Securities(a)	-

Name of Respondent Sand Point Generating, LLC	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/25/2017	Year of Report 9/30/2017
--	---	---	-----------------------------

PART VI: STATEMENT OF CASH FLOWS		
<p>4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on the Notes to the Financial Statements.</p> <p>Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on the Notes to the Financial Statements.</p>	<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets intangibles, etc.</p> <p>6. Enter clarifications and explanations on the Notes to the Financial Statements.</p>	

Line	Description (See Instructions for Explanation of Codes)	Amount
No.	(a)	
46	Loans Made or Purchased	\$ -
47	Collections on Loans	-
48		-
49	Net (Increase) Decrease in Receivables	-
50	Net (Increase) Decrease in Inventory	-
51	Net (Increase) Decrease in Allowances Held for Speculation	-
52	Net Increase(Decrease) in Payables and Accrued Expenses	-
53	Other:	-
54		-
55		-
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total Lines 34 thru 55)	\$ 414,245
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of :	
61	Long-term Debt (b)	\$ -
62	Preferred Stock	-
63	Common Stock	-
64	Other:	-
65		-
66	Net Increase in Short-term Debt ©	-
67	Other:	-
68		-
69		-
70	Cash Provided by Outside Sources (total Lines 61-69)	\$ -
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	\$ 109,794
74	Preferred Stock	-
75	Common Stock	-
76	Other:	-
77		-
78	Net Decrease in Short-term Debt (c)	-
79		-
80	Dividends on Preferred stock	-
81	Dividends on Common Stock	-
82	Net Cash Provided (Used in) Financing Activities	
83	(Total Lines 70 - 81)	\$ 109,794
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	\$ (2,707)
86	(total lines 22,57, and 83)	
87		
88	Cash and Cash Equivalents ant Beginning of Year	\$ 84,128
89		
90	Cash and Cash equivalents ant the End of the Year	\$ 81,421

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

NOTES TO THE FINANCIAL STATEMENTS	
<p>1. Use the space below for important notes regarding the Balance Sheet, Income Statement, Statement of Retained Earnings, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at the end of the year, including a brief explanation of any action initiate by the Internal Revenue Service involving possible assessment of additional income taxes or a material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Commission orders or other</p>	<p>authorizations respecting classification of amounts as plant adjustments and required as to disposition thereof.</p> <p>4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 6-11, such notes may be attached hereto.</p>

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017
NOTES TO THE FINANCIAL STATEMENTS			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART VIII: ALLOWANCES (Accounts 158.1 and 158.2)

1. Report below the particular (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General instruction No. 21 in the Uniform System of Accounts.

4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on line 36-40.

Line No.	Allowance Inventory (Account 158.1) (a)	Current Year		19__	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	-	\$ -	-	\$ -
2					
3	Acquired During year:				
4	Issued (less Withheld Allow.)	-	\$ -	-	\$ -
5	Returned by EPA	-	-	-	-
6		-	-	-	-
7	Purchases/Transfers:	-	-	-	-
8		-	-	-	-
9		-	-	-	-
10		-	-	-	-
11		-	-	-	-
12		-	-	-	-
13		-	-	-	-
14		-	-	-	-
15	Total	-	\$ -	-	\$ -
16					
17	Relinquished During Year:				
18	Charges to Account 509	-	\$ -	-	\$ -
19	Other:	-	-	-	-
20		-	-	-	-
21	Cost of Sales/Transfers:	-	-	-	-
22		-	-	-	-
23		-	-	-	-
24		-	-	-	-
25		-	-	-	-
26		-	-	-	-
27		-	-	-	-
28	Total				
29	Balance-End of Year	-	\$ -	-	\$ -
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. CO.)	-	\$ -	-	\$ -
33	Net sales Proceeds (Other)	-	-	-	-
34	Gains	-	-	-	-
35	Losses	-	-	-	-
	Allowances Withheld (Account 152.2)				
36	Balance-Beginning of Year	-	-	-	-
37	Add: Withheld by EPA	-	-	-	-
38	Deduct: Returned by EPA	-	-	-	-
39	Sales	-	-	-	-
40	Balance - End of Year	-	\$ -	-	\$ -
41					
42	Sales:				
43	Net sales Proceeds (Assoc. Co.)	-	\$ -	-	\$ -
44	Net sales Proceeds (Other)	-	-	-	-
45	Gains	-	-	-	-
46	Losses	-	-	-	-

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART VIII: ALLOWANCES (Accounts 158.1 and 158.2)

6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify assoc. companies (See "assoc. company" under "Definitions" in the Uniform System of

Acts.)

8. Report on lines 22-27 the names of purchasers/transferees of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transaction on a separate line under purchases/transfers and sales/ transfers.

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

19		19		Future Years		Totals		Line
No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.
(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
-	\$ -	-	\$ -	-	\$ -	-	\$ -	1
								2
								3
-	\$ -	-	\$ -	-	\$ -	-	\$ -	4
-	-	-	-	-	-	-	-	5
-	-	-	-	-	-	-	-	6
-	-	-	-	-	-	-	-	7
-	-	-	-	-	-	-	-	8
-	-	-	-	-	-	-	-	9
-	-	-	-	-	-	-	-	10
-	-	-	-	-	-	-	-	11
-	-	-	-	-	-	-	-	12
-	-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	-	14
-	\$ -	-	\$ -	-	\$ -	-	\$ -	15
								16
								17
-	\$ -	-	\$ -	-	\$ -	-	\$ -	18
-	-	-	-	-	-	-	-	19
-	-	-	-	-	-	-	-	20
-	-	-	-	-	-	-	-	21
-	-	-	-	-	-	-	-	22
-	-	-	-	-	-	-	-	23
-	-	-	-	-	-	-	-	24
-	-	-	-	-	-	-	-	25
-	-	-	-	-	-	-	-	26
-	-	-	-	-	-	-	-	27
-	\$ -	-	\$ -	-	\$ -	-	\$ -	28
								29
								30
-	\$ -	-	\$ -	-	\$ -	-	\$ -	31
-	-	-	-	-	-	-	-	32
-	-	-	-	-	-	-	-	33
-	-	-	-	-	-	-	-	34
-	-	-	-	-	-	-	-	35
-	-	-	-	-	-	-	-	36
-	-	-	-	-	-	-	-	37
-	-	-	-	-	-	-	-	38
-	-	-	-	-	-	-	-	39
-	\$ -	-	\$ -	-	\$ -	-	\$ -	40
								41
-	\$ -	-	\$ -	-	\$ -	-	\$ -	42
-	-	-	-	-	-	-	-	43
-	-	-	-	-	-	-	-	44
-	-	-	-	-	-	-	-	45
-	-	-	-	-	-	-	-	46

Name of Respondent	This Report is:	Date of Report	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 25, 2017	9/30/2017

PART IX: OTHER REGULATORY ASSETS (Account 182.3)

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Propose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	SPG Utility Certificate #230	\$ 100,000		\$ -	\$ 100,000
2	Acquired OH and Underground Lines	73,670		-	73,670
3		-		-	-
4		-		-	-
5		-		-	-
6		-		-	-
7		-		-	-
8		-		-	-
9		-		-	-
10		-		-	-
11		-		-	-
12		-		-	-
13		-		-	-
14		-		-	-
15		-		-	-
16		-		-	-
17		-		-	-
18		-		-	-
19		-		-	-
20		-		-	-
21		-		-	-
22		-		-	-
23		-		-	-
24		-		-	-
25		-		-	-
26		-		-	-
27		-		-	-
28		-		-	-
29		-		-	-
30		-		-	-
31		-		-	-
32		-		-	-
33		-		-	-
34		-		-	-
35		-		-	-
36		-		-	-
37		-		-	-
38		-		-	-
39		-		-	-
40		-		-	-
41		-		-	-
42		-		-	-
43		-		-	-
44	TOTAL	\$ 173,670		\$ -	\$ 173,670

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	April 25, 2017	9/30/2017

PART X: DATA ON SECURITY HOLDERS AND VOTING POWERS

Report below the names and addresses of the ten stockholders of the respondent company who at the end of the year, had the greatest voting powers in the respondent. State the number of votes each would have a right to cast on December 31 of the report year, if a meeting were ordered. If any such holder is held in trust, give the nature of the trust and the beneficiary owner. If other securities have voting rights at the end of the report year, report similar information for such securities. Report in the Comments column the total votes of all securities with voting powers.

Line No.	Name (a)	Address (b)	Number of Votes (c)	Comments (d)
1	TDX Holdings, LLC.	3601 C Street	1	Sand Point Generating,
2		Suite 1000-10		LLC is a 100% owned
3		Anchorage, AK 99503		subsidiary of TDX
4				Holdings, LLC.
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

PART XI: DATA ON OFFICERS AND DIRECTORS

Report below the title and name of the officers and directors of the respondent company whose salaries were \$50,000 or more at the end of the report year. List officers first. If there were any changes during the year, report the title, name and address of the previous officer or director and date of change in the comment column. Designate by asterisk (*) officers who are directors; list other directors who are not officers. Report the salary (for the year) of each officer, and the fees for each director listed.

Line No.	Name (a)	Address (b)	Number of Votes (c)	Comments (d)
1	No Directors or Officers of Sand Point			
2	Generating, LLC are employed by Sand Point			
3	Generating, LLC.			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

Name of Respondent		This Report is:		Date of Report	Year of Report	
Sand Point Generating, LLC		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) April 25, 2017	9/30/2017	
PARTXII: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT						
Line No.	Name of Utility Department (a)	Balance at Beginning of Year (b)	Depreciation and Amortization Accruals for Year (c)	Net Charges for Plant Retired During Year (d)	Other Items Debit or Credit (e)	Balance at End of Year (f)
1	Electric (110)	1,503,468	77,003			1,580,472
2	Other Utility Department (119)					
3	(Specify):					
4						
5						
6						
7						
PART XIII: CAPITAL STOCK DATA						
Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share of Nonpar Stock (d)	Outstanding Per Balance Sheet	
					Shares	Amount
1	Common Stock	10,000			10,000	10,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
PART XIV: LONG TERM DEBT DATA						
Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year	
					% Rate	Amount
1	Northrim Loan	11/28/2000	2/28/2022	\$ 322,722	5.50%	\$ 9,437
2	State of AK-AIDEA	1/1/2003	1/1/2023	99,362	4.00%	4,449
3	State of AK-AIDEA	10/1/2006	7/31/2026	77,042	5.11%	4,195
4					0.00%	
5					0.00%	
6					0.00%	
7					0.00%	
8					0.00%	
9					0.00%	
10					0.00%	
11					0.00%	
12					0.00%	
	Total			\$ 499,126		\$ 18,081

Name of Respondent Sand Point Generating, LLC		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 25, 2017	Year of Report 9/30/2017	
PARTXII: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT						
Line No.	Name of Utility Department (a)	Balance at Beginning of Year (b)	Depreciation and Amortization Accruals for Year (c)	Net Charges for Plant Retired During Year (d)	Other Items Debit or Credit (e)	Balance at End of Year (f)
1	Electric (110)	1,503,468	77,003			1,580,472
2	Other Utility Department (119) (Specify):					
3						
4						
5						
6						
7						
PART XIII: CAPITAL STOCK DATA						
Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share of Nonpar Stock (d)	Outstanding Per Balance Sheet	
					Shares	Amount
1	Common Stock	10,000			10,000	10,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
PART XIV: LONG TERM DEBT DATA						
Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year	
					% Rate	Amount
1	Northrim Loan	11/28/2000	2/28/2022	\$ 322,722	5.50%	\$ 9,437
2	State of AK-AIDEA	1/1/2003	1/1/2023	99,362	4.00%	4,449
3	State of AK-AIDEA	10/1/2006	7/31/2026	77,042	5.11%	4,195
4					0.00%	
5					0.00%	
6					0.00%	
7					0.00%	
8					0.00%	
9					0.00%	
10					0.00%	
11					0.00%	
12					0.00%	
	Total			\$ 499,126		\$ 18,081

Name of Respondent		This Report is:		Date of Report	Year of Report
Sand Point Generating, LLC		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) April 25, 2017	9/30/2017
OTHER REGULATORY LIABILITIES (Account 254)					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).			3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.		
2. For regulatory liabilities being amortized, show period of Amortization in column (a).					
Line No.	Description and Propose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Account (c)		
1	N/A		\$ -	\$ -	\$ -
2			-	-	-
3			-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11			-	-	-
12			-	-	-
13			-	-	-
14			-	-	-
15			-	-	-
16			-	-	-
17			-	-	-
18			-	-	-
19			-	-	-
20			-	-	-
21			-	-	-
22			-	-	-
23			-	-	-
24			-	-	-
25			-	-	-
26			-	-	-
27			-	-	-
28			-	-	-
29			-	-	-
30			-	-	-
31			-	-	-
32			-	-	-
33			-	-	-
34			-	-	-
35			-	-	-
36			-	-	-
37			-	-	-
38			-	-	-
39			-	-	-
40			-	-	-
41	TOTAL		\$ -	\$ -	\$ -

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Sand Point Generating, LLC	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	April 25, 2017	9/30/2017

PART XVI: ELECTRIC SALES DATA FOR THE YEAR				
Line No.	Class of Service (a)	Revenues (b)	Kilowatt-Hour Sales (c)	Average Number of Customers* (d)
1	Residential sales	\$ 580,708	1,277,407	273
2	Commercial and Industrial Sales	1,030,217	2,284,835	116
3	Public street and highway lighting	-		
4	Interdepartmental sales	-		
5	Other Sales	-		
6	Total sales to ultimate consumers	\$ 1,610,925	3,562,242	388
7	Sales for resale	-	-	-
8	Total sales of electricity	\$ 1,610,925	3,562,242	388
9	Other operating revenue (specify)	-		
10		-		
11		-		
12	Total Electric operating revenue	\$ 1,610,925		

*Average number of customers means the average of the 12 monthly number of customers.

PART XVII: ELECTRIC OPERATING AND MAINTENANCE EXPENSES		
Line No.	Item (a)	Operation & Maintenance Expense (b)
1	Production Expenses:	\$ -
2	Steam Generation	-
3	Hydraulic generation	-
4	Other Generation: diesel fuel	1,159,922
5	Purchased Power	143,282
6	Other Power supply expenses	
7	Total Production Expenses	\$ 1,303,204
8	Transmission expenses	-
9	Distribution expenses	93,341
10	Customer Account expense	15,640
11	Customer Service and Information expense	-
12	Sales Expense	-
13	administrative and general expense	394,696
14	Total electric operations and maintenance expense	\$ 1,806,881

Name of Respondent		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 25, 2017	Year of Report 9/30/2017
Sand Point Generating, LLC					
SALES FOR RESALE					
1. Report below the information called for concerning sales for resale during the year to other electric utilities, cooperatives, and to cities and other public authorities for distributions to ultimate consumers. 2. Enter the name of the purchaser in column (a). Abbreviate if necessary but do not truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with each purchaser. 3. In column (b), identify the FERC Rate Schedule or Tariff Number.			4 Report annual maximum demand in column (c). Demand must be in megawatts. Footnote any demand reported in column (c) which is not stated on a megawatt basis and explain. 5 Report in column (d) the megawatt hours shown on bills rendered to each purchaser. 6 Report in column (e) the total charge shown on bills rendered to each purchaser. 7 Footnote entries as required and provide explanations following all required data.		
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	FERC Rate Schedule or Tariff Number (b)	Annual Maximum Demand (MW) (c)	Megawatthours sold (MWH) (d)	Revenues (\$) (e)
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

Name of Respondent	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 25, 2017	Year of Report 9/30/2017
Sand Point Generating, LLC			

PART XIX: PURCHASED POWER

- | | |
|--|---|
| <p>1. Report below the information called for concerning power purchased during the year. Power exchange transaction should be reported net in this schedule whether net is a receipt or a delivery. Indicate such transactions by an asterisk.</p> <p>2. Enter the name of the seller in column (a). Abbreviate if necessary but do not truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with each seller.</p> <p>3. In column (b), identify the FERC Rate Schedule or Tariff Number, or for non-FERC jurisdictional sellers, some appropriate designation for the contract.</p> | <p>4 Report annual maximum demand in column (c). Demand must be in megawatts. Footnote any demand reported in column (c) which is not stated on a megawatt basis and explain.</p> <p>5 Report in column (d) the megawatt hours shown on bills rendered by the seller.</p> <p>6 Report in column (e) the total charge shown on bills rendered by the seller.</p> <p>7 Footnote entries as required and provide explanations following all required data.</p> |
|--|---|

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	FERC Rate Schedule or Tariff Number (b)	Annual Maximum Demand (MW) (c)	Megawatthours Purchased (MWH) (d)	Cost of Power (\$) (e)
1	Aleutian Wind Energy - note			713,591	\$ 143,282
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	Note: AWE is an affiliate				
19					

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Sand Point Generating, LLC		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr) 4/25/2017	9/30/2017	
		<input type="checkbox"/>	A Resubmission			
PART XX: UTILITY PLANT DATA						
Line No.	Item	Balance at Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Transfers and Adjustments (e)	Balance at End of Year (f)
1	Electric utility plant	\$ 1,905,257	\$ 492,219	\$ (536,611)	\$ -	\$ 1,860,865
2	Electric utility plant service:	-	-	-	-	-
3	Intangible plant	-	-	-	-	-
4	Production plant	-	-	-	-	-
5	Steam production	-	-	-	-	-
6	hydraulic production	-	-	-	-	-
7	Other production	-	-	-	-	-
8	Transmission plant	-	-	-	-	-
9	Distribution plant	-	-	-	-	-
10		-	-	-	-	-
11	General Plant Land	83,750	-	-	-	83,750
12	Total Electric Plant in Service	\$ 1,989,007	\$ 492,219	\$ (536,611)	\$ -	\$ 1,944,615
13	Property under capital lease	\$ -	\$ -	\$ -	\$ -	\$ -
14	Electric Plant Purchased	-	-	-	-	-
15	Electric Plant Sold	-	-	-	-	-
16	Electric Plant in process of reclassification	-	-	-	-	-
17	Electric Plant leased to others	-	-	-	-	-
18	Electric Plant held for future use	-	-	-	-	-
19	Construction work in progress - Electric	93,299	155,625	(3,331)	-	245,594
20	Electric Plant acquisition adjustment	-	-	-	-	-
21	Other electric plant adjustment	-	-	-	-	-
22		-	-	-	-	-
23	Total Electric Plant	\$ 93,299	\$ 155,625	\$ (3,331)	\$ -	\$ 245,594
24	Plant of other utility departments (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
25		-	-	-	-	-
26		-	-	-	-	-
27		-	-	-	-	-
28		-	-	-	-	-
29		-	-	-	-	-
30		-	-	-	-	-
31		-	-	-	-	-
32		-	-	-	-	-
33		-	-	-	-	-
34		-	-	-	-	-
35		-	-	-	-	-
36		-	-	-	-	-
37		-	-	-	-	-
38		-	-	-	-	-
39		-	-	-	-	-
40		-	-	-	-	-
41		-	-	-	-	-
42		-	-	-	-	-
43		-	-	-	-	-
44		-	-	-	-	-
45		-	-	-	-	-
46		-	-	-	-	-
47	Total Utility Plant	\$ 2,082,307	\$ 647,844	\$ (539,942)	\$ -	\$ 2,190,209

Name of Respondent Sand Point Generating, LLC	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	4/25/2017	9/30/2017

PART XXI: FOOTNOTE DATA

Page Number (a)	Part Number (b)	Item Number (c)	Column Number (d)	Comments (e)

COST ALLOCATION MANUAL

For

Aleutian Wind Energy, LLC

Sand Point Generating, LLC

TDX Adak Generating, LLC

TDX Manley Generating, LLC

TDX North Slope Generating, Inc.

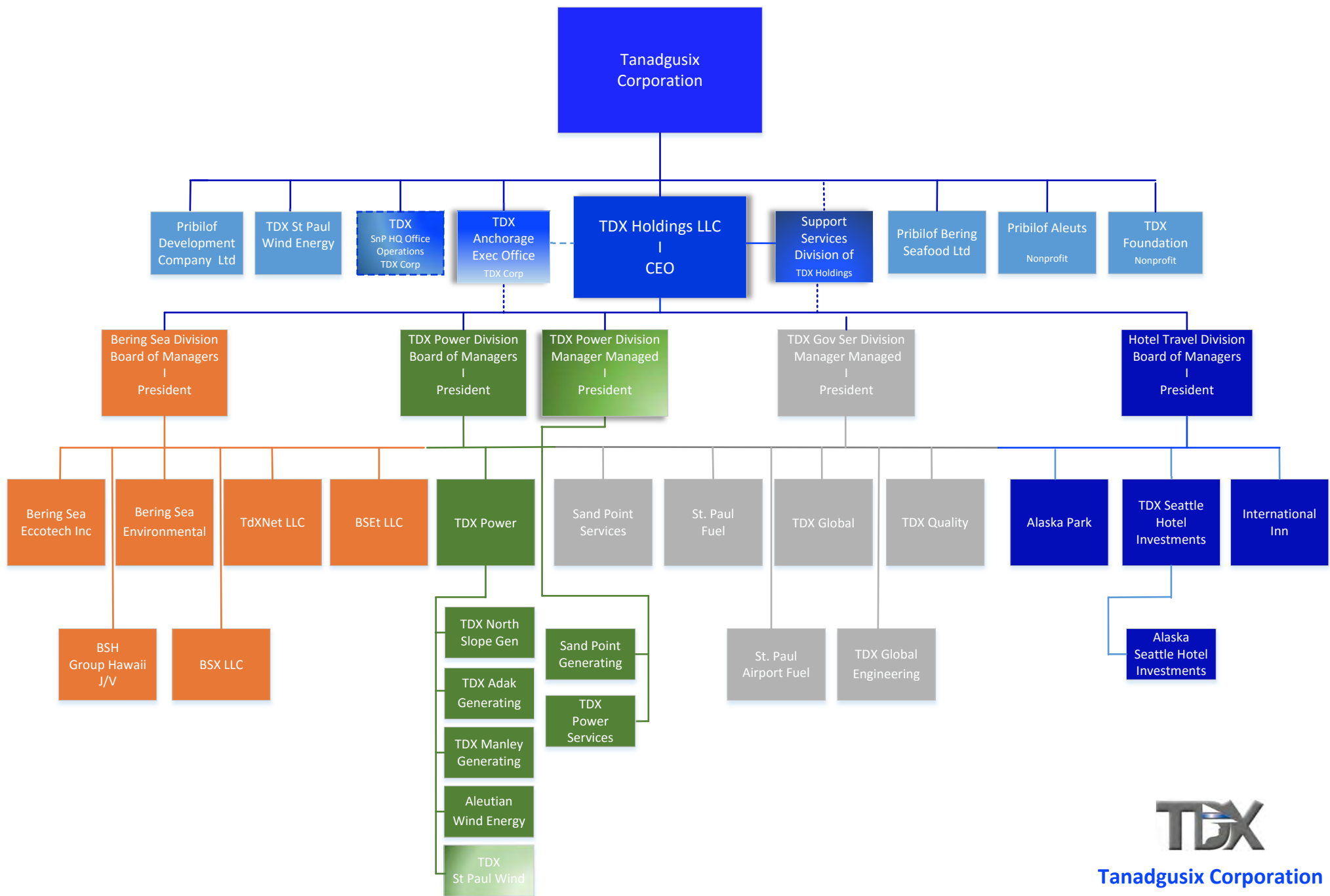
August, 2017

TABLE OF CONTENTS

	<u>PAGE</u>
TDX Corporate Organizational Chart.....	2
I Introduction.....	3-5
II Cost Accounting Concepts.....	6-7
III Summary of Affiliate Transactions and Three Factor Formula Justification and List of Accounts Allocated Using This Approach.....	8-11
IV USOA Account Mapping.....	12
V Cost Pool Identification	13
VI Assignment Basis.....	14-16
VII Training.....	17
VIII Update Process.....	18
IX SPS Fuel Handling Charge Calculation.....	19-21

Attachment 1 – TDX Power, Inc. Accounts

Attachment 2 – Account Mapping



Tanadgusix Corporation
TDX Holdings LLC
Ownership and Organization

I. INTRODUCTION

The Tanadgusix Corporation (hereafter referred to as TDX) is the Native Corporation of St. Paul Island, Alaska. TDX was originally organized under the Alaska Native Claims Settlement Act. Its diverse subsidiaries include utilities in several Alaska communities which were acquired or formed over more than a decade.

On November 28, 2000 Sand Point Generating, LLC (hereafter referred to as SPG) and Sand Point Services, LLC (hereafter referred to as SPS) purchased the assets of Sand Point Electric, Inc. and Sand Point Fuel company, respectively.

The purchase of the above mentioned assets allowed SPG and SPS to provide electrical service and home heating fuel delivery service to the community of Sand Point, Alaska. Although SPG (regulated) is a separate corporation from SPS (non-regulated) they do share shop and office facilities, and office personnel to carry on the day to day activities of the companies. In addition, SPS delivers all of the diesel fuel used by SPG to generate electrical service to the community.

On January 3, 2003 TDX North Slope Generating, Inc, (hereafter referred to as NSG) a wholly owned subsidiary of TDX Power, Inc (PWR) purchased the assets of Arctic Utilities, Inc. The purchase of these assets allowed NSG to provide electrical service to the commercial customers of Deadhorse, Alaska.

PWR formed TDX Manley Generating, LLC (MAN) to purchase the assets of Manley Utility Company Inc. from United Utilities on January 7, 2009. PWR also formed TDX Adak Generating, LLC (TAG) to purchase the assets of Adak Electric Utility from the City of Adak on December 8, 2010. On April 20, 2011, the Commission granted PWR's

request for a Certificate of Public Convenience and Necessity for Aleutian Wind Energy, LLC (AWE). AWE produces wind energy and sells it to SPG.

Management oversight, engineering and regulatory compliance functions for SPG, TAG, MAN, NSG, and AWE are provided by the employees of PWR, TDX Holdings, and TDX. The fuel delivery operations of SPS are provided by the employees of SPG.

Accounting, finance, payroll, accounts payable, accounts receivable, human resources management, administration, compliance, risk management, and IT services are provided by TDX Holdings employees through its Support Services group. This group provides services to the entire TDX family of companies. Allocations are made every two weeks via the TDX Holdings, LLC payroll allocation process. Wages and management fees are direct-billed to each affiliate, with general services such as security, training, human resources, and accounting allocated based upon the direct billing assignments for the pay period. IT and other general expenses (e.g. software, rental, licenses, and permits) are allocated based upon the number of employees within each affiliate during the pay period.

This Cost Allocation Manual (CAM) has been prepared for SPG, TAG, MAN, NSG and AWE (the TDX Utilities) for use in apportioning costs between regulated, non-regulated, and common activities. This document has been designed pursuant to the direction given in Order U-00-122(1), dated October 31, 2001, requiring SPG to establish and maintain a CAM; and the requirement in Order U-05-18(3)/U-05-49-(2), dated November 14, 2005, that SPG and NSG each file a revised CAM on or before December 31, 2006. That direction also applies to subsequently acquired utilities, TAG and MAN, as well as to AWE. In addition, the recommended revisions to the CAM agreed to in the stipulation approved in Order U-13-205(11)/U-13-206(10)/U-13-207(9) have been incorporated. A compliance audit, performed

by a certified public accounting firm in conjunction with TDX's annual audit, will be filed with the Regulatory Commission of Alaska (RCA) annually.

This manual is based on the attributable cost method of fully distributing costs, with an emphasis on cost causation; a concept discussed in more detail in Section II, Cost Accounting Concepts.

Section III discusses affiliate transactions, explains how most are recorded through billings using loaded labor rates and provides additional detail on the main allocation factor used, the Three Factor Formula.

Section IV provides a mapping of all of the TDX Utilities accounts to Uniform System of Accounts approved for utilities by the RCA (USOA).

Section V outlines the allocation cost pools and apportionment procedures used for applicable TDX Utilities' accounts. Cost pools are few because direct assignments of costs are maximized.

Section VI explains the allocation bases used to allocate joint and common costs between affiliates.

Section VII describes the responsibility for training personnel in the use of this manual.

Section VIII describes timing and methods for updating the CAM as necessitated by changing conditions that would affect assignments and allocations of costs between regulated and non-regulated activities.

Section IX explains how the SPS fuel handling fee charge to SPG for the delivery of diesel from Trident is calculated and identifies which GL accounts are used in the calculation.

II. COST ACCOUNTING CONCEPTS

The TDX cost accounting system, which is used to account for the operations of the TDX Utilities as well as the non-regulated affiliates impacted by allocations, is based on a fully distributed cost method consistent with generally accepted utility cost allocation principles. This costing methodology helps ensure ratepayers benefit when costs are shared by non-regulated activities, and provides for the maximization of direct cost assignment.

Consistent with these principles, the TDX Utilities' methodology categorizes costs into the following four (4) categories:

1. Directly Assignable- Cost incurred exclusively for providing either regulated or non-regulated services. Services provided that are charged for using loaded labor rates are considered directly assignable...Direct coding is used whenever appropriate.
2. Directly Attributable- Costs incurred to provide both regulated and non-regulated services that can be apportioned using direct measures of cost-causation.
3. Indirectly Attributable- Costs incurred to provide both regulated and non-regulated services, which require an indirect measure of cost-causation in order to relate the costs to the final cost objective.
4. Unattributable- Costs shared between regulated and non-regulated services for which no causal relationship exists. These costs are

accumulated and allocated to both regulated and non-regulated services through the use of a general allocator, the three-factor formula, which will be explained further in Sections III and VII.

III. SUMMARY OF AFFILIATE TRANSACTIONS, THREE FACTOR FORMULA JUSTIFICATION AND LISTS OF ACCOUNTS ALLOCATED USING THE THREE-FACTOR FORMULA

This section contains a brief description of the transactions between the regulated TDX Utilities and non-regulated (SPS, TDX, PWR) companies and the bases for charging or allocating for these transactions.

TDX Corporate Transactions

TDX Corporation, as the parent company, and TDX Holdings, LLC, incur costs that pertain to all of the entities on the organizational chart at page 2. Costs that can be direct assigned from these entities are directly coded to the proper entity. Costs incurred on behalf of subsidiaries for functions such as executive management and insurance are allocated using the three-factor formula methodology. Each entity on the organizational chart receives an allocation. Any costs not directly assigned to the TDX Utilities are allocated to PWR. These costs are then included in the costs allocated by PWR.

TDX Power Transactions

TDX Power, as explained in the introductory section, provides management oversight as well as engineering and regulatory compliance services to the TDX Utilities. When feasible, costs are charged to the specific utility via a loaded labor rate. The cost of functions that are common to the group is allocated using the three factor formula methodology.

Utility to Utility Transactions

On occasion an employee of one of the TDX Utilities may work on behalf of one of the other TDX Utilities. When that circumstance occurs, the employee's time is charged directly to the affiliated company at cost.

SPG/SPS Transactions

1. Fuel Delivery
2. Office/Shop Building
3. Personnel-Office Manager
4. Land Usage

1. Fuel Delivery

SPG purchases all of its diesel fuel used to operate its generators from Trident Fuel. SPS provides delivery service from Trident's fuel dock to SPG. The cost of delivering the fuel to SPG is a per gallon charge to cover handling, delivering, and overhead costs of SPS. The calculation of this markup is provided annually to the RCA for review and approval. Section IX illustrates the fuel handling charge calculation along with the GL accounts used to calculate costs.

2. Office/Shop Building

Office - Both SPG and SPS use the same office for their respective operations. Office/Shop Building costs are shared equally between SPG and SPS.

3. Shared Personnel.

All employees except the manager are considered to be shared employees providing office and billing functions for both SPG and SPS. The SPG operations staff drives the SPS truck to deliver fuel. Although these individuals are employees of SPG all personnel related costs for SPS functions are charged using a loaded labor rate which

includes payroll taxes, workers compensation expenses, as well as 401k costs and health insurance costs.

SPG/AWE Transactions

AWE provides wind energy to SPG. The charge is based on a contract rate approved by the RCA. One of AWE's wind turbines is on land owned by SPG.

SPG employees perform monitoring and maintenance functions on the AWE equipment. This time is direct charged at actual cost.

Three-Factor Formula Allocation Method – TDX and PWR Allocable Costs

TDX and PWR use a "Three-Factor Formula" method for allocating costs that cannot be allocated on a direct or indirect attribution method. Using this factor is consistent with Federal Cost Accounting Standards (CAS 9904.403). This methodology conforms with the National Association of Regulatory Utility Commissioners' (NARUC) *Guidelines for Cost Allocations and Affiliate Transactions* and has been accepted by the RCA. The methodology offers a financially rational and consistent approach to allocate costs from TDX Corporation to PWR and from PWR to the companies it manages and controls. Allocable costs are assigned through the Three-Factor Formula, which equally weights revenue, payroll expenses, and net fixed assets across subsidiaries. The specific formula elements and the accounts to which the factor is applied are as follows:

Formula components, from audited records:

- All revenues
- Payroll expenses including benefits

- Property, Plant and Equipment, net of accumulated depreciation and construction work in process, as of year-end.

The percentages of each by company are calculated and then the three percentages are averaged.

For TDX Corp, monthly allocations from the prior year are recorded and are then trued up quarterly. TDX Power allocations are based on actual amounts.

Accounts to which the formula is applied:

- TDX Corporation accounts 7101 through 7984.
- PWR accounts 7101 through 7985, as identified in Attachment 1.
- These accounts are reviewed for expenses that are unallowable for recovery by regulated utilities as part of each rate case and the test year allocations reduced if needed.

IV. USOA ACCOUNT MAPPING

The account mapping is included at Attachment 2.

V. COST POOL IDENTIFICATION

Nearly all expenses that impact the TDX Utilities are directly coded to accounts. Most exceptions are costs allocated using the Three-Factor Formula. The accounts allocated using the respective versions of the factor (TDX Corporate and TDX Power) were identified earlier in this document. Charges in the accounts are allocated and no further cost pool identification is needed.

VI. ASSIGNMENT BASIS

Following is an explanation for each assignment and allocation ratio used by TDX as described in this manual. This definition includes an explanation of how the allocation is calculated, a description of how the analysis is used and the frequency with which each allocation factor is recalculated

.

Allocation Formula #1

Title:	TDX Corporate Common Cost Allocation
Calculation:	Using a three-factor formula, the general and administrative cost pool is allocated to each TDX subsidiary based on the weighted amount of gross revenues, payroll, and net fixed assets in each subsidiary's financial statements.
Use:	Used to allocate the TDX Corporate common costs to recipients of TDX Corporate management oversight and other services
Recalculation	Quarterly
Frequency:	Monthly posting.

Allocation Formula #2

Title:	PWR Common Cost Allocation
Calculation:	Using a three-factor formula, the PWR home office cost pool is allocated to each subsidiary PWR manages or controls based on the weighted amount of gross revenues, payroll, and net fixed assets in each subsidiary's financial statements.
Use:	Used to allocate PWR common costs not directly assignable to a utility or other entity
Recalculation	Monthly, based on actuals.

VII. TRAINING

The-Director of Finance of TDX has the primary responsibility to implement and maintain the cost allocation process described in this manual. He/She will be directly responsible for the training of accounting and/or other appropriate personnel in the use and maintenance of this CAM. A copy of the CAM will be kept electronically and the employees will have access to refer to it at all times. Specific instructions of use and supporting guidance will be provided by the Director of Finance or his/her designee. Subsequent revisions will be distributed electronically within three business days of authorization by the Director of Finance.

VIII. UPDATE PROCESS

This CAM will be updated as necessary to reflect changing conditions and operations of the TDX Utilities, their holding company and its affiliates. Updates will be done to reflect significant changes in the regulatory environment, changes in cost allocation methodologies or other events, which would require a revision to reflect accurate cost allocations between regulated and non-regulated transactions of the company. The TDX Director of Finance will be responsible for ensuring that the CAM is updated when necessary and submitted to the RCA with the Annual Report, pursuant to Order U-00-122(1), dated October 31, 2000.

IX. SPS FUEL HANDLING CHARGE CALCULATION

SPG purchases all its diesel fuel used to operate its generators from Trident Fuel. SPS, an affiliated entity, provides delivery service from Trident's fuel dock to SPG. The cost of delivering the fuel to SPG is a per gallon charge to cover handling, delivering, and overhead costs of SPS.

In Order No. U-13-205(11)/U-13-206(10)/U-13-207(9), the Commission accepted a stipulation in which SPG agreed to provide a reasonable and current cost basis for SPS' fuel handling charge with its next COPA filing and continue to keep the cost basis up to date in its future COPA filings. The fuel handling charge is updated annually and should be submitted with the November 15th quarterly COPA filing.

Formula

SPG calculates the fuel handling charge as the sum of costs related to the delivery of fuel to SPG, minus the total general and administrative markup included on invoices from TDX affiliates, divided by the estimated number of gallons delivered.

C= cost

M=markup

G= gallons

F= fuel handling charge

$$\frac{C - M}{G} = F$$

Accounts

The first four digits of each account number begins with a number indicating their affiliation. Accounts beginning with 5 relate to direct and intercompany expenses, accounts beginning with 6 relate to overhead expenses, accounts beginning with 7 relate to general and administrative expenses, and accounts beginning with 8 relate to miscellaneous expenses which cannot be claimed in a rate case. The middle three digits, 540, refer specifically to costs incurred by SPS for fuel related services. In the case of Account Nos. 7580-001-01 and 7601-001- 01, the middle three digits, 001, refer to General and Administrative costs shared between all the TDX affiliates.

The Accounts identified below represent affiliate labor/fringe required to deliver fuel or provide administrative services, labor to repair fuel delivery vehicles, purchase vehicle parts, expenses for vehicle maintenance supplies, vehicle fuel, vehicle parts, tools, depreciation of delivery vehicles, and other materials necessary for day-to-day fuel delivery operations; travel expenses, licenses required for the fuel business, shipping costs, professional fees, intercompany labor and expenses, G&A allocations, insurance, and any other expenses related to SPS delivering fuel on behalf of SPG. In the future, additional accounts related to fuel delivery services could be added to the GL.

Summary of Accounts

Account #	Account Name
5101-540-01	DC-Labor-Fuel
5299-540-01	DC-Fringe Other-Fuel
5303-540-01	DC-Purchases Diesel Fuel
5341-540-01	DC-Small Tools-Fuel
5422-540-01	DC-Vehicle Maintenance-Fuel
5430-540-01	DC-Vehicle Fuel/Lube-Fuel

5601-540-01	DC-Other Direct Costs
5613-540-01	OH-Travel Meals-Fuel
5632-540-01	DC-Licenses Fees-Fuel
5665-540-01	DC-Shipping/Posting-Fuel
6101-540-01	OH-Wages-Fuel
6101-540-10	OH-Wages-Fuel F&A
6110-540-01	Labor Billed from other Companies
6299-540-01	OH-Other Fringe-Fuel
6321-540-01	OH-Vehicle Maint/Repair-Fuel
6573-540-01	OH-Professional Fees-Fuel
6585-540-01	PWR Allocation-Fuel
6632-540-01	OH-Business Licenses/Permits-Fuel
6714-540-01	OH-Allocat PWR Cost-Fuel
6805-540-01	OH-Deprec Exp-Vehicles-Fuel
7580-001-01	TDX Corp Allocations
7601-001-01	G&A-Insurance: General
8801-540-01	OTHER EXPENSE-Fuel

Accounts with shared cost omitted from the SPS fuel handling charge calculation

Section III states both SPG and SPS use the same office for their respective operations. Therefore, all cost associated to the Office/Shop Building are shared equally between SPG and SPS. This includes utilities, shop and office supplies. Also, the cost of diesel fuel and stove oil fuel is removed from the SPS fuel handling charge to avoid double recovery. The cost to purchase diesel fuel is recovered in SPG's quarterly COPA filings.

Summary of Omitted Accounts

Account #	Account Name
5303-540-01	DC-Purchases Diesel Fuel
5304-540-01	DC-Purchases Stove Oil
6412-540-01	OH-Telephone-Fuel
6514-540-01	OH-Office Supplies-Fuel
6985-540-01	Unallow-PWR allocations-Fuel
8110-540-01	Interest Income-Fuel
5419-540-01	DC-Utility Water- Fuel

TDX Power, Inc.
General Ledger Accounts & Description

Account No.	Description
7101-001-01	Salaries & Wages
7101-001-10	Salaries Shared Services F&A
7101-001-20	Salaries Shared Services HR
7101-001-40	Salaries Shared Services SEC
7101-552-01	G&A - Salaries & Wages - Utils
7101-553-01	G&A - Salaries & Wages
7299-001-01	G&A Fringe Contra Account
7299-552-01	G&A Fringe - Other: Utils
7299-553-01	G&A - Fringe Other
7321-001-01	Vehicles-General Maint/Repair
7411-001-01	Telephone-Land
7411-513-01	G&A - Telephone - Land Line
7411-552-01	G&A - Telephone - Land Line
7411-553-01	G&A - Telephone - Land Line
7412-001-01	Telephone-Cell
7412-552-01	G&A - Telephone - Cellular
7412-553-01	G&A - Telephone - Cellular
7413-001-01	Cable & Internet
7413-553-01	G&A - Communications Expense-I
7414-001-01	Utilities
7415-553-01	G&A - Utility-Electric/Heat
7419-553-01	G&A - Utilities-Other
7460-553-01	Safety
7500-001-01	B&P Salaries/Fringe-Unallowabl
7500-553-01	B&P Salaries/Fringe-Unallowabl
7501-553-01	B&P Travel Airfare
7502-553-01	B&P Travel Meals
7503-553-01	B&P Travel Lodging-Unallowable
7505-001-01	B&P Consultants-Unallowable
7505-553-01	B&P Consultants-Unallowable
7506-553-01	B&P Other-Unallowable
7513-001-01	IT and Software related
7513-552-01	G&A - IT and Software Related
7513-553-01	G&A - IT and Software Related
7514-001-01	Office Supplies
7514-552-01	G&A - Office Supplies
7514-553-01	G&A - Office Supplies
7515-001-01	Postage/Freight
7518-552-01	G&A - Freight - Utilities
7518-553-01	G&A - Shipping and Freight
7521-553-01	G&A - Travel - Non-Tax Per Die
7524-001-01	Travel Airfare
7524-552-01	G&A - Travel - Transportation
7524-553-01	G&A - Travel - Transportation
7525-553-01	G&A - Travel - Lodging
7526-001-01	Travel Other
7526-553-01	G&A - Other Travel Costs
7527-001-01	Travel Meals-50% tax ded
7527-553-01	G&A - Travel- Meals & Entertai
7528-001-01	Business Meals-50% tax ded

TDX Power, Inc.
General Ledger Accounts & Description

Account No.	Description
7528-552-01	Business Meals-50% tax ded
7528-553-01	Business Meals-50% tax ded
7529-001-01	Meals-100% deductible
7529-553-01	Meals 100% Ded
7551-001-01	Facilities Rent
7551-553-01	G&A - Facilities Rent
7554-553-01	G&A - Vehicles - Non Gov't
7571-001-01	Consulting Fees
7571-551-01	G&A - Consulting:Commercial
7571-552-01	G&A - Consulting/Contract Labo
7571-553-01	G&A - Consulting/Contract Labo
7572-552-01	G&A - Legal
7572-553-01	G&A - Legal
7573-553-01	Other Professional Fee-Unallow
7574-553-01	G&A - Accounting & Audit Fees
7576-001-01	Mgt Fees-Wages-TDH
7576-001-10	Mgt Fees TDH - F&A allocation
7576-001-20	Mgt Fees TDH - HR allocation
7576-001-30	Mgt Fees TDH - IT allocation
7576-001-40	Mgt Fees TDH - Security alloc
7576-001-50	Mgt Fees TDH - Safety alloc
7576-553-01	Management Fees - TDH
7577-001-01	Mgt Fees-Taxes & Fringe
7577-553-01	Management Fees- TDH Fringe
7579-001-01	Other Professional Svc
7580-001-01	TDX Corp Allocation
7580-553-01	TDX Corp Allocation Received
7581-553-01	TDX Corp Allocation to Subs
7581-555-01	TDX Corp Allocation to Subs
7584-001-01	TDH Allocated costs
7584-553-01	G&A - TDH Allocated costs
7585-001-01	PWR Allocation
7601-001-01	Insurance General
7601-553-01	G&A - Insurance General
7603-001-01	Insurance Property
7603-553-01	G&A - Insurance Property
7604-001-01	Insurance Automobile
7604-553-01	G&A - Insurance Automobile
7632-001-01	Business Licenses/Fees
7632-553-01	G&A - Business Licenses & Fees
7651-001-01	Bank Charges
7651-552-01	G&A -Fees/Penalty/BNK Charges
7651-553-01	G&A -Fees/Penalty/BNK Charges
7661-001-01	Continuing Education
7661-552-01	Continuing Education
7661-553-01	Continuing Education
7665-552-01	Planning Meetings
7665-553-01	Planning Meetings
7670-001-01	Classified Advertising
7671-552-01	G&A - Publications & Subscript

TDX Power, Inc.
General Ledger Accounts & Description

Account No.	Description
7671-553-01	G&A - Publications & Subscript
7672-001-01	Association Dues-Unallowable
7672-553-01	Association Dues-Unallowable
7681-001-01	Board of Director Fees
7681-553-01	G&A - Board of Director Fees
7683-001-01	Board Meeting Expenses
7683-553-01	Board Meeting Expenses
7703-552-01	G&A-Power Dept 552 Allocation
7703-553-01	G&A-Power Dept 553 Allocation
7704-513-01	G&A - Allocated TDX Power Corp
7720-553-01	G&A-Bus Dev-Supplies
7721-553-01	G&A-Bus Dev - Travel
7723-553-01	G&A-BusDev - Meals
7775-001-01	Business Deveopment
7790-001-01	Misc Expense
7803-001-01	Depr-Vehicles Unallowable
7803-553-01	Depr- Vehicles Unallowable
7804-001-01	Depr-Furniture
7804-553-01	Depreciation - Furniture & Fix
7903-001-01	Unallowable-Donations
7903-553-01	G&A - Unallowable - Charitable
7906-001-01	Unallow-Business M&E 50%
7908-001-01	Unallow-Membership Dues
7909-001-01	Unallowable-Late Fees
7910-001-01	Unallowable-Penalties
7914-001-01	Unallowable-Misc
7918-553-01	CORP Unallowable Alloc Rec'd
7919-553-01	CORP Unallowable Alloc to Subs
7919-555-01	CORP Unallowable Alloc to Subs
7920-553-01	G&A - Employee Morale Expenses
7925-553-01	Public/Community Relations
7980-001-01	Unallow – TDX Corp Unallowable
7984-001-01	Unallow-TDH Allocated costs
7984-553-01	TDX Cost Unallowable
7985-001-01	Unallow – PWR Unallowable Allo

Aleutian Wind Energy, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
108	1851-000-00	Accumulated Depreciation
131	1005-000-00	Cash-Northrim General
131	1016-000-00	Cash-General
142	1101-000-00	Accts Receivable -Customer
166	1321-000-00	Prepaid Insurance
216	3140-000-00	Intercompany Distributions
216	3310-000-00	Retained Earnings
224	2460-000-00	Current Portion LT Debt
224	2621-000-00	Long Term Debt
224	2699-000-00	Contra Current Portion of LTD
232	2001-000-00	Accts Payable - Customer
234	1999-999-99	IC Due to Contra account
234	1999-NSG-99	Intercompany NSG
234	1999-PWR-99	Intercompany-TDX Power
234	1999-SGE-99	Intercompany-Sand Point Gene
234	1999-TDH-99	Intercompany TDH
234	1999-TDX-99	Intercompan -Tanadgusix Corp
234	2999-999-99	Intercompany Due To
237	2401-000-00	Interest Payable - Notes
241	2330-000-00	Current Liability-Sales Tax
271	2081-000-00	CustDeposit-AidToConstruction
343	1833-000-00	Capital Assets-Wind Turbines
394	1802-000-00	Fixed Assets - Components
403	6801-403-01	Depreciation Equip Generating
427	8210-563-01	Interest Exp-Bank Loans
447	4150-560-01	Revenue - Electric Sales SGE
546	6101-546-01	Salaries - OSE Generating
546	6299-546-01	OH Fringe- Other Benefits
546	6524-546-01	Travel-OSE Generating
546	6526-546-01	OH-Other Cost-Ops Superv&Engin
548	6101-548-01	Salaries- Generating
548	6299-548-01	OH Fringe- Other Benefits
548	6342-548-01	ShopMain/Supplies-Generating
549	6101-549-01	Salaries-Misc other Power expe
549	6201-549-01	ER Payroll Taxes-MiscOtherPwrE
549	6299-549-01	OH Fringe- Other Benefits
553	6101-553-01	Salaries-MaintGen&Elect Equip
553	6201-553-01	ER Payroll Taxes-MaintGen&Elec
553	6299-553-01	OH Fringe- Other Benefits
553	6331-553-01	Equipment Maint-Generating
553	6355-553-01	Freight Generating
553	6573-553-01	Contract Labor-MainGen&E Equip
594	6101-594-01	Salaries-MaintUndergroundLines
594	6299-594-01	Other Benefits-Distribution
920	6210-000-01	Fringe -PR taxes
920	6225-000-01	Fringe-Worker's Comp
920	6232-000-01	Fringe-Vacation
920	6238-000-02	TDH Leave Costs
920	6240-000-01	Fringe-401(k) ER
920	6250-000-01	Fringe-Health Ins
920	6250-000-02	Fringe-Health Ins non-job
920	6299-000-01	Fringe Other Contra Account

Aleutian Wind Energy, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
920	7101-001-01	Salaries-Misc Expenses
920	7101-001-10	Salaries Shared Services F&A
920	7299-001-01	G&A - Other Benefits
920	7580-001-01	TDX Corp Allocation
920	7585-001-01	PWR Allocation
920	7980-001-01	Unallow – TDX Corp Unallowable
920	7985-001-01	Unallow – PWR Unallowable Allo
921	7632-001-02	Business Licenses & Fees
921	7651-001-01	G&A-Penalty/Fees/Bank Charges
921	7651-930-01	G&A - Bank Fees/Penalties
921	7911-001-01	Unallowable-Interest Exp
924	6603-924-01	Property Insurance-Generating
924	7601-001-01	G&A - Insurance:General
928	6571-928-01	Consulting- Regulatory Commiss

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
107	1950-000-00	Plant Construction in Progress
107	1950-000-01	Plant CIP Labor Only
107	1950-000-02	Plant CIP Fringe Only
108	1851-000-00	Accum Dep Prod Plant (Genera
108	1870-000-00	Accum Depr-Gen Plant-Buildings
108	1882-000-00	Accum Depr-Distribution
108	1884-000-00	Accum Depr-Gen Plant MiscEquip
115	1555-000-00	Accu Amortizn Acquitstion Adj
131	1005-000-00	CASH NORTHRIM GENERAL
131	1060-000-00	WELLS FARGO - LOCKBOX
131	1070-000-00	NORTHRIM SGE C CARD ACCOUNT
132	1055-000-00	NORTHRIM SECURITY DEPOSIT
135	1080-000-00	CASH ON HAND - UNDEPOSITED
142	1101-000-00	CUSTOMERS- ACCOUNTS RECEIVABLE
143	1110-000-00	OTHER- ACCOUNTS RECEIVABLE (AG
143	1120-000-00	Employee Advance
143	1180-000-00	"STATE OF AK ""PCE CREDIT""
144	1190-000-00	ALLOWANCE FOR BAD DEBT
146	1132-000-00	REBILLABLE RECEIVABLES
151	1431-000-00	Inventory - Fuel
174	1528-000-00	EXCESS PURCH /NBV GENERATION
174	1529-000-00	EXCESS PURCH/NBV DISTRIBUTION
174	1530-000-00	Intangibles
184	1001-000-00	PETTY CASH
186	1560-000-00	Utility Certificate
201	3100-000-00	COMMON STOCK
216	3140-000-00	Intercompany Distributions
216	3310-000-00	RETAINED EARNINGS
224	2460-000-00	Current Portion of Long Term D
224	2620-000-00	LT NOTES PAY NORTHRIM/AIDEA
224	2621-000-00	LT AIDEA LOAN 40901079
224	2622-000-00	LT-AIDEA LOAN 40901091
224	2699-000-00	Contra Current Portion of LTD
231	2405-000-00	Line of Credit Payable
232	2001-000-00	ACCOUNTS PAYABLE
234	1999-999-99	IC Due to Contra account
234	1999-AWE-99	INTERCOMPANY - AWE
234	1999-BSE-99	Intercompany-BSE
234	1999-BSN-99	Intercompany-BSN
234	1999-BST-99	Intercompany-BSET
234	1999-NET-99	Intercompany transactions-NET
234	1999-NSG-99	INTERCOMPANY-NSG
234	1999-PWR-99	INTERCOMPANY-PWR
234	1999-SPF-99	INTERCOMPANY-SPF
234	1999-TAG-99	Intercompany Transactions-TAG
234	1999-TDH-99	Due (to) from TDH
234	1999-TDX-99	INTERCOMPANY-TDX
234	2999-999-99	Intercompany Due To
235	2260-000-00	ELECTRIC DEPOSITS
237	2401-000-00	INTEREST PAYABLE NOTES
241	2015-000-00	RCC CHARGES PAYABLE
241	2133-000-ID	Idaho Withholding

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
241	2330-000-00	SALES TAXES SAND POINT PAYBALE
242	2010-000-00	ACCRUED PAYABLES
242	2111-000-00	SALARIES PAYABLE
242	2141-000-00	WORKMANS COMP PAYABLE
242	2152-000-00	VACATION PAYABLE
242	2152-000-01	Vacation Accrual
242	2156-000-00	EXCESS LIFE INSURANCE
271	2081-000-00	CustDeposit-AidToConstruction
271	3120-000-00	CONTRIBUTED CAPITAL
340	1899-000-00	Lands
341	1820-000-00	Fixed Asset-Buildings-Gene
344	1831-000-00	Fixed Asset-Equipment-Gene
346	1846-000-00	Misc Power Plant Equip
362	1834-000-00	Fixed Asset-Station Equip.
368	1832-000-00	Fixed Asset-Line Transformers
370	1840-000-00	Fixed Asset-Meters
391	1811-000-00	Fixed Asset-Office Equipment
392	1805-000-00	Fixed Asset-Vehicles
403	6801-403-01	DEPREC EXP - EQUIPMENT GENERAT
403	6805-403-01	DEPRE EXP - VEHICLES GENERATE
403	6820-403-01	DEPREC EXP - BUILDINGS GENER
403	6832-403-01	DEPREC EXP- TRANS DIST
403	7807-930-01	DEPREC EXP-BUILDINGS-ADMIN
403	7811-553-99	Deprec - Office Equip EM
403	7811-930-01	DEPREC EXP-OFFICE EQUIP
403	7811-930-99	Deprec - Office Equip EM
406	6869-403-01	AMORTIZATION EXP GENERATE
411	8401-533-01	Gain (Loss) on Sale of F/A
415	4110-510-01	SALES-Gov't Contract Revenue
416	5101-510-01	Direct Salaries & Wages Govt
416	5299-510-01	Other Benefits Expense-Generat
416	5301-510-01	Direct Materials-Gov't
416	5501-510-01	Subcontract Exp-Govt
416	5601-510-01	ODC - Gov't Services
416	5611-510-01	Direct Travel - Transportation
416	5612-510-01	Direct Travel - Lodging:Gov't
416	5612-534-01	Direct Travel - Lodging:Gov't
416	5613-510-01	Direct Travel - Meals: Gov't
416	5613-534-01	Direct Travel - Meals: Gov't
416	5615-510-01	Direct Travel - Per Diem:Gov't
416	5615-534-01	Direct Travel - Per Diem:Gov't
416	5640-510-01	ODC - Shipping/Freight:Gov't
416	6101-510-01	OH-Wages-Govt
416	6299-510-01	OH Fringe - Other: Govt
416	6355-510-01	OH Shipping and Freight
416	6412-510-01	OH Telephone - Cellular
416	6500-510-01	B&P Salaries & Wages
416	6513-510-01	OH IT and Software Related
416	6514-510-01	OH-Office Expense-Govt
416	6524-510-01	OH-Travel-Govt
416	6525-510-01	OH Travel Expense - Other
416	6526-510-01	OH - Other Travel Costs Cont

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
416	6527-510-01	OH - Travel - Meals & Incident
416	6551-510-01	Facilities Rent Govt OH
416	6572-510-01	OH Legal
416	6600-510-01	OH-Contracting Other-Govt
416	6661-510-01	OH Continuing Education
416	6906-510-01	Unallowable-M&E 50%
416	7500-001-01	B&P Labor- non utility
416	7500-533-01	B&P Labor- non utility
416	7501-533-01	B&P Travel Airfare
416	7502-533-01	B&P Travel Meals
416	7503-533-01	B&P Travel Lodging-Unallowable
416	7505-533-01	B&P Consultants-Unallowable
416	7506-533-01	B&P Other-Unallowable
416	8801-533-01	OTHER INCOME/EXPENSE
419	8110-533-01	INTEREST INCOME
427	8210-533-01	INTEREST EXPENSE
442	4210-530-01	SALES ELECTRIC
442	4211-530-01	SALES COPA
448	4220-534-01	Intercompany - Billable
450	4214-530-01	SALES OTHER FINANCE CHARGES
451	4216-530-01	SALES OTHER
546	6101-531-01	SALARIES GENERATING
546	6101-546-01	Salaries - OSE Generating
546	6201-531-01	ER Payroll TAX EXPENSE GENER
546	6202-531-01	ER MEDICARE TAX EXP GENER
546	6206-531-01	ER ESC TAX EXP (STATE): GEN
546	6225-531-01	WORKMAN'S COMP ER EXP GENER
546	6240-531-01	401K ER EXPENSE GENER
546	6250-531-01	HEALTH BENEFITS EXPENSE GENER
546	6280-531-01	PTO -Utility Generation
546	6299-531-01	OTHER BENEFITS EXPENSE GENER
546	6299-546-01	OH Fringe- Other Benefits
546	6524-546-01	Travel-OSE Generating
546	6526-546-01	OH-Other Cost-OpsSup&Engineeri
546	6529-546-01	Meals & Entertainment-OSE Gene
546	6573-546-01	Contract Labor-OSE Generating
547	5303-547-01	Powerhouse Fuel- Generating
548	6101-548-01	Salaries- Generating
548	6299-548-01	OH Fringe- Other Benefits
548	6321-548-01	Vehicle Main't & Rp-Distribut
548	6322-548-01	VEHICLE FUEL
548	6342-531-01	SHOP MAINT/SUPPLIES GENER
548	6342-548-01	ShopMain/Supplies-Generating
548	6355-548-01	Freight Generating
548	6573-548-01	Contract Labor-Generation Expe
549	5299-534-01	Other Benefits Expense-Generat
549	6101-549-01	Salaries-Misc other Power expe
549	6299-549-01	OH Fringe- Other Benefits
549	6341-549-01	Shop Parts/Small Tools-Generat
549	6342-549-01	ShopMain/Supplies MiscPwrExpens
549	6355-549-01	Freight Generating
549	6411-549-01	Telephone

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
549	6415-549-01	Electric/Heat-Generating
549	6454-549-01	Other Utilities/Gas-Generating
549	6524-549-01	Travel -Misc Other Power Expen
549	6526-549-01	OH-Other Costs - Generating
549	6573-549-01	Contract Labor-MiscOtherExpens
549	6580-549-01	Environmental Costs
551	6101-551-01	Salaries-MaintSupervis&Enginee
551	6299-551-01	OH Fringe- Other Benefits
551	6342-551-01	ShopMain/Supplies-MaintSuper
551	6355-551-01	Freight Generating
551	6573-551-01	Contract Labor-MaintSuperv&Eng
552	6101-552-01	Salaries-Maint of Structures
552	6299-552-01	OH Fringe- Other Benefits
552	6311-552-01	FACILITIES MAINT (APTS) (NA)
552	6312-552-01	Facilities Maint-Generating
552	6342-552-01	Shop Maint/Supplies-MaintStruc
552	6355-552-01	Freight Generating
552	6573-552-01	Contract Labor-MainSuperv&Eng
553	6101-553-01	Salaries-MaintGen&Elect Equip
553	6299-553-01	OH Fringe- Other Benefits
553	6331-553-01	Equipment Maint-Generating
553	6342-553-01	Shop Maint/Supplies-G&E Equip
553	6355-553-01	Freight Generating
553	6573-553-01	Contract Labor-MainGen&E Equip
554	6101-554-01	Salaries-Maint of Misc Other P
554	6299-554-01	OH Fringe- Other Benefits
554	6342-554-01	Shop Maint/Supplies-MaintOther
555	5304-555-01	POWER HOUSE-Purchased Power
580	6101-532-01	SALARIES DISTRIBUTION
580	6101-580-01	Salaries-OSE Distribution
580	6201-532-01	ER Payroll TAX EXPENSE:DISTR
580	6254-580-01	Travel-OSE Distribution
580	6299-532-01	OTHER BENEFITS EXPENSE DISTR
580	6299-580-01	Other Benefits-Distribution
580	6529-580-01	Meals & Entertainment-OSE Dist
580	6573-580-01	Contract Labor-OSE Distributio
587	6101-587-01	Salaries-Customer Install Expe
587	6299-587-01	OH Fringe- Other Benefits
588	6101-588-01	Salaries-Misc Distribution Exp
588	6254-588-01	Travel-Misc Distribution Expen
588	6299-588-01	Other Benefits-Distribution
588	6342-588-01	ShopMain/Supplies-MiscDistEx
588	6355-588-01	Freight Generating
588	6526-588-01	OH-Other Costs - Misc Distributio
588	6573-588-01	Contract Labor - Misc Distribu
590	6101-590-01	Salaries-MaintSupervis&Enginee
590	6299-590-01	Other Benefits-Distribution
590	6573-590-01	Contract Labor-MaintSuperv&Eng
593	6101-593-01	Salaries-Maint Overhead Lines
593	6299-593-01	OH Fringe- Other Benefits
594	6101-594-01	Salaries-Maint Overhead Lines
594	6299-594-01	Other Benefits-Distribution

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
594	6314-594-01	Operations and Maint
594	6573-594-01	Contract Labor-Maint Overhead
595	6101-595-01	Salaries-MaintTransformerLines
595	6299-595-01	Other Benefits-Distribution
902	6101-902-01	Salaries-Meter Reading
902	6299-902-01	OH Fringe- Other Benefits
920	5101-534-01	Intercompany Labor
920	5210-000-01	Fringe -PR taxes
920	5210-000-02	Fringe-PR Taxes-Non Job
920	5225-000-01	Fringe-Worker's Comp
920	5231-000-01	Fringe-Holiday
920	5232-000-01	Fringe-Vacation
920	5232-000-02	Fringe Vacation-non-job
920	5233-000-01	Fringe-Sick
920	5238-000-02	TDH Leave Costs
920	5240-000-01	Fringe-401(k) ER
920	5250-000-01	Fringe-Health Ins
920	5250-000-02	Fringe-Health Ins Non Job
920	5299-000-01	Fringe Other Contra Account
920	6101-920-01	Salaries-Admin & O/H Salary
920	6201-920-01	ER Payroll TAX EXPENSE:O/H
920	6280-920-01	PTO -Admin & O/H Salary
920	6299-000-01	Fringe Other Contra Account
920	6299-920-01	G&A-Other Benefits-Admin & O/H
920	6514-920-01	OH-Admin & O/H Salary
920	6524-920-01	Travel -Admin & O/H Salary
920	6525-920-01	Travel Lodging-Admin & O/H Sal
920	6527-920-01	Meals - Admin & O/H Salary
920	6573-920-01	Contract Labor-Admin & O/H Sal
920	7101-001-01	Salaries & Wages
920	7101-001-10	Salaries Shared Services F&A
920	7101-001-20	Salaries Shared Services HR
920	7101-513-01	G&A SALARIES
920	7101-533-01	G&A SALARIES
920	7201-533-01	G&A Payroll TAX EXPENSE
920	7202-533-01	G&A ER MEDICARE TAX EXPENSE
920	7206-533-01	G&A ER ESC TAX EXPENSE (STATE)
920	7225-533-01	G&A Workman's Comp ER Expense
920	7240-533-01	G&A 401K Employe Portion
920	7250-533-01	G&A - Health Benefit
920	7299-001-01	G&A Fringe Contra Account
920	7299-513-01	G&A-Other Benefits Expense
920	7299-533-01	G&A- Other Benefits Expense
920	7299-928-01	G&A-Other Benefits-RC Expense
920	7576-001-30	Mgt Fees TDH - IT allocation
920	7577-001-01	Mgt Fees-Taxes & Fringe
920	7580-001-01	TDX Corp Alloc
920	7580-553-01	TDX Corp Allocation
920	7581-930-01	TDX Corp Allocation
920	7584-001-01	TDH Allocated costs
920	7584-930-01	G&A - TDH Allocated Costs
920	7585-001-01	PWR Allocation

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
920	7980-001-01	Unallowable-TDX Corp Alloc
920	7984-001-01	Unallow-TDH Allocated costs
920	7985-001-01	Unallow – PWR Unallowable Allo
921	5301-534-01	Materials Intercompany
921	5601-534-01	ODC - Intercompany Billable
921	5611-534-01	Direct Travel - Transportation
921	6355-921-01	Freight Generating
921	6514-921-01	OH-Office Expenses
921	6632-551-01	Busienss Licenses/Permits/Fees
921	7411-533-01	G&A UTILITIES-TELEPHONE
921	7412-001-01	Telephone-Cell
921	7419-930-01	G&A Utilities Other
921	7513-513-01	G&A -IT and Software related
921	7513-533-01	G&A -IT and Software related
921	7514-533-01	G&A OFFICE SUPPLIES/NON ALLOC
921	7515-001-01	Postage/Freight
921	7515-533-01	G&A OFFICE POSTAGE
921	7518-553-01	G&A - Shipping and Freight
921	7524-001-01	Travel Airfare
921	7524-930-01	G&A - TRAVEL
921	7525-513-01	G&A - Travel - Lodging
921	7526-513-01	G&A - Other Travel Costs
921	7632-001-01	Business Licenses/Fees
921	7632-930-01	G&A - Business Licenses & Fees
921	7651-001-01	Bank Charges
921	7651-513-01	G&A Bank Charges
921	7651-533-01	G&A-Penalty/Fee/Bank Chg
921	7651-930-01	G&A-Penalty/Fee/Bank Chg
921	7670-001-01	Classified Advertising
921	7720-513-01	G&A - Business Dev. - Supplies
921	7721-930-01	G&A - Business Dev. - Travel
921	7723-513-01	G&A - Business Dev. - Meals
921	7909-001-01	Unallowable-Late Fees
921	7911-001-01	Unallowable-Interest Exp
923	5501-534-01	Subcontractor Intercompany
923	6571-923-01	Consulting- Office Supplies
923	6572-923-01	Legal
923	7571-533-01	G&A PROFESSIONAL FEES/GENERATI
923	7571-923-01	Consulting - Office Supplies
923	7572-533-01	G&A LEGAL FEES
924	6603-924-01	Property Insurance-Generating
924	6604-924-01	OH-Insurance Automobile
924	7601-001-01	Insurance General
924	7601-930-01	G&A - Insurance: General
924	7604-930-01	G&A - Insurance Automobiles
928	6571-928-01	Consulting- Regulatory Commiss
928	6572-928-01	Legal Regulatory Commiss
928	7101-928-01	Salaries - Office Supplies
928	7571-928-01	Consulting - Regulatory Commiss
928	7572-928-01	Legal
928	7671-928-01	G&A DUES/SUBSCRIPTIONS
930	7101-930-01	G&A SALARIES

Sand Point Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
930	7299-930-01	G&A-Other Benefits Expense
930	7513-930-01	G&A -IT and Software related
930	7515-930-01	G&A OFFICE POSTAGE
930	7571-930-01	G&A PROFESSIONAL FEES/GENERATI
930	7671-930-01	G&A DUES/SUBSCRIPTIONS
930	7673-930-01	Training Education & Certifica
930	7714-930-01	G&A - Allocate PWR Mgmt Costs
930	7901-930-01	G&A PUBLIC RELATIONS GENERAT
930	7902-930-01	G&A BAD DEBT EXPENSE
930	7903-930-01	Unallow Charitable Donations
930	7914-930-01	G&A-Unallowable PWR Mgmt Costs
930	7918-533-01	G&A UNALLOWABLE-OTHER
930	7919-930-01	CORP - Unallowable Allocation
930	7984-930-01	Unallow - TDH Allocated costs
931	7551-513-01	G&A - Facilities Rent

TDX Adak Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
107	1950-000-00	Plant Construction in Progress
107	1950-000-01	Plant CIP Labor Only
107	1950-000-02	Plant CIP Fringe Only
108	1851-000-00	Accum Deprec-Other Prod Plant
108	1870-000-00	Accum Deprec -Gen Pant (Buil
108	1882-000-00	Accum Depreciation-Distributio
108	1884-000-00	Accum Deprec-GenPant Misc equi
131	1005-000-00	Cash-Northrim General
132	1055-000-00	Northrim Sec Deposit
142	1101-000-00	Accounts Receivable-Cust ASYST
143	1180-000-00	State of AK PCE Credit
144	1190-000-00	Allowance for Bad Debt
145	1999-000-00	Intercompany Receivables
151	1431-000-00	Inventory - Fuel
154	1407-000-00	Inventory - Materials
166	1321-000-00	Prepaid Insurance
216	3140-000-00	Intercompany Distributions
216	3310-000-00	Retained Earnings
232	2001-000-00	Accounts Payable
234	1000-000-00	SUSPENSE
234	1999-999-99	IC Due to Contra account
234	1999-MAN-99	Intercompany-MAN
234	1999-NSG-99	Intercompany-NSG
234	1999-PWR-99	Intercompany-PWR
234	1999-SGE-99	Intercompany-SGE
234	1999-TDH-99	Intercompany-TDH
234	1999-TDX-99	Intercompany-TDX
234	2999-999-99	Intercompany Due To
235	2260-000-00	Electric Deposits
241	2015-000-00	RCC Charges Payable
241	2330-000-00	Sales Tax Adak Payable
242	2010-000-00	Accrued Payables
242	2111-000-00	Salaries Payable
242	2141-000-00	Workmans Comp Payable
242	2152-000-00	Vacation Payable
242	2152-000-01	Vacation Accrual
242	2156-000-00	Excess Life Insurance
271	2081-000-00	CustDeposit-AidToConstruction
271	3120-000-00	Contributed Capital
341	1820-000-00	Buildings-Generating
344	1831-000-00	Equipment-Generating
362	1834-000-00	Equipment Switch Gear
368	1832-000-00	Equipment-Distribution
392	1805-000-00	Vehicles
396	1801-000-00	Equipment- Operating
403	6801-403-01	Depr Exp Equip Generating
403	6820-403-01	Depr Exp General Plant (Buildi
403	6832-403-01	Deprec Exp-Distribution-Plant
403	7807-001-01	Depreciation-Buildings-G&A
403	7807-930-01	Deprec Exp Building-G&A
416	8801-573-01	Other Income
419	8110-570-01	Interest Income

TDX Adak Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
427	8210-570-01	Interest Expense
442	4210-570-01	Sales Electric
442	4211-570-01	Electric Sales-COPA
448	4220-579-01	Intercompany
450	4214-570-01	Sales Other Finance Charges
451	4216-570-01	Sales Other
546	6101-546-01	Salaries - OSE Generating
546	6299-546-01	OH Fringe- Other Benefits
546	6342-546-01	ShopMain/Supplies-OSE Genera
546	6573-546-01	Contract Labor-OSE Generating
547	5303-547-01	Powerhouse Fuel- Generating
548	6101-548-01	Salaries- Generating
548	6299-548-01	OH Fringe- Other Benefits
548	6321-548-01	Vehicle Maint & Rpr Generating
548	6322-548-01	Vehicle Fuel & Lube Generating
548	6342-548-01	Shop Maint/Supplies-OSE Genera
548	6355-548-01	Freight Generating
548	6526-548-01	OH-Other Costs-Generation Expens
549	6101-549-01	Salaries-Misc other Power expe
549	6299-549-01	OH Fringe- Other Benefits
549	6341-549-01	Shop Parts/Small Tools-Generat
549	6342-549-01	ShopMain/Supplies MiscPwrExpens
549	6355-549-01	Freight Generating
549	6411-549-01	Telephone
549	6414-549-01	Water/Sewer Generating
549	6415-549-01	Electric/Heat-Generating
549	6454-549-01	Other Utilities/Gas-Generating
549	6524-549-01	Travel -Misc Other Power Expen
549	6525-549-01	Lodging -Misc Other Pwer Expen
549	6526-549-01	OH-Other Costs - Generating
549	6529-549-01	Meals&Entertainment-Misc Other
549	6573-549-01	Contract Labor-MiscOtherExpens
549	6580-549-01	Environmental Costs
551	6101-551-01	Salaries-MaintSupervis&Enginee
551	6299-551-01	OH Fringe- Other Benefits
551	6526-551-01	OH-Other Cost-MaintSuperv&Engi
551	6529-551-01	Meals&Enter-Superv&Engineering
551	6573-551-01	Contract Labor-MaintSuperv&Eng
552	6101-552-01	Salaries-Maint of Structures
552	6299-552-01	OH Fringe- Other Benefits
552	6342-552-01	Shop Maint/Supplies-MaintStruc
552	6355-552-01	Freight Generating
552	6501-552-01	Subcontractor-Maintenance
552	6526-552-01	OH-OtherCost-Maint of Str
552	6573-552-01	Contract Labor-OSE Generating
553	6101-553-01	Salaries-MaintGen&Elect Equip
553	6299-553-01	OH Fringe- Other Benefits
553	6331-553-01	Equipment Maint-Generating
553	6342-553-01	ShopMain/Supplies-G&E Equip
553	6355-553-01	Freight Generating
553	6526-553-01	OH-OtherCost-Main of Generatin
553	6573-553-01	Contract Labor-MainGen&E Equip

TDX Adak Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
554	6342-554-01	Shop Maint/Supplies-MaintOther
554	6355-554-01	Freight Generating
580	6101-572-01	Salaries Distribution
580	6573-580-01	Contract Labor-OSE Distributio
582	6101-582-01	Salaries-Station Expense Distr
582	6299-582-01	Fringe - Contra
582	6342-572-01	Shop Maint/Supplies Distributi
582	6342-582-01	ShopMain/Supplies MiscPwrExpens
582	6355-572-01	Freight Distribution
582	6355-582-01	Freight Distribution
582	6526-582-01	OH-OtherCost-Operation Supervi
583	6101-571-01	Salaries - Overhead Lines
586	6101-586-01	Salaries-Misc Distribution Exp
586	6299-586-01	Other Benefits-Distribution
586	6341-586-01	Shop Parts/Small Tools-Distrib
586	6355-586-01	Freight Generating
586	6526-586-01	OH-Other Cost-Misc Distributio
586	6573-586-01	Contract Labor-Distributing
588	6342-588-01	ShopMain/Supplies-MiscDistEx
588	6355-588-01	Freight Distribution
588	6526-588-01	OH-Other Cost-Misc Distributio
590	6101-590-01	Salaries-MaintSupervis&Enginee
590	6299-590-01	Other Benefits-Distribution
590	6526-590-01	OH-OtherCost-Maint Supervision
590	6573-590-01	Contract Labor-MaintSuperv&Eng
593	6101-593-01	Salaries-Maint of Overhead Lin
593	6299-571-01	Other Benfits-Overhead Lines
593	6299-593-01	Other Benefits-Distribution
593	6314-593-01	Operations and Maint
593	6342-593-01	ShopMain/Supplies
593	6526-593-01	OH-OtherCost-Maint of Overhead
593	6573-593-01	Contract Labor-OSE Distributio
594	6101-594-01	Salaries-Maint Overhead Lines
594	6299-572-01	Other Benefits-Distribution
594	6299-594-01	Other Benefits-Distribution
594	6314-594-01	Operations and Maint
594	6342-594-01	ShopMain/Supplies-MaintUndergr
594	6355-594-01	Freight Generating
594	6526-594-01	OH-OtherCost-Maint of Undergro
594	6573-594-01	Contract Labor-Maint Overhead
902	6101-902-01	Salaries-Meter Reading Expense
902	6299-902-01	Other Benefits-Meter Reading
902	6342-902-01	ShopMain/Supplies-Meter Reading
902	6526-902-01	OH-OtherCost-Meter Reading
902	6573-902-01	Contract Labor-Meter Reading
920	5210-000-01	Fringe -PR taxes
920	5225-000-01	Fringe-Worker's Comp
920	5232-000-01	Fringe-Vacation
920	5238-000-02	TDH Leave Costs
920	5250-000-01	Fringe-Health Ins
920	5299-000-01	Fringe Other Contra Account
920	6021-920-01	ER Payroll Taxes-Admin O/H Sar

TDX Adak Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
920	6101-920-01	Salaries-Admin & O/H Salary
920	6201-920-01	ER Payroll Taxes-Admin O/H Sar
920	6210-000-01	Fringe-Payroll Taxes
920	6225-000-01	Fringe-WC
920	6231-000-01	Fringe- Holiday
920	6232-000-01	Vacation
920	6233-000-01	Fringe - Sick
920	6238-000-02	TDH Leave Costs
920	6240-000-01	401(K)
920	6250-000-01	Health Benefits
920	6250-000-02	Health Benefits non-job
920	6280-000-02	PTO - non-job
920	6299-000-01	Fringe Other Contra Account
920	6299-920-01	Other Benefits-Admin & O/H Sal
920	6573-920-01	Contract Labor-Admin & O/H Sal
920	7101-001-01	Salaries-Misc Expenses
920	7101-001-10	Salaries Shared Services F&A
920	7101-573-01	Salaries-G&A
920	7101-928-01	Salaries -RC Expense
920	7101-930-01	Salaries-G&A
920	7201-573-01	ER FICA Tax-G&A
920	7225-573-01	Workers Comp-G&A
920	7240-573-01	G&A - 401K Employer Portion
920	7250-573-01	G&A - Health Benefit
920	7299-001-01	G&A - Other Benefits
920	7299-573-01	G&A - Other Benefits
920	7576-001-30	Mgt Fees TDH - IT allocation
920	7577-001-01	Mgt Fees-Taxes & Fringe
920	7580-001-01	TDX Corp Allocation
920	7581-930-01	TDX Corp Allocation
920	7584-001-01	G&A - TDH Allocated costs
920	7584-930-01	G&A - TDH Allocated Costs
920	7585-001-01	PWR Allocation
920	7980-001-01	Unallow – TDX Corp Unallowable
920	7984-001-01	Unallow - TDH Allocated costs
920	7985-001-01	Unallow – PWR Unallowable Allo
921	6342-921-01	ShopMain/Supplies-Office Suppl
921	6355-921-01	Freight Generating
921	6514-921-01	Office Supplies
921	7412-001-01	G&A - Telephone - Cellular
921	7513-573-01	IT and Software Related - G&A
921	7524-001-01	G&A- Travel Transportation
921	7526-001-01	G&A - Other Travel Costs
921	7527-001-01	Meals & Entertainment- G&A
921	7632-001-02	Business Licenses & Fees
921	7632-930-01	Business Lic/Fees-G&A
921	7651-001-01	G&A-Penalty/Fees/Bank Charges
921	7651-930-01	G&A-Penalty/Fees/Bank Charges
921	7910-001-01	Unallowable-Penalties
921	7911-001-01	Unallowable-Interest Exp
923	7571-001-02	Consulting - Outside Services
923	7571-923-01	Consulting

TDX Adak Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
923	7572-001-02	Legal Outside Services
924	6603-924-01	Property Insurance-Generating
924	7601-001-01	G&A - Insurance:General
924	7601-930-01	G&A - Insurance: General
928	6571-928-01	Consulting- Regulatory Commiss
928	6572-928-01	Legal - Regulatory Commssion E
928	7201-928-01	ER Payroll Taxes - RC Expense
928	7299-928-01	G&A-Other Benefits-RC Expense
928	7571-928-01	Consulting- Regulatory Commiss
928	7572-928-01	Legal
928	7671-928-01	G&A Dues/Subscriptions
930	5601-579-01	Other Direct Cost (ODC)
930	7201-930-01	ER FICA Tax-G&A
930	7299-930-01	G&A - Other Benefits
930	7513-930-01	IT and Software Related - G&A
930	7514-930-01	Other Supplies/Non Alloc-G&A
930	7515-930-01	Office Postage-G&A
930	7571-930-01	Consulting-G&A
930	7572-930-01	Legal-G&A
930	7671-930-01	G&A Dues/Subscriptions
930	7714-930-01	G&A - Allocated PWR Mgmt Costs
930	7914-930-01	G&A-Unallowable PWR Mgmt Costs
930	7918-930-01	Unallowable Other-G&A
930	7919-930-01	CORP-Unallowable Allocation
930	7984-930-01	Unallow - TDH Allocated costs
931	6554-550-01	Land/Property Lease - Generat

TDX Manley Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
USOA	Account	Description
107	1950-000-00	Plant Construction in Progress
107	1950-000-01	Plant CIP Labor Only
107	1950-000-02	Plant CIP Fringe Only
108	1851-000-00	Accum Deprec-Other Prod Plant
108	1870-000-00	Accum Depr-General Plant (buil
108	1882-000-00	Accum Depr-Distribution
131	1005-000-00	Cash-Northrim General
132	1055-000-00	Northrim Sec Deposit
142	1101-000-00	Accounts Receivable-Cust Asyst
143	1110-000-00	Accounts Receivable-Aged Inv
143	1180-000-00	State of Alaska-PCE Credit
144	1190-000-00	Bad Debt Allowance
151	1431-000-00	Inventory - Fuel
154	1407-000-00	Inventory - Material
166	1321-000-00	Prepaid Insurance
216	3140-000-00	Intercompany Distributions
216	3310-000-00	Retained Earnings
232	2001-000-00	Accounts Payable
234	1999-999-99	IC Due to Contra account
234	1999-NSG-99	Intercompany-NSG
234	1999-PWR-99	Intercompany-PWR
234	1999-TAG-99	Intercompany-TAG
234	1999-TDH-99	Intercompany-TDH
234	1999-TDX-99	Intercompany-TDX
234	2999-999-99	Intercompany Due To
235	2260-000-00	Electric Deposits
241	2015-000-00	RCC Charges Payable
242	2111-000-00	Salaries Payable
242	2141-000-00	Workers Comp Payable
242	2152-000-00	Vacation Payable
242	2152-000-01	Vacation Accrual
242	2156-000-00	EXCESS LIFE INSURANCE
271	2081-000-00	CustDeposit-AidToConstruction
271	3120-000-00	Contributed Capital
344	1831-000-00	FA-Equipment Generating
368	1832-000-00	FA-Equipment-Distribution
392	1805-000-00	FA-Vehicles
403	6801-403-01	Depr Exp-Equipment Generating
403	6805-403-01	Depr Exp-Vehicles Generating
403	6815-403-01	General Plant (Misc. Equip.)
416	8801-563-01	Other Income (Expense)
418	4970-001-01	Rent/Lease Income
419	8110-560-01	Interest Income
431	8210-560-01	Interest Expense
442	4210-560-01	Sales Electric
442	4211-560-01	Sales COPA
451	4216-560-01	Sales Other
546	6101-546-01	Salaries - OSE Generating
546	6101-561-01	Salaries Generating
546	6299-546-01	OH Fringe- Other Benefits
546	6299-561-01	Other Benefits Expense Gen

TDX Manley Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
546	6342-546-01	ShopMain/Supplies-OSE Genera
546	6524-546-01	Travel-OSE Generating
546	6526-546-01	OH-Other Cost-OpsSup&Engineeri
546	6529-546-01	Meals & Entertainment-OSE Gene
546	6573-546-01	Contract Labor-OSE Generating
547	5303-547-01	Powerhouse Fuel- Generating
548	6101-548-01	Salaries- Generating
548	6299-548-01	OH Fringe- Other Benefits
548	6321-548-01	Vechicle Main't & Rp-Distribut
548	6322-548-01	Vehicle Fuel Generating
548	6331-561-01	Equipment Maintenance
548	6332-561-01	Equip Fuel & Lube Generating
548	6341-548-01	Shop Parts/Small Tools-Generat
548	6342-548-01	ShopMain/Supplies-Generating
548	6342-561-01	ShopMain/Supplies-Gen
548	6355-548-01	Freight Generating
548	6526-548-01	OH-Other Costs-Generation Expens
548	6573-548-01	Contract Labor-Generation Expe
549	6101-549-01	Salaries-Misc other Power expe
549	6299-549-01	OH Fringe- Other Benefits
549	6312-549-01	Facilities Maint-Generating
549	6341-549-01	Shop Parts/Small Tools Gen
549	6342-549-01	ShopMain/Supplies-MiscPwrExpens
549	6355-549-01	Freight Generating
549	6411-549-01	Telephone
549	6415-549-01	Electric/Heat Generating
549	6454-549-01	Other Utilities/Gas-Generating
549	6524-549-01	Travel -Misc Other Power Expen
549	6525-549-01	Lodging -Misc Other Pwer Expen
549	6526-549-01	OH-Other Costs - Generating
549	6573-549-01	Contract Labor-MiscOtherExpens
549	6580-549-01	Environmental Costs
552	6101-552-01	Salaries-Maint of Structures
552	6299-552-01	OH Fringe- Other Benefits
552	6312-552-01	Facilities Maint-Generating
552	6342-552-01	ShopMain/Supplies-MaintStruc
552	6355-552-01	Freight Generating
552	6526-552-01	OH-OtherCost-Maint of Str
553	6101-553-01	Salaries-MaintGen&Elect Equip
553	6299-553-01	OH Fringe- Other Benefits
553	6331-553-01	Equipment Maint-Generating
553	6332-553-01	Equipment Fuel/Lube-Generating
553	6342-553-01	ShopMain/Supplies-G&E Equip
553	6355-553-01	Freight Generating
553	6526-553-01	OH-OtherCost-Main of Generatin
553	6529-553-01	Business Meals
554	6101-554-01	Salaries-Maint of Misc Other P
554	6299-554-01	OH Fringe- Other Benefits
554	6526-554-01	OH-OtherCost-Maint Misc Other
580	6101-562-01	Salaries Generating
580	6299-562-01	Other Benefits Expense Dist
580	6342-580-01	ShopMain/Supplies-OSE Distri

TDX Manley Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
580	6573-580-01	Contract Labor-OSE Distributio
586	6101-586-01	Salaries-Misc Distribution Exp
586	6299-586-01	Other Benefits-Distribution
586	6342-586-01	ShopMain/Supplies-MiscDistEx
586	6526-586-01	OH-Other Cost-Misc Distributio
586	6573-586-01	Contract Labor-Distributing
587	6101-587-01	Salaries-Customer Install Expe
587	6299-587-01	OH Fringe- Other Benefits
587	6342-587-01	ShopMain/Supplies-Customer Ins
587	6526-587-01	OH-Customer Install Expense
588	6101-588-01	Salaries-Misc Distribution Exp
588	6299-588-01	Other Benefits-Distribution
588	6342-588-01	ShopMain/Supplies-MiscDistEx
588	6355-588-01	Freight Distribution
588	6526-588-01	OH-Other Cost-Misc Distributio
588	6529-588-01	Meals & Enter-Misc Distribution
590	6101-590-01	Salaries-MaintSupervis&Enginee
590	6299-590-01	Other Benefits-Distribution
590	6342-590-01	ShopMain/Supplies-MaintSuper
590	6526-590-01	OH-OtherCost-Maint Supervision
590	6573-590-01	Contract Labor-MaintSuperv&Eng
593	6101-593-01	Salaries-Maint of Overhead lin
593	6299-593-01	Other Benefits-Distribution
594	6101-594-01	Salaries-Maint of underground
594	6299-594-01	Other Benefits-Distribution
594	6314-594-01	Operations and Maint of Underg
594	6526-594-01	OH-OtherCost-Maint of Undergro
594	6573-594-01	Contract Labor-Maint of Under
595	6101-595-01	Salaries-MaintTransformerLines
595	6299-595-01	Other Benefits-Distribution
595	6342-595-01	ShopMain/Supplies-MaintTransfor
902	6101-902-01	Salaries-Meter Reading Exp
902	6299-902-01	Other Benefits - Meter Reading
902	6342-902-01	ShopMain/Supplies-Meter Reading
902	6526-902-01	OH-OtherCost-Meter Reading
920	5101-564-01	Salaries - Intercompany
920	5210-000-01	Fringe -PR taxes
920	5210-000-02	Fringe-PR Taxes-Non Job
920	5225-000-01	Fringe-Worker's Comp
920	5232-000-01	Fringe-Vacation
920	5238-000-02	TDH Leave Costs
920	5240-000-01	Fringe-401(k) ER
920	5250-000-02	Fringe-Health Ins
920	5299-000-01	Fringe Other Contra Account
920	5299-564-01	Fringe Other Contra Account
920	6101-920-01	Salaries-Misc Distribution Exp
920	6201-920-01	ER Payroll Taxes -Misc Dist Ex
920	6210-000-01	Fringe-Payroll Taxes
920	6225-000-01	Fringe-WC
920	6231-000-01	Fringe - Holiday
920	6232-000-01	Vacation
920	6233-000-01	Fringe - Sick

TDX Manley Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
920	6238-000-02	TDH Leave Costs
920	6240-000-01	401(K)
920	6250-000-01	Health Benefits
920	6250-000-02	Health Benefits non-job
920	6280-000-02	PTO - non-job
920	6280-561-01	PTO
920	6299-000-01	Fringe Other Contra Account
920	6299-920-01	Other Benefits-Distribution
920	6573-920-01	Contract Labor-Admin&GenSalari
920	7101-001-01	Salaries-Misc Expenses
920	7101-001-10	Salaries Shared Services F&A
920	7101-563-01	G&A Salaries
920	7101-564-01	Salaries-Intercompany
920	7201-563-01	G&A ER FICA Tax Expense
920	7225-563-01	G&A Workman's Comp ER Expense
920	7240-563-01	G&A 401(k) E Portion
920	7250-563-01	G&A - Health Benefit
920	7299-000-01	Fringe Other Contra Account
920	7299-001-01	G&A - Other Benefits
920	7299-563-01	G&A - Other Benefits
920	7299-564-01	G&A - Other Benefits
920	7412-001-01	G&A - Telephone - Cellular
920	7576-001-30	Mgt Fees TDH - IT allocation
920	7577-001-01	Mgt Fees-Taxes & Fringe
920	7580-001-01	TDX Corp Allocation
920	7581-930-01	TDX Corp Allocation
920	7584-001-01	G&A - TDH Allocated costs
920	7584-930-01	G&A - TDH Allocated costs
920	7585-001-01	PWR Allocation
920	7980-001-01	Unallow – TDX Corp Unallowable
920	7984-001-01	Unallow - TDH Allocated costs
920	7985-001-01	Unallow – PWR Unallowable Allo
921	6342-921-01	ShopMain/Supplies-Office Suppl
921	6514-921-01	Office Supplies
921	7632-001-02	Business Licenses & Fees
921	7632-930-01	G&A - Business Licenses & Fees
921	7651-001-01	G&A-Penalty/Fees/Bank Charges
921	7651-563-01	G&A-Penalty/Fees/Bank Charges
921	7651-930-01	G&A-Penalty/Fees/Bank Charges
921	7911-001-01	Unallowable-Interest Exp
923	7571-563-01	G&A Professional Fees
923	7571-923-01	Consulting - Office Supplies
923	7573-923-01	Consulting-Office Supplies
924	6603-924-01	Property Insurance-Generating
924	6604-924-01	Auto Insurance
924	7601-001-01	G&A - Insurance:General
924	7601-930-01	G&A - Insurance:General
924	7604-001-01	G&A - Insurance Automobile
924	7604-930-01	G&A - Insurance Automobile
928	6571-928-01	Consulting- Regulatory Commiss
928	6572-928-01	Legal - Regulatory Commssion E
928	7101-928-01	Salaries - Office Supplies

TDX Manley Generating, LLC

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
928	7201-928-01	ER Payroll Taxes - Office Suppli
928	7299-928-01	G&A-Other Benefits-RC Expense
928	7514-928-01	Misc. Supplies
928	7571-928-01	Consulting- Office Supplies
928	7572-928-01	Legal
928	7573-928-01	Consulting-Office Supplies
928	7671-928-01	G&A - Publications and Subscr.
930	7101-930-01	Salaries-Misc Expenses
930	7201-930-01	ER Payroll Taxes-Misc Expense
930	7299-930-01	G&A - Other Benefits
930	7513-930-01	G&A IT and Software Related
930	7514-930-01	Misc. Supplies
930	7515-930-01	G&A Office Postage
930	7671-930-01	G&A Dues/Subscriptions
930	7714-930-01	G&A -Allocated PWR Mgmt Costs
930	7914-930-01	G&A - Unallowable PWR Mgmt Costs
930	7919-930-01	CORP - Unallowable Allocation
930	7984-930-01	Unallow - TDH Allocated costs

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
107	1950-000-00	Plant Construction in Progress
107	1950-000-01	Plant CIP Labor Only
107	1950-000-02	Plant CIP Fringe Only
108	1851-000-00	Accum Dep Prod Plant (Genera
108	1870-000-00	Accum Depr-Gen Plant-Buildings
108	1882-000-00	Accum Depr-Distribution
108	1884-000-00	Accum Depr-Gen Plant MiscEquip
115	1555-000-00	Accu Amortizn Acquitstion Adj
131	1005-000-00	Cash-Northrim
131	1006-000-00	Cash-Northrim Savings
142	1101-000-00	Accounts Receivable-Custome
143	1120-000-00	Rebillable Receivables
144	1190-000-00	Allowance for Bad Debt
154	1407-000-00	Inventory - Materials
165	1329-000-00	Prepaid Expenses
165	1329-000-01	Prepaid Expenses-Fuel
166	1321-000-00	Prepaid Insurance
174	1528-000-00	Excess Purch NBV-Generation
174	1531-000-00	Accum Amort - DefMaintExpense
181	1541-000-00	Deferred Financing Fee Cat
181	1550-000-00	Amortization Finance Chg
186	1521-000-00	Deferred Eng. Maint. Expense
201	3100-000-00	Common Stock
216	3140-000-00	Intercompany Distributions
216	3310-000-00	Retained Earnings
224	2460-000-00	Cur`'t Portion LT Debt
224	2621-000-00	LT Debt AEA Loan #1-40901086
224	2622-000-00	LT Debt AEA Loan #2-40901090
224	2623-000-00	LT Debt AEA Loan #3-40901095
224	2624-000-00	LT Debt NAB Loan
224	2625-000-00	LT Debt AEA Loan #4-40901107
224	2626-000-00	Cat Financing
224	2699-000-00	Contra Current Portion of LTD
231	2405-000-00	Line of Credit-Northrim
232	2001-000-00	Accounts Payable
234	1000-000-00	SUSPENSE
234	1999-999-99	IC Due to Contra account
234	1999-AWE-99	Intercompany-AWE
234	1999-BSN-99	Intercompany-BSEN
234	1999-MAN-99	Intercompany-MAN
234	1999-PWR-99	Intercompany-PWR
234	1999-SGE-99	Intercompany-SGE
234	1999-SPF-99	Intercompany-SPS
234	1999-TAG-99	Intercompany-TAG
234	1999-TDH-99	Intercompany-TDH
234	1999-TDX-99	Intercompany-TDX
234	1999-TPS-99	Intercompany-TPS
234	2999-999-99	Intercompany Due To
241	2015-000-00	RCC Charges Payable
242	2010-000-00	Accrued Payable
242	2111-000-00	Salaries Payable
242	2141-000-00	Accr PR Liab-Workers Comp

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
242	2152-000-00	Vacation Payable
242	2152-000-01	Vacation Accrual
242	2156-000-00	Excess Life
271	2081-000-00	CustDeposit-AidToConstruction
271	3120-000-00	Contributed Capital
341	1820-000-00	Fixed Asset-Buildings-Gene
344	1831-000-00	Fixed Asset-Equipment-Gene
346	1846-000-00	Fixed Asset MiscPowerPlantEqui
362	1834-000-00	Fixed Asset-Station Equip.
367	1837-000-00	FixedAsse Undrgrnd Cndctr&Dev
368	1832-000-00	Fixed Asset-Line Transformers
370	1408-000-00	Inventory - Meters
370	1840-000-00	Fixed Asset-Meters
391	1811-000-00	Fixed Asset-Office Equipment
392	1805-000-00	Fixed Asset-Vehicles
403	6801-403-01	Deprec Exp-Equip-Generating
403	6801-403-99	Deprec Exp-Equip-GeneratingEM
403	6801-521-99	Dep Exp-Equip Generating EM
403	6805-403-01	Deprec Exp-Vehicles-Generating
403	6805-403-99	Deprec Exp-Vehicles-GeneratiEM
403	6805-521-99	Dep Exp Vehicles Gen EM
403	6815-403-01	General Plant (Misc. Equip.)
403	6820-403-01	Deprec Exp-Buildings-Generatin
403	6820-403-99	Deprec Exp-Buildings-GeneratEM
403	6820-521-99	Dep Exp-Buildings Gen EM
403	6820-522-99	Dep Exp-Buildings Dist EM
403	6832-403-01	Deprec Exp-Trans-Distributing
403	6832-403-99	Deprec Exp-Trans-DistributinEM
403	6832-522-99	Dep Exp-Trans Distrib EM
403	7807-523-99	Dep Exp-Buildings G&A EM
403	7807-930-01	Depreciation-Buildings-G&A
405	6821-403-01	Amortization - Def Eng Maint
405	6821-403-99	Amortization - Def Eng MaintEM
405	6821-521-99	Amort-Def Eng Maint EM
405	6869-403-01	Amortization finance chgs
406	6869-403-99	Amortization finance chgs EM
406	6869-521-99	Amortization Fin Chgs EM
408	6635-408-01	NSB Property Tax-Generating
416	8801-520-01	Other Income/Expense
427	8210-520-01	Interest Expense
442	4210-520-01	Sales Electric
442	4211-520-01	Sales Electric COPA
442	4212-520-01	Sales Electric Stand By
442	4217-520-01	Sales-Customer Charges
450	4214-520-01	Sales Other Finance Charges
451	4216-520-01	Sales Other
546	5299-524-01	Fringe Other Contra Account
546	6101-521-01	Salaries- Generating
546	6101-546-01	Salaries - OSE Generating
546	6299-521-01	Other Benefits Expense-Generat
546	6299-546-01	OH Fringe- Other Benefits
546	6342-546-01	Shop Maint/Supplies-OSE Genera

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
546	6524-546-01	Travel-OSE Generating
546	6525-546-01	Travel Lodging-OSE Generating
546	6526-546-01	OH-Other Cost-Ops Superv&Engin
546	6529-546-01	Meals & Entertainment-OSE Gene
547	5303-520-01	Powerhouse Fuel -Generating
547	5303-547-01	Powerhouse Fuel- Generating
548	6101-548-01	Salaries- Generating
548	6299-548-01	OH Fringe- Other Benefits
548	6321-548-01	Vechicle Main`t & Rp-Distribut
548	6322-548-01	Vechicle Fuel & Lube-Generatin
548	6342-548-01	ShopMain/Supplies-Generating
548	6355-548-01	Freight Generating
548	6573-548-01	Contract Labor-Generation Expe
549	5301-524-01	Direct Expense-Mati & Equip
549	6101-549-01	Salaries-Misc other Power expe
549	6299-549-01	OH Fringe- Other Benefits
549	6312-549-01	Facilities Maint-Generating
549	6341-549-01	Shop Parts/Small Tools-Generat
549	6342-549-01	ShopMain/Supplies MiscPwrExpens
549	6355-521-01	Freight- Generating
549	6355-549-01	Freight Generating
549	6411-549-01	Telephone
549	6415-549-01	Electric/Heat-Generating
549	6454-549-01	Other Utilities/Gas-Generating
549	6524-521-01	Travel-Generating
549	6524-549-01	Travel -Misc Other Power Expen
549	6525-549-01	Lodging -Misc Other Pwer Expen
549	6526-549-01	OH-Other Costs - Generating
549	6529-521-01	Meals & Entertainment-Generat
549	6529-549-01	Meals&Entertainment-Misc Other
549	6552-549-01	Equipment Rental Expense-Gener
549	6572-549-01	Legal Fees Non Allocable
549	6573-549-01	Contract Labor-MiscOtherExpens
549	6580-549-01	Environmental Costs
549	6731-521-01	Housing Quarters-Gas
549	6731-549-01	Housing Quarters-Gas
550	6526-550-01	OH-Other Cost-Rent
551	6101-551-01	Salaries-MaintSupervis&Enginee
551	6299-551-01	Other Benefits Expense-Generat
551	6342-551-01	ShopMain/Supplies-MaintSuper
551	6524-551-01	Travel-MaintSuperv&Engineering
551	6526-551-01	OH-Other Cost-MaintSuperv&Engi
551	6573-551-01	Contract Labor-MaintSuperv&Eng
552	6101-552-01	Salaries-Maint of Structures
552	6299-552-01	OH Fringe- Other Benefits
552	6312-552-01	Facilities Maint-Generating
552	6342-552-01	Shop Maint/Supplies-MaintStruc
552	6355-552-01	Freight Generating
552	6526-552-01	OH-OtherCost-Maint of Str
552	6573-552-01	Contract Labor- Maint of Struc
552	6730-552-01	Housing Quarters Repair & Main
553	6101-553-01	Salaries-MaintGen&Elect Equip

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
553	6299-553-01	OH Fringe- Other Benefits
553	6331-553-01	Equipment Maint-Generating
553	6332-553-01	Equipment Fuel/Lube-Generating
553	6342-521-01	Shop Maint/Supplies-Generating
553	6342-553-01	Shop Maint/Supplies-G&E Equip
553	6355-553-01	Freight Generating
553	6526-553-01	OH-OtherCost-Main of Generatin
553	6573-553-01	Contract Labor-MainGen&E Equip
554	6101-554-01	Salaries-Maint of Misc Other P
554	6299-554-01	OH Fringe- Other Benefits
554	6342-554-01	Shop Maint/Supplies-MaintOther
554	6355-554-01	Freight Generating
554	6524-554-01	Travel-Maint Misc Other PowerP
554	6573-554-01	Contract Labor-Maint Misc Othe
556	6101-556-01	Salaries-Sys Control&Load Disp
556	6299-556-01	OH Fringe- Other Benefits
556	6342-556-01	Shop Maint/Supplies-SysCtrl&lo
556	6355-556-01	Freight Generating
556	6526-556-01	OH-OtherCost-Sys Control&Load
556	6573-556-01	Contract Labor-MiscOtherExpens
557	6526-557-01	OH--Other Expense
580	6101-522-01	Salaries- Distributing
580	6101-580-01	Salaries - OSE Distribution
580	6201-522-01	ER Payroll Taxes-Distributing
580	6299-580-01	Other Benefits-Distribution
580	6342-580-01	Shop Maint/Supplies-OSE Distri
580	6526-580-01	OH-OtherCost-Operation Supervi
582	6355-522-01	Freight- Distributing
586	6101-586-01	Salaries-Misc Distribution Exp
586	6299-586-01	Other Benefits-Distribution
586	6314-586-01	Operations and Maint
586	6342-586-01	ShopMain/Supplies-MiscDistEx
586	6526-586-01	OH-Other Cost-Misc Distributio
587	6101-587-01	Salaries-Customer Install Expe
587	6299-587-01	OH Fringe- Other Benefits
587	6342-587-01	ShopMain/Supplies-Customer Ins
587	6526-587-01	OH-Customer Install Expense
587	6573-587-01	Contract Labor - Customer Inst
588	6101-588-01	Salaries-Misc Distribution Exp
588	6201-586-01	ER Payroll Taxes -Misc Dist Ex
588	6299-588-01	OH Fringe- Other Benefits
588	6341-588-01	Shop Parts/Small Tools-Distrib
588	6342-588-01	ShopMain/Supplies-MiscDistEx
588	6355-588-01	Freight Distribution
588	6526-522-01	OH - Other Costs - Distrib.
588	6526-588-01	OH-Other Cost-Misc Distributio
588	6573-588-01	Contract Labor-Misc Distributi
590	6101-590-01	Salaries-MaintSupervis&Enginee
590	6299-590-01	Other Benefits-Distribution
590	6342-590-01	ShopMain/Supplies-MaintSuper
590	6526-590-01	OH-OtherCost-Maint Supervision
590	6573-590-01	Contract Labor-MaintSuperv&Eng

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
594	6101-594-01	Salaries-MaintUndergroundLines
594	6299-594-01	Other Benefits-Distribution
594	6342-594-01	ShopMain/Supplies-MaintUndergr
594	6360-522-01	New Svc LineEquip-Distribution
594	6526-594-01	OH-OtherCost-Maint of Undergro
594	6573-594-01	Contract Labor-Maint Undergrou
595	6101-595-01	Salaries-MaintTransformerLines
595	6299-595-01	Other Benefits-Distribution
595	6342-595-01	ShopMain/Supplies-MaintTransfo
595	6526-595-01	OH-OtherCost-Maint of Line Tra
595	6573-595-01	Contract Labor-Maint Transform
597	6573-597-01	Contract Labor-Maint Transform
598	6342-522-01	Shop Maint/Supplies-Distributi
598	6342-598-01	ShopMain/Supplies-MaintSuper
598	6526-598-01	OH-OtherCost-Maint of Misc Dis
598	6573-598-01	Contract Labor-MaintSuperv&Eng
902	6101-902-01	Salaries - Meter Reading Expen
902	6299-902-01	OH Fringe- Other Benefits
902	6526-902-01	OH-OtherCost-Maint of Misc Dis
902	6573-902-01	Contract Labor-Meter Reading
920	5210-000-01	Fringe -PR taxes
920	5210-000-02	Fringe-PR Taxes-Non Job
920	5225-000-01	Fringe-Worker's Comp
920	5240-000-02	Fringe 401(k) ER Non Job
920	5250-000-01	Fringe-Health Ins
920	5250-000-02	Fringe-Health Ins Non Job
920	5299-000-01	Fringe Other Contra Account
920	6101-920-01	Salaries-Admin & O/H Salary
920	6210-000-01	Fringe -PR taxes
920	6210-000-02	Fringe -PR taxes (non-jobs)
920	6225-000-01	Fringe-Worker's Comp
920	6231-000-01	Fringe-Holiday
920	6232-000-01	Fringe-Vacation
920	6232-000-02	Fringe-Vacation non-job
920	6233-000-01	Fringe-Sick
920	6238-000-02	TDH Leave Costs
920	6240-000-01	Fringe-401(k) ER
920	6250-000-01	Fringe-Health Ins
920	6250-000-02	Fringe-Health Ins non-job
920	6299-000-01	Fringe Other Contra Account
920	6299-920-01	G&A-Other Benefits-Admin & O/H
920	6526-920-01	OH-Other Cost-MaintSuperv&Engi
920	6573-920-01	Contract Labor-Admin & O/H Sal
920	7101-001-01	Salaries-Misc Expenses
920	7101-001-10	Salaries Shared Services F&A
920	7101-001-20	Salaries Shared Services HR
920	7101-523-01	Salaries-G&A
920	7201-930-01	ER Payroll Taxes-Misc Expense
920	7299-000-01	Fringe Other Contra Account
920	7299-001-01	G&A - Other Benefits
920	7299-523-01	Other Benefits Expense-G&A
920	7527-001-01	Meals & Entertainment- G&A

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
920	7576-001-30	Mgt Fees TDH - IT allocation
920	7577-001-01	Mgt Fees-Taxes & Fringe
920	7580-001-01	TDX Corp Allocation
920	7581-930-01	TDX Corp Allocation
920	7584-001-01	G&A - TDH Allocated costs
920	7584-930-01	G&A - TDH Allocated costs
920	7585-001-01	PWR Allocation
920	7980-001-01	Unallow – TDX Corp Unallowable
920	7984-001-01	Unallow - TDH Allocated costs
920	7985-001-01	Unallow – PWR Unallowable Allo
920	9999-999-99	Payroll Suspense Account
921	6514-921-01	Office Supplies
921	7413-001-01	G&A - Communications Exp.
921	7460-001-01	Safety
921	7513-001-01	IT and Software-G&A
921	7513-523-01	IT and Software-G&A
921	7514-001-01	Misc Supplies
921	7515-001-01	Postage- G&A
921	7524-001-01	G&A- Travel Transportation
921	7632-001-02	Business Licenses & Fees
921	7651-001-01	G&A-Penalty/Fees/Bank Charges
921	7651-930-01	G&A-Penalty/Fees/Bank Charges
921	7720-001-01	G&A - Business Dev - Supplies
921	7790-001-01	Misc
921	7910-001-01	Unallowable-Penalties
921	7911-001-01	Unallowable-Interest Exp
923	5573-524-01	Subcontract-Intercompany
923	7571-523-01	Consulting-G&A
923	7571-923-01	Consulting
923	7572-001-01	Legal
923	7572-001-02	Legal Outside Services
923	7572-923-01	Legal
924	6603-924-01	Property Insurance-Generating
924	6604-924-01	OH-Insurance Automobile
924	6606-924-01	Insurance Pollu/Spec/Othr/Misc
924	7601-001-01	G&A - Insurance:General
924	7601-930-01	G&A - Insurance:General
924	7604-930-01	G&A - Insurance Automobile
928	6101-928-01	Salaries - Regulatory Commissi
928	6571-928-01	Consulting- Regulatory Commiss
928	6572-928-01	Legal - Regulatory Commssion E
928	7101-928-01	Salaries - Regulatory Commissi
928	7299-928-01	G&A - Other Benefits
928	7571-928-01	Consulting- Regulatory Commiss
928	7572-928-01	Legal - Regulatory Commssion E
928	7671-928-01	G&A-Publication & Sub-Regulato
930	7101-930-01	Salaries-Misc Expenses
930	7299-930-01	G&A - Other Benefits
930	7513-930-01	IT and Software-G&A
930	7514-930-01	Misc Supplies
930	7515-930-01	Postage- G&A
930	7571-930-01	Consulting-G&A

TDX North Slope Generating, Inc.

Months: 10/2015 - 09/2016

General Ledger Accounts Mapped to Uniform System of Accounts (USOA) for Class A Electric Utilities, 1972 Version

USOA	Internal Account No.	Description
930	7572-930-01	Legal
930	7671-930-01	G&A - Publications and Subscr.
930	7673-930-01	Training Edu & Cert-G&A
930	7714-930-01	G&A - Allocated PWR Mgmt Costs
930	7914-930-01	G&A-Unallowable PWR Mgmt Costs
930	7918-930-01	Unallowable Other-G&A
930	7919-930-01	CORP - Unallowable Allocation
930	7984-930-01	Unallow - TDH Allocated costs
931	6554-550-01	Land/Property Lease

TDX Sand Point Generating
3601 C St. Suite 1000-52
Anchorage, AK 99503
Tel 907-762-8450 Fax 907-562-0387

April 12, 2018

Regulatory Commission of Alaska
701 West 8th Avenue, Suite 300
Anchorage, AK 99501

RE: **Outage report pursuant to 3 AAC 52.490(b)(3)**

Dear Commissioners:

Pursuant to 3 AAC 52.490(b)(3), each public utility is required to file with its annual report a cumulative 12-month report of its service outages. The required annual outage service report is attached and below is a table for reference.

Table 1				
Yearly Totals				
Month	Total Minutes for month	Number of Outages for the month	Scheduled Outages Each Month	
1 January 1, 2017	113	2	0	0
2 February 2, 2017	0	0	0	0
3 March 3, 2017	439	3	1	0
4 April 4, 2017	0	0	0	0
5 May 5, 2017	0	0	0	0
6 June 6, 2017	195	1	0	0
7 July 7, 2017	0	0	0	0
8 August 8, 2017	0	0	0	0
9 September 9, 2017	0	0	0	0
10 October 10, 2017	0	0	0	0
11 November 11, 2017	0	0	0	0
12 December 12, 2017	113	2	0	0
13				
14	Yearly Totals Hours 14.33333333			
15	Total Number of outages for Year 8			
16	Number of scheduled outages 1			

Should the Commission or the Commission Staff require additional information or have questions, please contact me at (907) 762-8403.

Sincerely,



Lynette Ampadu, Utility Regulatory Administrator
lampadu@tdxpower.com

CC: John Lyons, TDX Power, Inc. President

Table 1**Yearly Totals**

Month	Total Minutes for month	Number of Outages for the month	Scheduled Outages Each Month
-------	----------------------------	---------------------------------------	------------------------------------

1	January 1, 2017	113	2	0
2	February 2, 2017	0	0	0
3	March 3, 2017	439	3	1
4	April 4, 2017	0	0	0
5	May 5, 2017	0	0	0
6	June 6, 2017	195	1	0
7	July 7, 2017	0	0	0
8	August 8, 2017	0	0	0
9	September 9, 2017	0	0	0
10	October 10, 2017	0	0	0
11	November 11, 2017	0	0	0
12	December 12, 2017	113	2	0

13

14 Yearly Totals Hours 14.33333333

15	Total Number of outages for Year	8
16	Numbered of scheduled outages	1

Jan-17

	Date	Reason for Outage.	Scheduled Outage Yes =1 or No = 0	Length of outage in Minutes.	Time for Month	Time Of Outage	Number of people effected by outage
1	1/6/2017	Reason unknown, I was out on Vacation and Henry Nielsen was working by himself, no longer	0	110	110	1:55	980
2					110		
3	1/22/2017	Unit # 3 dropped off line	0	3	113	7:55 PM	980
4					113		
5					113		
6					113		
7					113		
8					113		
9					113		
10					113		
11					113		
12					113		
13					113		
14					113		
15					113		
16					113		
17					113		
18					113		
19					113		
20					113		
21					113		
22					113		
23					113		
24					113		
25					113		
26					113		
27					113		
28					113		
29					113		
30					113		
	Scheduled outages for the month		0	Total Minutes Month	113		

Mar-17

	Date	Reason for Outage.	Scheduled Outage Yes =1 or No = 0	Length of outage in Minutes.	Time for Month	Time Of Outage	Number of people effected by outage
1	3/1/2017	Reason Unknown	0	9	9	6:15 PM	980
2					9		
3	3/10/2017	Cut-Out on pole # 58 Shorted at Russian Town	0	300	309	12:55 noon	30
4		replaced terminator and cut-out.			309		
5					309		
6	3/23/2017	Schedual outage, replaced valves on cooling system for generators.	1	130	439	4:00 AM	980
7					439		
8					439		
9					439		
10					439		
11					439		
12					439		
13					439		
14					439		
15					439		
16					439		
17					439		
18					439		
19					439		
20					439		
21					439		
22					439		
23					439		
24					439		
25					439		
26					439		
27					439		
28					439		
29					439		
30					439		
	Scheduled outages for the month		1	Total Minutes Month	439		

Jun-17

	Date	Reason for Outage.	Scheduled Outage Yes =1 or No = 0	Length of outage in Minutes.	Time for Month	Time Of Outage	Number of people effected by outage
1	6/10/2017	Unit # 2 on line at the time, battery bank shorted install new battery	0	195	195	7:45 PM	980
2					195		
3					195		
4					195		
5					195		
6					195		
7					195		
8					195		
9					195		
10					195		
11					195		
12					195		
13					195		
14					195		
15					195		
16					195		
17					195		
18					195		
19					195		
20					195		
21					195		
22					195		
23					195		
24					195		
25					195		
26					195		
27					195		
28					195		
29					195		
30					195		
	Scheduled outages for the month		0	Total Minutes Month	195		

Dec-17

	Date	Reason for Outage.	Scheduled Outage Yes =1 or No = 0	Length of outage in Minutes.	Time for Month	Time Of Outage	Number of people effected by outage
1	6-Jan	Unknown, I was out on vacation	0	110	110	1:55 PM	980
2		Henry Nielsen working by himself.			110		
3	22-Jan	Unit # 3 dropped off line (mechanical)	0	3	113	7:55 PM	980
4					113		
5					113		
6					113		
7					113		
8					113		
9					113		
10					113		
11					113		
12					113		
13					113		
14					113		
15					113		
16					113		
17					113		
18					113		
19					113		
20					113		
21					113		
22					113		
23					113		
24					113		
25					113		
26					113		
27					113		
28					113		
29					113		
30					113		
	Scheduled outages for the month		0	Total Minutes Month	113		

Sand Point Generating Outages 2017

- There have been 8 outages to date

2017 SPG Outages YTD					
Date	Root cause	Duration	Outage extent	Corrective action taken	Comment
1/6/2017	Reason unknown	110 Min	Entire town	None	No record of the outage
1/22/2017	Unit # 3 dropped off line	3 Min	Entire town	Overloaded generator /Dispatching Worked on control settings to eliminate this problem.	Problem with dispatching system,
3/1/2017	Reason Unknown	9 min	Entire town	None	No conclusion of cause
3/10/2017	Cut-Out on pole # 58 Shorted at Russian Town	300min	30 customers	Replaced terminator and cut-out.	Unscheduled distribution outage
3/23/2017	Scheduled outage, replaced valves on cooling system for generators.	130 min	Entire town	Replaced rusted pipe in radiator and old valves for the unit	Scheduled maintenance
6/10/2017	Unit # 2 on line at the time,	195 min	Entire Town	Installed new batteries	Battery shorted causing generator to shutdown
9/26/2017	Unit # 3 on line shut down lock-out relay trip.	4 minutes	Entire town	Worked on control settings to eliminate this problem	No conclusion of cause
9/27/2017	Transformer short on apartment Hill	240 minutes	Entire town	Replaced transformer at apartment Hill	None