Exhibit No (EMA-3)
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
DOCKET NO LIE 00
DOCKET NO. UG-09
EXHIBIT NO(EMA-3)
ELIZABETH M. ANDREWS
REPRESENTING AVISTA CORPORATION

GAS RESULTS OF OPERATION

WASHINGTON PRO FORMA RESULTS

TWELVE MONTHS ENDED SEPTEMBER 30, 2008

(000'S OF DOLLARS)

(0003	OF DOLLARS)	WIT	H PRESENT RA	WITH PROPOSED RATES		
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
	REVENUES					
1	Total General Business	\$220,020	\$ (6,144)	\$213,876	\$4,918	\$218,794
2	Total Transportation	3,486	(1,775)	1,711		1,711
3	Other Revenues Total Gas Revenues	135,812 359,318	(133,960) (141,879)	1,852 217,439	4,918	1,852 222,357
	EXPENSES					
5	Exploration and Development					
	Production					
6	City Gate Purchases	309,146	(151,865)	157,281		157,281
7	Purchased Gas Expense	737	89	826		826
8	Net Nat Gas Storage Trans	(18,687)	18,687			0
9	Total Production	291,196	(133,089)	158,107	0	158,107
2020	Underground Storage	10.00	74.7	7774		
10	Operating Expenses	408	2	410		410
11	Depreciation	260	39	299		299
12	Taxes	113	115	228 937	0	228 937
13	Total Underground Storage Distribution	781	156	937	0	937
14	Operating Expenses	6,260	721	6,981		6,981
15	Depreciation	5,659	(404)	5,255		5,255
16	Taxes	18,282	(7,987)	10,295	189	10,484
17	Total Distribution	30,201	(7,670)	22,531	189	22,720
18	Customer Accounting	4,884	169	5,053	13	5,066
19	Customer Service & Information	5,002	(4,246)	756		756
20	Sales Expenses Administrative & General	545	37	582		582
21	Operating Expenses	9,202	1,255	10,457	10	10,467
22	Depreciation	1,414	1,025	2,439		2,439
23	Taxes	23	63	86		86
24	Total Admin. & General	10,639	2,343	12,982	10	12,992
25	Total Gas Expense	343,248	(142,300)	200,948	212	201,160
26	OPERATING INCOME BEFORE FIT	16,070	421	16,491	4,706	21,197
	FEDERAL INCOME TAX					
27	Current Accrual	5,138	4	5,142	1,647	6,789
28	Deferred FIT	(1,042)	7	(1,035)		(1,035
29	Amort ITC	(30)	0	(30)		(30
30	NET OPERATING INCOME	12,004	\$410	12,414	\$3,059	\$15,473
2.5	RATE BASE: PLANT IN SERVICE	12.520	9,287	22,826		22,826
31	Underground Storage	13,539				253,003
32 33	Distribution Plant General Plant	237,485 23,944	15,518 6,636	253,003 30,580		30,580
34	Total Plant in Service	274,968	31,441	306,409	0	306,409
	ACCUMULATED DEPRECIATION				Ü	
35	Underground Storage	7,516	651	8,167		8,167
36	Distribution Plant	80,580	9,039	89,619		89,619
37	General Plant	8,155	3,442	11,597	0	11,597 109,383
38 39	Total Accum. Depreciation DEFERRED FIT	96,251 0	13,132 (30,809)	109,383 (30,809)	U	(30,809
40	GAS INVENTORY	0	12,111	12,111		12,111
41	GAIN ON SALE OF BUILDING	0	(65)	(65)		(65
42	TOTAL RATE BASE	178,717	(\$454)	178,263	\$0	\$178,263

# Calculation of General Revenue Requirement

# Washington - Gas

# TWELVE MONTHS ENDED SEPTEMBER 30, 2008 (000's OF DOLLARS)

Line No.	Description	WASH
1	Pro Forma Rate Base	\$178,263
2	Proposed Rate of Return	8.680%
3	Net Operating Income Requirement	\$15,473
4	Pro Forma Net Operating Income	\$12,414
5	Net Operating Income Deficiency	\$3,059
6	Conversion Factor	0.622038
7	Revenue Requirement	\$4,918
8	Total General Business Revenues	\$215,587
9	Percentage Revenue Increase	2.28%

# Revenue Conversion Factor Washington - Gas System

# TWELVE MONTHS ENDED SEPTEMBER 30, 2008

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.002599
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038420
5	Franchise Fees (City of Millwood Expired in 2004)	0.000000
6	Total Expense	0.043019
7	Net Operating Income Before FIT	0.956981
8	Federal Income Tax @ 35%	0.334943
9	REVENUE CONVERSION FACTOR	0.622038

GAS RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2008
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Building	Gas Inventory	Weatherization and DSM Investment	Customer Advances	Depreciation True-up
	a	ь	с	d	е	f	g	h
	REVENUES							
1	Total General Business	\$220,020						
2	Total Transportation	3,486						
3	Other Revenues	135,812						
4	Total Gas Revenues	359,318	0	0	0	- 0	0	(
	EXPENSES							
5	Exploration and Development	0						
	Production							
6	City Gate Purchases	309,146						
7	Purchased Gas Expense	737						
8	Net Nat Gas Storage Trans	(18,687)						
9	Total Production	291,196	0	0	0	0	0	(
	Underground Storage							
10	Operating Expenses	408						
11	Depreciation	260						(15
12	Taxes	113						
13	Total Underground Storage	781	0	0	0	0	0	(15
	Distribution							
14	Operating Expenses	6,260						
15	Depreciation	5,659						(53
16	Taxes	18,282						
17	Total Distribution	30,201	0	0	0	0	0	(53
18	Customer Accounting	4,884			0	0		
19	Customer Service & Information	5,002						
20	Sales Expenses	545						
	Administrative & General							
21	Operating Expenses	9,202						
22	Depreciation	1,414						(1:
23	Taxes	23						
24	Total Admin. & General	10,639	0	0	0	0	0	(15
25	Total Gas Expense	343,248	0	0	0	0	0	(83
26	OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX	16,070	0	0	0	0	0	83
27	Current Accrual	5,138						29
28	Deferred FIT	(1,042)						
29	Amort ITC	(30)						

30	NET OPERATING INCOME	\$12,004	\$0	\$0	\$0	\$0	\$0	\$54
	RATE BASE: PLANT IN SERVICE							
31	Underground Storage	13,539						
32	Distribution Plant	237,485					(52)	
33	General Plant	23,944					0-27 W	
34	Total Plant in Service	274,968	0	0	0	0	(52)	0
	ACCUMULATED DEPRECIATION							
35	Underground Storage	7,516						
36	Distribution Plant	80,580						
37	General Plant	8,155						
38	Total Accum. Depreciation	96,251	0	0	0	0	0	0
39	DEFERRED FIT	0	(27,674)	23				
40	GAS INVENTORY	0			11,064			
41	GAIN ON SALE OF BUILDING	0		(65)				
42	TOTAL RATE BASE	\$178,717	(\$27,674)	(\$42)	\$11,064	\$0	(\$52)	\$0

43 RATE OF RETURN

DESCRIPTION  a  VENUES  Total General Business Total Transportation  Wher Revenues al Gas Revenues  PENSES Exploration and Development  Production  City Gate Purchases  Purchased Gas Expense  Net Nat Gas Storage Trans  Total Production  Underground Storage  Operating Expenses  Depreciation  Taxes  Total Underground Storage  Oistribution  Operating Expenses  Depreciation  Operating Expenses  Depreciation  Operating Expenses  Depreciation  Operating Expenses  Depreciation	\$220,020 3,486 135,812 359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	Gas Cost Adjust  i  1,695 (1,700) (131,399) (131,404)  (151,865)  18,687 (133,178)	Taxes j \$ (7,839) (75) (7,914)	1	Expense 1	m 0	Damages n
VENUES Cotal General Business Cotal Transportation Other Revenues al Gas Revenues  PENSES Exploration and Development roduction City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	\$220,020 3,486 135,812 359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	1,695 (1,700) (131,399) (131,404) (151,865) 18,687 (133,178)	\$ (7,839) (75) (7,914)	0	0	130997	5.0029
Total General Business Total Transportation Other Revenues al Gas Revenues  PENSES Exploration and Development roduction City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	3,486 135,812 359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	(1,700) (131,399) (131,404) (151,865) 18,687 (133,178)	(7,914)			0	(
Otal Transportation Other Revenues al Gas Revenues PENSES Exploration and Development Production City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Enderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	3,486 135,812 359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	(1,700) (131,399) (131,404) (151,865) 18,687 (133,178)	(7,914)			0	0
Other Revenues al Gas Revenues  PENSES Exploration and Development Production City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Enderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	135,812 359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	(131,399) (131,404) (151,865) 18,687 (133,178)	(7,914)			0	C
PENSES Exploration and Development Production City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	359,318 0 309,146 737 (18,687) 291,196 408 245 113 766	(131,404) (151,865) 18,687 (133,178)	### ####			0	C
PENSES Exploration and Development Production City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	0 309,146 737 (18,687) 291,196 408 245 113 766	(151,865) 18,687 (133,178)	### ####			0	· ·
Exploration and Development Production City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	309,146 737 (18,687) 291,196 408 245 113	18,687 (133,178)	0	0			
roduction City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	309,146 737 (18,687) 291,196 408 245 113	18,687 (133,178)	0	0			
City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	737 (18,687) 291,196 408 245 113 766	18,687 (133,178)	0	0			
Purchased Gas Expense Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	737 (18,687) 291,196 408 245 113 766	18,687 (133,178)	0	0			
Net Nat Gas Storage Trans Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	(18,687) 291,196 408 245 113 766	(133,178)	0	0			
Total Production Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	291,196 408 245 113 766	(133,178)	0	0			
Inderground Storage Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	408 245 113 766		v	v	0	0	0
Operating Expenses Depreciation Taxes Total Underground Storage Distribution Operating Expenses	245 113 766				U	Ü	
Depreciation Taxes Total Underground Storage Distribution Operating Expenses	245 113 766						
Taxes Total Underground Storage Distribution Operating Expenses	766						
Total Underground Storage Distribution Operating Expenses	766			(10)			
Distribution Operating Expenses		0	0	(16)	^	0	0
Operating Expenses		Ü	0	(16)	0	U	U
Depreciation	6,260 5,606						
Tours		67	(7,009)	(200)			
Taxes	18,282	67 67	(7,908)	(280)	0	0	0
Total Distribution	30,148	6/	(7,908)	(280)	0	0	U
tomer Accounting	4,884	5	0		(143)	0	
tomer Service & Information	5,002	(4,270)					
es Expenses	545						
ninistrative & General							
Operating Expenses	9,202	3				14	(65
Depreciation	1,399	356					
axes	23			(1)			
Total Admin. & General	10,624	359	0	(1)	0	14	(65
al Gas Expense	343,165	(137,017)	(7,908)	(297)	(143)	14	(65
ERATING INCOME BEFORE FIT	16,153	5,613	(6)	297	143	(14)	65
DERAL INCOME TAX							
Current Accrual	5,167	1,965	(2)	104	50	(5)	23
Deferred FIT	(1,042)						
Amort ITC	(30)						
I OPERATING INCOME	\$12,058	\$3,648	(\$4)	\$193	\$93	(\$9)	\$42
IE BASE: PLANT IN SERVICE							
	13 539						
5 5							
General Plant	23,944						
Total Plant in Service	274,916	0	0	0	0	0	0
	7516						
maerground Storage	277.000.00						
5 5							
Distribution Plant		0	0	.0	0	0	0
Distribution Plant General Plant			133	8	i i		
Distribution Plant General Plant Total Accum. Depreciation							
Distribution Plant General Plant Total Accum. Depreciation FERRED FIT							
Distribution Plant General Plant Total Accum. Depreciation FERRED FIT S INVENTORY		15.00					500 Maria
Distribution Plant General Plant Total Accum. Depreciation FERRED FIT S INVENTORY IN ON SALE OF BUILDING	(65)		\$0	\$0	\$0	\$0	\$0
	inderground Storage istribution Plant eneral Plant  Total Plant in Service CUMULATED DEPRECIATION inderground Storage istribution Plant eneral Plant  Total Accum. Depreciation	13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,539   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,648   13,659   13,664   13,664   13,664   13,664   13,664   13,668   1	13,539   13,539   13,539   13,539   14,539   14,539   15,539   1	Inderground Storage 13,539 istribution Plant 237,433 eneral Plant 23,944  Total Plant in Service 274,916 0 0 0 CUMULATED DEPRECIATION inderground Storage 7,516 istribution Plant 80,580 eneral Plant 8,155  Total Accum. Depreciation 96,251 0 0 0 CERRED FIT (27,651) SINVENTORY 11,064 NON SALE OF BUILDING (65)	Inderground Storage 13,539 istribution Plant 237,433 eneral Plant 23,944  Total Plant in Service 274,916 0 0 0 0 CUMULATED DEPRECIATION inderground Storage 7,516 istribution Plant 80,580 eneral Plant 8,155  Total Accum. Depreciation 96,251 0 0 0 0 CERRED FIT (27,651) SINVENTORY 11,064 NON SALE OF BUILDING (65)	Inderground Storage 13,539 istribution Plant 237,433 eneral Plant 23,944  Total Plant in Service 274,916 0 0 0 0 0 0 CUMULATED DEPRECIATION inderground Storage 7,516 istribution Plant 80,580 eneral Plant 8,155  Total Accum. Depreciation 96,251 0 0 0 0 0 CERRED FIT (27,651) SINVENTORY 11,064 NON SALE OF BUILDING (65)	Inderground Storage 13,539 istribution Plant 237,433 eneral Plant 23,944  Total Plant in Service 274,916 0 0 0 0 0 0 0 0 CUMULATED DEPRECIATION inderground Storage 7,516 istribution Plant 80,580 eneral Plant 8,155  Total Accum. Depreciation 96,251 0 0 0 0 0 0 0 0 CERRED FIT (27,651) SINVENTORY 11,064 NON SALE OF BUILDING (65)

Line No.	DESCRIPTION a	FIT	Net Gains/losses p	Eliminate A/R Expenses	Office Space Charges to Subs	Restate Excise Taxes	Misc Restating Adjustments t
		O	Р	ч	1	8	ı
	REVENUES						
1 2	Total General Business Total Transportation						
3	Other Revenues						
4	Total Gas Revenues	0	0	0	0	0	0
	EXPENSES						
5	Exploration and Development Production						
6	City Gate Purchases						
7	Purchased Gas Expense						
8	Net Nat Gas Storage Trans						
9	Total Production	0	0	0	0	0	C
	Underground Storage						
10	Operating Expenses						
11	Depreciation						
12	Taxes						
13	Total Underground Storage Distribution	0	0	0	0	0	0
14	Operating Expenses		127200				
15	Depreciation		(13)				
16	Taxes		(12)		^	79 79	
17	Total Distribution	0	(13)	0	0	79	0
18	Customer Accounting		0	(85)	0	0	
19	Customer Service & Information						
20	Sales Expenses						
21	Administrative & General				(2)		100
21 22	Operating Expenses Depreciation				(2)		(86
23	Taxes						
24	Total Admin. & General	0	0	0	(2)	0	(86
25	Total Gas Expense	0	(13)	(85)	(2)	79	(86
26	OPERATING INCOME BEFORE FIT	0	13	85	2	(79)	86
	FEDERAL INCOME TAX			24.01		(0.0)	
27	Current Accrual	3 7	5	30	1	(28)	30
28 29	Deferred FIT Amort ITC	1					
30	NET OPERATING INCOME	(\$10)	\$8	\$55	\$1	(\$51)	\$56
30	NET OFERATING INCOME	(\$10)	фо	333	φ1	(\$31)	330
8202	RATE BASE: PLANT IN SERVICE						
31	Underground Storage						
32	Distribution Plant General Plant						
33 34	Total Plant in Service	0	0	0	0	0	0
	ACCUMULATED DEPRECIATION						
35	Underground Storage						
36	Distribution Plant						
37 38	General Plant Total Accum. Depreciation	0	0	0	0	0	0
39	DEFERRED FIT						
40	GAS INVENTORY						
41	GAIN ON SALE OF BUILDING						
42	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0

No.	DESCRIPTION	Debt Interest	Restated Total	Labor Non-Exec	Labor Exec	JP Storage	Capital Add 2008	Pro Forma Capital Add 2009
110.	a a	u	-	PF1	PF2	PF3	PF4	PF5
	REVENUES							
1	Total General Business		\$213,876					
2	Total Transportation		1,711					
3	Other Revenues	V	4,413			(2,561)		
4	Total Gas Revenues	0	220,000	0	0	(2,561)	0	0
	EXPENSES							
5	Exploration and Development		0					
	Production							
6	City Gate Purchases		157,281					
7	Purchased Gas Expense		737	33	3			
8	Net Nat Gas Storage Trans		0					
9	Total Production	0	158,018	33	3	0	0	0
	Underground Storage							
10	Operating Expenses	10	408	1				
11	Depreciation		245			\$155	(107)	6
12	Taxes		97			\$129		2
13	Total Underground Storage Distribution	0	750	1	0	284	(107)	8
14	Operating Expenses		6,260	329				
15	Depreciation		5,593				(564)	226
16	Taxes		10,240			\$ (98)		153
17	Total Distribution	0	22,093	329	0	(98)	(564)	379
18	Customer Accounting		4,661	205		\$ (7)		0
19	Customer Service & Information		732	12				
20	Sales Expenses		545	19				
-	Administrative & General							
21	Operating Expenses		9,066	187	64	\$ (5)		
22	Depreciation Depreciation		1,755	10,		4(-)	218	466
23	Taxes		22				2.0	64
24	Total Admin, & General	0	10,843	187	64	(5)	218	530
25	Total Gas Expense	0	197,642	786	67	174	(453)	917
26	OPERATING INCOME BEFORE FIT	0	22,358	(786)	(67)	(2,735)	453	(917)
20	FEDERAL INCOME TAX	Ü	22,336	(780)	(07)	(2,733)	455	()17,
27	Current Accrual	(149)	7,194	(275)	(23)	(957)	159	(321)
28	Deferred FIT	(145)	(1,035)	(2/3)	(23)	(557)	107	(52.)
29	Amort ITC		(30)					
		21.40	200,0000 200,000 200,000	(0511)	(844)	(e1 779)	\$294	(\$596)
30	NET OPERATING INCOME	\$149	\$16,229	(\$511)	(\$44)	(\$1,778)	\$294	(\$390)
	RATE BASE: PLANT IN SERVICE		VDC:026***			22722	***	24.55
31	Underground Storage		13,539			\$8,614	\$520	\$153
32	Distribution Plant		237,433				5,289	10,281
33	General Plant		23,944				2,110	4,526
34	Total Plant in Service	0	274,916	0	0	8,614	7,919	14,960
35	ACCUMULATED DEPRECIATION Underground Storage		7,516			\$266	246	139
	Distribution Plant		80,580			\$200	3,900	5,139
36	General Plant						1,239	2,203
37 38	Total Accum, Depreciation	0	8,155 96,251	0	0	266	5,385	7,481
39	DEFERRED FIT		(27,651)		v	\$ (473)	(1,300)	(1,385)
40	GAS INVENTORY		11,064			\$1,047	(1,000)	(2,500)
41	GAIN ON SALE OF BUILDING		(65)			Ψ., ν. τ. /		
		(i).		172		\$8,922	\$1,234	\$6,094
42	TOTAL RATE BASE	\$0	\$162,013	\$0	\$0	NX 97.7	31.7.34	700.034

Line No.	DESCRIPTION	Pro Forma Asset Management	Pro Forma Incentives	Pro Forma Information	Pro Forma Employee	Pro Forma Insurance	Pro Forma
INO.	a a	PF6	PF7	Services PF8	Benefits PF9	PF10	Total -
	, <del>,,</del>	110	11,	110	117	1110	
	REVENUES						
1	Total General Business						\$213,876
2	Total Transportation						1,711
3	Other Revenues						1,852
4	Total Gas Revenues	0	0	0	0	0	217,439
	EXPENSES						
5	Exploration and Development						0
V-2-1	Production						
6	City Gate Purchases						157,281
7	Purchased Gas Expense				53		826
8	Net Nat Gas Storage Trans						0
9	Total Production	0	0	0	53	0	158,107
10	Underground Storage Operating Expenses				1		410
11	Depreciation				1		410 299
12	Taxes						228
13	Total Underground Storage	- 0	0	0	1	0	937
***	Distribution	*	v	Ü	•	· ·	237
14	Operating Expenses	88			304		6,981
15	Depreciation						5,255
16	Taxes	10					10,295
17	Total Distribution	88	0	0	304	0	22,531
18	Customer Accounting	0	0	0	194	0	5,053
19	Customer Service & Information				12		756
20	Sales Expenses				18		582
	Administrative & General						
21	Operating Expenses		152	450	465	78	10,457
22	Depreciation						2,439
23	Taxes						86
24	Total Admin. & General	0	152	450	465	78	12,982
25	Total Gas Expense	88	152	450	1,047	78	200,948
26	OPERATING INCOME BEFORE FIT	(88)	(152)	(450)	(1,047)	(78)	16,491
	FEDERAL INCOME TAX						
27	Current Accrual	(31)	(53)	(158)	(366)	(27)	5,142
28	Deferred FIT						(1,035)
29	Amort ITC				_		(30)
30	NET OPERATING INCOME	(\$57)	(\$99)	(\$292)	(\$681)	(\$51)	\$12,414
	RATE BASE: PLANT IN SERVICE		16				
31	Underground Storage						22,826
32	Distribution Plant						253,003
33	General Plant						30,580
34	Total Plant in Service ACCUMULATED DEPRECIATION	0	0	0	0	0	306,409
35	Underground Storage						8,167
36	Distribution Plant						89,619
37	General Plant						11,597
38	Total Accum. Depreciation	0	0	0	0	0	109,383
39	DEFERRED FIT						(30,809)
40	GAS INVENTORY						12,111
41	GAIN ON SALE OF BUILDING						(65)
42	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$178,263